



PERFORMANCE REPORT OF THE

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

FOR THE YEAR ENDED

31 AUGUST 2025

(rounded to the nearest Dollar)

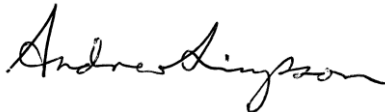
25 November 2025

Hon James Meager
Minister for Hunting & Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987, the Performance Report of the Central South Island Fish and Game Council for the year ended 31 August 2025.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Andrew Simpson', written in a cursive style.

Dr Andrew Simpson
Chair
Central South Island Fish and Game Council

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ENTITY INFORMATION

Legal Name

Central South Island Fish & Game Council.

Type of Entity and Legal Basis

The Central South Island Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

Entity's purpose and mission

Central South Island Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game birds in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of Central South Island Fish and Game Council include:

- monitoring sports fish and game bird populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game birds;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game birds;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game bird populations and the recreational experience;
- securing compliance with sports fish and game bird regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific work programme and budget.

Central South Island Fish and Game Council derives its revenue from the sale of fish and game licences, interest, contracts, grants, donations and miscellaneous sales.

Entity Structure

The Council office is located at 32 Richard Pearse Drive, Temuka. The entity does not have any separate operating units, divisions or branches and does not have any subsidiaries or other controlled entities for financial reporting purposes.

Entity's Governance Arrangements

The Council currently consists of 8 councillors who were elected in October 2024. Councillors are elected three yearly by fish and game licence holders in the Council's region. The Council also has a Ngai Tahu representative who is co-opted to the Council.

The Council meets a minimum of six times each year where licence holders and members of the public can attend Council meetings. From 1 September 2024 to 31 August 2025 Council met 7 times. 1 meeting was held in September 2024 with the previous Council, followed by 6 meetings with the newly elected Council.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. For the past 12 months of this year 7 full time staff supported the Chief Executive in delivering the Council's objectives.

*Dr Andrew Simpson is the current Chair, appointed October 2024.

*Daniel Isbister is the current appointee to the New Zealand Fish and Game Council, appointed July 2025.

*Linn Koevoet was Chair for Sept 2024 and NZC appointee from Sept 2024 to July 2025.

Council and Staff

Council Members	Meetings Attended	Dates held in position
Andrew Simpson* (Chair)	7 of 7	Sept 2024 to present
Paul Centofanti	5 of 7	Sept 2024 to present
Willie Duley	5 of 6	Oct 2024 to present
Daniel Isbister* (NZC)	2 of 2	May 2025 to present
Linn Koevoet *	7 of 7	Sept 2024 to present
Vicky May	6 of 6	Oct 2024 to present
Craig McKenzie	7 of 7	Sept 2024 to present
Callum McKenzie	4 of 6	Oct 2024 to present
Kyle Field (resigned Jan 2025)	1 of 2	Oct 2024 to Jan 2025
John Henry (Ngai Tahu Appointee)	3 of 7	Sept 2024 to present

Previous Council (1 Sept to 29 October 2024)

Steven Bannister	1 of 1	Sept to Oct 2024
Dean Rattray	1 of 1	Sept to Oct 2024
John DeWit	0 of 1	Sept to Oct 2024

Tony Preston – Director General of Conservation Representative

Staff Members

Steve McKnight <i>Chief Executive</i>	Bernadette Dolan <i>Office Manager</i>	Graeme Clarke <i>Environmental Officer</i>
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Rhys Adams <i>Senior Fish & Game Officer</i>	Hamish Stevens <i>Senior Fish & Game Officer</i>
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Nicola Dellaway <i>Fish & Game Officer</i>	Blake Harper <i>Fish & Game Officer</i>	Jase Van Beers <i>Fish & Game Officer</i>
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Entity's reliance on volunteers and donated goods or services

Central South Island Fish and Game makes use of volunteers and donated goods and services to run events and to undertake honorary ranging duties.

CHAIRS REPORT

General Reflections on 2024/25

I am very pleased to present this thirty-fifth Annual Report, on behalf of the Central South Island Fish and Game Council (CSIFGC), for the 2024-2025 financial year. The Council has delivered a strong performance in 2024/25, marked by high engagement with stakeholders, mana whenua, volunteers, and licence holders.

Water quality, habitat restoration, trout and salmon management, and RMA processes have continued to dominate the activities of the Council and Staff over the year. The Council prioritised strengthening governance expertise through whole board membership of the Institute of Directors.

Staff development plans also were actively pursued, and regular meetings contributed to ongoing team cohesion. Health and safety systems have been reviewed and strengthened, with increased Council involvement. Solar panels were installed at the office to reduce emissions and support sustainability goals.

New staff integrated quickly and are making a terrific contribution, supported by a cohesive and experienced team, led by Chief Executive Officer Steve McKnight. For more detail on the Council's work during this year, I refer to our meeting minutes, available online at:

<https://fishandgame.org.nz/centralsouthisland/about/about-fish-and-game-council/council-downloads/meeting-minutes/>

Output 1 – Species Management

- Spawning surveys were impacted by flooding, but key monitoring was still achieved across salmon and trout populations.
- Dabbling duck numbers were the third highest since 2006, indicating strong game bird population health.
- Sockeye salmon populations remain healthy and continue to support valued recreational fishing.
- Sea-run salmon have entered the "severe" management band, prompting a shift from strategic planning to reactive mitigation. This has led to an immediate drop of the season bag limit to 1 fish per salmon season bag card holders
- The Hydro Canal Fishery Management Strategy 2025–2027 was reviewed and released.
- Feasibility work for sonar and creel surveys has progressed and seasonal gut content analysis was completed.

Output 2 – Habitat Protection and Management

- Staff have built strong relationships with mana whenua, who endorsed CSIFGC's collaborative approach.
- Engagement with catchment groups and participation in RDR fish screen trials and flow planning were key highlights.
- Restoration and enhancement work has continued across wetlands, spawning streams, and braided rivers.
- Submissions were made on regional and national planning processes, despite uncertainty due to government reform pauses.

Output 3 – Angler & Hunter Participation

- Regulation signage planning was completed, and access information was updated across platforms.
- The review of the upper Ōhau fishery transitioned management from establishment to maintenance.
- Workshops (soft bait clinic, HUNTS training) and the weekly fishing report saw increased engagement.
- Surveys, including the Hunter Values Survey and Angler Displacement Assessment, provided valuable insights for future management.

Output 4 – Public Interface

- Relationships with MCAS, MPI, mana whenua, and OWL were strengthened.
- A new social media presence was established, improving public reach and engagement.
- The Kids' Salmon Fishing Day was a standout success, showcasing collaboration between Staff, Councillors, Volunteers, and local businesses.
- Media releases and pre-season promotions helped raise awareness of Fish & Game values and activities.

Output 5 – Compliance

- Canal compliance targets were met, with improved angler behaviour observed.
- Sea-run salmon compliance targets were not met, reflecting broader challenges in that fishery.
- A total of 3,409 licence checks were completed across the 2024/25 season. This included coordinated ranging events such as canal patrols, game bird opening, and night operations.

Output 6 – Licensing

- Two licence agencies were onboarded, and agent servicing was maintained through regular contact.
- Licensing systems operated smoothly, with timely availability of fishing and hunting licences.

Output 7 – Council Governance

- The Council supported the national election process and onboarded new members through workshops and increased staff engagement.
- Seven Council meetings were held, exceeding the statutory requirement.
- Staff participation in Council meetings and workshops helped strengthen governance and strategic alignment.

Output 8 – Planning and Reporting

- The Salmon Management Strategy was paused due to rapidly changing conditions, with focus shifting to mitigation.
- The Operational Work Plan and Budget for 2025/26 was approved and submitted on time.
- Staff contributed to national working groups and maintained effective liaison with NZ Fish & Game Council.

CSIFGC Priorities for 2025/26

The CSI region is represented by a strong and diligent team of volunteer Councillors. We remain committed to continuing to build our skills as governors and will continue to work on this during 2025/26.

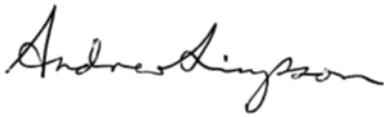
CSIFGC welcomes the approval by Cabinet (in July 2025) of reforms to the Conservation Act that will give heightened certainty and clarity to the Fish and Game network. We will support implementation of these during 2025/26.

The entry of sea-run salmon to the "severe" management band signals an extremely challenging period for management of the species. CSIFGC will need to explore all practicable options to help sustain this very fragile fishery.

Staff and Volunteers

The Council appreciates the expertise, professionalism and energy contributed by all staff of CSI Fish and Game. We also thank the honorary rangers, licence agents, clubs, and volunteers whose contribution to the work of CSIFGC is greatly valued.

Finally, I express my thanks to the numerous members of the several trusts and societies who administer salmon hatcheries, advocate for water quality and habitat protection, and contribute in diverse ways to our shared goals.



Dr Andrew Simpson
Chair
25 November 2025

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2025-25 Operational Work Plan, as adopted by Council for commencement on 1 September 2024.

Annual Operational Workplan

The annual Operational Work Plan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Summary Budget and Actual Expenditure for each output area.

	Budget			Actual		
Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$216,436	\$22,924	\$193,512	\$229,898	\$26,451	\$203,447
Habitat Protection	\$220,147	\$7,972	\$212,175	\$219,604	\$4,015	\$215,589
Angler & Hunter Participation	\$136,161	\$20,300	\$115,861	\$149,578	\$29,924	\$119,654
Public Interface	\$264,858	\$207,727	\$57,131	\$208,387	\$145,392	\$62,995
Compliance	\$221,247	\$18,000	\$203,247	\$207,716	\$21,722	\$185,994
Licensing	\$115,495	\$1,891,742	-\$1,776,247	\$81,315	\$1,908,866	-\$1,827,551
Council	\$60,186	\$0	\$60,186	\$90,862	\$0	\$90,862
Planning & Reporting	\$104,239	\$0	\$104,239	\$123,391	\$0	\$123,391
Total Outputs	\$1,338,769	\$2,168,665	-\$829,896	\$1,310,751	\$2,136,370	-\$825,619
Administrative Income offset by administrative income	\$0	\$44,444	-\$44,444	\$7,232	\$52,341	-\$45,109
Levies, Interest	\$904,340	\$44,444	\$859,896	\$904,341	\$45,109	\$859,232
	\$2,243,110	\$2,213,109	\$30,001	\$2,222,325	\$2,188,711	\$33,614

OUTPUT 1: SPECIES MANAGEMENT

Goal: Maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating significant adverse impacts of those species.

1110: Species Monitoring and Management - Assess and monitor fish and game bird populations within the Central South Island Region

Objective 1111	Performance Measure	Actual Result
Salmon & Trout Spawning Surveys	To undertake annual spawning surveys to monitor the current <u>sea-run salmon</u> crisis and to monitor spawning enhancement projects.	<i>Staff completed 5 aerial surveys of live salmon and two ground counts of salmon redds, live and dead salmon in the upper Rangitata. An aerial redd count was completed on 37 lower Waitaki River side streams and 3 mainstream sections. Ground counts of salmon spawning were completed in sections of Opuha/Ōpūaha River, Ōpihi River and Mellish Stream (Lake Heron/Ōtūroto). 7 ground counts were undertaken in Lake Alexandrina tributaries and 5 undertaken in the Aviemore Spawning Race.</i>

Objective 1112	Performance Measure	Actual Result
Salmon By-Catch Meetings	To attend <u>salmon by catch</u> meetings, if held, and advocate fisheries interests and to re implement CSI's monitoring role on named trawlers and inshore vessels.	<i>No salmon by-catch meetings were held.</i>

Objective 1113	Performance Measure	Actual Result
Gamebird Populations for Lake Wainono and Wainono Reserves	To undertake annual game bird population survey at for <u>Wainono Lagoon</u> and Wainono Reserve.	<i>Report to Council May 2025. Annual pre-season game counts were undertaken in March 2025.</i>

Objective 1115	Performance Measure	Actual Result
Populations of pukeko, shoveler, grey duck, mallard duck, paradise shelduck, black swan, and chukar	To undertake monitoring to assess <u>population</u> trends of pūkeko, shoveller, grey duck, and mallard duck, paradise shelduck, and black swan. Report to Council on Dabbling Duck, Paradise Shelduck and Black Swan by July 2025.	<i>Reports to Council March and July 2025. Annual surveys for mallard, paradise shelduck, black swan and dabbling ducks were completed. Population trend counts for shoveler duck and pukeko were undertaken in compliance with national guidelines.</i>

Objective 1111	Performance Measure	Actual Result
Sockeye Salmon Spawning	To undertake <u>sockeye salmon spawning</u> surveys in identified representative reaches and to support Mount Cook Alpine Salmon to source wild brood stock for hatchery operations in accordance with their exemption from compliance with the Fisheries Act 1996, and their agreement with Council. Report to Council July 2025.	<i>Report to Council July 2025. Ground counts were undertaken on four spawning streams and an aerial survey of six lake catchments in March 2025. Staff assisted Mount Cook Alpine Salmon to gather wild brood stock on several occasions in two catchments in March 2025.</i>

Objective 11113	Performance Measure	Actual Result
Salmon Spawning Race	To liaise with Rangitata South Irrigation Limited for rebuild of a salmon spawning race on the Rangitata River.	<i>RSIL have not made contact, and no work has been undertaken.</i>
Objective 11117	Performance Measure	Actual Result
Creel Surveys and Spawning Surveys	To monitor <u>spawning and catch and angler satisfaction trends during the Spring Season</u> months of September and October at the upper Ōhau River controlled fishery to identify any matters of urgency arising. Report to Council May 2025.	<i>Report to Council January 2025. Rainbow trout spawning was at moderate levels in 2024. Annual brown trout aerial spawning monitoring was introduced to the project in 2024. Anglers caught 569 trout during the Spring Season and 90% were satisfied with their fishing experience. no matters of urgency were identified. A review of the Spring Season's long-term sustainability was made with consideration of matters within Fish & Game management.</i>
Objective 1.1.19	Performance Measure	Actual Result
Seasonal Gut Content Analysis	To undertake <u>seasonal gut content analysis</u> of trout in the canals.	<i>Seasonal gut contents of brown trout, rainbow trout and salmon were gathered in summer and winter.</i>

Objective 11121	Performance Measure	Actual Result
Tekapo/Takapō Canal Angler catch rate and growth	To record and monitor <u>angler catch rate and sports fish growth</u> by <u>tag recapture</u> in the <u>CSI region</u> as opportunities arise through fish salvage and angler returns.	<i>Sixty-five trout were salvaged and tagged from Waitaki Hydro Scheme spillways with 33 released to Ōhau C Canal and 32 release to the Tekapo Canal. Fifteen tag returns were received for the reporting period.</i>
Objective 11122	Performance Measure	Actual Result
Tekapo/Takapō Canal Sonar Survey	To test the feasibility of Garmin <u>sonar technology</u> to monitor annual change in the adult trout spawning population of the Tekapo Canal. Report to Council September 2025.	<i>Report to Council September 2025. Trials to test equipment and develop and refine survey methodology were undertaken in July and August 2025.</i>
Objective 11123	Performance Measure	Actual Result
Lake Benmore Trout/Sockeye Research	To publish <u>Lake Benmore trout/sockeye research</u> in scientific journal.	<i>Preparations were made to submit research into a scientific journal in 2026 year.</i>

Objective 11125	Performance Measure	Actual Result
Hydro Canal Scoping Document	To undertake the programmed review and update of the <u>Hydro Canal scoping document</u> .	<i>Report to Council January 2025. The programmed review was completed resulting in the development of the Hydro Canal Fishery Management Strategy 2025-2027.</i>
Objective 11126	Performance Measure	Actual Result
<u>Waitaki River/Hakataramea River trout tagging project</u>	To report findings from <u>Waitaki River/Hakataramea River trout tagging project</u> . Report to Council Jul 2025.	<i>Report to Council January 2025. Report covered tagging results from 2018-2022.</i>
Objective 11127	Performance Measure	Actual Result
<u>Feasibility of Annual Creel Survey at the Hydro Canals</u>	To assess the feasibility of an <u>annual creel survey at the hydro canals</u> . Report to Council Sep 2025	<i>Report to Council September 2025. Report assessed the feasibility of implementing an annual creel survey at the hydro-canals.</i>

1120: Harvest Assessment – Assess angler and hunter activity and related harvest.

Objective 1121	Performance Measure	Actual Result
Gamebird Hunter Harvest in Region	To present to Council a report detailing <u>gamebird hunter harvest</u> in the Region by July 2025.	<i>Report to Council July 2025. The average bag was below average for our 32 years of monitoring.</i>
Objective 1122	Performance Measure	Actual Result
Salmon Harvest and Season Bag in Region	To present to Council a report detailing <u>salmon harvest and season bag</u> implementation to anglers. Report to Council Nov 2024.	<i>Report to Council January 2025. It is estimated that 34 sea-run salmon were harvested from the Rangitata River this season and 20 from the Waitaki. The record-low combined live spawning counts in the Rangitata, Waimakariri and Rakaia Rivers saw a reduction in the sea-run season bag limit to one sea-run salmon for the 2025/26 fishing season.</i>

1130: Fish Salvage and Releases – Maintain and improve the sports fish resource and enhance the image of Fish & Game to anglers and the public

Objective 1131	Performance Measure	Actual Result
Fish Strandings	To assess and respond to report of <u>fish strandings</u> .	<i>Staff responded to reports of fish strandings in the Hakataramea River and Otematapaio River.</i>
Objective 1132	Performance Measure	Actual Result
Lake Stocking	To <u>stock lakes</u> with sports fish where suitable stock are available to enhance recreational opportunity	<i>Lake Tekapo was stocked with 80,000 juvenile salmon in September 2024. Loch Cameron was stocked with 180, 1.2kg salmon in October 2024.</i>

	and to maintain a historical presence.	
Objective 1133	Performance Measure	Actual Result
Canal Stocking	To Investigate a <u>put and take salmon fishery</u> on the hydro canal fishery in collaboration with salmon farms. Report to Council Sept 2025.	<i>Report to Council September 2025. Investigations of a put and take salmon fishery on hydro canal fishery were undertaken in collaboration with Mount Cook Alpine Salmon.</i>

1170: Regulations - Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits

Objective 1171	Performance Measure	Actual Result
Regulations	To undertake the triennial review of sports fishing and game bird hunting regulations with a view to simplify regulations, increase opportunity and to send Council's draft recommendations for 2025/2026 fishing and 2025 game bird hunting <u>season conditions</u> to NZ Council by 31 May 2025 and 28 February 2025, respectively.	<i>Councils' Game Bird Gazette recommendations were provided to NZ Fish and Game on 31 January 2025. No triennial review was required due to there being no receipt of submissions from hunters. The sports fishing regulations triennial review was completed including public consultation. Councils' Angler Notice recommendations was provided to NZ Fish and Game on 23 May 2025.</i>

1180: Game Bird Control - Minimise significant damage caused by game birds on private land

Objective 1181	Performance Measure	Actual Result
Game Bird Control	To compile a report detailing response to landowners' requests about game birds causing damage or nuisance.	<i>Report to Council September 2025. Seven applications to disturb game birds were received in 2024/25 with four permits being issued.</i>

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

Goal: To protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.

1210: Resource Management Act

Objective 1211	Performance Measure	Actual Result
RMA Planning and Consents	To engage in consultation and consider and present submissions on <u>RMA consent</u> applications within the region that potentially impact upon sports fish and gamebird populations and habitat values, and to provide the best advocacy available to Council in the interests of anglers and hunters.	<i>Submissions on RMA consent applications were submitted. 1 hearing was attended.</i>

Objective 1212	Performance Measure	Actual Result
District and Regional Plans Submissions	To engage in processes and consider and present submissions related to <u>regional and district plans, and regional policy statements</u> , within the CSI region.	<i>Submissions were made on ORC RPS with multiple hearings and mediation attended.</i>

Objective 1214	Performance Measure	Actual Result
Rangitata/ Rakitata River Restoration Project	To participate in the <u>Rangitata / Rakitata River Restoration Project</u> and contribute to the flagship restoration of a Canterbury braided river.	<i>Staff attended two meetings providing input and feedback on the ratification of the Rakitata Revival Strategy.</i>

Objective 1215	Performance Measure	Actual Result
Protection Works	To participate with regional and district councils in the consideration of all proposed flood <u>protection works</u> , diversions, stop bank construction, and planting and all proposed mining and gravel extraction from watercourses coming to Council's attention in its region.	<i>Feedback was given throughout the year regarding work completed by Canterbury and Otago Regional Councils on waterbodies within the CSIFG Region. The annual meeting with Environment Canterbury River Engineering teams to review annual work programmes was held in June 2025.</i>

Objective 1216	Performance Measure	Actual Result
Re-Consenting Process related to Waitaki Hydro Schemes	To participate in the <u>re-consenting</u> processes related to the <u>Waitaki hydro schemes</u> to take and use water within the catchment under the Waitaki Catchment Water Allocation Regional Plan.	<i>Staff submitted on the consenting process and letters of support have been provided to Genesis through their fast track process.</i>
Objective 1218	Performance Measure	Actual Result
Catchment Plan Change	To undertake data collection as required to address any data gaps identified by the analysis and review of the trout and salmon population surveys to identify river flow conditions that provide for fish passage and healthy recreational fisheries, to inform water allocation and minimum flows for the <u>Hakataramea River</u> under the <u>Waitaki Catchment plan change</u> .	<i>Government has paused all regional plan processes and there is uncertainty around what the future frame will entail.</i>
Objective 1219	Performance Measure	Actual Result
Kakanui River Plan Change	To undertake data collection as required to address any data gaps identified to understand values of the fishery ahead of a <u>plan change</u> related to the Kakanui River.	<i>Government has paused all regional plan processes and there is uncertainty around what the future frame will entail.</i>

Objective 1210	Performance Measure	Actual Result
Catchment Groups	To work with <u>catchment groups</u> to maintain relationships and promote the interests of Council.	<i>Staff attended the Hakataramea Catchment Group, Ahuriri Catchment Group and the Mid Canterbury Catchment Collective.</i>

Objective 12112	Performance Measure	Actual Result
Managed Aquifer Recharge	To provide advice to the <u>Managed Aquifer Recharge (MAR)</u> trial in the Lower Hinds Plains.	<i>CSIFGC has submitted in opposition to the MAR expansion however it was approved. We continue to have dialogue with Hekeao Hinds Water Enhancement Trust.</i>

Objective 12118	Performance Measure	Actual Result
RDR Fish Screen Verification	To participate on the <u>RDR Fish Screen Verification Working Group</u> .	<i>Participation in the RDR Fish Screen Verification Working Group was conducted through field trials held in September, October and November 2024.</i>
Objective 12119	Performance Measure	Actual Result
Submissions related to National Legislation	To engage in processes and consider and present submissions related to <u>national legislation that effect CSI Council's values</u> .	<i>Engaged with Regional Fish and Game Councils and the New Zealand Fish and Game Council to lodge submissions on pieces of national legislation to advocate and promote sports fish and game bird values.</i>

1220: Works and Management

Objective 1221	Performance Measure	Actual Result
Wainono Wetland Reserve Management Strategy	To undertake annual maintenance of the <u>Wainono Wetland Reserve</u> .	<i>Gorse spraying was completed along the boundary of Wainono Wetland Reserve.</i>
Objective 1222	Performance Measure	Actual Result
All Day Bay Wetland Management	To undertake annual maintenance of the <u>All Day Bay Lagoon/ Ōrore</u> .	<i>Debris and rubbish was cleared from the wetland area. Two new permanent mai mai's were built on stands B & C in July 2025.</i>
Objective 1223	Performance Measure	Actual Result
Devils Bridge Wetland Management	To liaise with and assist the <u>Devils Bridge Management Committee</u> .	<i>Staff undertook water sampling for eDNA testing to support an ecological report assessment for reconsenting. Reconsenting process is ongoing.</i>

1230: Assisted Habitat

Objective 1232	Performance Measure	Actual Result
Deep Stream	To undertake salmon spawning habitat restoration at <u>Deep Stream</u> , where required, including willow spraying and fencing in partnership with adjoining runholders and DOC.	<i>Annual follow up willow control was completed along Deep Stream by Staff. Contractors were engaged to complete willow control downstream of the Tui Woolshed.</i>

Objective 1233	Performance Measure	
Scotts Creek Spawning Enhancement	To undertake trout spawning enhancement projects on <u>Scotts and Outlet Creeks</u> and other management to maintain and enhance the sports fishery of Lake Alexandrina as provided for under the Agreement in Relation to Water Rights with Genesis Energy Ltd. Report to Council and Genesis by May 2025 and to undertake consultation and development of application for resource consent renewal.	<i>Report to Council and Genesis in May 2025. Gravel Maintenance was undertaken at Scott's and Outlet Creek in March 2025.</i>
Objective 1234	Performance Measure	Actual Result
Lake Alexandrina Trust Habitat Enhancement	To assist the <u>Lake Alexandrina Trust</u> with fish and angling habitat enhancement projects of mutual interest at Lake Alexandrina/Takamana and attend Trust meetings as required.	<i>The annual CSFIFG sponsored workday was held in March 2025 with LACT volunteers attending. Staff attended the AGM of the Conservation Trust which was held in May 2025. LACT members were involved in the annual gravel maintenance of Scott's and Outlet Creek.</i>
Objective 1235	Performance Measure	Actual Result
Aviemore Spawning Race Suitability for Trout Spawning	To monitor the use and condition of the <u>Aviemore Spawning Race</u> for successful trout spawning and request maintenance projects in consultation with and to be funded by Meridian Energy Ltd. Summary report to Meridian and Council by Feb 2025.	<i>Report to Council May 2025. Biennial race maintenance was undertaken in March 2025.</i>
Objective 1237	Performance Measure	Actual Result
Sand Wand Trial	To trial sand wand to remove instream sediment in springfed streams in partnership with Arowhenua Rūnaka.	<i>Sand wand consent has been granted. We are working with Runaka to select a suitable site to conduct trial.</i>

Objective 1238	Performance Measure	Actual Result
Upper Ōhau Trout Spawning Habitat Enhancement	To implement staged <u>trout spawning habitat enhancement</u> of at least one site annually in the <u>Upper Ōhau River</u> in partnership with Meridian Energy Limited. Report to Meridian and Council July 2025.	<i>Report to Council July 2025. Preparations were made for establishing the second spawning site in 2026.</i>
Objective 1239	Performance Measure	Actual Result
Enhancement of Side Streams in Waitaki River	To continue with Meridian Energy Ltd, salmon spawning and juvenile rearing habitat <u>enhancement in specified side streams of the Waitaki River</u> . Report to Meridian and Council by Jul 2025.	<i>Report to Council and Meridian Energy July 2025. Flow engineering and weed spraying was undertaken.</i>
Objective 12310	Performance Measure	Actual Result
Spawning Sites	To recommend <u>spawning sites</u> to NZC for the Director General to declare a spawning area as per section 26ZJA(2) of the Conservation Act. Report to Council Sept 2025.	<i>The announcement of Fish and Game Reforms and RMA Reform has necessitated pause of this work.</i>
Objective 12311	Performance Measure	Actual Result
Hakataramea Fish Passage	Assess Hakataramea River critical riffle /fish passage investigation data and report if project completed.	<i>Government has paused all regional plan processes and there is uncertainty around what the future frame will entail.</i>
Objective 12312	Performance Measure	Actual Result
Mapping Spawning Habitat across CSI Region	To scope the value of mapping sports fish spawning habitat across the CSI Region.	<i>Currently mapping has been concentrated on consolidating access data. Mapping of spawning areas currently exist for salmon spawning sites but inconsistencies across national approach is delaying progress.</i>

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal: To encourage angler and hunter participation while maintaining the quality of the recreational experience.

1310: Angler and Hunter Access

Objective 1311	Performance Measure	Actual Result
Accessways on the Waitaki River	With the support of Meridian Energy Ltd, establish and maintain a network of new and historic angler <u>accessways on the Waitaki River</u> over private and public land. Report to Meridian and Council Jul 2025.	<i>Report to Council July 2025. Weed spraying of accessways was undertaken.</i>
Objective 1312	Performance Measure	Actual Result
Advocate Licence Holder Interests Concerning Access	To use available opportunities to advocate licence holder interests concerning <u>access</u> including with agencies like regional and district councils, statutory agencies, and landowners.	<i>Staff liaised with Genesis Energy and Meridian Energy staff on vehicle access at the canal fishery. Cumberland access to Rangitata River was negotiated. Staff contributed to the national programme with the Walking Access Commission and other parties.</i>
Objective 1313	Performance Measure	Actual Result
Install Access Signs	To maintain and improve angler and hunter <u>accessways</u> and <u>signage</u> .	<i>8 Signs were installed across the region.</i>
Objective 1314	Performance Measure	Actual Result
Access Information	Update and make available angler and hunter <u>access information</u> to key fisheries for anglers and game bird hunting habitats for hunters.	<i>Updates were made to the CSI angler access map website. Updates were made to the Hydro Canals information pamphlet and reprinted.</i>
Objective 1315	Performance Measure	Actual Result
Lake Poaka	To maintain angler access and wetland habitat by controlling alder and nuisance vegetation growth in riparian areas at <u>Lake Poaka and Mary Burn</u> .	<i>Annual weed spraying was completed at Lake Poaka and Mary Burn.</i>

Objective 1316	Performance Measure	Actual Result
Upper Ōhau River	To undertake a <u>ballot</u> to distribute controlled period licences for the <u>Spring Season</u> at the upper Ōhau River Controlled Fishery.	<i>The Spring Season ballot was undertaken in July 2025.</i>
Objective 1317	Performance Measure	Actual Result
Fish & Game Managed wetlands	To undertake an annual <u>ballot</u> for opening weekend hunting at Council's managed wetlands.	<i>Ballots for All Day Bay, Wainono, Devils Bridge and Ealing Springs wetlands were undertaken in February 2025.</i>

1330: Newsletters, Licence holder communications

Objective 1331	Performance Measure	Actual Result
Fish & Game Magazine	To contribute CSI Region articles for "Fish & Game NZ" magazine.	<i>Regional content was compiled and supplied for publication in the annual sports fish and game bird special issues of Fish & Game New Zealand magazine.</i>
Objective 1332	Performance Measure	Actual Result
Angler and Hunter Liaison	To promptly and courteously deal with <u>angler and hunter enquiries</u> .	<i>All staff responded to numerous phone calls and written inquiries from individuals and clubs for information relating to fishing and hunting matters.</i>
Objective 1333	Performance Measure	Actual Result
Electronic Newsletter	To produce a <u>Weekly Fishing Report electronic newsletter</u> for distribution to subscribed readers and to include in the Fish & Game NZ web site.	<i>Weekly fishing reports were distributed via CSIFG's e-zine during the main fishing season, late September to late April to approximately some 22,887 subscribers. Reports also made available on the Fish & Game website.</i>

Objective 1334	Performance Measure	Actual Result
Sports Fishing and Game Hunting Regulation Guide	To annually produce 1 <u>Sports fishing Guide</u> and 1 <u>Game Hunting Guide</u> for distribution to all licence holders.	<i>Sports fishing and game hunting guides were distributed to licence agents over the 2024/25 fishing and hunting seasons.</i>
Objective 1335	Performance Measure	Actual Result
National E-zine	To contribute CSI regional supplements to <u>Reel Life</u> , <u>Both Barrels</u> national monthly <u>E-zine</u> that is distributed to subscribed anglers and hunters and	<i>Regional content was supplied for monthly in-season editions of "Reel Life" sports fishing E-zine and "Both Barrels" game bird hunting E-Zine.</i>

	published on the Fish and Game NZ website.	
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1350 Angler and Hunter Training

Objective 1351	Performance Measure	Actual Result
Angler/Hunter Workshops	To undertake at least 1 angler and/or hunter <u>workshops</u> in the region during the year.	<i>Staff delivered a game bird hunting module as part of the NZDA HUNTS training. A soft bait clinic was undertaken at the Tekapo Canal in collaboration with an Okuma representative.</i>

Objective 1352	Performance Measure	Actual Result
Fishing Competitions	To consider applications and provide permits for <u>fishing competitions</u> in the CSI region in compliance with Council policy.	<i>Fishing competitions were approved for North Otago Kids Fishing Day, Eckholds Pond, 3 November 2024; and Waimate ITM, Lake Aviemore, 22 September 2024.</i>

1360: Club Liaison

Objective 1361	Performance Measure	Actual Result
Club Relations	To respond positively to requests from rod & gun <u>clubs</u> for information and speakers on fish and game matters.	<i>Information and presentations were provided to clubs and groups including: Mid Canterbury Anglers Club, Christchurch Fishing & Casting Club, South Canterbury Anglers Club (in collaboration with Women on The Fly), and Grey Ghost Anglers Club.</i>
Objective 1362	Performance Measure	Actual Result
Salmon Hatchery at McKinnons Creek	To support the Salmon and Riparian Enhancement Society Incorporated (salmon hatchery) with consent monitoring and management of the <u>McKinnons Creek Volunteer Participation Project</u> in line with the 5-Year Management and Enhancement Agreement.	<i>Assistance was given to the Salmon and Riparian Support Trust including consent monitoring and day to day communications as required.</i>

Objective 1363	Performance Measure	Actual Result
Salmon Hatchery in the Lower Waitaki River	To support the Waitaki River Riparian Enhancement Society (salmon hatchery) with consent monitoring and management of the <u>lower Waitaki River Volunteer Participation Project</u> .	<i>Assistance was given to the Waitaki Riparian Enhancement Society including consent monitoring and day to day consultation with the Trust as required.</i>
Objective 1364	Performance Measure	Actual Result
Upper Ahuriri River Angler Displacement Assessment	To assess angler displacement on the upper Ahuriri River and to assess the potential effects of implementing Pressure Sensitive Fishery management tools on angler displacement. Report to Council by Jul 2025.	<i>Report to Council July 2025. Angler displacement and potential management tools on the upper Ahuriri River were assessed through an online survey sent to all adult licence holders in Central South Island, North Canterbury, Otago and Southland. Results were analysed and reported on. A recommendation went to the Council to guide future management of this fishery.</i>
Objective 1365	Performance Measure	Actual Result
Game Bird Hunter Values Survey	To undertake a survey to understand the values of gamebird hunters in the CSI region.	<i>Report to Council September 2025. Hunter values and preferences survey was completed during the 2025 game bird season via a phone survey. Values and preferences from 343 hunters were collected and compiled.</i>

1370: Fish and Game Huts

Objective 1371	Performance Measure	Actual Result
Council Hut Maintenance	To maintain Council <u>huts</u> to safe, presentable, and useable standards.	<i>Annual cleaning, replacement of firewood, installation of new cooking stove and replacement BBQ was undertaken at Lake Alexandrina hut.</i>

OUTPUT 4: PUBLIC INTERFACE

Goal: To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game.

1410: Liaison (Statutory Agencies)/Communication

Objective 1411	Performance Measure	Actual Result
Statutory Agencies/ Landowner Liaison	To liaise with <u>statutory agencies, landowners, and other relevant organisations</u> on fish and game matters including an annual meeting with the Regional Council	<i>Staff met with Environment Canterbury, DOC, Otago Regional Council, Otago and North Canterbury Fish and Game Councils on fish and game matters.</i>
Objective 1413	Performance Measure	Actual Result
Winnemem Wintu Rematriation	To assist the Winnemem Wintu with the rematriation of New Zealand Chinook salmon to the Winnemem Waywaket (McCloud River) in California.	<i>Tissue sampling of 57 post spawn salmon for pathogen testing was undertaken at Deep Creek, Deep Stream and Mellish Stream. All tissues were sent to the US for further analysis. Staff took part in a joint cultural visit to California with Arowhenua and Waihao Rūnanga. Information gained from sampling and building of relationships has assisted in progressing the rematriation of salmon to the Winnemem Wintu.</i>
Objective 1414	Performance Measure	Actual Result
Waitaki Hydro Scheme Research and Enhancement Programme Five-Year Plan	To develop a " <u>Five-Year Plan</u> " in partnership with Meridian and Ngāi Tahu, of the <u>Research and Enhancement Programme in relation to the Waitaki Hydro Scheme</u> . The plan will maintain and develop the knowledge of sport fishery and game bird resources and associated recreational interests within the Waitaki Catchment.	<i>Consents are yet to be granted therefore the 5-year plan is not currently required.</i>
Objective 1415	Performance Measure	Actual Result
Tekapo Power Scheme Five-Year Plan	To develop a " <u>Five-Year Plan</u> " of the Sport Fish Funding in partnership with Ngāi Tahu and Genesis Energy In relation to the <u>Tekapo Power Scheme</u> . The plan will maintain and	<i>Consents are yet to be granted therefore the 5-year plan is not currently required.</i>

	develop the knowledge of the sport fishery resources and associated recreational interests within the Tekapo Sports Fishery.	
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1430: Advocacy

Objective 1431	Performance Measure	Actual Result
Media Releases	To provide <u>media releases</u> on CSIFGC activities and matters that enhance Fish and Game’s reputation as an effective resource manager promoting community benefits of angling and hunting.	<i>Media releases produced and information provided upon request to media outlets. Fish & Game related topics included: Economic benefits of hydro canal fishery, celebrating three new staff, conviction of offending angler, paradise shelduck populations, Kids Salmon Fishing Day, fishing and hunting season opening reports, and annual ranging and compliance outcomes.</i>
Objective 1432	Performance Measure	Actual Result
Crown Pastoral Land	Engage in processes related to <u>Crown Pastoral Land</u> to advocate for sports fish and game bird habitat and values including access to the resource.	<i>The tenure review process has been disestablished by the Crown Pastoral Law Reform Act. No report required.</i>

1440: Public Promotion

Objective 1441	Performance Measure	Actual Result
Pre-Season Media Coverage	To promote fishing and hunting in the Region by way of <u>pre-season media coverage</u> .	<i>Pre-season promotions and information for anglers and hunters were sent to news media in the Waitaki, Mackenzie, Timaru and Ashburton districts.</i>
Objective 1442	Performance Measure	Actual Result
Website and Social Media	To promote Council’s activities and resources online by providing and maintaining current regional content on Fish and Game NZ’s <u>website and social media sites</u> .	<i>A Central South Island Fish & Game Facebook and Instagram page were created in December 2024 with regular posting of content. Key project reports were published on CSI Council webpage.</i>

1450: Visitors/Education

Objective 1452	Performance Measure	Actual Result
Educate Public in Sports Fish and Game Bird Management	To provide on request and subject to availability, information or speakers on fish and game matters to school groups and service clubs.	<i>Staff responded to requests from Pleasant Point Lions Club and Beaconsfield School to speak at their meetings.</i>
Objective 1454	Performance Measure	Actual Result
Kid's Salmon Fishing Day	To promote and run a <u>kid's salmon fishing day</u> with assistance from local salmon farms, CSI Councillors, and other volunteers.	<i>71 children aged between 4 and 11 years, and their families attended the November 2024 Kids Salmon Fishing Day. Mt Cook Alpine Salmon donated salmon for the event. Spot prizes were donated by Shaws Hardware, Southern Alps Outdoors, Meridian Energy and Kilwell Sports.</i>
Objective 1455	Performance Measure	Actual Result
Stakeholder Map	To create a stakeholder map.	<i>No stakeholder map has been created due to stakeholders being engaged on a project by project basis.</i>
Objective 1456	Performance Measure	Actual Result
Social Media	To design a programme for social media use for CSI Region.	<i>Staff designed a programme to guide social media use of Facebook and Instagram.</i>
Objective 1457	Performance Measure	Actual Result
Relationship with Rūnaka	To establish a relationship with Rūnaka	<i>Engagement continues to be focused around the Winnemem Wintu project and consenting work through Aoraki Environmental Consultancy.</i>
Objective 1458	Performance Measure	Actual Result
Community Engagement	To investigate the potential for community engagement to support canal management projects	<i>This work is ongoing through the potential formation of a community supported put and take fishery at the canals.</i>

OUTPUT 5: COMPLIANCE

Goal: To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

1510: Ranging

Objective 1511	Performance Measure	Actual Result
Compliance of Anglers and Hunters	To undertake sports fishing and game hunting ranging throughout the CSI Region with specified targets to undertake no less than 104 days at the canal fishery and interview 15% of sea-run salmon anglers. Report to Council Nov 2025.	<i>Regular updates were provided to Council in staff activity reports. CSIFG staff and warranted officers carried out compliance duties during the fishing and game bird hunting seasons. Co-ordinated ranging events were undertaken including, game bird opening, Lower Waitaki and Mackenzie night ranging. 116 days were ranged at the canal fishery and a total of 52 or 2% of sea-run salmon licence holders were interviewed. A total of 3,409 licence checks were completed for the 2024/25 season.</i>

1520: Ranger Training

Objective 1521	Performance Measure	Actual Result
Manage Regional Honorary Rangers	To provide regular communication to rangers and hold an Honorary Fish and Game <u>Ranger training</u> course by Mar 2025.	<i>Ranger newsletters and updates were provided throughout the year.</i>

1530: Compliance/Prosecutions

Objective 1531	Performance Measure	Actual Result
Prosecution of Unlicensed or Substantial Non-Complying Individuals	To prosecute where sufficient evidence and public interest exists persons found unlicensed or in non-compliance with legal requirements and regulations.	<i>Fifty-six anglers were detected committing 68 fishing offences between 1 Oct 2024 and 31 Aug 2025. Six hunters were detected committing game bird hunting offences in 2025.</i>

OUTPUT 6: LICENSING

Goal: To optimise the sale of angling and hunting licences as valued products.

1610: Licensing

Objective 1611	Performance Measure	Actual Result
To issue fishing and hunting licences	To ensure that 2024/2025 fishing <u>licences</u> and 2025 game licences are available to licence agents and participants by 1 Sep 2024 and 31 Mar 2025, respectively.	<i>Fish licences were available for purchase in August 2024 and game licences were available for purchase in March 2025.</i>

1620: Agent Servicing

Objective 1621	Performance Measure	Actual Result
Work with licence agents to support Eyede Solutions Limited (ESL)	To maintain communication, learn of problems and concerns and promote support and advocacy by <u>agents</u> on fish and game matters.	<i>Regular contact was maintained with licence agents via e-mail, telephone and individual agent visits throughout the year. This provided the opportunity for CSIFG staff to discuss and offer advice on any issues relating to fish and game.</i>

OUTPUT 7: COUNCIL

Goal: To provide for the democratic governance of the fish and game system by fish and game licence holders.

1710: Council Elections

Objective 1711	Performance Measure	Actual Result
Election of Council	To implement the results of the October 2024 <u>Council election</u> and to provide new Councillors with information on Council functions, responsibilities, and processes.	<i>The October 2024 Council results were implemented. A Councillor workshop was held after the election in October 2024 to assist Councillors in understanding their role, responsibilities and key priorities. A 'Get Dotted' Communication workshop was held for Councillors and Staff in February 2025.</i>

1720: Council Meetings

Objective 1721	Performance Measure	Actual Result
Effective direction of the management of the Council's business.	To hold not less than six <u>Council meetings</u> before 31 August 2024.	<i>Seven Council meetings were held for the period 1 September 2024 to 31 August 2025. (Note: this includes a crossover of two Council terms due to a new Council being elected in October 2024).</i>

OUTPUT 8: PLANNING & REPORTING

Goal: To ensure cost efficient and appropriate business management of fish and game resources.

SUMMARY OF RESOURCES

1810: Management and Strategic Planning

Objective 1812	Performance Measure	Actual Result
Sea Run Salmon Management Strategy	To implement a non-statutory CSI Sea-Run Salmon Management Strategy and present to Council for adoption.	<i>Given the rapidly changing state of the fishery and very poor sea-run salmon returns in the 2024/25 season salmon management has slipped into the severe threshold band. Review of the Salmon Management Strategy has been paused with activities focused on mitigations of the severe threshold.</i>

1820: Annual Planning

Objective 1821	Performance Measure	Actual Result
To prepare an Operational Work Plan and Budget for the 2025-2026 year	To submit an <u>operational work plan</u> for FY 2025/2026 to Council by 31 March 2025 and submit a <u>budget</u> for FY2025/2026 to NZFGC by 31 March 2025.	<i>The 2025/26 OWP was approved by Council on 13 March 2025. The 2025/26 budget was approved by Council on 13 March 2025 and submitted to NZFGC.</i>

1830: Annual Reporting and Audit

Objective 1831	Performance Measure	Actual Result
Bi-Monthly Financial Reports	To present to Council bi-monthly <u>financial reports</u> .	<i>Financial reports of income, expenditure, and licence sales were provided to Council at bi-monthly meetings.</i>
Objective 1832	Performance Measure	Actual Result
Annual Report and Financial Statements	To prepare 2023/2024 <u>Performance Report</u> and facilitate preparation of 2023/2024 Financial Statements and Audit Report by 30 Nov 2024.	<i>2023/24 Performance Report, Financial Statements, and Audit Report were completed on 10 December 2024.</i>
Objective 1834	Performance Measure	Actual Result
Annual Public Meeting	To hold an <u>annual public meeting</u> before 31 December 2024.	<i>Annual Public Meeting was held on 10 December 2024.</i>

1840: National Liaison

Objective 1841	Performance Measure	Actual Result
Maintain effective liaison with New Zealand Fish & Game nationally	To attend <u>Manager's meetings</u> and to present CSIFG <u>recommendations to the NZFGC</u> on licence fees, fund redistribution, research requirements, national policy development, and other matters relating directly to NZFGC.	<i>Managers/Chief Executives meetings were held via zoom and attended by the Chief Executive.</i>
Objective 1842	Performance Measure	Actual Result
Working Parties	To participate with other Fish and Game councils on <u>working parties</u> such as Game bird and Fishery Research, Resource Management Technical Group, Public Awareness Network, National Fish Passage Advisory Group, Pressure Sensitive Fisheries Group, Schedule 1-Angler Notice Review, Compliance and Law Enforcement Group and others, and to liaise and share information with other councils on fish and game matters of mutual interest.	<i>CSIFG Staff participated in the following Fish and Game NZ working parties/meetings: Pressure Sensitive Fisheries Group, Compliance Co-ordinators Group, Resource Management Team, Fisheries Working Group, Fish & Game Hatcheries group, Public Awareness Network, Health & Safety & Wellbeing Working Group, and Fish & Game Mapping Working Group.</i>

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
REVENUE				
Fish and Game licence sales	1	1,908,866	1,891,542	1,881,317
Non-government service delivery grants/contracts	1	194,366	255,923	101,531
Interest, dividends, and other investments	1	45,109	44,444	61,734
Other revenue	1	40,370	21,200	57,325
Total Revenue		2,188,711	2,213,109	2,101,907
EXPENSES				
Expenses related to service delivery	2	272,041	343,322	299,589
Employee remuneration and other related expenses	2	870,990	858,288	698,468
Other expenses	2	1,079,294	1,041,500	1,147,378
Total Expenses		2,222,325	2,243,110	2,145,435
SURPLUS/(DEFICIT)		(33,614)	(30,001)	(43,528)

The accompanying notes form an integral part of these financial performance

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL POSITION

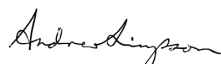
As at 31 August 2025

	Note	Actual 2025 \$	Actual 2024 \$
ASSETS			
Current Assets			
Cash and short term deposits	3	510,554	267,441
Debtors and prepayments	3	85,710	133,561
Investments	3	505,530	763,704
Total Current Assets		1,101,794	1,164,706
Non-Current Assets			
Property, plant and equipment	4	335,440	317,756
Total Non-Current Assets		335,440	317,756
Total Assets		1,437,234	1,482,462
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	69,131	41,734
Deferred revenue	3	175,189	225,737
Employee costs payable	3	98,818	87,279
Total Current Liabilities		343,138	354,750
Total Liabilities		343,138	354,750
TOTAL ASSETS LESS TOTAL LIABILITIES		1,094,099	1,127,713
ACCUMULATED FUNDS			
Accumulated surpluses/(deficits)		655,905	704,296
Restricted and Discretionary reserves		438,194	423,417
TOTAL ACCUMULATED FUNDS	5	1,094,099	1,127,713

This performance report has been approved by those charged with governance.

Date 25 November 2025

Signature



Andrew Simpson
Chair

Date 25 November 2025

Signature



Craig McKenzie
Deputy Chair

The accompanying notes form an integral part of these financial performance

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2025

CASH FLOWS FROM OPERATING ACTIVITIES**Cash Received:**

Licence sales	1,932,936	1,856,991
Interest, dividends and other investment receipts	44,300	58,805
Other cash received	211,939	158,152
Total receipts	2,189,175	2,073,948

Cash Payments:

Payments related to service delivery	1,288,628	1,403,535
Employee remuneration & other related payments	859,451	685,284
Other payments	6,130	13,595
Total payments	2,154,209	2,102,414

Net Cash flow from Operating Activities	34,966	(28,466)
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CASHFLOW FROM OTHER ACTIVITIES**Cash Received:**

Sale of property, plant and equipment	-	913
Sale of investments	258,174	-

Cash Payments:

Payments to acquire property, plant and equipment	50,027	20,118
Payments to purchase investments	-	134,020

Net Cash Flows from Other Activities	208,147	(153,225)
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Net Increase / (Decrease) in Cash	243,113	(181,691)
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Opening Cash	267,441	449,132
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Closing Cash	510,554	267,441
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The accompanying notes form an integral part of these financial performance

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2025

ACCOUNTING POLICIES APPLIED

Reporting Entity

Central South Island Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

This Performance Report is prepared in accordance with the XRB's Tier 3 (PS) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5 million. All transactions in the performance report are reported using the accrual basis of accounting. This Performance Report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Central South Island Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants, and miscellaneous sales.

Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

Non-Government Service Delivery Grants/Contracts

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the condition of the grant is satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Other Income

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Councils and for advocacy and research.

Cash and short-term deposits

Cash and short-term deposits in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original maturities of 90 days or less.

Debtors and prepayments

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks. Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

Property, plant, and equipment

Property, plant, and equipment is recorded at cost, less accumulated depreciation, and impairment losses.

Significant donated assets are recognised upon receipt at valuation. Significant donated assets for which current values are not readily obtainable are not recognised.

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All asset depreciation is calculated as:

	<u>Life/Rate</u>	<u>Depreciation Method</u>
Land		Not Depreciated
Buildings	10-50 years	Straight Line
Plant & Equipment	13% -33%	Diminishing Value
Motor Vehicles	13%-30%	Diminishing Value
Office Fittings, Furniture & Equipment	11.4%-60%	Diminishing Value

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

Dedicated reserves

Dedicated reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without specified purposes or when certain conditions are met.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

Special Fisheries Reserve

The special fisheries reserve is for the purpose of management of "special fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Habitat Reserve

The habitat reserve is for the purpose of improving and restoring degraded habitat within the Central South Island region.

Income tax

Central South Island Fish and Game is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 14 March 2024.

Tier 2 PBE Accounting Standards applied.

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements.

CHANGES IN ACCOUNTING POLICIES

Significant aggregation changes to items in the statement of financial performance were also required on first time application of the Tier 3 (PS) standard. Comparative amounts have been presented in accordance with the requirements of this standard.

There have been no other changes in CSI's accounting applies since the date of the last audited Performance Report.

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 1: ANALYSIS OF REVENUE	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Licence sales			
Fish licence	1,674,052	1,672,727	1,667,727
Non Resident Fish Licence Levy	72	-	2,495
Game licence	215,719	218,815	190,703
Salmon Endorsement Card	19,023	-	20,392
Total Licence sales	1,908,866	1,891,542	1,881,317
Non-Government service delivery grants/contracts			
Meridian Waitaki	-	-	59,637
Upper Ohau Spring Season Monitoring	2,700	4,800	-
Lower Waitaki Enhancement	2,825	6,000	-
Aviemore Spawning Race Income	1,190	1,972	-
Genesis Income	2,769	-	-
Sockeye Salmon Spawning Income	5,889	8,000	4,100
Winnemem Income	145,392	207,727	34,117
Scotts Creek Grant	3,920	-	3,677
Waitaki Access Income	29,681	20,000	-
Waitaki Habitat Enhancement Income	-	7,424	-
Total Grants/contracts (non-govt)	194,366	255,923	101,531
Interest, dividends, and other investments			
Other interest	45,109	44,444	61,734
Total Interest	45,109	44,444	61,734
Other revenue			
Salmon By-catch	-	200	48
Fish Licence Commission	-	200	-
Fines and prosecutions	2,017	-	3,284
Reparation for Fish & Game Expenses	19,705	18,000	25,800
Hut Rentals	243	300	160
Rentals	7,000	-	7,000
Salvage Income	11,173	2,500	20,229
Miscellaneous	232	-	100
Gain on sale of fixed assets	-	-	704
Total other revenue	40,370	21,200	57,325

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 2: ANALYSIS OF EXPENSES

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Expenses related to service delivery			
Species management			
Population monitoring	56,228	52,474	79,867
Harvest assessment	4,586	4,500	3,966
Fish salvage	1,050	900	6,649
Releases	-	-	-
Regulations	1,687	-	5,874
Control	135	-	-
Total Species management	63,686	57,874	96,356
Habitat protection & management			
Resource management	6,942	15,000	6,963
Works & management	6,911	4,750	11,649
Assisted habitat	40,555	13,272	18,322
Total Habitat protection & management	54,408	33,022	36,934
Angler & Hunter participation			
Access	17,666	22,000	7,164
Satisfaction surveys	-	-	43,975
Newsletters	4,340	2,500	2,578
Club relations	870	1,000	1,485
Huts	2,636	2,200	2,529
Total Angler & Hunter participation	25,512	27,700	57,731
Public interface			
Liaison	48,439	135,764	15,152
Public promotions	986	2,300	150
Visitor facilities	536	500	469
Total Public interface	49,961	138,564	15,771
Compliance			
Ranging	730	2,000	1,635
Ranger training	273	2,500	1,790
Compliance	10,966	6,000	11,366
Total Compliance	11,969	10,500	14,791

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Licensing			
Licence production & distribution	-	75,662	12,477
Commission & Transaction fees	66,505	-	65,529
Total Licensing	66,505	75,662	78,006
Total Expense relating to service delivery	272,041	343,322	299,589
Employee remuneration and other related expenses			
Salaries and wages	827,345	806,138	668,525
Fringe benefit tax	4,049	4,050	4,049
KiwiSaver contributions	26,225	26,000	20,939
ACC levies	2,841	1,900	1,443
Staff Training and Other expenses	10,530	20,200	3,512
Total Employee related costs	870,990	858,288	698,468
Other expenses			
Council			
Council governance & advice	10,714	17,000	-
Council meetings	935	1,500	7,666
Reporting	9,142	6,000	9,854
Audit fee	9,563	9,000	8,178
Office premises	44,236	24,800	31,451
Office equipment	3,765	3,800	3,253
Communications	11,784	13,000	10,084
General	6,237	2,550	1,650
Field equipment	8,197	8,300	5,170
Vehicles	38,205	36,210	31,219
Depreciation	32,175	15,000	33,426
Levies to NZFGC	904,341	904,340	1,005,427
Total Other expenses	1,079,294	1,041,500	1,147,378

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2025

Note 3 : ANALYSIS OF ASSETS AND LIABILITIES	Actual 2025 \$	Actual 2024 \$
Cash and short-term deposits		
Current account balance	380,692	139,563
Deposits held on Call	129,862	127,631
Cash on hand	-	247
Total	510,554	267,441
Debtors and prepayments		
Accounts receivable	48,530	100,351
Prepayments and accrued income	-	2,969
GST Receivable	31,000	24,870
Accrued Interest	6,180	5,371
Total	85,710	133,561
Investments		
<i>Current portion</i>		
Term Deposits	505,530	763,704
Total	505,530	763,704
Creditors and deferred revenue		
Trade and other payables	69,131	41,734
Deferred revenue	175,189	225,737
Total	244,320	267,471
Employee remuneration and other related expenses		
Annual leave and time in lieu	76,057	67,112
PAYE owing	22,761	20,167
Total	98,818	87,279

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 4 : PROPERTY PLANT & EQUIPMENT**2025**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	103,349	-	-	-	103,349
Buildings	136,686	15,077	-	5,736	146,027
Plant & Equipment	2,604	31,520	-	2,729	31,395
Vehicles	51,141	-	-	12,968	38,173
Office Equipment	23,976	3,430	168	10,742	16,496
Total	317,756	50,027	168	32,175	335,440

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	103,349	-	-	-	103,349
Buildings	142,359	-	-	5,673	136,686
Plant & Equipment	3,203	-	210	389	2,604
Vehicles	69,159	-	-	18,018	51,141
Office Equipment	13,204	20,118	-	9,346	23,976
Total	331,274	20,118	210	33,426	317,756

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Significant Assets Recorded

Land & Buildings

	Property ID	\$ Book Value	Rateable Valuation
<u>Freehold Land</u>			
Field Station Temuka	16,701	6,000	180,000
Temuka Property	69,886	-	22,000
Habitat - Wainono Reserve	DP46326	75,600	1,270,000
Habitat - All Day Reserve	DP20969	5,000	66,000
Office Temuka	16,702	13,449	205,000
Reserve 3838	Reserve 3838	1,100	8,500
Poingdestres Road	Reserve 906	2,200	9,500
		<hr/>	
		103,349	1,761,000
<u>Buildings</u>			
Field Station Temuka	16,701	950	50,000
Field Hut - Lake Alexandrina	-	1,114	-
Field Hut - Lake Clearwater	6,011	1,544	218,000
Office & Shed Temuka	16,702	142,419	280,000
		<hr/>	
		146,027	548,000

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 5: EQUITY

	Actual 2025	Actual 2024
	\$	\$
Accumulated Funds		
Balance as at 1 September	704,296	761,553
Surplus/(Deficit)	(33,614)	(43,528)
Transfer to Reserves	5,000	32,566
Transfer from Reserves	(19,777)	(46,295)
Total Accumulated Funds	655,905	704,296
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	88,885	109,003
Transfer from Accumulated Funds	-	-
Transfer to Accumulated Funds	-	(20,118)
Balance at 31 August	88,885	88,885
Non - Resident Levy - Special Fisheries Reserve		
Balance as at 1 September	220,158	230,111
Transfer from Accumulated Funds (Income)	72	2,495
Transfer to Accumulated Funds (Expenses)	-	(12,448)
Balance at 31 August	220,230	220,158
Habitat Reserve		
Balance as at 1 September	114,374	70,574
Transfer from Accumulated Funds (Income)	19,705	43,800
Transfer to Accumulated Funds (Expenses)	(5,000)	-
Balance at 31 August	129,079	114,374
Total Dedicated Reserves	438,194	423,417
Total Equity	1,094,099	1,127,713

Breakdown of Restricted and Dedicated Reserves

Name	Nature and Purpose	Current year \$	Last year \$
Asset replacement Reserve	The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.	88,885	88,885
Non- Resident – Special Fisheries Reserve	The special fisheries reserve is for the purpose of management of "special fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.	220,230	220,158
Habitat Reserve	The habitat reserve is for the purpose of improving and restoring degraded habitat within the Central South Island region.	129,079	114,374
	TOTAL	438,194	423,417

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2025

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at 31 August 2025 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2025 (Last Year - nil)

Note 7: OTHER

Revenue with Conditions which have been recorded as a Liability

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose & Nature of the
Meridian Energy	76,533	53,773	Waitaki Habitat Enhancement
Meridian Energy	5,869	3,854	Aviemore Spawning Race
Fish Licences	117,562	117,562	Relates to 2025 season

Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related Party	Description	2025	2024	2025	2024
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	904,341	1,005,427	-	-

There were no significant transactions, or any other transactions requiring disclosure, involving related parties during the financial year (Last year – Nil)

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

Note 10: ABILITY TO CONTINUE AS A GOING CONCERN

The financial statements have been prepared on a going concern basis. While the Council currently operates under the existing legislative framework, the Government announced in June 2025 significant reforms to Fish & Game New Zealand, including centralisation of licence fee collection and redistribution, changes to governance responsibilities, and increased compliance and reporting requirements. These changes are expected to be introduced into legislation in 2026 and may materially affect the Council's future funding model and operational autonomy. At the date the signing these financial statements, the Council has sufficient resources to meet its obligations for at least 12 months from the date of approval. Management has assessed the potential impact of the reforms and believes that, despite uncertainty regarding future revenue allocation and administrative responsibilities, there are no indicators that the Council will be unable to continue as a going concern.

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2025

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	63,686	1,964	166,212	229,898
Habitat protection & Angler & hunter participation	54,408	1,952	165,196	219,604
Public interface	25,512	1,466	124,066	149,578
Compliance	49,961	1,872	158,426	208,387
Licensing	11,969	2,313	195,747	207,716
Council	66,505	175	14,810	81,315
Planning & reporting	11,649	936	79,213	90,862
Totals	18,705	1,237	104,686	123,391
	<u>302,395</u>	<u>11,915</u>	<u>1,008,356</u>	<u>1,310,751</u>

Actual Overheads

Employee related costs	870,990
Depreciation	32,175
Other expenses	112,424
Less Administrative Income	<u>(7,232)</u>
Total Overheads to Allocate	1,008,357

BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	57,874	2,054	158,562	216,436
Habitat protection & Angler & Hunter participation	33,022	2,424	187,125	220,147
Public interface	27,700	1,405	108,461	136,161
Compliance	138,564	1,636	126,294	264,858
Licensing	10,500	2,730	210,747	221,247
Council	75,662	516	39,833	115,495
Planning & reporting	18,500	540	41,686	60,186
Totals	15,000	1,156	89,239	104,239
	<u>376,822</u>	<u>12,461</u>	<u>961,947</u>	<u>1,338,769</u>

Budget Overheads

Employee related costs	858,288
Depreciation	15,000
Other Expenses	88,660
Less Administrative income	<u>-</u>
Total Overheads to Allocate	961,948



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**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2025**

The Auditor-General is the auditor of Central South Island Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 30 to 46, that comprise the statement of financial position as at 31 August 2025, the statement of comprehensive income, statement of changes in equity 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 service performance of the Fish and Game Council on pages 7 to 29.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 46:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2025; 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 the XRB's Tier 3 (PS) Standard; and
- the statement of service performance of the Fish and Game Council on pages 7 to 29:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2025, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 25 November 2025. 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 service 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.



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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 service performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service 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 service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game 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 Fish and Game 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 Conservation Act 1987.

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service 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 service performance.

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's annual operating work plan.

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



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- We evaluate the appropriateness of the reported performance information within the Fish and Game 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 Fish and Game 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 service 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 Fish and Game 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 service performance, including the disclosures, and whether the financial statements and the statement of service 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 Entity Information included on pages 1 to 3 and the Chairs Report on pages 4 to 6, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service 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 service 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 service 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 Fish and Game 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 Fish and Game Council.

Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand