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Annual Report of the

NORTH CANTERBURY FISH AND  
GAME COUNCIL

For the year ended  
31 August 2018

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Presented to the House of Representatives:  
Pursuant to Section 26 X of the Conservation Act 1987

Code: 1/ 450 / 11 / 2018



30 November 2018

Minister of Conservation  
Parliament Buildings  
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2018.

Yours sincerely

Alan Strong  
Chairman  
North Canterbury Fish and Game Council as at 31 August 2018.

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NORTH CANTERBURY FISH AND GAME COUNCIL  
NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on WEDNESDAY 12<sup>TH</sup> DECEMBER 2018 commencing at 6.30pm, to be held at the offices of NCF&G, 595 Johns Road, Harewood, Christchurch.

MEETING BUSINESS

1. Present
2. Apologies
3. Welcome by Chairman
4. Annual Report
5. Staff Presentations
6. Volunteer Trophy
7. General Business

DRAFT

## SECTION 1: INTRODUCTION

### 1.1 DIRECTORY

<u>Council Members</u>	<u>Sub Committee Co-ordinator/Other</u>	<u>Council Meetings Attended</u>
Trevor Isitt		7
Craig Maylam		3
Denis Kelliher		6
John Cumberpatch	(Resigned June 2018)	5
Bruce Kelly		5
Ken Lee		6
Ron Stuart	Salmon & Trout Advisory	6
Peter Robinson	Fresh Waters	7
Charles Smith		3
Alan Strong	Chairman	6
Phillip Musson		7
 <u>Co-opted Members</u>		
Malcolm Gilbert – Federated Farmers (Resigned June 2018)		3
Daniel Maxwell – Federated Farmers (from August 2018)		1
Chris Brankin – Ngai Tahu		7
 <u>Staff</u>		
General Manager:	Rod Cullinane	
Fish and Game Officers:	Steve Terry, Tony Hawker, Emily Arthur-Moore	
Hatchery & Compliance Manager:	Dirk Barr	
Environmental Advisor:	Scott Pearson	
Hatchery Assistant:	Ryton Barr	
Office Manager:	Debra Ambler	

New Zealand Council

Communications Advisor:  
(South Island)

Richard Cosgrove

Fresh Waters (Youth & Family  
Programme) Manager:

Peter Robinson

Accountants

Leech & Partners Ltd

Auditors

The Audit Office – Wellington

Contracted Mr. W Johnstone, Christchurch, BDO, Chartered Accountants

Bankers

Kiwibank

Life Members (North Canterbury Acclimatisation Society):

Prof. Clark W C

Knowles R. F

Mugford J. G

Snowden M. E

Chairmen of Council, 1991 – 2018

Mugford, J. G.

December 1991 – April 1994

Curtis, J. N.

May 1994 – November 2000

Clements, M. A.

December 2000 – August 2015

Isitt, T. L.

August 2015 -

Strong, A

## 1.2 MISSION STATEMENT

Under Sections 26P and 26Q (1) of the Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, the Fish and Game Councils have been established “for the purposes of the management, maintenance, and enhancement of sports fish and game”, with their function to be “to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters”.

## 1.3 OVERALL OBJECTIVES

To manage, protect and enhance the fish and game resource within the North Canterbury region in the interests of anglers and hunters; to ensure the enjoyment of clients is promoted and facilitated; and to provide and improve opportunities for sustainable sports fish angling and game bird hunting.

Core functions based on these main objectives are;

To assess, monitor and research sports fish and game bird populations, the success rates and degree of client satisfaction, and the condition and trend of ecosystems as habitat for sports fish and game birds over time.

- To maintain and improve the sports fish and game resource by maintaining access; by maintaining a stocking or restocking program for species as required; by recommending conditions to the Minister for the fish and game seasons; by ensuring adequate resources; by maintaining and enhancing habitat.
- To promote and educate by defining ethical standards for anglers and hunters; by promoting angling and hunting as a recreation to the public; by keeping licence holders informed of matters affecting their interests.
- To assess the costs of managing the sports fish and game resource; recommend licence fees to the New Zealand Fish and Game Council to recover costs; and represent the region's interests in determining and distributing the levies on licences.
- To represent anglers and hunters in the statutory planning processes; formulate an annual operational work plan; draft and operate a Fish and Game Management Plan; and liaise with Iwi, the Conservation Board, Territorial Authorities and Government Departments, various Crown Research Institutes, State Owned Enterprises, and other user groups.
- To issue licences for the taking of sports fish and game birds in accordance with New Zealand Legislation and liaise with licence selling agents and outlets.

## SECTION 2: OVERVIEW OF THE YEAR

### 2.1 CHAIRMAN'S REPORT

It has been a challenging year at North Canterbury Fish and Game. We have a Salmon fishery that is declining, a trout fishery under pressure, unusual weather events including hot spells, dry spells and large floods. On top of this we have environmental issues in our lowland fishery which now seems to be spreading to our high-country fishery.

In terms of our performance as a Council we have undergone an independent audit which has resulted in a report describing a need for an organisational reset.

North Canterbury Fish and Game will need to address the issues identified in the audit. Just as importantly we must provide an open and honest explanation of the situation and work with our stakeholders to resolve all the issues.

The council has been provided with 10 recommendations from the New Zealand Council. The recommendations are focused on improving North Canterbury's performance and the delivery of our obligations in the region.

New Zealand Fish and Game has offered to provide support while the recommendations are implemented. You have my assurance this process will be worked through properly and professionally by the Council to ensure a good outcome for the stakeholders of North Canterbury.

We have also worked closely with our Auditors BDO to provide a clear picture of our financial position and to clearly show what issues we need to address. BDO have provided some additional financial recommendations to assist us going forward.

I would like to thank the North Canterbury staff for their patience and input into the performance Audit process. I understand how difficult the last year has been for them. We are lucky to have a people that are passionate, experienced and skilled in performing their rolls. Our staff have continued to work on the big issues facing our region such as, fish screens, habitat, land owner relationships, land development, RMA issues, and compliance just to mention a few.

In October we completed the tri-annual elections and now have a new Council. 8 new members have been elected with a diverse range of skills and I'm looking forward to tackling the challenge ahead with our new Council.

We have already had our first game bird committee meeting and it was good to hear how well the duck competition went last season and the number of participants. I am really looking

forward to next year's event. I understand that duck numbers are looking good which is encouraging for next season.

While we wait for the first salmon to turn up, we have had some great fishing at Lake Coleridge. The fish are in good condition and fishermen are having good success. Our back-country lakes appear to have held up well after last season's heat rash issues and good fishing is still to be had.

A National Sea Run Salmon Committee has been meeting and working through the issues affecting this important fishery. North Canterbury have several representatives on this Committee and will be working with staff and key experts to develop an achievable plan going forward. The council expect to work closely with them to implement an agreed plan.

The Snake Creek and Winnemem Wintu projects being run through the Water & Wildlife Habitat Trust are progressing well. Snake Creek is close to completing stage 2 and showing some exciting results. The salmon sampling for the Winnemem Wintu people is all but done and the results will be very interesting and may lead to more work in the future.

I would like to thank the Council and staff for enduring a difficult year and our stakeholders for their continued support, we all look forward to moving forward with our reset in the coming year.

Alan Strong  
Chairman

## 2.2 NORTH CANTERBURY FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE

### Introduction

As required under Section 26X of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, the North Canterbury Fish and Game Council has prepared the following Statement of Objectives and Service Performance for the 2017/18 financial year.

The activities of the Council are planned under eight output areas detailed in the annual Operational Work Plan.

This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan.

### Summary of Budget and Actual Expenditure for Each Output Area.

Output Area	Budgeted Total Costs	Actual Total Costs
Species Management (Incl. Hatchery)	\$123,500	\$183030
Habitat Protection/Management	\$9,000	\$1,397
Participation	\$19,500	\$16,673
Public Interface	\$600	\$1,111
Compliance	\$8,470	\$8,196
Council	\$3,500	\$3,934
Planning and Reporting	\$17,000	\$18,975
Total	\$181,570	\$233316

Operational Work Plan  
1<sup>st</sup> September 2017 – 31<sup>st</sup> August 2018

Purpose of the North Canterbury Fish and Game Council

The North Canterbury Fish and Game Council (NCFGC) is a Crown entity charged with management of the sports fish and game bird resources. The NCFGC primary function is set out in Section 26Q of the Conservation Act (1987):

“To manage, maintain, and enhance the sportfish and game resource in the recreational interests of anglers and hunters”.

Introduction

An Operational Work Plan (OWP) is required under section 26Q (1) (e) (ii) of the Conservation Act 1987 and must be consistent with the Council’s Sports fish and Game Management Plan. This OWP follows the national structure of eight output sections and one input section.

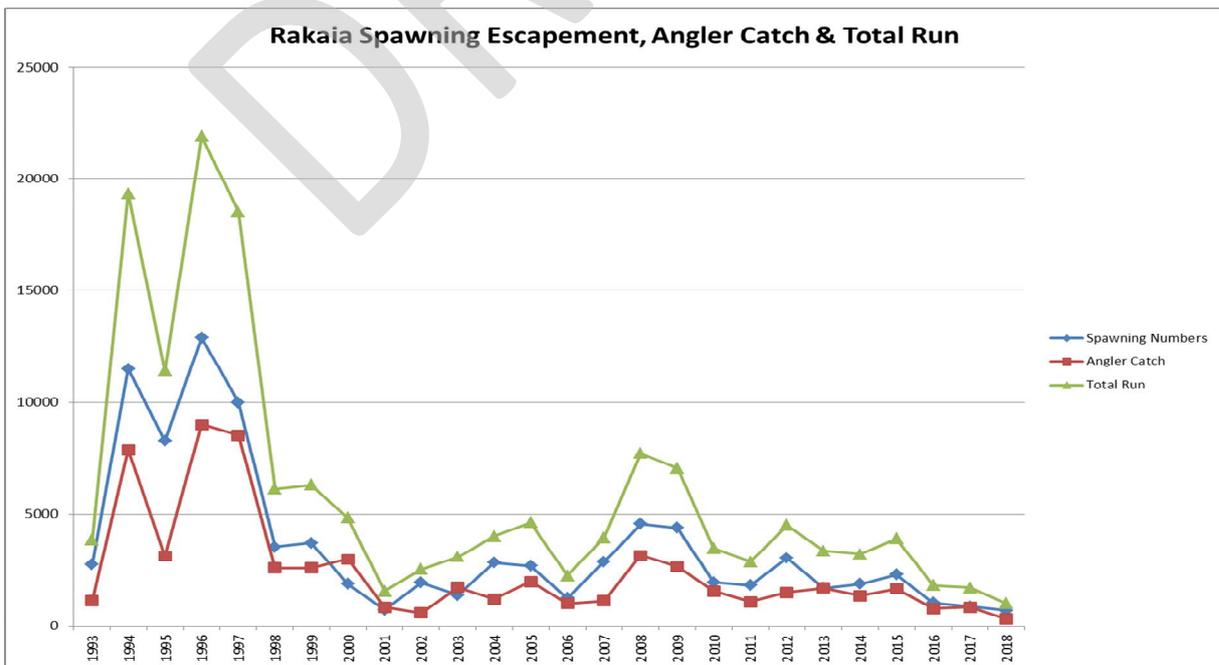
This OWP is a document which sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the General Manager and his staff to expend financial resources in the implementation of the plan. Council authority is required for staff and/or resources to be used in a manner not approved within this plan.

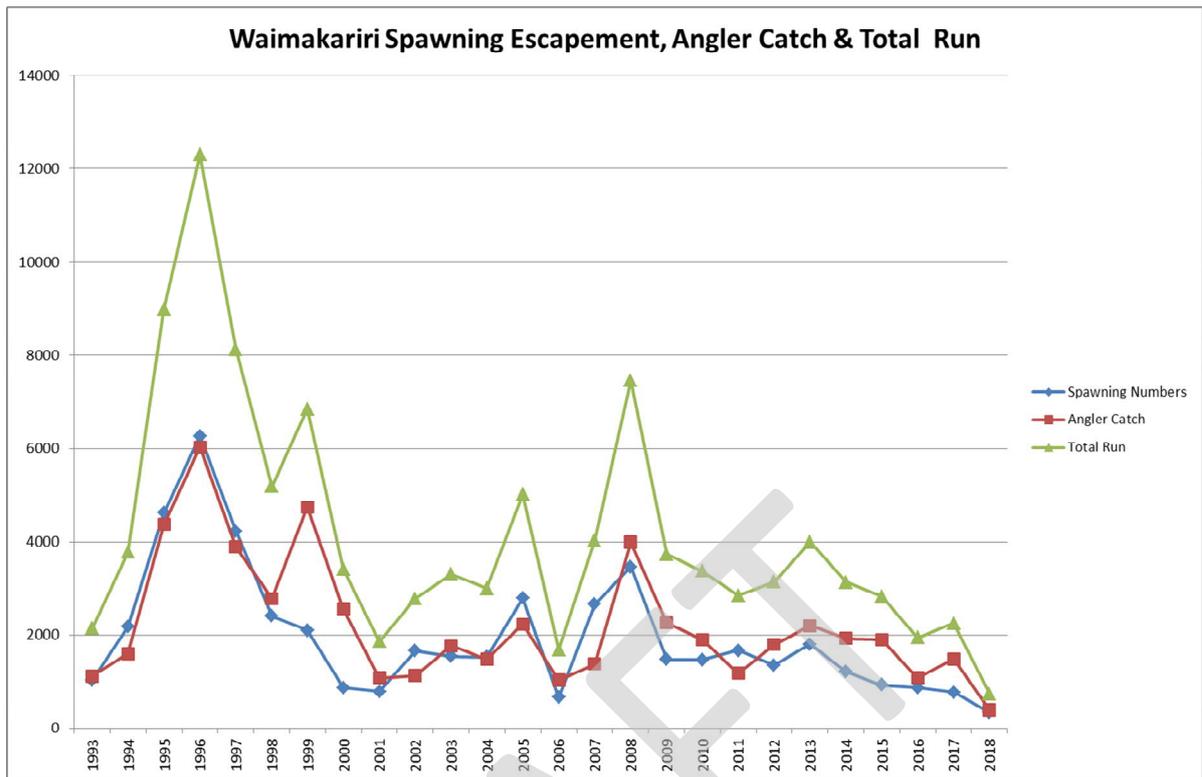
Rod Cullinane  
General Manager \_\_\_\_\_(Signature) \_\_\_\_\_(Date)

Alan Strong  
Chairman \_\_\_\_\_(Signature) \_\_\_\_\_(Date)

**OUTPUT AREA 1:  
SPORTSFISH AND GAME BIRD MANAGEMENT**

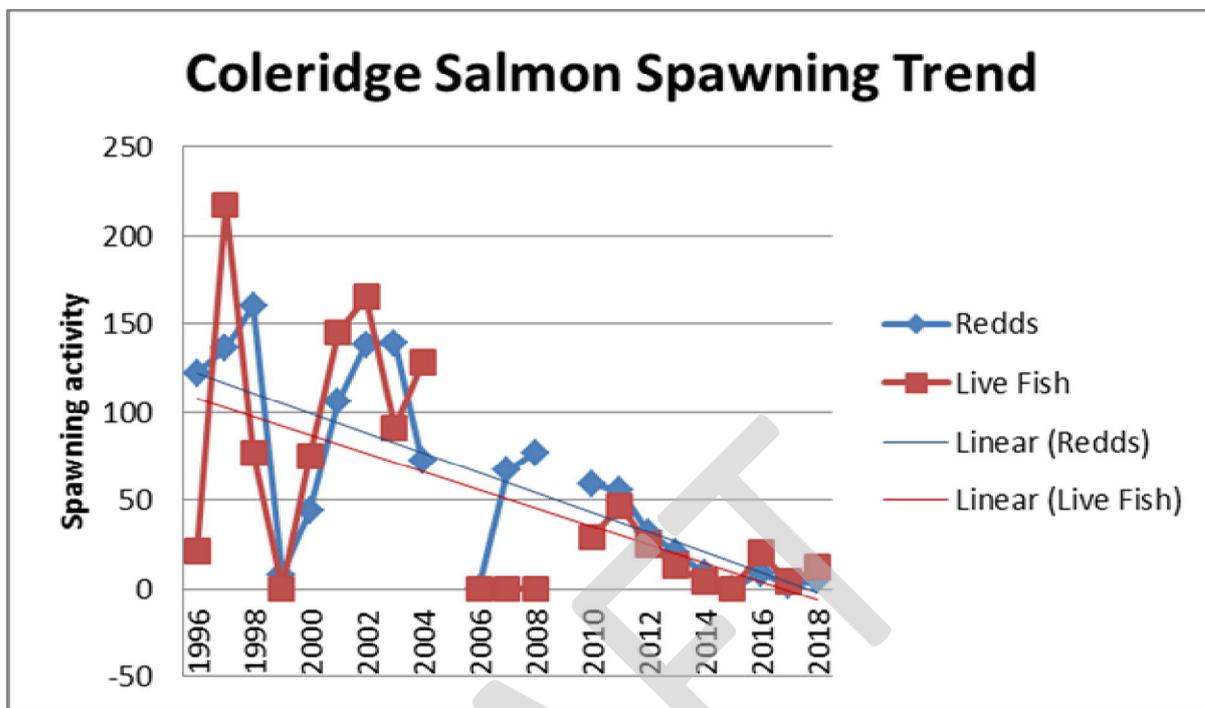
Objective 1.1.1.1	Performance Measure	Actual Result
<p>To monitor anadromous Chinook salmon population trends.</p>	<p>Collect salmon population data for the Rakaia, Waimakariri, Waiau and Hurunui Rivers, and maintain a database. Establish total run estimates using 'Peak Count' methodology for the Rakaia, Waimakariri, Hurunui and Waiau Rivers.</p> <p>Prepare a written Salmon Management Report detailing changes in anadromous salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual Chinook Salmon Management Report was completed. Peak count aerial surveys were carried out in the Rakaia, Waimakariri, Hurunui &amp; Waiau rivers.</p> <p>Results from the Rakaia &amp; Waimakariri surveys are shown below. A full report is available from the regional Fish &amp; Game Office.</p> <p>A salmon symposium was held in December 2017 in conjunction with CSIF&amp;G, with experts discussing issues around the salmon fishery. A National Sea-run Salmon Committee has since been formed.</p>





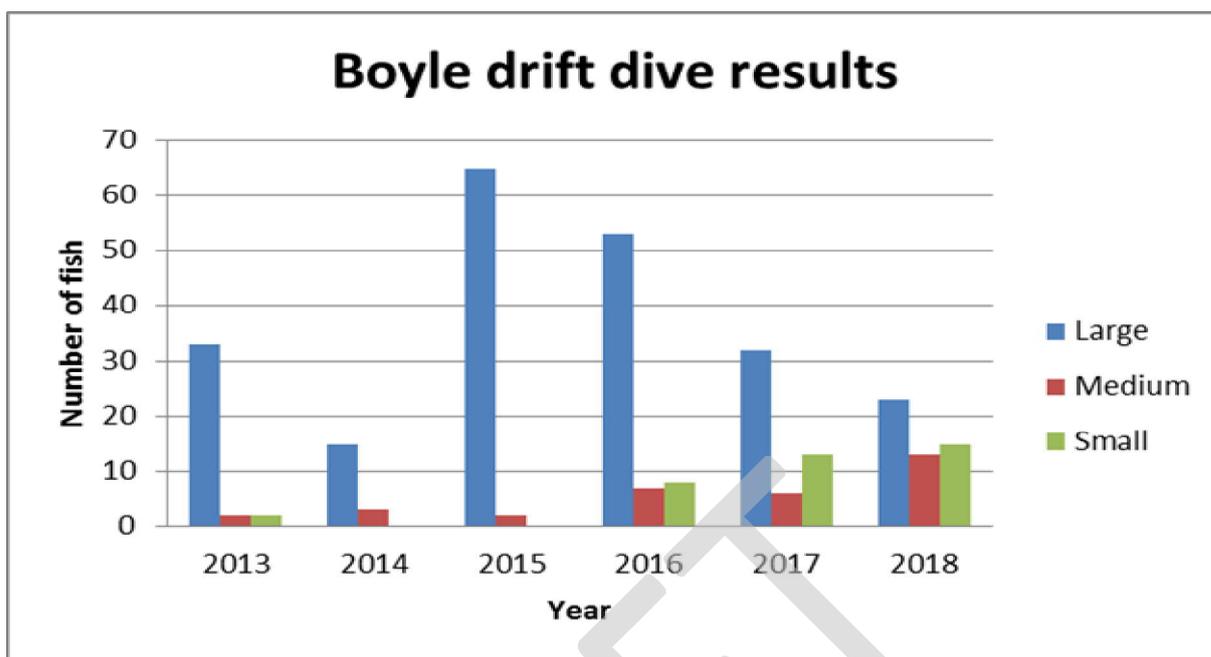
Objective 1.1.1.2	Performance Measure	Actual Result
Lake Coleridge Trout & Land Locked Chinook Salmon Monitoring	<p>Gather data and maintain a database of trends in land-locked salmon, rainbow trout returns to spawning tributaries of Lake Coleridge.</p> <p>Prepare a written report detailing changes in Lake Coleridge trout and salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual spawning surveys for the Lake Coleridge fishery were carried out, with the main objective establishing a trend of spawning activity to see if the fishery is being adversely affected by hydro activity.</p> <p>The other objective is to guide the Council when making decisions regarding harvest and regulation changes. Full reports are available from the regional Fish &amp; Game Office.</p> <p>Rainbow trout surveys were not completed due to high flows during the spawning season.</p>

The graph below shows the results of the Lake Coleridge Chinook salmon survey carried out in May 2018.



Objective 1.1.1.3	Performance Measure	Actual Result
To monitor the trout populations of the Hurunui, Waiau, Hope and Boyle Rivers.	<p>Conditions permitting, collect trout population data by drift dive surveys and maintain a database of trout abundance.</p> <p>Where historic data exists, prepare a written report detailing changes in trout abundance for the rivers surveyed.</p> <p>Highlight management implications to Council at or prior to the April Council Meeting.</p>	Due to high river flows for much of the period drift dives were planned, only the Boyle drift dive was carried out.

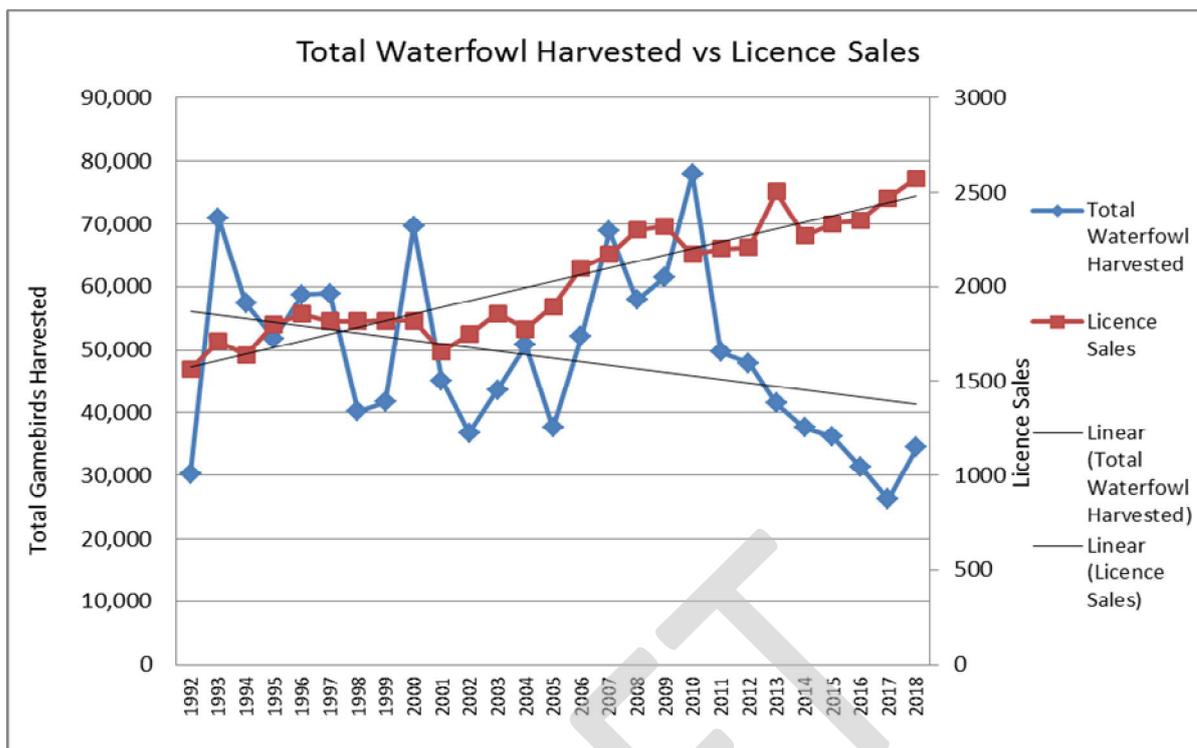
The graph below shows the results of the drift dive carried out in February 2018.



Objective 1.1.1.4	Performance Measure	Actual Result
To monitor spawning trout populations in the upper Ashley Catchment, key Selwyn River tributaries, by a one-off fish count during peak spawning. Investigate sea-run trout populations in the Rakaia & Waimakariri rivers.	Collect trout population data and maintain database. Prepare a written report detailing changes in trout abundance and highlight management implications for Council at, or prior to, the October Council meeting.	Due to high river flows for much of the planned survey period, no surveys were carried out.
Objective 1.1.1.5	Performance Measure	Actual Result
To monitor game bird populations.	Collect population data and maintain a database for Paradise Shelduck, Black swan, Shoveler duck, Mallard duck and Pukeko. Prepare a written report detailing changes in game bird abundance and highlight management implications for Council.	Staff and volunteers counted Shoveler ducks as part of the annual national trend count. The population of Shoveler duck at the sites counted appear to be stable nationwide.  The annual trend count of Paradise Shelduck and Black Swan was undertaken during February 2018.

		<p>The Central South Island and North Canterbury dabbling duck aerial survey was carried out. The Annual Gamebird Report was presented to Council at the October 2018 Council meeting. A full report is available from the Fish &amp; Game Office.</p> <p>Pukekos were not monitored.</p>
Objective 1.1.2.1	Performance Measure	Actual Result
To maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long-term sustainability of the fishery.	Monitor the catch of anadromous salmon by recreational anglers through an end of season phone survey for inclusion in the Salmon Management Report (see 1.1.1.1).	<p>Phone surveys were carried out with 738 randomly selected anglers and 421 'expert' anglers to assess salmon angler harvest.</p> <p>These surveys were then analysed and reported in the annual salmon management report.</p>
Objective 1.1.2.2	Performance Measure	Actual Result
To reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.	<p>Monitor the level of salmon by-catch as per the "Salmon at Sea" agreement with the Ministry of Fisheries and commercial fishing industry, including training and placement of volunteer verifiers on commercial fishing boats where necessary.</p> <p>Report findings in the Salmon Management Report (see 1.1.1.1).</p>	<p>Meetings between commercial &amp; recreational partners to the Salmon at Sea Agreement are held as required. No meetings have been required since the Agreement was updated in 2014. Fish &amp; Game staff have open access to travel as verifiers on any vessel operating in the salmon exclusion zone around Banks Peninsula, however, Fish &amp; game have not requested this for a number of years now.</p> <p>The most recent trends in catch show that under the Salmon at Sea Agreement, very few salmon are caught by the commercial fleet each year, compared with historic catches.</p>

		Commercially caught salmon are required to be reported and a levy paid to F&G. For the last few years the weight of salmon caught has been insignificant, 134kg this year.
Objective 1.1.2.3	Performance Measure	Actual Result
To monitor the harvest of game birds by recreational hunters.	Supply regional game harvest phone survey data to the National Game Bird Hunter Survey Co-ordinator.	<p>The National Gamebird Harvest Survey was conducted during the gamebird hunting season and data supplied to the National Co-ordinator.</p> <p>Results of the 2018 survey were not fully analysed until after the end of the 2017/18 financial year reported here, however a full report was presented at the October 2018 Council meeting and is available from the regional Fish &amp; Game office.</p> <p>The following graph shows that over the past two decades we have seen a trend of increasing gamebird licence sales, however total gamebirds harvested has fluctuated significantly with a noticeable decline in recent years.</p>



Objective 1.1.3.1	Performance Measure	Actual Result
To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public.	Undertake fish salvage operations when necessary on the Amuri irrigation race, the Craigieburn Stream, the Ashley River and tributaries of the Selwyn River.  Cost recovery will be sought where fish stranding is the result of deliberate human actions.	Staff and volunteers salvaged the Amuri Irrigation Scheme on 30 <sup>th</sup> April and 1 <sup>st</sup> May, with full cost recovery.  Staff responded to a few small fish strandings throughout the summer months.
Objective 1.1.4.1	Performance Measure	Actual Result
To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for release.	Operate a Fish & Game hatchery program based at facilities at Montrose Station and Peacock Springs.  Please Note: The achievement of OWP production targets may have changed due to operational issues outside the control of Fish & Game.	From the F&G managed hatchery at Montrose and the on-growing facilities at Whisky Creek on the Rakaia River as well as at Isaac's adjacent to the Waimakariri River, salmon and trout were bred and released as follows:

Salmon Production

- 60,000 x 50g smolt from Montrose into the Rakaia River.
- 30,000 x 50g smolt from Whisky Creek into the Rakaia River.
- 30,000 x 50 g smolt from Bully Creek into the Rakaia River.
- 60,000 x 50g smolt imprinted for one month and released from Silverstream Hatchery.
- 10,000 x 50g smolt into Lake Coleridge.
- 10,000 x 50g smolt transferred to West Coast Fish & Game.
- 800 x 750g two-year olds - Isaac TAKF Sponsorship.
- 2,000 x 750g two-year olds – Groynes Lakes.
- Surplus ova for ova planting - 70,000.
- Note; all smolt 100% fin clipped.

Brown Trout production - (8,000 released)

- 3,000 x fingerlings into the upper Selwyn River.
- 2,000 x fingerlings into Lake Ellesmere tributaries.
- 1,000 x fingerlings into Lake Guyon.
- 2,000 x fingerlings into Lake Georgina & Lake Lyndon.
- 

Rainbow Trout production - (20,800 released) lakes and rivers combined

- 19,800 fingerlings for North Canterbury High Country Lakes (see table below).
- 1,000 held until two years and available for sale to other regions for regional TAKF days with surplus available for the Groynes young angler program.

Lake Stocked	Number of Rainbows
Lyndon	1,500
Georgina	1,000
Evelyn	500
Selfe	1,500
Henrietta	200
Ida	500
Catherine/ Monck	1,000
Pearson	4,000
Grasmere	1,500
Letitia	600
Sarah	500
Hawdon	1,000
Guyon	1,000
Coleridge	5,000

Objective 1.1.7.1	Performance Measure	Actual Result
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<p>To maintain and improve the region's sports fish and game bird resources by formulating and recommending angling and hunting conditions to the Minister of Conservation.</p>	<p>In conjunction with the Regulations Committee, conduct a biennial public review of angling regulations including consultation with stakeholders.</p> <p>Dispatch draft regulations to the New Zealand Fish and Game Council by March 31 (hunting) and May 31 (fish).</p> <p>Update regulation signage with any changes.</p>	<p>The biennial review of the gamebird regulations was undertaken.</p> <p>Staff completed the North Canterbury section of the 2017/18 Sports Fishing Regulation guide, Gamebird Hunting Guide and gazetted both the hunting and angling regulations.</p>
<p>Objective 1.1.8.1</p>	<p>Performance Measure</p>	<p>Actual Result</p>
<p>To minimise adverse impacts of game species on crops and pasture.</p>	<p>In conjunction with the Gamebird Committee, organise dispersal and control of unwanted gamebird populations which are brought to the attention of Fish and Game.</p> <p>Report results of control activities in the Annual Report.</p>	<p>Permits were issued to disturb or kill game birds causing a nuisance.</p> <p>Permits issued during the year were; Black Swan 3, Black Swan Eggs 2, Paradise Shelduck 4, Mallard 3, Pukeko 4.</p>

OUTPUT AREA 2: HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT		
Objective 1.2.1.1	Performance Measure	Actual Result
To ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access, either by providing appropriate conditions to avoid, remedy or mitigate adverse effects, or if this is not possible, by consent being declined.	Monitor resource consent applications and lodge submissions to those which have the potential to impact sports fish and game bird habitat and angler access.	<p>A number of individual resource consent applications were notified to Fish &amp; Game or have been on-going from the previous year.</p> <p>Fish and Game provided comment on a number of smaller consent cases during the course of the year.</p> <p>Below is a summary of some of the significant consents with which Fish &amp; Game has been involved;</p>

#### Hurunui Water Project Consent

There was a limited disclosure notification of the HWP Waipara Catchment discharge consent. This application was required in addition to their main Hurunui Consent. Fish & Game worked with Ngai Tahu to investigate the decision and resulted in a request for Rule 5.62 in the Land and Water Regional Plan to be amended; which was declined by ECan. This rule effectively treats nitrogen consent allocations as existing use, even though the Consent Hearing Commissioners had deferred this decision until the operative Land and Water Plan had come into effect. Ngai Tahu is challenging several aspects of the application, as it will in the opinion of Fish & Game, not maintain water quality.

#### Harper Diversion into Lake Coleridge

Staff met with ECan to examine the change in wording proposed by Trustpower to its consent conditions. The change in wording has been restricted to matters of clarity and these changes will not increase the volume of sediment from current levels. A review of the Harper Diversion consent later this year is considered necessary due to many concerns raised over the sediment loading into Lake Coleridge, especially at the delta.

#### EMU Plains Limited

Emu Plains applied for an additional water take and land use consent to develop a further 3,500 hectares of irrigated land in the Waiau catchment. Staff have been active in assessing the

potential environmental impacts from this scheme and how nutrient allocation may be affected. The applicant has received a Section 92 notice for the supply of further information to ECan.

#### Braided River Islands

Provided conditional endorsement for ECan/DOC to construct river bird nesting islands at selected side-braid locations along the Hurunui and Waiau rivers. The main issues considered were fish passage and sedimentation discharge during construction.

#### Ashburton Electricity

Pre-consent application proposal to install small power pole foundation piles across the Rakaia River, 1km below the Whiskey Creek hatchery. The works are not taking place in flowing water, but other risks such as machinery crossings and preferred operating months were assessed.

#### Selwyn Catchment Dairy Farm Extensions

A pattern of dairy farms purchasing small additions in the order of 7 to 20ha is occurring in this catchment. Revised Overseer calculations is allowing these farms to claim a substantial reduction (e.g. 20%) in average N leaching by the inclusion of more land. This does not seem logical when the new blocks are being converted into irrigated pasture, from forestry in one case. ECan was asked to verify this practice and its legitimacy.

#### Rakaia Gravel Extraction

Staff received a request to investigate a particular consent over gravel extraction and disturbance activities on the Rakaia River. Anglers are concerned at the high incidence of sediment turbidity during the salmon fishing season and want to see river conditions improve.

#### Other Gravel Extraction Activities

Staff met with one of the major gravel extraction companies to discuss their current gravel extraction and quarrying consents. The company has expressed a desire to find new ways of mitigating some of its extraction impacts. The focus is likely to be on appropriate scales of extraction activity and the potential to develop and to undertake significant planting near stream/river wetlands following gravel extraction activities.

#### Rakaia WCO Amendment Application

Discussions were held with farming interests who have made application to use water for hydro-generation purposes in the headwaters of the Ryton River, which has included a proposed amendment to the Rakaia WCO. Given the high location and non-consumptive use of this activity Fish & Game has not objected.

Objective 1.2.1.2	Performance Measure	Actual Result
To seek to ensure that all regional and district plans provide appropriate protection for sports fish and game bird habitat and angler access.	<p>Make submissions on statutory plans which have the potential to impact sports fish and game bird habitat and angler and hunter access. Advocate for the preparation of statutory plans for key resources where they do not exist.</p> <p>Seek an active role in the development of non-statutory management plans when such plans may result in changes to access or habitat management.</p>	Below is a summary of some of the significant work Fish & Game has been involved in;

#### Canterbury Water Management Strategy

Fish & Game has indicated its concerns with the narrow "targets" review of the Canterbury Water Management Strategy and asked the Mayoral Forum to broaden the review to include all aspects of implementing the CWMS, such as the pros and cons of the Zone Committee process.

Fish & Game is also frustrated over the delays in implementing the Hurunui River and Waiau River minimum flows, as required under the Hurunui Waiau Regional River Plan.

#### Land and Water Regional Plan – Omnibus Plan Change.

Fish & Game has been involved in preparing information for the next Omnibus Land & Water Plan change in 2019. The major focus for our organisation has been reinstating the missing Waimakariri Salmon Spawning Sites from Schedule 17 of the Land & Water Regional Plan. These areas were inadvertently left out of the current plan, so we are keen to see them reinstated.

Fish & Game staff have been working closely with ECan ecologists to identify the specific salmon spawning reaches across Canterbury and have stipulated that there needs to be primary and secondary trout spawning areas identified across Canterbury in Schedule 17, in order to protect the habitat of trout and salmon under Schedule 7 (Other Matters) of the RMA. This Schedule affords a higher degree of protection from agricultural land uses, river protection works and other negative impacts.

#### Waimakariri District Plan Zone Implementation Addendum

Fish & Game has worked on development of the revised Waimakariri Zip Addendum (ZIP). The Waimakariri Zone Committee has taken a targeted approach to the management of nitrogen in

the catchment, particularly in response to increasing nitrate concentrations in the Silverstream and Kaiapoi rivers.

Fish & Game recently provided feedback on ZIP, indicating that it supports the efforts to reduce nitrogen, but that a higher level of reduction in the initial 10-15 years is required to achieve a 'step-change in the catchment'. Also noted is the lack of phosphorous limits in this draft sub-regional plan and the absence of reference to river nutrient load concentrations, an important indicator of catchment river health. The ZIP's focus on meeting farm Good Management Practice reductions followed by additional improvements is supported, but the rate of change will potentially fall into the margins of error and not turn this red zone catchment around fast enough.

Water quantity is also a major issue in the Waimakariri Zone. Some minimum flows are being achieved on ecological grounds, along with reducing rates of take limits; however, the decision to cap most water takes at actual current use, effectively grandparenting many water users until their consents expire, some of which are not due until the 2040 decade. Fish & Game wants to see faster adaption to using less water.

#### Hurunui Waiau Feedback on Plan Change 1 Draft-Notification

Fish & Game has responded over concerns with this draft plan change. There are a number of discrepancies with the way that nitrogen loads have been calculated and interpreted for the Hurunui River, in order to offset a potential increase in discharges from dry land farms. The plan is also attempting to permit further intensification in the Waiau Catchment before the Scheduled 2018 load limits have been set for this river.

Fish & Game is also concerned about the Hurunui Waiau Zone Committee's focus on reducing the effects of the Hurunui Waiau Regional River Plan on land users, over and above the implementation of measures in the plan to reduce harmful effects on the environment.

#### Recreation and Amenity Scoping Report

Progress is finally being made on freshwater recreation and amenity values in Canterbury, with a completed scoping report identifying many gaps and shortfalls to be addressed in a three-year work programme by ECan. North Canterbury Fish & Game spearheaded the need for this work, alongside Whitewater NZ and Central South Island Fish & Game; raising funds for the scoping project and likely three-year work programme, via the ECan Annual Plan process.

#### Selwyn River Project Working Group

Fish & Game is an active participant in this targeted river improvement project. The aim of the group is to take a closer look at the state of the Selwyn River and see what can be done to restore the river back to the levels of water quality and quantity enjoyed in the 1950s and 60s. A large part of this work is to look at historical records of climate and river/lake health, many of which come from angler logs, collected by the former Acclimatisation Society.

While the current Selwyn Waihora sub-regional plan seeks to significantly reduce the effects of land use in the catchment, Fish & Game believes major improvements are needed in how environmental trends, resource allocations and the cumulative effects of resource consents are managed. The Selwyn River has been the source of much media interest over its poor state and has encouraged freshwater quality advocates from a wide range of sectors.

Selwyn District Council Plan Review - Indigenous Biodiversity

Staff have been active contributors to the SDC Indigenous Biodiversity Working (Advisory) Group, which is considering rule options for the District Plan review. Progress is being made towards encouraging further 'Significant Natural Areas' to be identified and managed in the District, along with the review of general vegetation clearance rules. Fish & Game has proposed an alternative approach to the current 'improved pasture' rule found in many Canterbury District Plans. This method will be developed in parallel to the plan review over the next few years. Fish & Game's interest in protecting indigenous biodiversity revolves very much around better managing the current intensification creep into the hill and high country and protecting important habitats for aquatic ecosystems and also terrestrial ecosystems that contribute significantly to upper catchment water retention and water quality. The lowlands of the Selwyn District are virtually devoid of existing indigenous vegetation and there is risk of the same being repeated in the high country as demand for more developed land increases.

Objective 1.2.1.3	Performance Measure	Actual Result
<p>To ensure the Resource Management Act is functioning in terms of its provisions and compliance. (See planned result in OWP)</p>	<p>Follow up on complaints from the public regarding breaches of resource consent and statutory plan provisions, including liaising with enforcement staff at Environment Canterbury.</p> <p>Undertake monitoring of compliance with provisions of key consents where necessary.</p> <p>Monitor the effectiveness of works carried out on the Harper Diversion in 2011 to assist fish passage.</p> <p>Monitor compliance with Trustpower's requirements to maintain a suitable diversion and fish screen at the</p>	<p>Fish and Game met with ECan Councillors and staff and continue to request greater investment from ECan in relation to regulation monitoring, particularly in regard to complaints around stock in waterways and permitted activity rules.</p> <p>A number of instances of non-compliance witnessed by Fish &amp; Game staff and anglers were reported to ECan's pollution hotline. These included stock damage to waterways and discharges to water.</p> <p>Staff have continued meetings with a working group with ECan, DoC, irrigators, NZSAA</p>

	<p>Highbank Power Station.</p> <p>Continue participation at the ECan Fish Screen Working Party.</p> <p>Continue the survey of fish screen efficiency and other relevant consent conditions affecting fish and game populations.</p> <p>Lobby Environment Canterbury staff to implement the "stock in waterways" policies on the NRRP where issues are identified.</p>	<p>and consultants to look at fish screen effectiveness. ECan has recently completed a pilot study on fish screen compliance. Both CSI and NCF&amp;G have provided ECan with a list of priority screens to be included in a more comprehensive study during the 2018/19 irrigation season. The outcome from this project will likely mean a number of screens will require significant upgrades at minimum, with a high percentage of them also likely needing to be replaced.</p>
Objective 1.2.1.5	Performance Measure	Actual Result
To promote the plight of lowland rivers through national, regional and local advocacy.	Use statutory and non-statutory processes to publicise the issues of lowland river decline and promote the rectification of this.	<p>Media interest was significant in 2017/18 leading to numerous online and print articles highlighting the issues.</p> <p>Staff continued with the restoration project on Snake Creek, a tributary of the lower Selwyn River.</p>
Objective 1.2.1.6	Performance Measure	Actual Result
To advocate for the protection and enhancement of sports fish and game habitat, as well as public access through the crown pastoral leasehold and land tenure review process.	Undertake field surveys and prepare reports advocating for the protection and enhancement of fish and game habitat on leasehold land as it comes up for renewal or tenure review.	No submissions were made on tenure reviews in the last year.
Objective 1.2.1.7.	Performance Measure	Actual Result
To assess the long-term impacts of intensive farming and land use on the general health of streams.	Undertake monitoring projects on salmon and trout spawning streams.	In Conjunction with ECan, Staff continued an intensive monitoring project on the Ashley and Selwyn catchments to look at the long-term health of these waterbodies.

Objective 1.2.3.1	Performance Measure	Actual Result
To ensure that salmon spawning habitat is restored, and the effects of farm stock are reduced.	<p>In conjunction with the Salmon and Trout Committee, liaise with key landowners who adjoin salmon spawning streams to reduce the effects of stock intrusion.</p> <p>Contribute directly towards fencing, planting and maintenance costs.</p> <p>Seek funding from external sources (eg CWMS Zonal Committee Restoration/Enhancement Funds) to expand the program beyond the constraints of the Fish &amp; Game budget.</p> <p>In conjunction with ECan, undertake monthly habitat and water quality surveys of the Glenariffe Stream, Hydra Waters, Winding Creek, Cora Lynn and Bealey Bridge Springs. Undertake a more comprehensive annual habitat and water quality survey of the Glenariffe Stream. Include summary of activity in Salmon Management Report.</p>	<p>ECan released a report on habitat monitoring carried out over the last three years in a number of salmon spawning tributaries in both CSI &amp; NCF&amp;G.</p> <p>Staff continue to monitor the health of these key streams and are in communication regularly with landowners.</p>
Objective 1.2.3.2	Performance Measure	Actual Result
To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement).	<p>Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the agreement.</p> <p>Prepare a report to the October Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Maimai Agreement.</p>	Staff completed the 2017/18 Maimai Management Report, which is available from the regional Fish & Game office.
Objective 1.2.3.3	Performance Measure	Actual Result
To participate in the implementation of the Lake Ellesmere Joint Management Plan (JMP), (Ngai Tahu Treaty	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the Plan.	Staff met with DoC & Ngai Tahu to discuss potential JMP projects, including funding a research application to

of Waitangi Settlement).	Undertake agreed projects to the value of half the adult whole season game licence fee for all maimais on Ngai Tahu and DOC land. Prepare a report to the October Council Meeting outlining work undertaken in accordance with the Joint Management Plan.	investigate the impact of vehicles around the lake.
Objective 1.2.3.4	Performance Measure	Actual Result
To undertake protection and enhancement works in key areas where necessary and within budgetary and management constraints.	Participate in the activities of the Lake Coleridge Trust.  Help angling and hunting clubs with organisation of Stream Help days and other fish and game habitat improvement projects.  Carry out removal of silt using the Sand Wand from one degraded trout stream.	Attended several meetings with organisations such as CPW, Barrhill Irrigation and Ngai Tahu Properties.  Staff instigated sediment removal strategies, e.g. silt traps and scour features in the Snake Creek restoration program.

OUTPUT AREA 3: PARTICIPATION		
Objective 1.3.1.1	Performance Measure	Actual Result
To advocate for the maintenance and enhancement of public access to the angling and hunting resource.	Use available opportunities to advocate for improved angler and hunter access.  Investigate and attempt to resolve instances of access restriction.  Maintain an inventory of the status of access to North Canterbury fishing and hunting locations.  Respond to access enquiries.	Liaised with the Walking Access Commission to clarify an access issue on the north side of the Rakaia River.
Objective 1.3.1.2	Performance Measure	Actual Result
To clearly identify access points to angling and hunting resource.	Maintain and improve access and information signage and inventory.	Staff completed an audit of all access and information signage in the region and repaired/replaced where necessary.
Objective 1.3.1.3	Performance Measure	Actual Result
To circulate written information about angling and hunting access in the region.	Reprint access pamphlets as necessary.	Access pamphlets were reprinted as necessary.
Objective 1.3.3.1	Performance Measure	Actual Result
To inform anglers and hunters on matters affecting their interests.	Produce a supplement for inclusion in the two special editions of Fish & Game magazine.  Maintain and improve the North Canterbury Fish and Game web site.	Staff completed the North Canterbury supplement of the two Fish & Game magazines sent out free to all last season's whole season sports fish and game bird licence holders.  In addition to the usual material, the regional website was regularly updated to illustrate local happenings such as fish releases and other newsworthy events to stakeholders.
Objective 1.3.3.2	Performance Measure	Actual Result
To inform anglers and	Submit articles for	Staff wrote articles for the bi-

hunters on matters affecting their interests.	publication in magazines such as The Fishing Paper.	monthly Fish & Game e-zines Reel Life and Both Barrels.
Objective 1.3.5.2	Performance Measure	Actual Result
To participate and organise events which promote angling to young people.	<p>In conjunction with Youth Committee, participate in the annual Take-a-Kid-Fishing (TAKF) day and other events upon request.</p> <p>Maintain the Groynes Junior Fishery by stocking, using rainbow trout reared at the Fish &amp; Game hatcheries and surplus salmon from commercial hatcheries when available.</p>	<p>Staff participated in the annual TAKF event with around 3,000 children attending.</p> <p>Approximately 2,000 additional salmon were released into the Groynes Fishing Lakes over the summer months.</p> <p>The Fresh Waters program included pupils from 29 North Canterbury schools, including raising salmon in 32 tanks in class as part of the Fish in Schools (FIS) programme creating greater awareness, mentoring and learning angling skills. Additionally, new tanks were installed in Canterbury Museum Discovery Room and Burnside Primary Schools library raising trout.</p> <p>Through the Fresh Waters programme, various groups of young people and their families, including the pupils from FIS participating schools took part in tutored angling activities at the Groynes, fishing for trout and salmon stocked by Fish &amp; Game.</p> <p>The Lake Lyndon family fishing day took place on 10 December.</p>
Objective 1.3.5.3	Performance Measure	Actual Result
To provide selected young hunters with the training and	In conjunction with the Youth Committee, conduct a young	Staff attended and presented prizes at the NZ Secondary

initial success required to convince them to take up hunting permanently.	hunter programme. Help young hunters through training, practice and real hunting program in association with local hunting clubs. Secure sponsorship to allow an enlarged program.	Schools Clay Target Shooting Championships which is partly sponsored by Fish & Game.
Objective 1.3.5.4	Performance Measure	Actual Result
To allocate hunting stands on Boggy Creek wetland in an equitable manner.	Advertise and run a balloting program in an equitable and transparent manner.	The balloting of the Boggy Creek hunting stands was completed with all stands allocated.
Objective 1.3.5.5	Performance Measure	Actual Result
To manage angling and hunting competitions to facilitate participation and training. To use hunting competitions to minimise negative impacts of game bird populations.	Consider applications from groups wishing to hold angling and hunting competitions. Monitor the impact of competitions on fish and game populations. Use fishing and hunting competitions to promote Fish & Game values and issues.	Permission was granted to hold fishing competitions to Rakaia River Fishing Promotions Association (Rakaia River), NZSAA (Waimakariri River).
Objective 1.3.6.1	Performance Measure	Actual Result
To foster good relations with key stakeholder groups.	In conjunction with the Club and Retail Committee, circulate clubs regularly with Council reports and aim to make at least 12 talks to local fishing and hunting clubs.	Staff gave presentations to; Christchurch Breakfast Rotary Club and the NZ Salmon Anglers Association AGM and Lincoln Envirotown Trust.
Objective 1.3.6.3	Performance Measure	Actual Result
To provide services to anglers and hunters to assist them in achieving satisfaction from their sport.	Provision of information and services to anglers and hunters including: Daily telephone river condition reports throughout the fishing season Weekly fishing reports emailed to the fishing	Staff prepared weekly fishing reports emailed to licence holders from October – March inclusive. Staff attended and spoke at the Rakaia, Waimakariri and the Rangers' Salmon fishing competitions.

	<p>database and placed on the website.</p> <p>Respond to angler and hunter inquiries</p> <p>Presence of staff at significant angling and hunting events.</p> <p>Organise and run the Lake Coleridge Fishing Competition.</p>	<p>Staff and volunteers organised the 2017 Lake Coleridge fishing competition, with around 300 anglers attending.</p> <p>Staff recorded daily telephone river condition reports throughout the fishing season.</p>
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OUTPUT AREA 4: PUBLIC INTERFACE		
Objective 1.4.1.1	Performance Measure	Actual Result
To liaise with statutory organisations on issues affecting Fish and Game values.	<p>Regular meetings with DOC, ECan, University of Canterbury and NIWA.</p> <p>Annual contact with local Members of Parliament.</p> <p>Liaison with the Overseas Investment Commission on Fish &amp; Game values for the properties in our region.</p> <p>Liaise with other statutory organisations as opportunities arise.</p>	Formal meetings were held with DoC, ECan Councillors and their staff, on a range of subjects, which focused on joint project work as well as RMA issues.
Objective 1.4.1.2	Performance Measure	Actual Result
To liaise with landowners on issues affecting Fish and Game values.	<p>Liaise with the landowners and landowner groups to ensure that Fish and Game values are protected and that our functions do not have an unacceptable impact on their interests.</p> <p>Identify and form relationships with landowners who manage or adjoin habitats of particular significance to Fish &amp; Game.</p>	Staff met with the owners of a number of strategically located high country stations including Glenariffe, Glenthorne, Mt Algidus, Glanaan, Double Hill, Flock Hill, Winding Creek, Snowdon, High Peak, & Middle Rock to discuss land use and ongoing protection of critical spawning areas and wetlands.
Objective 1.4.1.3	Performance Measure	Actual Result
To liaise with iwi on issues affecting sports fish and game.	<p>Liaise with iwi as per Section 4 of the Conservation Act 1987 through regular contact and meetings with Te Runanga o Ngai Tahu.</p> <p>Facilitation of native gamebird control permits where problem populations exist.</p>	<p>Staff liaised with Te Taumutu Rununga over Snake Creek.</p> <p>Staff attended a meeting of the Te Mana Ararira/Living Water Advisory Group.</p> <p>Staff raised concerns about the HWP Waipara Consent with Ngai Tahu environmental planners.</p>
Objective 1.4.1.4	Performance Measure	Actual Result
To ensure that Fish and Game gets	Identify key media outlets and maintain relations with key media	There was considerable media exposure for NCF&G

<p>comprehensive and supportive media coverage.</p>	<p>personnel.</p> <p>Make regular media releases about issues of concern to Fish and Game</p> <p>Respond promptly to approaches from the media for Fish and Game views on current issues.</p> <p>Participate in national public awareness campaigns.</p>	<p>throughout the year, including a number of TV News items, radio interviews, local and regional newspaper articles, Facebook videos and articles of interest.</p> <p>Staff assisted a Hong Kong TV network in filming the negative effects of dairy runoff in the Selwyn Te Waihora Catchment.</p>
<p>Objective 1.4.1.5</p>	<p>Performance Measure</p>	<p>Actual Result</p>
<p>To gain public support for angling and hunting and Fish &amp; Game activities in general.</p>	<p>Undertake the following public relations initiatives:</p> <p>Deal promptly with all approaches from the general public for information and assistance with Fish &amp; Game matters.</p> <p>In conjunction with volunteers ensure the smooth running of the "Fish in Schools" programme.</p> <p>Presence of staff at selected shows and events.</p> <p>Rescue or euthanise injured game birds as resources permit.</p>	<p>Through the Fresh Waters education programme, staff assisted various groups of school groups and other youth groups with fishing lessons at the Groynes.</p> <p>Following complaints from anglers that fish in the Waimakariri lakes had severe rashes, F&amp;G immediately closed all the lakes in the area to angling while MPI carried out lab analysis to determine what was causing the trout to die. MPI tests came back with no obvious diagnosis, and that unusually warm conditions had likely caused stress on the trout.</p>

<u>OUTPUT AREA 5:</u> <u>COMPLIANCE</u>		
Objective 1.5.1.1	Performance Measure	Actual Result
To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation.	<p>In conjunction with the Compliance Committee, undertake compliance operations involving staff and honorary rangers.</p> <p>Maintain contact with the honorary ranger team through monthly newsletters, regular telephone calls and an annual social event.</p> <p>Respond to information from the public regarding breaches of angling and hunting regulations.</p> <p>Report on the compliance activities in the Annual Report. A minimum of the following operations is planned:</p> <p>Full time staff to conduct five days ranging per year Part time staff to complete two days ranging per year Three organised compliance operations (each) to the Rakaia and Waimakariri Rivers. One organised compliance operation to the Hurunui and Waiau Rivers. Two organised compliance operations to the High-Country lakes. A Gamebird Season Opening Weekend compliance operation A pheasant season compliance operation.</p>	<p>Rangers surpassed the required annual performance criteria of 10% licence holder interaction on both the 2018 Gamebird Hunting season, and the 2017/18 Sports Fishing season. A greater than 99% compliance level was recorded on both. Compliance operations were held around the Coleridge lakes over the high-country lakes opening weekend.</p> <p>Rangers visited Lake Coleridge for the last weekend of the winter fishing season and staff and honorary rangers spent a number of planned ranging days on the Rakaia and Waimakariri Rivers, along with callouts to a variety of compliance issues.</p> <p>A ranging program was carried out for opening weekend of the game bird hunting from the Ashley River to the Rakaia, and Lake Ellesmere. The annual pheasant hunting weekend was also targeted along with the closing weekend of the duck hunting season.</p>
Objective 1.5.1.2	Performance Measure	Actual Result
To ensure that a trained and motivated team of honorary rangers is available to undertake compliance activities in the region.	<p>In conjunction with the Compliance Committee, conduct a minimum of two pre-season ranger training meetings during the year.</p> <p>Ensure rangers have completed relevant ranger training courses.</p>	<p>Two pre-fishing and gamebird hunting season ranger training meetings were held.</p> <p>A CERT refresher course was carried out by all rangers with the exception of 3 who are</p>

		booked in for training on 7 <sup>th</sup> November.  The Compliance Committee developed and implemented a compliance plan for the summer months.
Objective 1.5.1.3	Performance Measure	Actual Result
To undertake appropriate enforcement actions including prosecutions for breaches of legislation.	Liaise with rangers regarding detected offences, prepare offence reports where necessary and provide information to the Council's Prosecutor, all within agreed timelines.	A total of 9 offences were successfully dealt with during the year. One further offence was before the Courts at balance date.

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<u>OUTPUT AREA 6:</u> LICENCING		
Objective 1.6.1.1	Performance Measure	Actual Result
To liaise with the contractor over the circulation of licences to licence agents.	Effective liaison with the contractor over the circulation of licences to licence agents.	All licence agents received stocks of the 2017/18 licences and regulations.
Objective 1.6.1.2	Performance Measure	Actual Result
To maintain a database of past and present licence holders.	Liaise with the contractor over the management of the licence database.	Completed.
Objective 1.6.1.3	Performance Measure	Actual Result
To produce regulation guides to accompany angling and hunting licences.	Contribute to national regulation and access guides.  Circulate guides to licence agents for distribution with angling and hunting licences at the point of sale.	Staff provided input into the South Island angling and hunting regulation guides produced by the New Zealand Council.  Ensured Access Guides were freely available at point of sale.
Objective 1.6.1.4	Performance Measure	Actual Result
To maintain good relationships with licence agents.	In conjunction with the Club and Retail Committee, visit major licence agents minimum twice per year.  Respond to other requests for information from licence agents as they arise.	All major licence agents were visited at various times throughout the year.
Objective 1.6.1.5	Performance Measure	Actual Result
To reward licence agents.	Liaise with the contractor over the payment of commission to licence agents.	Liaised with the licence contractor, Eyede over commission payments.

OUTPUT AREA 7: COUNCIL		
Objective 1.7.1.2	Performance Measure	Actual Result
To ensure effective resolution of Council responsibilities and business.	<p>Prepare and circulate agendas, management reports and background papers at least one week prior to Council meetings.</p> <p>Record meeting minutes and action meeting business in a timely manner.</p> <p>Give assistance to Council working parties as required.</p> <p>Prepare regular Council reports for circulation to the media, clubs, statutory agencies and warranted officers.</p>	<p>Seven Council meetings were held at the F&amp;G office.</p> <p>Material prior to the meetings was despatched in a timely manner (with the odd delivery delay), as were comprehensive minutes of each meeting held, completed.</p>

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OUTPUT AREA 8: PLANNING AND REPORTING		
Objective 1.8.1.2	Performance Measure	Actual Result
To formulate and adopt an Operational Work Plan and budget.	<p>Prepare and circulate a draft annual operational work plan before the April Council meeting.</p> <p>Present the final draft of the plan to the May Managers' meeting.</p> <p>Adopt Annual Operational Work Plan and Budget for the 2018/19 year by 31<sup>st</sup> July 2018.</p>	<p>Prepared the OWP and budget, approved by the NZ Managers.</p> <p>A number of staff operations meetings were held throughout the year.</p>
Objective 1.8.1.3	Performance Measure	Actual Result
To meet the annual reporting requirements of Section 26W of the Conservation Act.	<p>Prepare and publish an audited Annual Report and Statement of Accounts for the period 1/09/2016 to 31/08/2017.</p> <p>Prepare and conduct an Annual General Meeting.</p>	<p>The audited Annual Report for the period 1/09/2016 to 31/08/2017 was prepared and circulated prior to the December 2017 AGM.</p> <p>The Annual General Meeting was held in December 2017.</p>
Objective 1.8.4.1	Performance Measure	Actual Result
To ensure effective liaison with the New Zealand Fish and Game Council.	<p>Reply to NZFGC requests for information and input.</p> <p>Develop and implement national policy upon approval by the North Canterbury Council.</p> <p>Inform NZFGC of issues of national significance as they arise.</p> <p>Attend national conferences, managers' meetings, Public Awareness Network meetings and RMA advocacy meetings.</p>	<p>Liaised with NZF&amp;G Council as necessary as well as the NZC office on issues of importance, particularly RMA proceedings.</p> <p>Extensive and regular consultation with regional and national Communications Advisors.</p> <p>Attended all Regional Managers' meetings.</p> <p>Assisted with a statutory audit of North Canterbury initiated by NZC.</p>

Objective 1.8.4.2	Performance Measure	Actual Result
<p>To liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.</p>	<p>Field and technical expertise provided to other Fish &amp; Game regions free of charge upon request. This includes provision of jet boat services and the gifting of surplus fish from the hatchery program.</p> <p>Reply to requests for information and input from other Fish and Game Regions.</p> <p>Liaise on inter-regional issues.</p>	<p>Liaised regularly with other regions on common issues, particularly RMA proceedings.</p> <p>Assisted other regions with transportation of live fish stock from the NCF&amp;G hatchery.</p> <p>Staff assisted West Coast F&amp;G with a drift dive.</p>

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OUTPUT AREA 9: ADMINISTRATION		
Objective 1.9.1.1	Performance Measure	Actual Result
To facilitate the effective and efficient operation of the North Canterbury Fish & Game Council.	Provision of clerical, accounting and reception services.  Carrying out of general duties such as maintaining office premises, assisting with asset replacement and general purchases.	Achieved effective administration and accounting objectives.
Objective 1.9.1.2	Performance Measure	Actual Result
To have motivated, effective staff with up to date knowledge of the Fish & Game issues.	Maintain an effective staff resource and staff development by holding fortnightly operations meetings, facilitating training, holding contract and assessment discussions, carrying out appointments when necessary.  In conjunction with the Management Committee, conduct an annual performance assessment of the Regional Manager.  Operate an internal marine training program under delegation from Maritime NZ.	Training programs were identified and implemented across a number of areas, including First Aid refreshers and jet boat training in accordance with Maritime NZ requirements.
Objective 1.9.1.3	Performance Measure	Actual Result
To manage the finances of the North Canterbury Fish & Game Council.	Ensure all tax and statutory returns are dealt with, manage cash flow and banking to maximise interest and income on investments, maintain appropriate insurances on assets, ensure monthly accounts are paid.  Instigate forward financial planning of Council finances to ensure wise, efficient and prudent financial management.	The financial reporting system in place enables accurate and timely financial reporting as well as more efficient use of funds under management.  All accounts and other liabilities, including taxation have been paid when due.  An annual operating surplus was achieved.

# North Canterbury Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended  
31 August 2018

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# **North Canterbury Fish and Game Council**

## **Statement of Financial Responsibility**

**For the year ended**

**31 August 2018**

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In accordance with the requirements of Section 42 of the Public Finance Act 1989, the Council of the North Canterbury Fish and Game Council accepts responsibility for the preparation of the annual financial statements and the judgements used on these statements.

The Council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Council's financial reporting.

In the opinion of the Council, the annual financial statements fairly reflect the financial position and operations of the Council.

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Council Chairperson

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Council Manager

**North Canterbury Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
**31 August 2018**

	Note	Actual 2018 \$	Budget 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b>REVENUE</b>					
Fish and Game licence sales	1	1,647,122	1,711,697	1,725,299	1,687,225
Interest	1	16,791	-	19,256	19,256
Other revenue	1	638,287	94,000	117,240	117,240
<b>Total Revenue</b>		<b>2,302,200</b>	<b>1,805,697</b>	<b>1,861,795</b>	<b>1,823,721</b>
<b>EXPENSES</b>					
<b>Outputs</b>					
Species management	2	183,030	123,500	203,925	203,925
Habitat protection & management	2	1,397	9,000	40,262	40,262
Angler & Hunter participation	2	16,673	19,500	16,464	16,464
Public interface	2	1,111	600	1,371	1,371
Compliance	2	8,196	8,470	6,397	6,397
Licence Sales Commission	2	85,545	85,585	93,235	93,235
Council	2	3,934	3,500	1,570	1,570
Planning & reporting	2	18,975	17,000	21,408	21,408
<b>Overheads</b>					
Employee related costs	2	603,086	595,612	634,042	634,042
Depreciation	4	95,503	74,181	76,461	76,461
Other expenses	2	131,909	117,971	120,812	120,812
<b>Total Expenses</b>		<b>1,149,359</b>	<b>1,054,919</b>	<b>1,215,947</b>	<b>1,215,947</b>
<b>Operating Surplus/(Deficit)</b>		<b>1,152,841</b>	<b>750,778</b>	<b>645,848</b>	<b>607,774</b>
<b>Less Other Expenses</b>					
NZ Fish & Game Licencing Levy		873,282	863,559	863,559	863,559
Youth Programme	12	16,955	-	-	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>262,604</b>	<b>(112,781)</b>	<b>(217,712)</b>	<b>(255,785)</b>

\*Refer to the Policies for details of restatement

**North Canterbury Fish and Game Council**  
**Statement of Financial Position**

As at  
**31 August 2018**

	Note	Actual 2018 \$	Budget 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b>ASSETS</b>					
<b>Current Assets</b>					
Bank accounts and cash	3	590,675	-	427,186	427,186
Debtors and other receivables	3	164,332	-	159,398	121,323
Biological asset	3	61,500	-	43,000	43,000
Stock on hand	3	8,198	-	17,477	17,477
<b>Total Current Assets</b>		<b>824,705</b>	<b>-</b>	<b>647,061</b>	<b>608,986</b>
<b>Non-Current Assets</b>					
Property, plant and equipment	4	1,544,449	-	1,468,107	1,468,107
<b>Total Non-Current Assets</b>		<b>1,544,449</b>	<b>-</b>	<b>1,468,107</b>	<b>1,468,107</b>
<b>TOTAL ASSETS</b>		<b>2,369,154</b>	<b>-</b>	<b>2,115,168</b>	<b>2,077,093</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Creditors and accrued expenses	3	71,875	-	87,247	87,247
Employee costs payable	3	66,386	-	71,509	71,509
Other current liabilities	3	175,153	-	163,276	163,276
<b>Total Current Liabilities</b>		<b>313,414</b>	<b>-</b>	<b>322,032</b>	<b>322,032</b>
<b>TOTAL LIABILITES</b>		<b>313,414</b>	<b>-</b>	<b>322,032</b>	<b>322,032</b>
<b>NET ASSETS</b>		<b>2,055,740</b>	<b>-</b>	<b>1,793,136</b>	<b>1,755,061</b>
<b>EQUITY</b>		<b>2,055,740</b>	<b>-</b>	<b>1,793,136</b>	<b>1,755,061</b>

\*Refer to the Policies for details of restatement

**North Canterbury Fish and Game Council**  
**Statement of Cash Flows**  
For the year ended  
**31 August 2018**

	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales & other income	2,271,934	-	1,768,349
Revenue Adjustment for 2017 Accounts Receivable		-	-
Interest	16,791	-	19,256
<b>Cash was applied to:</b>			
Payments to suppliers & employees	1,960,026	-	1,974,104
GST (net)	19,371	-	(26,970)
<b>Net Cash Flows from Operating Activities</b>	<b>309,328</b>	<b>-</b>	<b>(159,529)</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	47,533	-	326
Sale of investments/deposits		-	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	193,374	-	640,087
Purchase of investments/deposits	183,725	-	(796,390)
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(329,566)</b>	<b>-</b>	<b>156,629</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(20,237)</b>	<b>-</b>	<b>(2,900)</b>
<b>Opening Cash</b>	<b>32,401</b>	<b>-</b>	<b>35,301</b>
<b>Closing Cash</b>	<b>12,164</b>	<b>-</b>	<b>32,401</b>
<b>This is represented by:</b>			
Cash on hand	52	-	108
Kiwibank - 00	12,112	-	32,293
<b>Bank accounts and cash</b>	<b>12,164</b>	<b>-</b>	<b>32,401</b>

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2018

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### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

North Canterbury Fish and Game Council is a Public Entity as defined by Schedule 4 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004. The objective of the North Canterbury Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

#### Basis of Preparation

North Canterbury Fish and Game 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 of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in 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.

#### Measurement Basis

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy. The accounting principals recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied consistently to all periods presented in these financial statements.

#### Presentation Currency

The financial statements are presented in New Zealand dollars. All figures have been rounded to the nearest dollar amount.

#### Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of financial performance and the financial position have been applied.

#### Budget Figures

The budget figures are those approved by the Council in its annual operation plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989.

**North Canterbury Fish and Game Council**  
**Statement of Accounting Policies**  
**For the year ended**  
**31 August 2018**

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**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition**

North Canterbury Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales. All are recorded as revenue in the period they are earned. However, for any grants, where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

*Licence Revenue*

Licence revenue is recognised in relation to the period covered by the Game Bird or Fish Licence. The licences give the users the right to fish or hunt for a designated period. Fish & Game Councils have adopted a standard policy so that a portion of licence money received is shown as a liability in the statement of financial position as income in advance.

Revenue is reported evenly in the statement of financial performance as the period covered by the licence progresses and reduces the liability for the revenue received in advance by the same amount at the same time (i.e. one twelfth of revenue is accrued at each balance date as income received in advance).

*Grants Received*

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 conditions of the grant is satisfied.

*Interest*

Interest revenue on term deposits is recorded as it is earned during the year.

**Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

**Employee related costs**

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries.

Performance payments are recorded when the employee is notified.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2018

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### 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 Council and for advocacy and research.

### Bank Accounts and cash

Bank Accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

### Debtors and Prepayments

Debtors represent items that the Council has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Council realistically expects to receive. A provision for impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of debt.

### 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.

### Stock on Hand

Stock on hand has been recorded at cost.

### Property, plant and equipment

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal is recognised on the Statement of Financial Performance.

Depreciation is provided on a straight line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

Buildings	3.0%
Plant & Equipment	5.0% to 40.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2018

### Creditors and accrued expenses

Creditors and accrued expenses represents liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Creditors and accrued expenses are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### 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.

### Restatement

A restatement has been made to the audited 31 August 2017 financial information. Comparatives have been restated where applicable to achieve consistent presentation when compared to the current year financial performance and position.

Subsequent to the approval of the financial statements for the period ended 31 August 2017, it was noted that the Debtors Accrual was understated and should have been included for reporting purposes.

#### *Impact on Statement of Financial Performance*

	Original Balance	Restatement Amount	Restated Balance
Fish Licence	1,481,718	38,074	1,519,792

#### *Impact on Statement of Financial Position*

	Original Balance	Restatement Amount	Restated Balance
Accounts Receivable	102,523	43,786	146,309
GST Receivable	<u>16,370</u>	<u>(5,712)</u>	<u>10,658</u>
Accumulated Funds	118,893	38,074	15,6967

### Restricted Reserves

Restricted 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.

### Income Tax

The Council is a Public Benefit Entity as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from the payment of Income tax under Section CW38 of that Act.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2018

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### **Tier 2 PBE Accounting Standards applied**

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

### **Statement of Cashflows**

The following are the definitions of the terms used in the Statement of Cashflows;

- (1) Cash is considered to be cash on hand and current accounts in banks, net of overdrafts.
- (2) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- (3) Financing activities are those activities which result in changes in the size and composition of the capital structure of the organisation. This includes both equity and debt not falling within the definition of cash.
- (4) Operating activities include all transactions and other events that are not investing or financing activities.

### **Biological Asset - Fish Stock**

Biological assets of fish stock of Rainbow Trout and Salmon are measured based on fair value less costs to sell, with any change therein recognised in the profit and loss. Costs to sell include all costs that would be necessary to sell fish, including transportation costs. The stock figure relates solely to fish of similar age, weight, breed and genetic make-up.

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

**North Canterbury Fish and Game Council**  
**Notes to the Performance Report**  
For the year ended  
31 August 2018

<b>Note 1 : ANALYSIS OF REVENUE</b>	<b>Actual 2018 \$</b>	<b>Budget 2018 \$</b>	<b>*Restated 2017 \$</b>	<b>Actual 2017 \$</b>
<b>Licence sales</b>				
Fish licence	1,430,998	1,521,626	1,519,792	1,481,718
Game licence	216,124	190,071	205,507	205,507
<b>Total</b>	<b>1,647,122</b>	<b>1,711,697</b>	<b>1,725,299</b>	<b>1,687,225</b>
<b>Interest</b>				
Interest received	16,791	-	19,256	19,256
<b>Total</b>	<b>16,791</b>	<b>-</b>	<b>19,256</b>	<b>19,256</b>
<b>Other revenue</b>				
Miscellaneous income	536,598	-	50,864	50,864
Angling & Hunting competitions	-	4,000	-	-
Salvage	4,920	10,000	11,100	11,100
Fines/Prosecutions	5,745	4,000	-	-
Hatchery income	50,139	75,000	66,346	66,346
Angler & Hunter relations income	-	1,000	-	-
Agency income	(9,050)	-	(9,090)	(9,090)
Fish stock movement	18,500	-	(10,700)	(10,700)
Fish food stock movement	(9,279)	-	2,059	2,059
Depreciation recovered	26,002	-	-	-
Johns Road Rent	-	-	4,800	4,800
Office Premises Rent	14,712	-	1,861	1,861
<b>Total</b>	<b>638,287</b>	<b>94,000</b>	<b>117,240</b>	<b>117,240</b>

\*Refer to the Policies for details of restatement

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b>Species management</b>				
Population monitoring	23,642	20,000	20,663	20,663
Harvest assessment	6,449	8,000	8,243	8,243
Species rescue	491	500	354	354
Hatchery operations	152,448	95,000	174,665	174,665
Regulations	-	-	-	-
Control	-	-	-	-
<b>Total</b>	<b>183,030</b>	<b>123,500</b>	<b>203,925</b>	<b>203,925</b>
<b>Habitat protection &amp; management</b>				
Resource management	803	2,500	1,876	1,876
Assisted Habitat	116	-	1,665	1,665
Works & management (Other land)	478	6,500	36,721	36,721
<b>Total</b>	<b>1,397</b>	<b>9,000</b>	<b>40,262</b>	<b>40,262</b>
<b>Angler &amp; Hunter participation</b>				
Access	9,101	10,000	8,977	8,977
Newsletters	2,000	4,500	2,600	2,600
Training	2,036	1,000	1,364	1,364
Club relations	3,536	4,000	3,523	3,523
<b>Total</b>	<b>16,673</b>	<b>19,500</b>	<b>16,464</b>	<b>16,464</b>
<b>Public interface</b>				
Liaison	1,111	600	1,371	1,371
<b>Total</b>	<b>1,111</b>	<b>600</b>	<b>1,371</b>	<b>1,371</b>

\*Refer to the Policies for details of restatement

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b>Compliance</b>				
Ranging	7,790	6,000	1,262	1,262
Ranger training	49	970	999	999
Enforcement	358	1,500	1,903	1,903
Prosecutions	-	-	2,233	2,233
<b>Total</b>	<b>8,197</b>	<b>8,470</b>	<b>6,397</b>	<b>6,397</b>
<b>Licence Sales Commission</b>				
Commission	85,545	85,585	85,805	85,805
NZ Fish & Game Council levy	-	-	7,430	7,430
<b>Total</b>	<b>85,545</b>	<b>85,585</b>	<b>93,235</b>	<b>93,235</b>
<b>Council</b>				
Council meetings	3,934	3,500	1,570	1,570
<b>Total</b>	<b>3,934</b>	<b>3,500</b>	<b>1,570</b>	<b>1,570</b>
<b>Planning &amp; reporting</b>				
Reporting	18,460	16,000	21,408	21,408
National liaison	515	1,000	-	-
<b>Total</b>	<b>18,975</b>	<b>17,000</b>	<b>21,408</b>	<b>21,408</b>
<b>Employee related costs</b>				
Salaries and wages	577,155	564,619	600,979	600,979
Fringe benefit tax	20,904	18,993	23,402	23,402
ACC levies	957	8,500	1,134	1,134
Staff training and other expenses	4,070	3,500	8,527	8,527
<b>Total</b>	<b>603,086</b>	<b>595,612</b>	<b>634,042</b>	<b>634,042</b>

\*Refer to the Policies for details of restatement

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2018 \$</b>	<b>Budget 2018 \$</b>	<b>*Restated 2017 \$</b>	<b>Actual 2017 \$</b>
<b>Other expenses</b>				
Office premises	24,483	10,700	5,492	5,492
Office equipment	3,564	3,834	3,893	3,893
Communications/consumables	22,555	22,500	23,417	23,417
General/Insurance	27,977	25,700	31,607	31,607
General equipment	2,210	4,708	3,625	3,625
Vehicles/marine	51,120	50,529	48,690	48,690
Loss on sale of disposal of assets	-	-	4,088	4,088
<b>Total</b>	<b>131,909</b>	<b>117,971</b>	<b>120,812</b>	<b>120,812</b>

\*Refer to the Policies for details of restatement

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2018

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b>Bank accounts and cash</b>			
Cash on hand	52	108	108
Kiwibank	590,623	427,078	427,078
<b>Total</b>	<b>590,675</b>	<b>427,186</b>	<b>427,186</b>
<b>Debtors and other receivables</b>			
Accounts receivable	131,903	146,309	102,523
GST receivable	29,234	10,658	16,370
Prepayments	3,195	2,430	2,430
<b>Total</b>	<b>164,332</b>	<b>159,398</b>	<b>121,323</b>
<b>Biological asset - fish stock</b>			
Rainbow trout	8,000	8,000	8,000
Salmon	50,000	35,000	35,000
Brown Trout	3,500	-	-
<b>Total</b>	<b>61,500</b>	<b>43,000</b>	<b>43,000</b>
<b>Stock on hand</b>			
Fish food on hand	8,198	17,477	17,477
<b>Total</b>	<b>8,198</b>	<b>17,477</b>	<b>17,477</b>
<b>Creditors and accrued expenses</b>			
GST Payable	-	-	-
Audit & accounting fee accruals	15,000	15,000	15,000
Trade and other payables	56,873	72,249	72,249
<b>Total</b>	<b>71,873</b>	<b>87,249</b>	<b>87,249</b>
<b>Employee costs payable</b>			
Annual leave and time in lieu	56,483	64,033	64,033
PAYE owing	9,903	7,476	7,476
<b>Total</b>	<b>66,386</b>	<b>71,509</b>	<b>71,509</b>
*Refer to the Policies for details of restatement			
<b>Other current liabilities</b>			
Income in advance	175,153	163,276	163,276
<b>Total</b>	<b>175,153</b>	<b>163,276</b>	<b>163,276</b>

\*Refer to the Policies for details of restatement

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2018

### Note 4 : PROPERTY PLANT & EQUIPMENT

**2018**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	914,046	78,592	-	-	28,396	964,242
Plant & Equipment	58,940	15,610	-	-	14,609	59,941
Vehicles	85,504	85,675	47,533	26,002	38,769	110,879
Office Equipment	30,382	2,921	-	-	11,103	22,200
Office Premises	6,220	10,578	-	-	2,626	14,172
<b>Total</b>	<b>1,468,107</b>	<b>193,376</b>	<b>47,533</b>	<b>26,002</b>	<b>95,503</b>	<b>1,544,449</b>

**2017**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	320,183	600,937	-	-	7,074	914,046
Plant & Equipment	73,200	2,122	4,088	-	12,294	58,940
Vehicles	139,136	-	325	-	53,307	85,504
Office Equipment	323	33,219	-	-	3,160	30,382
Office Premises	-	6,846	-	-	626	6,220
<b>Total</b>	<b>905,857</b>	<b>643,124</b>	<b>4,413</b>	<b>-</b>	<b>76,461</b>	<b>1,468,107</b>

**North Canterbury Fish and Game Council**  
**Notes to the Performance Report**

For the year ended  
31 August 2018

**Note 5: EQUITY**

	Actual 2018 \$	*Restated 2017 \$	Actual 2017 \$
<b><u>Accumulated Funds</u></b>			
Balance as at 1 September	1,450,168	1,085,617	1,085,617
Surplus/(Deficit)	262,604	(217,712)	(255,786)
Transfer to Reserves	-	-	-
Transfer from Reserves	(247,032)	582,262	582,262
<b>Total Accumulated Funds</b>	<b>1,465,740</b>	<b>1,450,168</b>	<b>1,412,093</b>
<b><u>Restricted Reserves</u></b>			
Balance as at 1 September	342,968	925,230	925,230
Transfer from Accumulated Funds (Income)	247,032	(582,262)	(582,262)
Transfer to Accumulated Funds (Expenses)	-	-	-
<b>Total Restricted Reserves</b>	<b>590,000</b>	<b>342,968</b>	<b>342,968</b>
<b>Total Equity as at 31 August</b>	<b>2,055,740</b>	<b>1,793,136</b>	<b>1,755,061</b>

\*Refer to the Policies for details of restatement

**Breakdown of Restricted Reserves**

Name	Nature and Purpose		Actual 2018 \$	Actual 2017 \$
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and have been set aside for asset replacement as and when required.	Opening Balance	44,629	84,694
		Transfer	-	-
		Use	(44,629)	(40,065)
		Closing Balance	-	44,629
Building Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and are set aside for the development of the property at 595 Johns Road.	Opening Balance	55,988	572,961
		Transfer	-	-
		Use	(55,988)	(516,973)
		Closing Balance	-	55,988

**North Canterbury Fish and Game Council**  
**Notes to the Performance Report**

**For the year ended**  
**31 August 2018**

**Note 5: EQUITY**

		Actual	*Restated	Actual
Back Country Fishery Reserve	These funds are the accumulation of the 'premium' on non-resident licence sales. The funds can only be used for the management, maintenance, enhancement and related costs of back country fisheries.	Opening Balance	16,948	42,676
		Transfer	25,175	24,272
		Use	(42,123)	(50,000)
		Closing Balance	-	16,948
Maimai Fund Reserve	These funds represent the net balance of the annual F&G contribution (levy on mai mai related gamebird licence fees) specifically set aside for the on-going removal of derelict mai mai at Lake Ellesmere/Te Waihora. This is a Joint Management project between F&G, Ngai Tahu and DoC. Funds are introduced and expended annually.	Opening Balance	29,860	30,615
		Transfer	7,766	-
		Use	-	(755)
		Closing Balance	37,626	29,860
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	Opening Balance	173,478	187,648
		Transfer	-	-
		Use	(95,039)	(14,170)
		Closing Balance	78,439	173,478
Whiskey Creek Reserve	These funds are for the purpose of establishing and maintaining a fish rearing facility on land adjacent to the Rakaia River at Coleridge. Funds received are restricted to approved contributions from other dedicated reserves subject to those reserves permitting such use.	Opening Balance	22,065	6,636
		Transfer	22	15,429
		Use	(22,087)	-
		Closing Balance	-	22,065

**North Canterbury Fish and Game Council**  
**Notes to the Performance Report**

**For the year ended**  
**31 August 2018**

**Note 5: EQUITY**

J McIntyre Reserve

		Actual	*Restated	Actual
Funds from the estate of J McIntyre Bequested in 2018	Opening Balance	-		-
	Transfer	523,935		-
	Use	(50,000)		-
	Closing Balance	<u>473,935</u>		<u>-</u>
<b>Total Restricted Reserves</b>		<b>590,000</b>		<b>342,968</b>

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# **North Canterbury Fish and Game Council**

## **Notes to the Performance Report**

**For the year ended**

**31 August 2018**

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### **Note 6 : COMMITMENTS & CONTINGENCIES**

#### **Commitments**

There are no commitments as at balance date. (Last Year - nil )

#### **Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil )

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# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

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### **Note 7: SEGMENT REPORTING**

The Council operates exclusively to manage, maintain and enhance the sports fish and game resource within the North Canterbury Region.

### **Note 8: OPERATING LEASE**

The organisation leases the use of land at the Rakaia (Montrose) hatchery which was formalised in the 2013 year under a 3 + 2 year operating lease. The total lease is for \$10,000 to be amortised over 5 years, with an additional \$2,000 to be paid yearly towards an access road maintenance fund for the term of the lease.

The initial term of the lease was for 3 years and has been renewed for a further 2 years. The current and non current portions will be as follows:

Current:	\$2,000
Non-current:	nil

### **Note 9 : RELATED PARTY TRANSACTIONS**

There were no transactions involving related parties during the financial year. (Last Year - nil)

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

### Note 10: 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 11: RECONCILIATION WITH REPORTED OPERATING SURPLUS

	2018	2017	2017
		*Restated	
	\$	\$	\$
Reported Operating Profit/(Loss) for the year	256,893	(217,712)	(255,786)
<b>Add (Less) Non-Cash Items:</b>			
Depreciation	95,503	76,461	76,461
Depreciation Recovered on Sale of Fixed Assets	(26,002)	-	-
Capital Gain on Sale of Fixed Assets	-	-	-
Loss on Sale of Fixed Assets	-	4,088	4,088
	<u>326,394</u>	<u>(137,163)</u>	<u>(175,237)</u>
<b>Add (Less) Movements in Working Capital Items</b>			
(Increase) Decrease in Accounts Receivable	1,543	(85,315)	(41,531)
(Increase) Decrease in Income in Advance	11,112	6,778	6,778
(Decrease) Increase in Accounts Payable	(20,499)	47,530	41,820
(Increase) Decrease in Inventory	(9,220)	8,641	8,641
	<u>(17,064)</u>	<u>(22,366)</u>	<u>15,708</u>
Net Cash Inflow from Operating Activities	<u>\$ 309,330</u>	<u>(\$ 159,529)</u>	<u>(\$ 159,529)</u>

\*Refer to the Policies for details of restatement

### Note 12: OTHER EXPENSES

The Youth Programme expenses are shown below the Operating Surplus as they do not relate to the daily operation of this organisation. They are costs incurred by the organisation and have been met through approved contributions from reserves.