



16 November 2022

Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honor 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 2022.

Yours sincerely

A handwritten signature in blue ink, appearing to be "A. Strong", written over a horizontal line.

Alan Strong
Chairman
North Canterbury Fish and Game Council

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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
THURSDAY 17 NOVEMBER 2022
commencing at
6.30 pm
to be held at the offices of
North Canterbury Fish and Game
595 Johns Road
Harewood
Christchurch.

MEETING BUSINESS

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

SECTION 1: INTRODUCTION

1.1 DIRECTORY

<u>Council Members</u>		<u>Council Meetings Attended</u>
Alan Strong	Chairman (From Nov 18 -)	7/7
Trevor Isitt	(From Nov 18-)	7/7
Phillip Musson	(From Nov 18-)	7/7
Dave Coll	(From Nov 18-) NZ Council Appointee	7/7
Richard O'Keefe	(From Nov 18-)	7/7
Niall Coster	(From Nov 21-)	7/7
Ken Lloyd	(From Nov 21-)	7/7
Dave Barron	(From Nov 21-)	7/7
Bill Southward	(Nov 18 – Nov 21)	
Ken Lee	(Nov 18 – Nov 21)	
Rex Gibson (QSM)	(Nov 18 – Nov 21)	
Stuart Henderson	(Nov 18 – Nov 21)	

Co-opted Members

Chris Brankin – Ngai Tahu	7/7
Graeme Nahkies – Governance Specialist	4/7

Staff

Chief Executive Officer:	Rasmus Gabrielsson
Fish and Game Officers:	Emily Craig, Harry Graham-Samson (from February 2022), Richard Cosgrove (from April 2022), Emily Arthur-Moore (to January 2022)
Environmental/RMA Officer:	Lyndon Slater (from November 2021)
Office Manager:	Debra Ambler
High Country Water and Wetland Project Manager:	Steve Terry (from September 2021)
High Country Water and Wetland Project Co-Ordinator:	Belinda Bull (from September 2021)

New Zealand Council

Communications Advisor:	Richard Cosgrove (secondment to NZC from April 2022 for up to a maximum of 8 hours per week)
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Accountant

Carmel Veitch

Auditors

The Audit Office – Wellington
Contracted Mr. W Johnstone
Christchurch, BDO, Chartered Accountants

Bankers

Kiwibank

Life Members (North Canterbury Acclimatisation Society);

Knowles R. F

Chairmen of the North Canterbury Fish and Game Council – 1991 - 2022

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 – October 2018
Strong, A	November 2018 –

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 ORGANISATIONAL PURPOSE

Consistent with the requirements of the Conservation Act 1987, the North Canterbury Fish and Game Council (NCFG) has determined that

That North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable sports fish and game resources in the North Canterbury region.

Priority outcomes for North Canterbury Fish and Game Against the Operational Work Plan:

1. Species populations are enhanced.
2. Key stakeholders are more engaged.
3. Participation in sports fishing and game bird hunting is increased.
4. The Council has achieved a positive, sustainable financial position.
5. The North Canterbury Fish and Game Council has a relationship with Iwi in its region consistent with its obligation to give effect to the principles of the Treaty of Waitangi.

SECTION 2: OVERVIEW OF THE YEAR

2.1 CHAIRMAN'S REPORT

Welcome to the 2021/2022 Annual Report on behalf of the North Canterbury Council Fish and Game Council (NCFG).

This reporting year has been busy with several new staff members successfully joining the North Canterbury Fish and Game (NCFG) team; having completed the first season of the sea-run salmon season bag limit; creating a new policy for how NCFG changes regulations and on the reassessment of NCFG's Purpose and Priority's.

NCFG has performed well financially completing the year with a small surplus whilst delivering on the Operational Work Plan. This is primarily due to the hard work and effort of our Chief Executive Officer and staff to always ensure NCFG is financially sustainable.

NCFG has identified that many of its stakeholders live and work in rural areas and recognises the need to connect more with rural communities to ensure that this organisation maintains and develops these important connections.

Council and staff have been working with Iwi to gain their perspective on issues that affect NCFG. This is a work in progress, however good progress is being made towards having a closer relationship which is mutually beneficial.

The Ministerial Governance Review has yet to be implemented. NCFG has worked with its neighboring region Council on merger options, and it is our understanding that a consultation document on potential mergers will be released soon by New Zealand Fish and Game Council. Once the consultation process has been completed a recommendation will be made to the Minister of Conservation.

NCFG recognised the need to change this organisation's governance structure whilst recognising that the risk of not making any change may make Fish and Game irrelevant in the future.

A highlight in this reporting year is the commencement of a three-year High-Country Wetland and Waterway Protection Project on the east branch of the Glenariffe stream. This Project is progressing well with the purchase and the retirement of approximately 50ha. Work is currently underway to fence off stock access and re-naturalise this important spawning stream. No stock has grazed this site for the past 12 months and has now seen natural vegetation beginning to re-establish itself.

Our staff is continuing to work with the Winnemem Wintu Tribe from California on sampling and pathogen testing of our sea-run salmon. Some original spring run genetics have been found in several of our remote spawning streams. Due to dams cutting off natural runs in their homeland, it is hoped that it may be possible for NCFG to provide stock to enable the re-establishment of salmon back to the Sacramento River. However, there will need to be several more years of additional testing before this can be done.

In February this year Council held a two-day planning workshop to work through the process to develop a new set of Purpose and Priorities to enable staff to develop the annual work plan and to ensure that all work completed is linked back to the Council's priorities where

Council can then measure the organisation's performance against the priorities as listed in this Annual Report.

North Canterbury Fish and Game Council determined its Purpose as:

That North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable sports fish and game resources in the North Canterbury Region

For more information on the [North Canterbury Fish and Game Councils' Priorities see this link](#).

Overall, it has been a very busy and successful year. I would like to thank our staff for their great work to help Council to deliver on its priorities. Next year will be challenging while the governance review implementation work becomes our focus.

Lastly, I would like to thank our Council for the dedication and effort they have made this year.



Alan Strong
Chairman

NORTH CANTERBURY FISH AND GAME COUNCIL'S 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 2021/22 financial year.

The activities of the Council are planned against the North Canterbury Fish and Game's five key priorities as set out by its Council, in conjunction with eight output areas detailed in the annual Operational Work Plan.

This Statement of Objectives and Service Performance advises the outcomes during the reporting period for each of the five key priorities and those other obligations as set out under the Conservation Act 1987.

Summary of Budget and Actual Expenditure for Each Output Area of the Operational Work Plan

OUTPUT AREA	BUDGETED TOTAL COSTS	ACTUAL TOTAL COSTS
Species Management	\$67,773	\$76,268
Habitat Protection and Management	\$25,800	\$34,403
Participation	\$8,364	\$7,141
Public Interface	\$700	\$544
Compliance	\$6,500	\$3,913
Licencing	\$75,415	\$75,923
Council	\$5,000	\$4,335
Planning and Reporting	\$10,000	\$10,176
TOTAL	\$199,552	\$212,703

Statement of Service Performance

1st September 2021 – 31st August 2022

Purpose of the North Canterbury Fish and Game Council

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

“To manage, maintain, and enhance the sports fish 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 that sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the Chief Executive 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.

Alan Strong
Chairman



(Signature)

16/11/2022

(Date)

Rasmus Gabrielsson
Chief Executive Officer



(Signature)

16/11/2022

(Date)

Key Priority One: SPECIES POPULATIONS ARE ENHANCED

Goals:

- To maintain sustainable populations for harvestable sports fish and gamebird species at levels to provide for angler and hunter satisfaction, monitor species population to aid management practices and mitigate any adverse impacts of these species.
- To protect and increase suitable habitat for sports fish and game to the extent necessary to provide for the recreational interests of anglers and hunters.

Objectives:

- To instigate population monitoring surveys of sports fish and game species, including the formation of database systems for recording, collating, and analysing all data and making recommendations to management.
- To carry out harvest assessments of sports fish and game species to ensure levels are adequate to meet reasonable user demands.
- To protect and monitor habitat for game and sports fish, the varying conditions and trends within ecosystems, and be the advocates for these habitats through the statutory planning process.
- To maintain, enhance and protect existing and new habitats of sports fish and game.

1. Population Monitoring

a. Introduction of a Season Bag Limit and Endorsement for Sea-Run Salmon

The main objective of the introduced season bag limit and endorsement for sea-run salmon in the 2021/2022 season was to reduce the angler harvest proportion of the total run of wild sea-run salmon, to help rebuild spawning numbers and increase population resilience.

Each year, salmon spawning counts and angler harvest surveys are used to estimate salmon escapement, angler harvest, and overall total run size for key sea-run salmon populations in the North Canterbury region. The amount of effort and financial resources dedicated to salmon monitoring has been established in an agreed Adaptive Salmon Management Plan, which defines population survey methods across both the North Canterbury and Central South Island Fish & Game regions.

In total 9,438 free sea-run salmon endorsements were issued to anglers, over double the previous year's estimates for active salmon anglers. Salmon escapement counts were conducted between March and July 2022 in the Rakaia catchment (4 flights), Waimakariri catchment (5 flights), Hurunui catchment (2 flights), and Waiau Uwha catchment (1 flight). In addition, in collaboration with Nelson Marlborough Fish & Game region, staff also supported salmon monitoring on the Waiau Toa / Clarence River. Spawning escapement numbers were estimated to be 3217 salmon on the Rakaia and 548 salmon on the Waimakariri. Total salmon run estimates are not able to be made for the Hurunui and Waiau Uwha rivers, due to a lack of funding for repeated aerial surveys. However, information on the location of key spawning areas and numbers are collected at the time the two main salmon rivers (Rakaia and Waimakariri) appear to experience peak counts, which enable an interpretation of overall angler harvest levels concerning historical trends counts on these fisheries.

b. Hapua Survey

After concerns raised by Fish & Game and local Runanga about the fish populations in the Hapua, which anecdotal evidence suggested were in decline, Environment Canterbury initiated a series of Hapua surveys to investigate, in particular the status of the native Stockell's smelt. As smelt are an important forage fish for many fish and braided river bird species improved understanding of their population status helped improve Fish & Game's ability to advocate for protecting both sports fish populations. This work benefits the management of trout and salmon, as well as tuna (eels).

Three Hapua surveys were completed in the Rakaia lagoon in conjunction with staff from Environment Canterbury, Fish & Game, Department of Conservation (DOC), and other entities to monitor the smelt population. An evaluation of the results from this work is currently being conducted by NIWA and will help improve all statutory management agencies' understanding of the impacts of environmental change and human activities on the health of our Hapua ecosystems.

2. Harvest Assessment

a. Sea Run Salmon Bag Limit

The salmon bag limit harvest card provided a new resource for gathering valuable information on salmon anglers and salmon harvest. However, voluntary card returns of only 11% highlighted the need for the use of email prompts and extra phone surveys to be able to complete harvest estimates.

From all harvest returns and estimates, an estimated 453 ± 16 salmon were harvested from the Rakaia, and the harvest proportion of the total run is estimated to be 12%. This is a 25% drop from the 2020/2021 season (37%), and a 31% drop on the 1993-2021 average (43%). An estimated 150 ± 3 salmon were harvested from the Waimakariri, and the harvest proportion of the total run is estimated to be 22%.

This is a 23% drop from the 2020/2021 season (45%), and a 34% drop on the 1993-2021 average (56%). Overall, both rivers saw a reduction in harvest by over 20% to the previous season and a reduction of over 30% from average harvest proportions between 1993 and 2021.

With these results, we can confidently say that the introduction of the season bag limit has successfully helped in constraining salmon harvest. In addition, the difficulties that arose during this new process have allowed us to make improvements across the board for next season to significantly improve the ease and accuracy of harvest estimates going forward.

Difficulties experienced with the harvest assessment this season has allowed us to refine features of next season's harvest assessment. This will enable us to manage and collect harvest data more effectively so that a more accurate assessment can be made.

Changes to the harvest card and the corresponding online form will make it easier for the angler to convey the correct information. Most importantly, the addition of asking anglers "did you fish for sea-run salmon this season" on the card and online form will improve harvest assessment estimates. Alongside this, we have implemented a deadline for next season's card return and will again utilise email reminders and phone surveys. Phone surveys will

include a more comprehensive set of questions (similar to what was asked during phone surveys in the past), and if initial card returns are low, a higher number of anglers will be sampled to encompass rivers such as the Hurunui and Waiau for which we could not determine reliable harvest estimates.

3. Statutory Planning Process

Fish & Game partake in providing statutory planning processes, and comment on or provide input to resource and land use consent applications, to advocate for habitat protection and recreational sport fish and game bird values and public access.

As the statutory management agency for sport fish and game birds we are required to consider the Legislation, the RMA, local plans, regional plans, and National Policy Statements applicable to our Region. North Canterbury Fish and Game employed a new Environmental Officer in November 2021. The re-establishment of this staff position has increased North Canterbury Fish & Game's ability to advocate for sports fish and game bird values and the habitats that support them through statutory planning processes, both at a local and national level.

a. Rakaia WCO

NCFG is currently engaged in a process of presenting declaration questions to the Environment Court to clarify the obligations of our regulator Environment Canterbury (ECAN) to monitor and enforce conditions of Water Conservation Orders, and the impact of consents on these. Momentum has been resumed with draft questions presented by all parties for review. This process is ongoing and will require significant work going forward.

Click [here](#) to view the draft report

b. CPW Monitoring Proposal

Stage 1 of the Central Plains Water Limited (CPWL) irrigation scheme, located between the Rakaia River and Hororata and Selwyn River, commenced operations in September 2015. Stage 2 commenced operation in 2018, with the first full irrigation season being in 2019/2020. The addition of Stage 2 brought on another 130 irrigators and almost doubled the peak intake flow rate through the system. Modifications to the intake including the infiltration gallery and fish bypass were made in 2017 to accommodate taking water for Stage 2 of the scheme. CPWL takes water from the Rakaia River via a constructed intake structure designed to meet the conditions attached to consent CRC167218. As part of the consent, CPWL was required to develop a monitoring program to determine the effectiveness of the infiltration galleries at the Rakaia River in respect of Condition 10 of the consent and in line with Schedule 2 of the Canterbury Land and Water Regional Plan. NCFG has met with CPWL, ECAN, and DOC on-site on multiple occasions and expressed concerns about the operational effectiveness of the system regarding the exclusion of salmonids. Although significantly delayed, a draft monitoring proposal developed by NIWA has been presented to NCFG for review. Once finalised, this monitoring will either demonstrate compliance with Condition 10 or if proven to be ineffective will trigger the follow-up process proposing mitigation measures to address the consequences based on data from the monitoring program. This work is ongoing.

c. Upper Waimakariri Weed Control Strategy

NCFG has actively engaged in the development of The Upper Waimakariri River Weed Control Strategy 2022 – 2032. The strategy is a guiding document developed by the regional council to provide direction to land managers, and regulatory agencies for weed control within Environment Canterbury's Upper Waimakariri Area over the next ten years. This strategy involved consultation with affected parties to establish outcomes for weed control across all tributaries within the area and produce objectives and priorities for weed control. In advocating for weed control in sites of priority to fish and game we will achieve the outcome of providing improved access, angler and hunter satisfaction, and improvement of key landscape values.

d. Canterbury Regional River Gravel Management Strategy

ECAN is reviewing the framework for managing gravel extraction from rivers across Canterbury. Currently, ECAN is seeking early engagement from affected parties, like ourselves, on river-based gravel extraction. This early engagement will feed into the development of a new Gravel Management Strategy.

e. Te Waihora Joint Management Plan Access Issues

NCFG has engaged in a process to resolve issues associated with unmanaged vehicle use in the Te Waihora area. A working group has been established between the Department of Conservation, Ngai Tahu, Selwyn District Council (SDC), and NCFG. The primary role of the Working Group is to make recommendations to the Te Waihora Co-Governance Group around solutions to minimise damage and ensure all user groups are provided for.

f. Priority National

All processes detailed below are being managed and where required submitted at a national level. NCFG has reviewed and provided input where required and beneficial.

Reclassification of Stewardship Land

Wildlife Act Review

National Policy Statement Indigenous Biodiversity.

National Policy Statement Freshwater

National Environmental Standard Freshwater

Crown Pastoral Land Reform Act 2022 - Consultation on Regulations and Standards

g. Resource Consents

i. Waiau Diversion Resource Consent Application.

On 10 November 2020, a resource consent application was submitted in that, the proposal was to undertake works to divert up to 2 cumecs from a main braid of the Waiau River into what was described as a natural side channel that delivered water to the applicant's intake pond. The area where the works and diversion were to occur was at an upstream location where an existing consented diversion of 1 cumec occurred for the applicant's neighbor, i.e. the applicant essentially was seeking to increase the diversion rate by an additional 2 cumecs. No further consents were applied for beyond the area where the diversion occurred due to all other activities (abstraction and earthworks) downstream of the works area already being consented.

NCFG submitted that the original proposal as being deficient in the required information required to assess potential environmental effects or regulatory issues and requested further work from the applicant. This consent application is ongoing and likely to progress to the Environment Court if the applicant still wishes to proceed in its current form.

ii. Proposal by Waka Kotahi for Replacement Global Resource Consent.

Waka Kotahi NZ Transport Agency has commenced a process to replace global consents specific to the State Highway network in Canterbury. The replacements include activities relating to existing stormwater discharges, new stormwater discharges arising from minor works, vegetation clearance activities within riparian margins, temporary diversion of water to undertake maintenance activities at and around structures, disturbance of the beds of watercourses to maintain flood-carrying capacity and works to structures within the bed of a watercourse. While Waka Kotahi has provided the opportunity for comprehensive engagement early in the process, once draft conditions and formal resource consent has been received, NCFG will submit on proposed conditions.

h. Resource Consents General

All resource consent applications lodged with the regional council are presented weekly to affected parties to assess whether these are relevant to us. Where relevant we provide feedback to regional councils and where necessary propose these be publicly notified. Through the period November–July we have received and assessed 661 resource consent applications of the type and locations presented below. The total consents relevant to NCFG account for 297 of these with the remainder spread between NM, CSI and Otago regions.

i. SDC Proposed District Plan Submissions and Hearings

SDC began consultation on proposed changes to the Selwyn District plan in May 2021. North Canterbury Fish and Game prepared a submission addressing proposed changes to the “Ecosystems and Indigenous Biodiversity” chapters and the “Natural Features and Landscapes” chapters. To effectively submit on the “Natural Features and Landscapes” chapter, an application to the National RMA fund was submitted and approved for funding to engage Di Lucas, a Landscape architect to provide expert evidence. Di is particularly well regarded in the area of landscape values of the canterbury high country. While hearings are ongoing, NCFG submission alongside Di's evidence has been received well with positive feedback from both hearing commissioners and other submitters. The goal of this submission process is to ensure that development activities in the high country such as indigenous vegetation clearance and pastoral intensification are made more restrictive to both retain the natural character of the area and reduce the negative effects of intensification such as nutrient leaching. The hearing process for this was completed in August 2022 and follow-up work has been completed at the commissioner's request to review the wording of the plan.

ii. WDC Proposed District Plan Submission

Waimakariri District Council (WDC) began consultation on proposed changes to the Waimakariri District Plan in November 2021. North Canterbury Fish and Game prepared

a submission addressing proposed changes to the plan. Many aspects of the Waimakariri proposed plan mirror those addressed in the SDC PDP and subsequently our submission has focused on rules on vegetation clearance and pastoral intensification. The evidence prepared by Di Lucas for the SDC PDP applies in a general sense to the Waimakariri PDP.

i. Managed Waterway Restoration Projects

The High Country Wetland and Waterway Protection Project:



North Canterbury Fish & Game secured funding from the Ministry for the Environment (MfE) Freshwater Improvement Fund to work with the use of a bequest left to Fish & Game by James McIntyre, to enhance the salmon fishery in the Rakaia and Waimakariri rivers.

Funding from the government's Jobs for Nature environmental program has allowed Fish & Game to employ two full-time staff for three years to run the Canterbury High Country Wetland & Waterway Protection Project (HCWWP). The project aims to protect vulnerable high-country spring creeks adjacent to increasingly intensified farmland. This Project is overseen by three governors from the North Canterbury Fish and Game Council.

The Project works with landowners to retire land in strategic areas and protect sensitive instream habitats and water quality through targeted riparian management. The McIntyre Bequest has been essential to enable this effort to help create a salmon reserve and legacy project that restores wetland and spring creek complexes to help improve salmon population recovery.

Improving the quality and quantity of salmon rearing habitat helps increase growth rates and carrying capacity, as well as the size of smolt at outmigration from spawning streams. Which in turn improves the survival of individuals, and resilience and recovery at a population level.

The HCWWP is at the end of the first year of a three-year funded program of work. Key deliverables expected from year one have been met, with a smaller number re-forecasted for year two due to unforeseen complications which have compounded the delays in the delivery of some tasks.

The Glenariffe Station land purchase of 30 hectares has been confirmed, along with the retirement of a further 14 hectares by the landowner, with fencing completed to most of this land. The stock has not accessed the block for a few months and the wetland vegetation appears to be recovering well.

There has been regular communication with QEII staff around the land purchase/retirement and proposed QEII covenant on the wetland. QEII, along with Glenariffe Station and Fish and Game signed a Memorandum Of Understanding, confirming that all parties will work to put covenants on the two blocks. This process will begin in August 2022 but may not be fully completed until the end of the three-year program.

A subdivision application has been processed, with the surveyor having two days on site to peg boundaries, prepare survey plans showing Lots, etc. Discussions around covenants and easements to be placed on the land for Fish and Game management access have been held.

With the land purchase finalised the final design of the bridge/culvert will be completed and subsequently a detailed assessment of environmental effects will be required to lodge a resource consent application and building permit application.

The Glenariffe Catchment Project represents the first block of the much wider program of works and is a significant milestone for the overall three-year project.

Key research milestones of the project have been met to understand the baseline condition of priority sites and better predict the outcomes of the project.

Alongside the HCWWP, a two-year project by a Canterbury University Master of Water Resource Management student is investigating ecological changes along Glenariffe and Double Hill Streams, following a land-use gradient. This work will help to provide baseline data to inform future monitoring of the wetland, instream, and riparian restoration, and to predict potential improvements following land retirement, fencing, and re-wetting.

Two ECan wetland ecologists carried out wetland evaluation surveys to get baseline data before the wetland is retired. A QEII representative for the area and a botanist also assessed wetland species in the wetland block. Assessments will be carried out in the future to assess the land retirement ecological benefits.

Water and habitat monitoring has begun in three tributaries in the Hydra Waters, along with a site where all tributaries join below. Two sites have been established in Manuka Point Stream on Manuka Point Station and four sites on tributaries of Glenariffe Stream, three on Glenariffe Station, and one on DOC land below Double Hill Station. LIDAR mapping has been planned which should take place in August 2022 by Canterbury University and will be used to help inform any protection work that may be required.

A report "Risk Assessment and Protection / Restoration Strategy of Priority Spring Fed Streams in the Canterbury High Country" is complete and will be used in conjunction with LIDAR work to discuss options with landowners in years two and three.

Successful landowner liaison and relationships are a huge contributor to the success of the project. Retirement of land from grazing in the context of this project is entirely voluntary. Site visits have been made to Mt. White Station, Mt. Algidus Station, Glenariffe Station, Double Hill Station, and Manuka Point Station to meet the owners/managers and discuss Fish & Games values on their stations. These meetings have demonstrated positive outcomes with additional landowners committing to voluntary fencing to further protect streams and wetlands in the area. Following discussions with Double Hill Station, an application was lodged with the Rakaia Enhancement Fund for fencing money, with \$50,000 successfully granted to Fish & Game for this fencing in the upper Glenariffe catchment.

A draft workshop agenda has been prepared and key contributors/attendees (ECAN, DOC, LINZ) have been consulted to better define the purpose and outcomes required. This will occur in year two of the project.

Key Priority Two: KEY STAKEHOLDERS ARE MORE ENGAGED

Goal: To encourage maximum angler and hunter participation while maintaining the quality of angler/hunter experience and satisfaction with Fish and Game management.

To gain acceptance of the recreation of sports fishing and game bird hunting in the wider community and for community support for Fish and Game Council management.

Objective: To make freshwater fishing and game hunting within the Fish and Game region more easily accessible through facilitated access and improved awareness.

To promote angling and hunting as participation sports to present and potential licence holders, to provide opportunities to participate in sports fishing and game hunting, and to publicise the results.

To liaise with statutory organisations, the media, and the general public on fish and game matters.

a. Working with the Regional Councils, Territorial Authorities & other agencies

i. Engagement with LINZ

Development and pastoral intensification in the High Country has largely been allowed to slip through the cracks in recent years and allowed through loopholes in government and local authority regulatory processes. With new legislation coming in such as the NPS-FW, NPS-IB, and NES-F as well as pressures from the Overseas Investment Office to increase the productivity of the land as a condition of sale to overseas investors, it could be assumed that a lot of this development has been fast-tracked due to the perception of land managers that development may not be as permissible in the future.

NCFG has been actively engaging with crown agencies to establish better protocols for communication and assessment of values before any consent is issued. LINZ has expressed a commitment to working closely with us in the future as they build and develop their structure in this area.

b. Fish Screen Advocacy

The New Zealand Fish Screen Working Group (NZFSWG) is a multi-agency working group established under the Canterbury Water Management Strategy Regional Committee. The group consists of representatives from Environment Canterbury, Iwi, Department of Conservation, Fish & Game, research agencies, industry consent holders and consultants, interest groups, and other government agencies.

This group previously developed guidelines for fish screening, which were subsequently published by NIWA (Fish screening: good practice guidelines for Canterbury).

The purpose of the group is to review and update the previous guidelines to advise existing consent holders and new consent applications (alongside regional councils) through the best practices of fish screen design, implementation, and management, to increase the effectiveness of fish screens and therefore reducing mortality of native and sports fish across Canterbury and wider New Zealand.

North Canterbury Fish & Game has had two staff members come on board with this working group in 2022. Lyndon Slater sits within the main group to provide NCFGs advice/opinions from an RMA perspective. Emily Craig sits within the technical advisory subgroup to provide advice from an ecological and technical perspective, and potentially carry out field testing on fish screens within the NC region that becomes a focus of the NZFSWG.

Being involved in fish screen operations is important to North Canterbury Fish & Game as fish screens can heavily impact sports fish populations if not effective. Canterbury is a top priority for fish screen review due to a large number of consents to take water from the larger braided rivers and owing to many of these fish screens being ineffective.

c. Angler and Hunter Engagement

Several educational “How To” videos on hunting and angling were made to facilitate and increase participation in new user groups. Click [here](#) to view the Fish & Game video library.

c. Landowner Engagement

i. Mount White Station

Discussions regarding access during lambing and calving season to the Poulter River and Lake Letitia were held with the owners of Mount White Station. Information and access signage was installed directing anglers’ passage over the farmland to these areas.

Key Priority Three: PARTICIPATION IN SPORTS FISHING AND GAME BIRD HUNTING IS INCREASED

Goal: To encourage maximum angler and hunter participation while maintaining the quality of angler/hunter experience and satisfaction with Fish and Game management.

Objective: To make freshwater fishing and game hunting within the Fish and Game region more easily accessible through facilitated access and improved awareness.

To promote angling and hunting as participation sports to present to potential licence holders, to provide opportunities to participate in sports fishing and game hunting, and to publicise the results.

A weekly fishing newsletter is sent to stakeholders via email informing and updating them on what is happening around the North Canterbury region during the salmon fishing season (October to April annually). This report goes to approximately 40,000 Canterbury anglers who have subscribed to the report and has an opening rate averaging around 35%.

Staff also contributed to articles in Reel Life – a national monthly subscribed email for anglers.

During the game bird season, "Both Barrels" newsletter was sent to stakeholders monthly, informing and updating hunters on upcoming events and events happening around the North Canterbury region.

The staff visited clubs and groups to introduce new staff members and to update and inform on Council's strategic priorities. Clubs visited include Christchurch Fishing & Casting Club, Canterbury Sports Fishing Club, Canterbury Anglers Club, Canterbury Coarse Fishing Club, Canterbury Flyfishing Club, Christchurch Rod & Gun Club, and NZ Salmon Anglers Association.

North Canterbury Fish & Game sponsored the [North Canterbury Secondary Schools shooting competition](#), a popular event held over multiple weekends around the region.

Over the past year, North Canterbury Fish & Game has achieved remarkable media penetration at a local level. For example, staff had an influential role in the production of stuff.co.nz award-winning interactive series "[This is how it ends](#)" by providing content, advice, and contacts to enable the project to go ahead.

The introduction of the new sea run salmon harvest card was supported by multiple media releases that were picked up by national media, which ran the following stories:

[The season bag limit for salmon fishing;](#)

[Anglers face new two salmon bag limit in a bid to rebuild fishery;](#)

[Years of work and a law change helped pull the dwindling salmon population back from the brink.](#)

There was also significant media interest in issues surrounding the Rakaia Water Conservation Order. [newsroom.co.nz](#). being one article.

A large proportion of work creating The Fish and Game Cookbook was supported by North Canterbury staff and volunteers. One News filmed a segment on duck hunting and how to use harvest in the best possible manner alongside promoting the Fish and Game Cookbook on the opening weekend of the game bird season.

In addition, local media picked up media releases and stories on the following topics: Opening day of the fishing season; Salmon anglers mastering new regulations; preview of the opening of game bird hunting season; the opening of game bird hunting season; new signage for angler access across the region; opening day of the fishing season; fish releases into the Groyne Lakes for the school holidays and the Secondary Schools Shooting Competition.

Key Priority Four: COUNCIL HAS ACHIEVED A POSITIVE, SUSTAINABLE FINANCIAL POSITION

Goal: To provide for the efficient and cost-effective operation and management of the North Canterbury Fish and Game Council.

Objective: Provide effective and efficient administration, management, and financial services; evaluate the financial requirements needed to manage and maintain the fish and game resource and ensure sufficient financial resources exist; maintain Council properties and buildings.

As per previous years, the North Canterbury Operational Work Plan (OWP) and budget for the 2020/21 financial year were approved by both the regional and national Fish & Game Councils.

Accurate financial control and reporting to Council has continued to be carried out through the use of the Xero accounting package. In addition, external support from the NZC Chief Financial Officer, who also is the accountant for the North Canterbury region, has provided oversight to ensure all accounts and other liabilities including taxation have been paid when due.

Over the last three years, North Canterbury has implemented the outcomes of the statutory audit initiated by the New Zealand Fish and Game Council. These steps have helped ensure that an annual operating surplus was achieved for the financial year ending 31/08/2022, as presented in this report. This operating surplus assisted with restoring regional general reserves to adequate levels to meet national reserve policy obligations.

During the year North Canterbury was able to increase its baseline funding by \$91,482 through successful outcomes from the contestable funding and national budget-setting process. In addition, negotiations with the New Zealand Fish and Game Council for a staff secondment to support national media and communications efforts resulted in an agreement on a salary budget reimbursement, and a one-off asset transfer of a 4x4 vehicle and field equipment. These asset transfers aided the restoration of the regional Asset Replacement Fund.

Taken together, the financial outcomes described above demonstrate that North Canterbury Fish & Game Council has successfully implemented steps to progress its priority outcome to achieve a positive and sustainable financial position.

Key Priority Five: THE NORTH CANTERBURY FISH AND GAME COUNCIL HAS A RELATIONSHIP WITH IWI IN ITS REGION CONSISTENT WITH ITS OBLIGATION TO GIVE EFFECT THE PRINCIPLES OF THE TREATY OF WAITANGI

Objective: To meet the statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement)

Staff completed the 2021/22 Maimai Management Report, which is available from the Regional Fish & Game office.

Together with the statutory appointed Ngai Tahu advisor and co-opted councillor Chris Brankin staff have continued to explore steps to progress the Council's desire to advance their relationships with to mana whenua / Treaty Partners in the Waitaha (Canterbury) region and to better understand areas of shared interests.

Discussions with members of Ngai Tahu's Advisory Committee for Waterfowl and independent experts have identified ways to advance the desire of our local iwi partners to (1) more befittingly manage how and by who permits for the cultural harvest of native game birds are issued and (2) develop co-management strategies for the regions native and introduced game bird and sport fishery resources.

A potential avenue for helping get these types of conversations underway is the review of the region's sports fish and game management plan for the next 10-year period, which is currently undergoing revision. A proposed draft structure and review, including the public consultation process, has been completed and presented to the council. The CEO and Environmental Officer are thankful for the support and guidance of the Chairman and the Council's Statutory Advisor from Ngai Tahu, Co-opted Councillor Chris Brankin who have both been assisting staff with this process.

Going forward more energy is being directed toward early and proactive engagement with Ngai Tahu.

6. OTHER STATUTORY RESPONSIBILITIES AND MANAGEMENT OBLIGATIONS

1. GAME BIRD

NCFG annually conducts trend counts of native and introduced game birds. These estimates of game bird abundance and trends over time are essential to enable effective management. The NCFG game bird monitoring program comprises both regionally specific monitoring activities such as the Black Swan and Paradise Shelduck counts, and inter-regional or national monitoring activities such as the Canterbury Dabbling Duck and national Shoveler surveys.

Game bird trend counts are completed annually to assess and monitor population trends. This report seeks to provide an interpretation of the data collected and provide a comparison to complimentary species trend data.

NCFG Black Swan/Paradise Duck monitoring program has been designed to assess the status and trends in Black Swan and Paradise Duck species across a representative subset of all known water bodies in the North Canterbury Fish and Game region. In 2022 Survey flights were completed by North Canterbury Fish and Game Staff to assess Black Swan and Paradise Shelduck population levels. Aerial surveys are an efficient survey platform, capable of collecting data across large spatial extents in short timeframes, and are appropriate for this survey due to the distinct physical characteristics of the target species allowing accurate identification from altitude.

Counts have been completed over a subset of lakes throughout the region between 1996 and 2022 to estimate their distribution, population status, and trends. Results from the survey conclude that Black Swan has seen a slight decrease in numbers compared to the 2021 survey, but an overall stable trend when considered over the last 20 years of available data. Paradise ducks have shown a decrease when compared to 2021 survey results but an overall increasing trend when considered over the last 20 years of data. Due to imperfect sampling design, we are unable to use this dataset as a true population census however based on systematic counts on lakes between 1996–2022, there are stable trends of Black Swan and increasing trends of Paradise Shelduck throughout the North Canterbury Region. Due to survey design limitations, declines in these species may be difficult to detect over relatively short timeframes. These species are of particular importance as native game birds, and consequently, a review of game bird monitoring methods and efforts has been proposed.

2. REGULATIONS

Objective: To recommend conditions for angling and hunting to Council and the Minister.

Following a governance workshop Council developed a transparent process and policy to set clear directions for staff to follow when they review and change regulations. Click [here](#) to locate and view the council regulation-setting policy adopted in May 2022.

During year two public consultation process was undertaken by staff to seek feedback on several proposed hunting (Dec-Feb) and angling (April-May) regulation changes. In addition, staff also engaged with iwi representatives and advisory committees as part of the Game and Anglers notice and regulation reviews. All submissions were received via email and public meetings were held where submitters could talk to their submissions. The feedback and submissions received were then collated, along with staff regulation change recommendations, and put to the Council for approval.

3. FISH RESCUE

Objective: To undertake rescue operations when sports fish and game species are under threat by environmental factors.

a. Amuri Salvage

Staff from Fish & Game, NIWA, Amuri Irrigation, and volunteers salvaged the Amuri Irrigation Scheme with full cost recovery. This year, the salvage was used as a training

opportunity for new staff, with support from an independent contractor (Marc Jary) to help plan and oversee the salvage operation.

Fish were salvaged from two schemes: The Waiau Uwha diversion at Leslie Hills Road and the Hurunui diversion at Balmoral. Fish were returned to their respective rivers close to the diversion locations.

Below are the results of the fish salvaged from the Amuri scheme 2022

Date	River	Site	Species	Common name	Total Count
18/05/2022	Hurunui	Balmoral	<i>Anguilla dieffenchii</i>	Longfin Eel	1
18/05/2022	Hurunui	Balmoral	<i>Anguilla sp.</i>	Elver (juvenile eel)	45
18/05/2022	Hurunui	Balmoral	<i>Gobiomorphus breviceps</i>	Upland Bully	60
18/05/2022	Hurunui	Balmoral	<i>Oncorhynchus tshawytscha</i>	Chinook Salmon	1
18/05/2022	Hurunui	Balmoral	<i>Salmo trutta</i>	Brown Trout	65
18/05/2022	Hurunui	Balmoral bypass	<i>Oncorhynchus tshawytscha</i>	Chinook Salmon	6
18/05/2022	Hurunui	Balmoral bypass	<i>Salmo trutta</i>	Brown Trout	26
18/05/2022	Waiau	Leslie Hills	<i>Anguilla sp.</i>	Elver (juvenile eel)	65
18/05/2022	Waiau	Leslie Hills	<i>Cheimarrichthys fosteri</i>	Torrentfish	2
18/05/2022	Waiau	Leslie Hills	<i>Gobiomorphus breviceps</i>	Upland Bully	55
18/05/2022	Waiau	Leslie Hills	<i>Oncorhynchus mykiss</i>	Rainbow Trout	53
18/05/2022	Waiau	Leslie Hills	<i>Oncorhynchus tshawytscha</i>	Chinook Salmon	3
18/05/2022	Waiau	Leslie Hills	<i>Salmo trutta</i>	Brown Trout	78

b. Fulton Hogan

We have also worked in conjunction with Fulton Hogan and spent time doing small fish salvages at different sites when they have had to change the stream flow due to culvert or road repairs and water race diversions.

c. Other salvages

Other salvages are carried out where necessary. Staff was alerted to six fish trapped in an irrigation scheme off the Waimakariri River. This emergency salvage operation only required the use of landing nets.

4. ACCESS

To help avoid that access to public recreational resources being eroded through changing land use and changing land ownership staff have been engaging proactively with district and regional councils (SDC and ECAN), crown agencies (LINZ and DOC), as well as private landowners or high-country leaseholders and farm managers.

i. Waimakariri River Park Hunting Access

Engagement has begun with ECAN to review the long-term use of the Waimakariri River Park for hunting. Currently, there is increasing pressure to restrict hunting activities in the area in the interests of public perception and safety. NCFG is working proactively with the district and regional councils to ensure "no net loss" of game bird

hunting opportunities is sustained through the implementation of management actions to increase and improve the hunting experience in areas where the activity is approved.

Unsatisfactory restrictions to or lack of fair and reasonable public access to public rivers and lakes have been identified including the lower Selwyn River / Waikirikiri, the Esk River, the upper Avoca and Harper rivers, upper Waiiau Uwha River. To improve our overview of these access challenges and better communicate these to or find or advocate for potential solutions staff have begun to draft an Access Strategy, for inclusion in the revised 10-year Sports Fish and Game Bird Management Plan.

Options for improved access management, including the creation of controlled angler access using online booking or ballot systems, have been identified as a useful management tool that could help manage angler access to sections of rivers or lakes located within crown pastoral lease properties. Early engagement with stakeholders has helped identify the likely scope and steps to include when conducting a consultation on access management with licence holders, local authorities, and landowners or leaseholders.

On a few potential rivers, as a means for both improving and managing public access to angling and hunting resources, consultation with the angling community has begun (May 2022). This work is ongoing.

5. COMPLIANCE

Goal: To ensure compliance with hunting and fishing laws and regulations, to protect the Resource and Council's financial base.

Objective: To achieve an annual 10% coverage of licence holders and seek a 95% rate of compliance with legislation in the interests of anglers and hunters.

Compliance-based activities are critical to ensure that we manage harvest appropriately to manage population numbers, maintain angler and hunter satisfaction levels and ensure a high level of adherence to our licencing system.

North Canterbury Fish & Game Rangers are often the only interaction many of our licence holders have with our organisation and are required to represent the values and standards of the brand. Due to this, our Rangers must be appropriately trained and supported as they will be seen as ambassadors for Fish & Game. In the last year, a relatively new crew of Rangers has come on board and is working effectively for the region.

In the past year, we have trialed some different techniques for ranging, including boat-based ranging for game bird opening weekend; an online self-reporting database replacing older manual sheet-based reporting; Coordinated patrols by honorary rangers using North Canterbury Fish & Game pool vehicles in the high-country areas; and joint ranging with other regions. These have all proven successful and will be refined and continued in the coming season.

Ranging activity is traditionally measured by licence checks completed, and rangers have checked around 1200 licences since 1 October 2021. This metric, however, tends to push

rangers towards areas where they can interact or contact many licence holders and fails to account for ranging efforts where fewer licence holders can be contacted.

Sea Run Salmon Harvest Card ranging was a focus for rangers in the 2021/22 angling season to ensure compliance and to also educate anglers about the new system for harvest. Several written warnings were given to anglers caught without a harvest card as an educational approach. This helped make anglers more aware of how important it is for Fish & Game salmon management that anglers complete and return their harvest cards. Overall, the implementation of a salmon harvest card system was more successful than predicted with 9,438 cards issued to anglers around the country. The regional distribution of cards issued was: North Canterbury 54%; Central South Island 28%; Otago 7%; West Coast 1%; Nelson Marlborough 6%; Southland 2%; all North Island regions combined 2%. Thus, harvest cards have not only proven to be a valuable compliance tool that enables the Ranger to quickly ascertain whether or not the angler is complying with the regulations. They also helped support efforts to accurately survey salmon harvest rates by identifying that almost 20% of all sea-run salmon anglers live outside of Canterbury.

Rangers targeted Te Waihora/Lake Ellesmere at the end of the mallard open season, which is typically the end of the main hunting effort on the lake. Using a boat enabled quite large areas of the lake to be easily checked in a relatively short period.

Staff and NCFG rangers attended a ranger training weekend hosted by Central South Island Fish and Game which was used to upskill and provide further compliance training.

Overall, the Ranging team for NCFG performed well during this financial year, however, an examination of compliance activities, capabilities, and reporting has established that a comprehensive review will be helpful for further improving compliance coverage and outcomes to better achieve the council's statement of purpose and priorities.

6. AGENT LIAISON

Goal: To maximise the sale of angling and hunting licences, provide good service, and train licence sellers.

Objective: To operate an effective and efficient licensing system.

Customer databases were updated before magazines for both fishing and hunting were sent. Agencies received stocks of the regulation guides for the 2022 game bird and the 2021/22 fishing season before the commencement of each season.

All of the regions' licence agent outlets were visited in the North Canterbury Fish and Game region in preparation for the new licencing system being rolled out in late July/early August 2022.

Administrative assistance was given in providing testing of the new licencing system that was rolled out in time for the 22/23 fishing season. Assistance was also given to updating the agent licence manual.

NCFG agreed to secure the services of the licence Contractor Eyede for a further year.

7. COUNCIL

Goal: To service the Council to provide for the democratic management of the Fish and Game system.

Objective: To provide for the administration and effective operation of the Council.

Seven Council meetings were held during the year of which five were held at the NCFG office and two via Zoom due to Covid 19. In addition, the council held two workshops (March and July 2022).

8. OFFICIAL INFORMATION REQUESTS

A request was received via email from Mr. Helm requesting information on cameras with automatic number plate recognition on 30 July 2022. NCFG responded via email on 3 August 2022 stating the matter was "not applicable" to this organisation.

North Canterbury Fish and Game Council

FINANCIAL STATEMENTS

For the year ended
31 August 2022

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North Canterbury Fish and Game Council

Statement of Financial Responsibility

For the year ended

31 August 2022

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.



North Canterbury Fish and Game Chairman



North Canterbury Fish and Game CEO

NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 31 AUGUST 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
REVENUE				
Fish and Game licence sales	1	1,508,481	1,538,104	1,538,644
Interest	1	6,609	-	5,666
Other revenue	1	595,586	25,000	412,905
Total Revenue		2,110,676	1,563,104	1,957,215
EXPENSES				
Outputs				
Species Management	2	76,268	67,773	137,850
Habitat Protection & Management	2	34,403	25,800	3,098
Angler & Hunter Participation	2	7,141	8,364	7,610
Public Interface	2	544	700	195
Compliance	2	3,913	6,500	310
Licence Sales Commission	2	75,923	75,415	63,002
Council	2	4,335	5,000	7,094
Planning & Reporting	2	10,176	10,000	9,951
FIF Project Expenses	2	263,409	-	-
Overheads				
Employee Related Costs	2	509,654	602,786	488,920
Depreciation	4	97,458	90,000	85,115
Other expenses	2	136,284	106,650	125,120
Total Expenses		1,219,508	998,988	928,265
Operating Surplus/(Deficit)		891,168	564,116	1,028,950
Less Other Expenses				
NZ Fish & Game Licencing Levy		704,029	704,029	569,630
			-	-
NET SURPLUS/(DEFICIT)		187,139	(139,913)	459,320

North Canterbury Fish and Game Council
STATEMENT OF FINANCIAL POSITION

As at
31 August 2022

	Note	Actual 2022 \$	Actual 2021 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	788,897	507,535
Debtors and other receivables	3	591,008	160,545
Investments	3	4,679	553,464
Total Current Assets		1,384,584	1,221,544
Non-Current Assets			
Property, plant and equipment	4	1,490,392	1,446,854
Total Non-Current Assets		1,490,392	1,446,854
TOTAL ASSETS		2,874,976	2,668,398
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	244,948	185,892
Employee costs payable	3	46,375	85,992
Total Current Liabilities		291,323	271,884
TOTAL LIABILITES		291,323	271,884
NET ASSETS		2,583,653	2,396,514
EQUITY	5	2,583,653	2,396,514

North Canterbury Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2022

	Actual 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence sales & other income	1,872,706	1,851,560
Interest	16,044	15,101
Cash was applied to:		
Payments to suppliers & employees	1,945,840	1,571,334
GST (net)	(53,510)	19,625
Net Cash Flows from Operating Activities	(3,580)	275,702
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	99,570	29,303
Sale of investments	548,785	-
Cash was applied to:		
Purchase of property, plant and equipment	363,413	58,075
Purchase of investments	-	10,161
Net Cash Flows from Investing and Financing Activities	284,942	(38,933)
Net Increase / (Decrease) in Cash	281,362	236,769
Opening Cash	507,535	270,766
Closing Cash	788,897	507,535
This is represented by:		
Kiwibank	788,897	507,535
Bank accounts and cash	788,897	507,535

North Canterbury Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2022

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 resources 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 a historical cost basis unless otherwise noted in a specific accounting policy. The accounting principles 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.

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.

SPECIFIC ACCOUNTING POLICIES

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

Revenue Recognition

North Canterbury Fish and Game Council derive revenue through the sale of fish and game licences, interest, 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 attached 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 the 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 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, and 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 advocacy and research.

Bank Accounts and Cash

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

Property, Plant, and Equipment

Property, plant, and equipment are 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.

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	10% - 20.0%
Office Equipment	10.0% to 67.0%

Creditors and Accrued Expenses

Creditors and accrued expenses represent liabilities for goods and services provided to the Council before 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

Liability for employee costs payable is recognised when an employee has earned an entitlement.

These include salaries and wages accrued up to the balance date and annual leave earned but not yet taken to the balance date.

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.

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 investments. Investments can include securities not falling within the definition of cash.
- (3) Financing activities are those activities that 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.

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 2022

Note 1 : ANALYSIS OF REVENUE	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licence sales			
Fish licence	1,302,300	1,345,020	1,329,185
Game licence	202,405	193,084	205,180
Non resident Licence revenue	3,776	-	4,279
Total	1,508,481	1,538,104	1,538,644
Interest			
Interest received	6,609	-	5,666
Total	6,609	-	5,666
Other revenue			
Miscellaneous income	3,327	-	53
Angling & Hunting competitions	-	-	2,871
Contract Income	9,583	-	-
Salvage	8,448	-	3,555
Fines/Prosecutions	450	-	-
Gain on sale/disposal of assets	79,330	-	22,594
Donations/koha from the public	120	-	2,500
Government Grant	7,200	-	-
Grant NZC	25,613	-	218,251
Merchandise sales	-	-	48
Office Premises Rent	18,200	17,000	18,200
RMA Costs reimbursed	27,865	8,000	-
FIF - High Country Project	415,450	-	440
Winnemem Wintu Project	-	-	144,393
Total	595,586	25,000	412,905

North Canterbury Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Species management			
Population monitoring	60,961	54,623	125,559
Harvest assessment	5,353	7,750	8,070
Species rescue	4,797	500	50
Hatchery operations	5,157	4,000	4,171
Regulations	-	500	-
Control	-	400	-
Total	76,268	67,773	137,850
Habitat protection & management			
Resource management	34,378	14,300	278
Assisted Habitat	25	11,500	2,820
Works & management (Other land)	-	-	-
Total	34,403	25,800	3,098
Angler & Hunter participation			
Access	2,446	2,000	1,383
Satisfaction surveys	469	1,500	-
Training	2,466	2,864	4,047
Club relations	1,760	2,000	2,180
Total	7,141	8,364	7,610
Public interface			
Liaison	544	700	195
Total	544	700	195
Compliance			
Ranging	619	1,000	312
Ranger training	2,317	2,500	-
Enforcement/Prosecutions	979	3,000	-
Total	3,915	6,500	310

Note 2 : ANALYSIS OF EXPENSES Con't	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licence Sales Commission			
Commission	61,296	69,215	63,002
Licence production & distribution	14,561	6,000	-
Agent servicing	66	200	-
Total	75,923	75,415	63,002
Council			
Council meetings	4,335	5,000	7,094
Total	4,335	5,000	7,094
Planning & reporting			
Reporting	10,176	9,500	9,951
Sports Fish Management Plan	-	500	-
Total	10,176	10,000	9,951
FIF - Project Expenses			
Contractors	135,118	-	-
Ecological Monitoring	2,360	-	-
Fencing	69,050	-	-
Legal & Surveying Costs	37,322	-	-
Other - NCFGFC Contribution to FIF	19,559	-	-
Total	263,409	-	-
Employee related costs			
Salaries and wages	493,152	584,186	460,742
Fringe benefit tax & ACC	7,375	11,500	12,710
Staff training and other expenses	9,127	7,100	15,468
Employment Costs - Transitional Funding	-	-	-
Total	509,654	602,786	488,920
Other expenses			
Office premises	22,080	19,850	20,901
Office equipment	4,480	4,500	2,387
Communications/consumables	31,496	20,500	16,331
General/Insurance	27,587	21,800	20,762
General equipment	2,270	4,000	7,072
Vehicles/marine	46,121	36,000	53,075
Bad debts	-	-	4,592
Loss on Disposal of Assets	2,250	-	-
Total	136,284	106,650	125,120

North Canterbury Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 3 : ANALYSIS OF ASSETS AND LIABILITES

	Actual 2022 \$	Actual 2021 \$
Bank accounts and cash		
Kiwibank	172,334	446,046
Mai Mia Account	68,749	61,489
J McIntyre - On Call	547,814 *	-
Total	788,897	507,535
Debtors and other receivables		
Accounts receivable	353,725	124,490
GST receivable	-	31,764
Prepayments & Accrued Income	237,283	4,291
Total	591,008	160,545
Investments		
Investments	4,679 *	553,464
Total	4,679	553,464
* The McIntyre Investment has been transferred to an On Call Bank Account		
Creditors and accrued expenses		
GST Payable	21,746	-
Audit and Accounting Accruals	8,796	9,801
Trade and other payables	56,370	58,356
Income in advance	158,036	117,735
Total	244,948	185,892
Employee costs payable		
Accrued salaries and wages	3,554	12,608
Annual leave and time in lieu	35,426	49,297
PAYE owing	7,395	24,087
Total	46,375	85,992

North Canterbury Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 4 : PROPERTY PLANT & EQUIPMENT

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	905,175	6,035	-	-	31,698	879,512
Plant & Equipment	27,774	13,331	-	-	10,764	30,341
Vehicles	124,073	136,487	99,496	77,154	46,133	192,085
Office Equipment	6,838	7,560	74	-	6,542	7,782
Furniture & Fittings	9,979	-	-	-	2,321	7,658
Total	1,446,854	163,413	99,570	77,154	97,458	1,490,392

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	931,836	4,831	-	-	31,492	905,175
Plant & Equipment	38,862	-	-	-	11,088	27,774
Vehicles	110,186	53,244	29,304	22,593	32,646	124,073
Office Equipment	14,161	-	-	-	7,323	6,838
Furniture & Fittings	12,545	-	-	-	2,566	9,979
Total	1,480,605	58,075	29,304	22,593	85,115	1,446,854

North Canterbury Fish and Game Council
Notes to the Performance Report

For the year ended
31 August 2022

Note 5: EQUITY	Actual 2022 \$	Actual 2021 \$
Accumulated Funds		
Balance as at 1 September	1,719,140	1,293,513
Surplus/(Deficit)	187,139	458,880
Transfer to Reserves	249,435	28,771
Transfer from Reserves	(212,978)	(62,023)
Total Accumulated Funds	1,942,736	1,719,140
Dedicated & Restricted Reserves		
Balance as at 1 September	677,374	644,122
Transfer from Accumulated Funds (Income)	212,978	62,023
Transfer to Accumulated Funds (Expenses)	(249,435)	(28,771)
Total Dedicarted & Restricted Reserves	640,917	677,374
Total Equity as at 31 August	2,583,653	2,396,514

Breakdown of Dedicated Reserves			Actual	Actual
Name	Nature and Purpose		2022	2021
			\$	\$
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	14,797	3,568
		Income	197,538	40,000
		Use	(163,413)	(28,771)
		Closing Balance	48,922	14,797
Donations/Comp levies	These unused funds are set aside for gamebird engagement and promotion.	Opening Balance	5,345	5,345
		Income	-	-
		Use	(5,345)	-
		Closing Balance	-	5,345
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	47,279	43,000
		Income	3,776	4,279
		Use	(4,647)	-
		Closing Balance	46,408	47,279
Total Dedicated Reserves			95,330	67,421

Breakdown of Restricted Reserves		Actual 2022	Actual 2021	
Name	Nature and Purpose	\$	\$	
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 ongoing 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	61,489	54,080
		Income	7,260	7,409
		Use	-	-
		Closing Balance	68,749	61,489
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	Opening Balance	4,894	4,618
		Income	160	276
		Use	(30)	-
		Closing Balance	5,024	4,894
J McIntyre Reserve	Funds from the estate of J McIntyre Bequested in 2018	Opening Balance	543,570	533,511
		Income	4,244	10,059
		Use	(76,000)	-
		Closing Balance	471,814	543,570
Total Restricted Reserves		545,587	609,953	
Total Dedicated & Restricted Reserves		640,917	677,374	

North Canterbury Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

As of 31 August 2022, there was a contingent liability of \$9,100 +gst and any third-party charges for legal fees which are to be billed once the milestones are reached, but none of these have been achieved as of the balance date. These costs and milestones will fall into the current financial year.

Contingent Liabilities and Guarantees

As of 31 August 2022, \$200,000 has been paid as a deposit for the purchase of land in the headwaters of the Rakaia catchment (at Glenariffe stream). The balance of the land purchase will fall into the current financial year.

Note 7: SEGMENT REPORTING

The Council Operates exclusively to manage, maintain and enhance the sport fish and game resources within the North Canterbury Region.

Note 8: RELATED PARTY TRANSACTIONS

Related party disclosures have not been made for a transaction with related parties that are waiting for a normal supplier of client/recipient relationships on terms and conditions no more or less favorable 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.

In the year ended 31 August 2022, the NCFGC paid levies to the New Zealand Fish and Game Council as legislated by the Conservation Law Reform Act 1990 of \$704,029 (last year \$569,627).

As of 31 August 2022, the New Zealand Fish and Game Council assisted in the Management and Reporting to NCFGC at no charge and donated a vehicle and camera equipment in the form of a Grant of \$25,178).

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10 : COVID RESPONSE

Covid-19 has continued to have a financial impact on NCFGC.

Within the budgeting process, the NCFGC agreed to use reserves to cover any shortfalls forecasted in the 21-22 years.

Reduced licence sales have affected the year-end financial position.

The New Zealand Fish and Game Council has established a policy to support all Fish and Game Councils to ensure liquidity and to ensure that all Fish and Game Councils remain a going concern.

The NCFGC applied for the wage subsidy in September 21, as it met the criteria and wanted to ensure all staff remained fully employed. The 21-22 budget was scrutinized and only essential work and spending were undertaken to reduce the impact of reduced licence income.

Note 11: MINISTERIAL REVIEW

In February 2021 the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report set out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team has been set up (Ray Grubb, New Zealand Fish, and Game Chair, Brian Anderton, and DoC representatives).

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils (reducing the number of Councils from 12 to 6). This area is still being investigated by a Project Team. A final report will be available for consultation with all 13 Fish and Game Councils and the public in late 22.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTH CANTERBURY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2022

The Auditor-General is the auditor of North Canterbury Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of 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 2022, 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 performance of the Fish and Game Council on pages 10 to 27.

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 2022; 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 PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting Standards - Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 10 to 27:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 16 November 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of performance, the Council is responsible on behalf of the 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 performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of performance.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 2 to 9 and 29 but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the 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 (Revised): *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.

A handwritten signature in purple ink that reads "BDO Christchurch".

Warren Johnstone
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand