



PERFORMANCE REPORT OF THE

NORTH CANTERBURY FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**

Presented to the House of Representatives pursuant to Section 26I of the Conservation Act 1987.

18 November 2024

Hon Todd McClay
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the North Canterbury Fish and Game Council for the year ended 31 August 2024.

Yours faithfully

Signed by:

4097BAB984D15318

Alan Strong
Chairman
North Canterbury Fish and Game Council

TABLE OF CONTENTS

STATEMENT OF SERVICE PERFORMANCE	1-13
CHAIRMAN'S REPORT	14-16
ENTITY INFORMATION.....	17
STRUCTURE OF THE NORTH CANTERBURY FISH AND GAME COUNCIL.....	18-19

FINANCIAL STATEMENTS

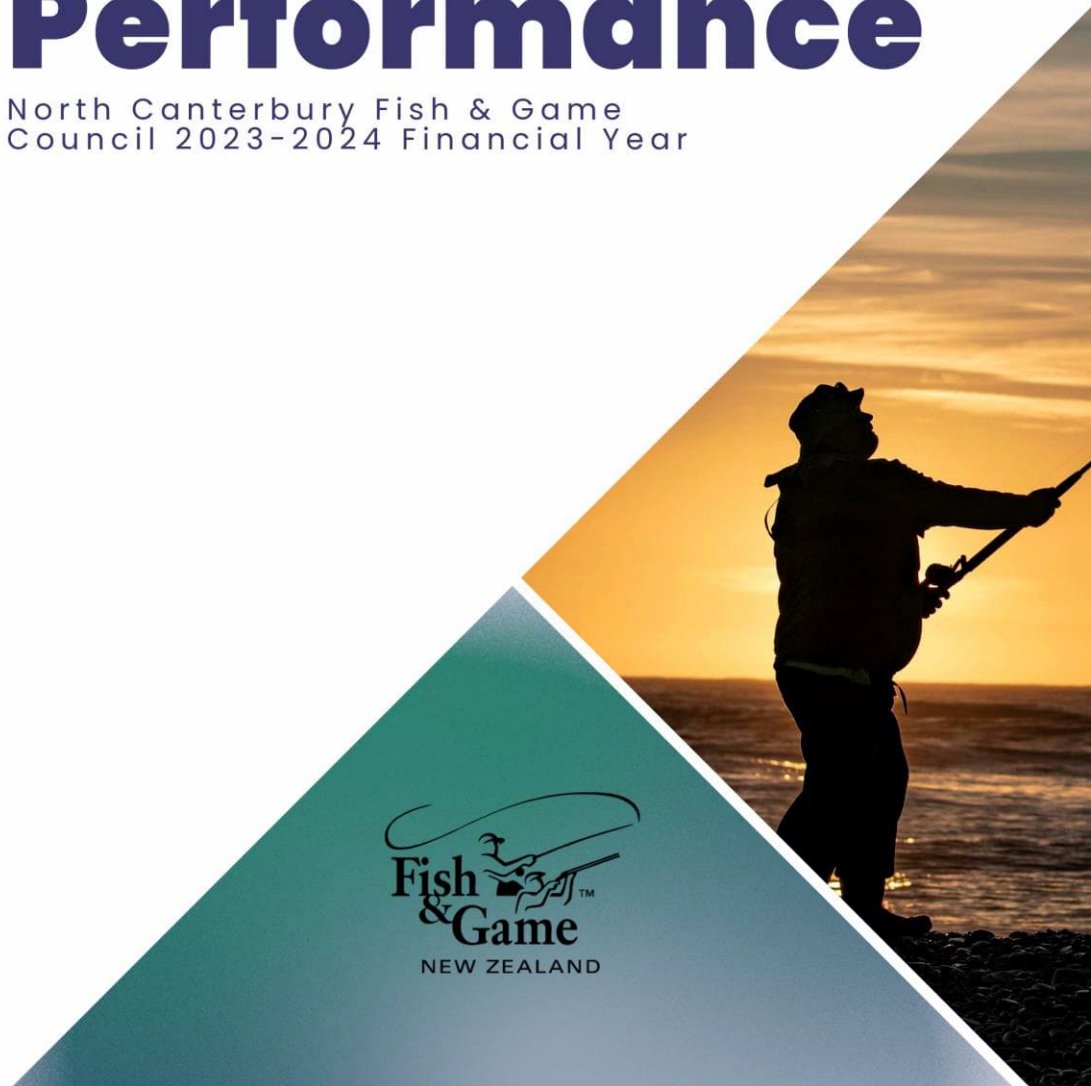
STATEMENT OF RESPONSIBILITY	20
STATEMENT OF FINANCIAL PERFORMANCE	21
STATEMENT OF FINANCIAL POSITION	22
STATEMENT OF CASHFLOWS.....	23
STATEMENT OF ACCOUNTING POLICIES	24-26
NOTES TO THE PERFORMANCE REPORT	27-36

INDEPENDENT AUDITORS REPORT

AUDITORS REPORT	37
-----------------------	----

Statement of Service Performance

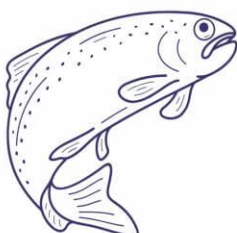
North Canterbury Fish & Game
Council 2023-2024 Financial Year



Strategic priorities of North Canterbury

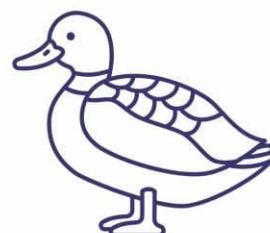
The North Canterbury Fish & Game Council developed a set of strategic priorities at their February 2020 workshop to give direction to the preparation and implementation of operational work plans and other management frameworks.

This Statement was revised at the February 2023 Council planning meeting and an annual operations workplan for 2023/24 was generated to achieve or progress key outcomes.



~Purpose~

The 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.



Compliance

High levels of compliance amongst licence holders. Regulatory bodies held to account in the implementation of policies and regulations that protect the habitats on which the species we manage depend.



Statutory Responsibilities

Species Management, Habitat Protection and Management, Licence Holder Communication.



Science Driven

Robust study design for data collection and analysis informs and improves species management and user satisfaction. Council has sufficient information for making decisions related to fisheries and game bird management.

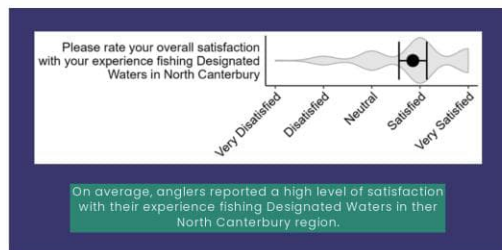


Species Management

Trout and Salmon

In 2023, the Designated Waters Licence replaced Backcountry Endorsements to help manage angling pressure and improve the wilderness fishing experience across the South Island.

Surveys of resident and non-resident Designated Waters licence holders in the North Canterbury region demonstrated satisfaction with the new system.

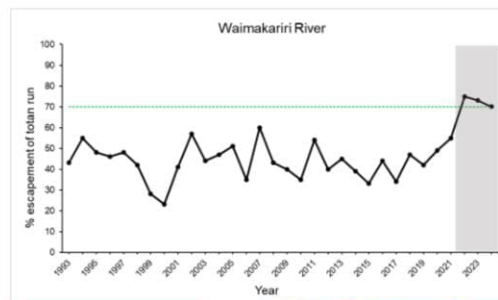


To address complaints about overcrowding and capture of trophy fisheries by guides and/or private access arrangements, the Council decided to trial a Controlled Fishery on the Upper Hurunui River in 2024, which has high "trophy trout fishery" values.

The Controlled Fishery booking system helps resolve conflicts between anglers in this remote fishery. A robust data collection and public consultation process will evaluate the trial booking system, how well it is achieving its objectives, and ways it may need to be adjusted. This trial contributes to creating a comprehensive Management Framework for the region's Trout Fisheries.

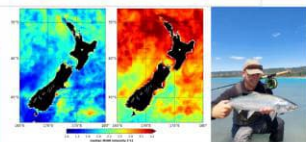
The adaptive sea-run salmon management framework and season bag limit have now successfully increased spawning escapement to 70% for three years in a row. Last year's salmon run was small, partly due to warm ocean conditions over the last few years, which have resulted in poor survival rates and smaller than normal adult salmon.

Salmon management is driven by harvest and spawning surveys on major salmon rivers. Harvest is estimated through voluntary returns and phone surveys, while escapement is determined through aerial spawning surveys. Spawning surveys across the three indicator rivers (Rakaia, Waimakariri and Rangitata) estimated escapement at 1,455 salmon and a total estimated harvest of 518 salmon.



To view detailed reports from the North Canterbury Fish & Game Staff

[Click Here](#)



To view a Stuff NZ video about 'Sea-Run Salmon'

[Click Here](#)



Modern wildlife management is driven through adaptive strategies based on biological and sociological indicators. Frameworks have been developed for some species, with work ongoing to develop management strategies for other key species.



"MANAGEMENT TOOLS"	Closed Season	Restrictive Season	Moderate Season	Liberal Season
	Increase Population	Increase Population	Maintain Population	Reduce Population
Justification	Non-lethal tools primarily, however, unique situations may be addressed using kill permits. Egg harvest limited.	Non-lethal tools primarily, however, unique situations may be addressed using kill permits. Sustainable egg harvest is to be conducted at Ngāi Tahu's discretion.	Non-lethal tools primarily, however, chronic depredation issues may be addressed with kill permits. Population growth is to be limited through egg harvest conducted by Ngāi Tahu.	Chronic depredation issues may be addressed with kill permits. Population growth is to be limited through a combination of kill permits and egg harvest conducted by Ngāi Tahu.
Summer Population Index (2-year average)	<3000	3,000-4,500	4,500-7,500	7,500+
Bag Limit	—	1/day	2/day	2/day

Black swans are a minor yet valued game bird species across many Fish & Game regions. Within the North Canterbury region, there was a need for an adaptive strategy to direct swan harvest and depredation control. During the 2023/2024 Financial Year, population-level thresholds or frameworks were set to guide the swan harvest strategy, which includes managing depredation issues.



Science Driven



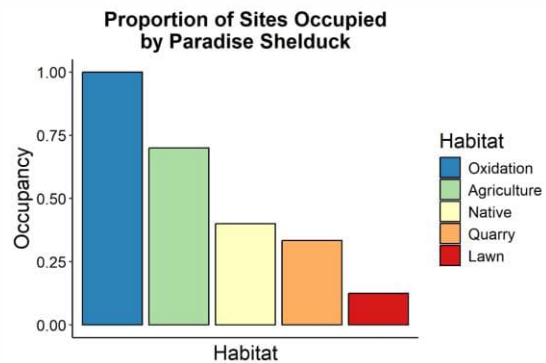
Opening weekend is a sacred and traditional period for many gamebird hunters as it is a great opportunity to catch up with friends and family to enjoy the harvest.

North Canterbury staff coordinated the first-ever national game bird hunter satisfaction survey over the Opening Weekend harvest survey period. A total of 991 surveys were collected across 11 regions. The survey design will allow investigation into how hunter harvest, harvest expectations, and number of ducks seen interplay with hunter satisfaction.



Staff completed a pilot paradise shelduck occupancy study as a first step toward redesigning the paradise shelduck monitoring programme. Further work will be required to model paradise shelduck habitat across the region. In total, 44 wetlands were successfully surveyed, with occupancy highest in oxidation ponds, followed by agricultural ponds.

Staff also took a deep dive into licence holder dynamics to better understand Recruitment, Retention, and Reactivation at both the regional and national levels. Numbers of fishing licence holders over time in North Canterbury have been declining since the 2015/2016 season.



We found the greatest decline in licence holders since the 2015/2016 season has come from working-age adults. This information and other insights from this work will help us to improve our R3 efforts.



Compliance

Fish & Game rangers conducted compliance operations throughout the region during the 2023/2024 Financial Year, with a total of 734 angler licence checks and 92 game bird licence checks.

There were a total of 16 fishing offences and 14 game bird offences detected. The fishing compliance rate was 97%, while game bird compliance rate was 85%.



Offence Category	Number of Offences
Fishing without a licence	11
Fishing with illegal method	1
Fishing closed waters	3
Failing to carry licence (Salmon Licence)	1
Hunting without a licence	5
Possession of lead shot within 200m of open water	8
Hunt/kill protected species	1



During the 2023/2024 fishing season, our North Canterbury staff and honorary rangers achieved impressive coverage across the region, visiting >30 different lakes and rivers. Our checks were informed by angler usage data gathered from the national angler survey, ensuring we focused our efforts where they were needed most.



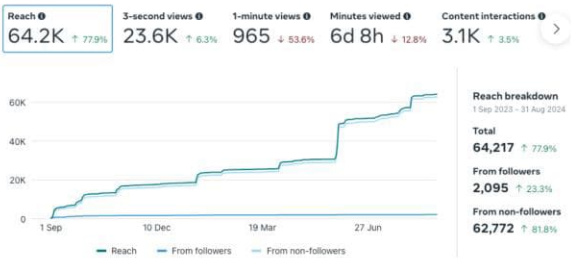
Media & Communications

The 2023/2024 year saw a remarkable increase in our reach on Facebook, with an approximate 78% growth compared to previous years. Reach, defined as the number of unique accounts that view our content, experienced a steady upward trend until May 2024. Notably, the release of the Amuri Fish Salvage Video resulted in an impressive boost, reaching an additional 20,000 accounts.

This surge in reach highlights the importance of understanding the type of content that resonates with both our current and potential followers. The 48-second video effectively showcased the valuable work of our staff, striking an entertaining balance that engaged viewers.

Offering a variety of media formats is crucial, as the data indicates that

engaging videos can significantly expand our audience. These insights reveal that a broader range of individuals are interested in our operations. Our focus now is on effectively communicating our projects through the right mediums, ensuring that we present our work in the most compelling way possible. This strategic approach will ultimately enhance all media metrics, including follower growth.



Facebook by the numbers for Sept 1st 2023- Aug 31st 2024

Followers (August 31st 2024)	2,095
Number of posts/updates in the past year	72
Number of videos released	8
NZ-International Followers Ratio	93.7%-6.3%





Events around the region



Trout Fishing Festival

The 3rd Bi-Annual Trout Festival at the Groynes attracted over 500 fishing enthusiasts. Attendees enjoyed a lively atmosphere with stalls showcasing the latest gear, expert tips from seasoned guides, and delicious food options. The Fish & Game tent offered valuable advice to all participants. The event is a result of a collaboration between Fish & Game and Canterbury Fly Fishing Club.

Lake Coleridge Annual Competition

Kicking off the High-Country opening was the Annual Fishing Competition at Lake Coleridge and surrounding lakes. It was held on the first weekend of November. With generous prizes donated by local Hunting and Fishing stores. Anglers enjoyed connecting with the community while celebrating their shared passion for fishing.



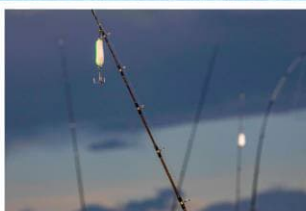
Salmon Fishing Competitions

In late summer, Salmon Fishing Competitions brought dedicated anglers to the Rakaia & Waimakariri rivers, all competing for the winning catch. Participants in these annual events enjoyed memorable times and engaged with organisers and Fish & Game staff about salmon management and restoration.



ReWild Launch in North Canterbury

The #ReWild campaign was launched at the Roto Kohatu Lakes. This national initiative has been a remarkable success for Fish & Game nationwide, specifically aligning with our R3 objectives. The launch drew attendees from various regions, including Fish & Game staff, anglers, clubs, and media representatives. The event marked a milestone for the organisation and highlighted North Canterbury's growing urban fishery.



Preparations for Take a Kid Fishing 2024

The team has been working with the Take a Kid Fishing Trust to organise the return of Take a Kid Fishing event, which took place at the end of September 2024. Our team is committed to providing assistance and support to ensure this event is an annual success, fostering a love of fishing in the next generation. Preparations for the September 2025 event are already underway.





Habitat Protection

Environmental Advocacy & Habitat Protection

A major role of Fish & Game is to identify and protect the habitat of sports fish and game birds.

Advocating for habitat protection and public access improvements is fundamental for the sustainable management of fish and game bird populations and is extremely important to our licence holders.

Funds from prosecutions of illegal game bird hunting and fishing activities are allocated to be spent on habitat and/or access improvements via small grants.



In the 2023/2024 Financial Year, five habitat protection grants were given out, totalling \$27,950. Fish & Game grants were matched by landowner contributions, with a total impact of \$53,300 spent toward habitat protection and improving public access to benefit anglers and hunters.

Staff coordinated a variety of works at Te Waihora (Lake Ellesmere) to improve public access, remove hazards from the lake (burnt-out cars, derelict fences, maimai's, trash, etc.), and built new ballotable maimai. A total of \$130,500 was spent, with \$81,500 funding from the Fish & Game Maimai Fund and an additional \$49,000 secured via a grant from Environment Canterbury.



In addition, habitat protection and/or public access improvements were made in the upper Rakaia, upper Waimakariri, Wairewa (Lake Forsyth) and Muriwai (Coopers Lagoon).





Canterbury High Country Wetland & Waterway Protection Project

In 2021, North Canterbury Fish & Game secured funding from the government "Jobs For Nature / Freshwater Improvement Fund" to work with the use of a bequest left to Fish & Game by James McIntyre to protect and restore nursery habitats to enhance the salmon fishery in the Rakaia and Waimakariri rivers.

The over \$1,600,000 project was funded by the Ministry for the Environment and completed in collaboration with Environment Canterbury, Rakaia River Fishing Promotions and New Zealand Salmon Anglers Association. For the last three years, this funding grant has employed two staff members, Steve Terry and Belinda Bull.

The project aim was to secure, enhance or re-establish 60ha of streams and wetlands through a minimum of 10km of new fencing, thereby improving the nursery and rearing habitat for fish and waterfowl species within these



ecosystems and enhancing downstream water quality. Through negotiations with landowners in the High Country, the "High-Country Wetland & Waterway Protection" project has exceeded its targets, with the retirement of approximately 370ha, utilising existing fences, along with over 20km of new fencing.

Glenariffe Stream / McIntyre Wetland

More information about the Glenariffe Stream and Wetland Protection project's many components is available on the Fish & Game website.

Resource Management Act

Environmental Advocacy & Habitat Protection

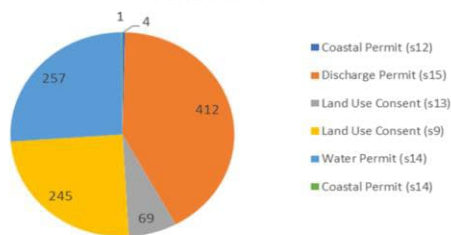
Fish & Game has a statutory duty to protect the country's natural freshwater resources, which provide the habitat to support healthy fish populations and offer some of the best wild trout fishing opportunities available in the world.

Resource Consents

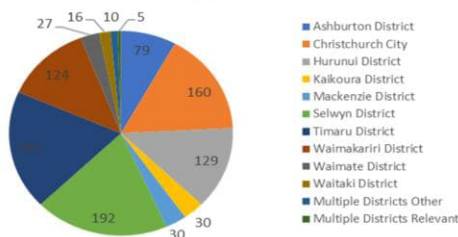
As the statutory management agency for sport fish and game birds, Fish & Game is required to consider the Legislation, the RMA, District and Regional Council plans, and National Policy Statements applicable to our Region.

In Canterbury, 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, Fish & Game provides feedback to Regional or District Councils and, where necessary, proposes applications be publicly notified.

Total resource consent applications per type 2023-2024



Total resource consent applications per local authority 2023-2024



Total consent applications received	988
Applications relevant to Fish & Game values	610

Advocacy / EDS Conference

NZ Council CEO Corina Jordan, NCFG staff and Councillors attended the Environmental Defence Society (EDS) conference in mid-June. The theme for this year's conference was "The Future is Now: Biodiversity, Climate and Us".

Corina chaired a Freshwater Reforms session at the pre-conference workshop, during which Rasmus presented a response from an environmental advocate's perspective.

A short video of Fish & Game's response to the current state of freshwater in NZ, the government's proposed reforms to the RMA (Fast Track Legislation) and Freshwater Policy in NZ is included below.

Submissions / Interested parties

NC Fish & Game play a central role in trying to protect public access for hunters and anglers.

Recently, a proposed Waimakariri District Council (WDC) Bylaw change was going to stop hunters from being able to use dogs for game bird hunting in the lower Ashley River/Estuary. Fish & Game staff went through the consultation process and submitted both a written and verbal submission to WDC. The WDC's final decision regarding the use of dogs and areas where game bird hunting will continue to be allowed in the Ashley/Rakahuri hapua (estuary) aligned with Fish & Game's input.



To View Corina Jordan & Rasmus Gabrielsson speak at the EDS Conference

[CLICK HERE](#)

Protecting NZ Fish & Waterways

Fish & Game has played a major role in protecting some of New Zealand's outstanding wild and scenic waterways through the application of Water Conservation Orders (WCOs).

Over the last few years, NC Fish & Game and Environmental Defence Society (EDS) have been engaging with Environment Canterbury and other river advocates to clarify who has the responsibility for monitoring and managing the Rakaia and other WCOs.

After years of concerns about degradation of river health and fishery values raised by local anglers, Fish & Game, iwi, community members and others, the public debate over the management of the Rakaia River



flared up in the national media in late 2021, following the leaking of a draft Environment Canterbury technical report (The Rakaia Water Balance Report) and the resignation of its author, a senior Environment Canterbury hydrologist.

Environment Canterbury's response was to distance itself from the report's findings, confirming and accelerating public concerns about exceedance of consent limits for water-takers, inadequate monitoring and poor enforcement of consent conditions resulting in the Rakaia River being "impeded and manipulated" beyond the level anticipated in the WCO.

In response, NC Fish & Game and EDS joined forces and agreed to seek a declaratory judgement from the



Rakaia WCO Hearing

Environment Court to determine the fundamental question of who has the responsibility for WCO monitoring and enforcement, which has national implications in terms of the protection offered by all WCOs.

This declaratory judgement is the critical first step in addressing the environmental problems faced by the Rakaia River. It will also determine who is responsible for monitoring and enforcing the WCO, not just in Canterbury but all over New Zealand. The Rakaia River's problems have arisen because of significant intensification in land and water use in recent decades, an overly complex water management regime, a lack of adequate resource and compliance monitoring, and is intensified by a lack of management response from Environment Canterbury.

Links to Media:

[~Link 1~](#) [~Link 2~](#) [~Link 3~](#) [~Link 4~](#)

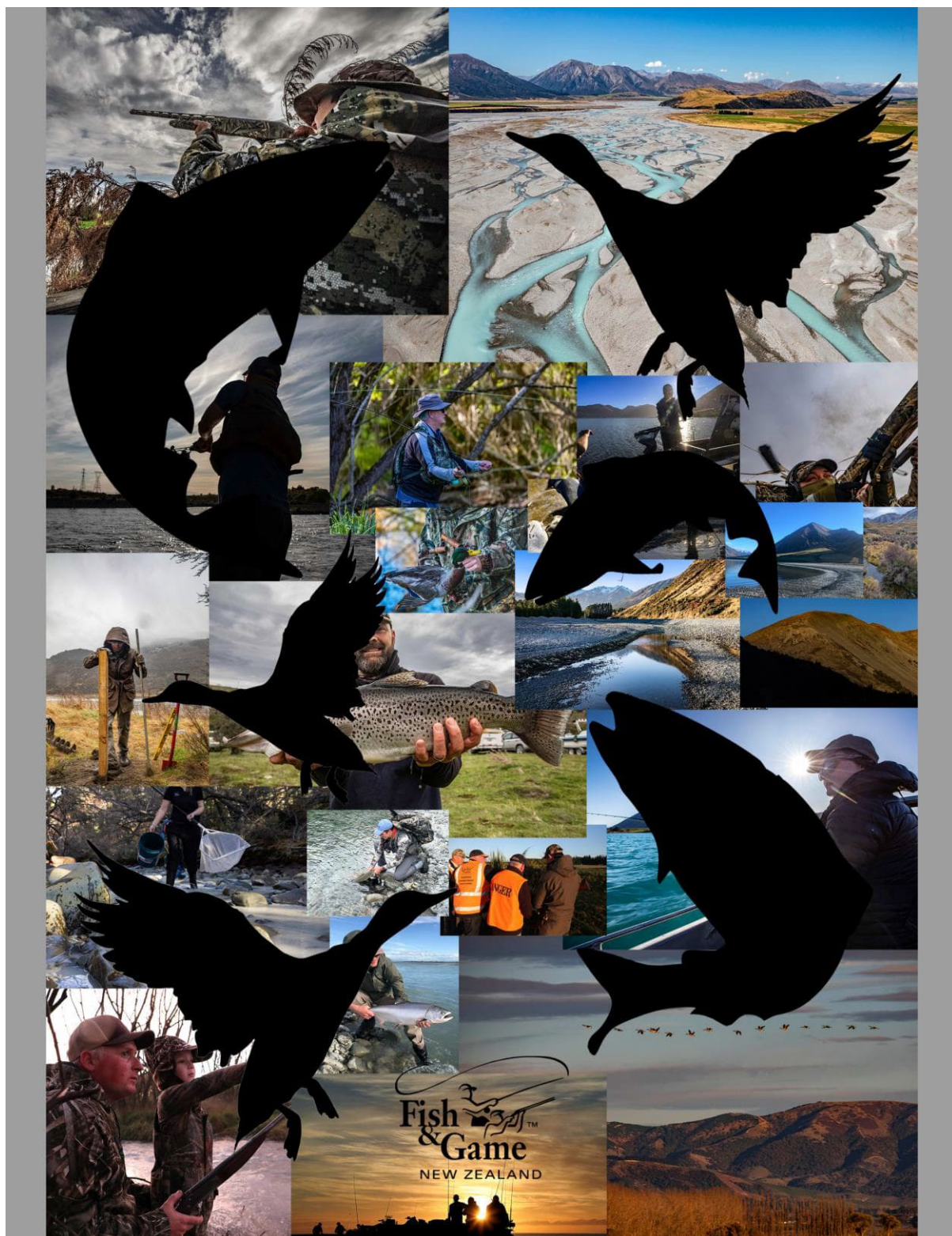
Initially, it looked as if non-compliance was a significant issue, but as time has gone by, the focus has shifted to Environment Canterbury's failures in land and water management. It seems remedial action can only be achieved progressively through plan changes, consenting processes and WCO amendments.

During winter, staff and our legal/expert advisors participated in mitigation meetings, as instructed by the Environment Court. The limited outcomes from the mitigation process included refinements to the legal questions. The next phase and formal official hearing is scheduled to take place in late November 2024.

For More Information

Legal case documents and supporting affidavits related to this Rakaia WCO proceedings hearing are available for viewing by the public on the North Canterbury Fish & Game website. New documents will be continually uploaded once they have been officially lodged with the Environment Court.

A number of Newsroom media articles written by David Williams have reported on the debate over the health and management of the Rakaia River and the subsequent Rakaia WCO Declaratory Proceedings hearing. Fish & Game is determined to continue to advocate for improving the health of the Rakaia River and ensuring WCO is a powerful instrument for setting rules that recognise and protect the outstanding values of NZ wild and scenic water bodies.



CHAIRS REPORT

Welcome to the 2024 Annual Report on behalf of the North Canterbury Fish and Game Council.

In February this year, the Council had its annual workshop discussing issues and ideas to determine our priorities and work focus for the next fishing and game seasons (2024/2025).

We had a thought-provoking day with Dr Robin Holmes from the Cawthron Institute discussing the important issues primarily regarding our trout fishery and covered factors affecting our sea-run salmon fishery.

During the workshop Councillors talked about our backcountry lakes and in doing so it reminded me how much quality and diverse fishing we have in our region. I hope you can all get out and make good use of this resource.

The Council's Purpose and Priorities for the 2023/24 financial year were;

1. **Compliance** – high levels of compliance amongst licence holders. Regulatory bodies held to account in the implementation of policies and regulations that protect the habitats on which the species we manage depend.
2. **Statutory Responsibilities** – Species management, habitat protection and management and licence holder communication.
3. **Science Driven** – Robust study design for data collection and analysis that informs and improves species management and user satisfaction. That Council has sufficient information for making decisions related to fisheries and game bird management.

Near-Term Priorities

With these aspirations in mind, the Council will focus on achieving or making measurable progress over the next 12-18 months on;

1. The development of a Trout plan.
2. The further development of active, mutually advantageous relationships with key environment agencies.
3. Protection of Lake Heron origin sea-run salmon.
4. Maintaining a high level of compliance with applicable fishing and hunting regulations.
5. Improve the effectiveness of communications with licence holders.

These Priorities are used by staff to help them develop an operational work plan and budget to deliver that plan.

Mid-year I attended a Chair's Forum and meeting the New Zealand Fish and Game Council (NZFGC) in Wellington to discuss governance matters. This is always an

interesting and challenging day, and I look forward to working with the other Fish and Game regions to improve the overall organisation.

I had the privilege of Chairing the Regional Chair's Forum, who meet monthly, to discuss organisational matters. This has proven to be very successful and helped the Chairs understand and discuss issues from all regions. The Chair's group includes the NZFGC Chair, and this has been helpful to talk about national issues.

In May, we received some good photos of successful duck hunts from our region, and I look forward to seeing a few more salmon photos in future seasons.

The Adaptive Salmon Management Plan is working with harvest down on our main rivers ensuring enough salmon can spawn. Warmer sea conditions and climate change are not helping our salmon runs at the moment, however when conditions are more favourable, we should see a recovery in the numbers coming back to our braided rivers.

Our Chief Executive Officer, Rasmus Gabrielsson, completed and was awarded his PHD. Those who know Rasmus know he is passionate about our wild resources and is internationally renowned for his work with chinook salmon. Well done Dr Rasmus Gabrielsson!! Rasmus attended the World Fisheries Conference in America and presented a paper on our Adaptive Salmon Management Plan which was received very well by those in attendance. Many good contacts were made.

Our staff were busy working to deliver the operational work plan for this financial year 1st September 2023 – 30th August 2024. Council will be competing approvals for the next financial year's Operation Work Plan. This is an essential part of the Council's work as we have limited staff and finances to complete all our worthwhile projects.

The winter duck season is now just a memory although some opportunities still exist over the summer for the keen shooter. We are now also into the new fishing season with hope and enthusiasm. I'm looking forward to reports of the first sea-run salmon being caught. The size and condition will be interesting!

This Council has been extremely busy in the past three years with some notable achievements in the past 12 months.

1. Improving our governance performance, making decisions based on evidence, developing clear policies for our staff to follow and building a talented and capable workforce.
2. Successfully completed a three-year restoration project in the in the upper Rakaia catchment (total value of the project \$1.6 million). This was a paradigm shift in working with landowners, farmers and other agencies to secure and protect our sensitive areas for our children and grandchildren.
3. Ensuring North Canterbury Fish and Game was operating within its budget and performing its statutory functions.
4. Implementing a trial 'booking system' in the backcountry on the north and south branch of the Hurunui Rivers.

By the time you are reading this Report, the regional Fish and Game council elections would have been held and a new Council elected. This process is an opportunity for

licence holder to have a say on who manages our resource on their behalf. Congratulations to those who have been elected, you are now part of a special organisation.

I would like to acknowledge the hard work and dedication of the councillors who volunteer their time to manage the resource on behalf of licence holders. This is often a difficult task when our decisions mean some licence holders are unhappy. The Council always works hard to make the best decisions based on the evidence and advice available.

I particularly want to thank and acknowledge the contribution of those councillors retiring this year. Trevor Isitt, Richard O'Keefe and Ken Lloyd.

I would also like to thank our fantastic and skilled staff who are passionate and hard-working for the licence holders of this region. It is not always an easy job to manage the resource and hunter/angler expectations.

During a time of change in Fish and Game and the environment, this Council has made hard decisions on behalf of our stakeholders to ensure the North Canterbury Region is providing the best outcomes possible within our means.

I am proud of our performance, and it has been an honour to Chair this Council.

Tight Lines and Hot Barrels

Alan Strong
Chairman

ENTITY INFORMATION

Legal Name

North Canterbury Fish & Game Council.

Type of Entity and Legal Basis

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

Mission and Statutory Functions

North Canterbury Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

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

Functions of North Canterbury Fish and Game Council include:

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

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

The Main Source of the North Canterbury Fish and Game Cash and Resources

The main sources of the entity's cash and resources is from the sale of Fish and Game licences.

STRUCTURE OF THE NORTH CANTERBURY FISH AND GAME COUNCIL

The Council currently consists of eight councillors who were elected in November 2021. Councillors are elected three yearly by Fish and Game licence holders in the Council's North Canterbury. The Council also has three representative who are co-opted to the Council.

The Council meets a minimum of six times each year at the North Canterbury Fish and Game offices, 595 Johns Road, Harewood, Christchurch that enable licence holders to attend one or more Council meetings should they desire.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. Seven other full and part time staff support the Chief Executive in delivering the Council's objectives.

Alan Strong is the Current Chairman and David Coll was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members		Meetings Attended	Dates held in position
Alan Strong	Chairman	6/7	From Nov 2018 - current
Phillip Musson		6/7	From Nov 2018 - current
Dave Coll	NZC Appointee	6/7	From Nov 2018 - current
Dave Barron		7/7	From Nov 2021 - current
Ken Lloyd		7/7	From Nov 2021 - current
Niall Coster		6/7	From Nov 2021 - current
Richard O'Keefe		6/7	From Nov 2018 - current
Trevor Isitt		7/7	From Nov 2018 - current
Co-opted Members			
Graeme Nahkies	Governance Specialist	5/7	From Nov 2018 – May 2024
Chris Brankin	Ngai Tahu Representative		From July 2020 – June 2023
Chris Brankin	Co-opted to Council	4/6	From June 2023 - current
Te Hau Anglem	Ngai Tahu Representative	6/7	From July 2023 - current

Staff Members

Dr Rasmus Gabrielsson <i>Chief Executive Officer</i>	Debbie Ambler <i>Office Manager</i>	Lyndon Slater (to Jan 2024) <i>Environment Officer</i>
Emily Craig <i>Fish & Game Officer</i>	Harry Graham-Samson <i>Fish & Game Officer</i>	Matthew Garrick <i>Fish & Game Officer</i>
Steve Terry (from Jul 2024) <i>Fish & Game Officer</i>	Jackson Meecham (from May 2024) <i>Junior Fish & Game Officer and Communications Advisor</i>	
Richard Cosgrove	<i>Fish and Game Officer & Communications Advisor (Seconded to NZC part time)</i>	
Heather Garrick	<i>Quantitative Ecologist (Seconded to NZC part time)</i>	
Steve Terry (to 30 Jun 2024)	<i>High Country Water and Wetland Project Manager</i>	
Belinda Bull (to 30 Jun 2024)	<i>High Country Water and Wetland Project Co-ordinator</i>	

Life Members (North Canterbury Acclimatisation Society)
Knowles R.F

Chairs of the North Canterbury Fish and Game Council – 1991 to 2024

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 - current

Auditors

Office of the Auditor-General
Contracted to Aaron Higham, BDO Invercargill, Chartered Accountants

Account

Ben Davidson
Leech and Partners (Christchurch)

Bankers

Kiwibank

Offices

The Council office is located at 595 Johns Road, Harewood, Christchurch 8051
Phone : 03 366 9191
Email : northcanterbury@fishandgame.org.nz
Website : www.fishandgame.org

STATEMENT OF RESPONSIBILITY


18 November 2024

The Council and Management of the North Canterbury Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the North Canterbury Fish and Game Council, for the year ended 31 August 2024.

Signed by:

4097BAB984D15318
Alan Strong
Chairman

Signed by:

9753EB16C2EE6C55
Dr Rasmus Gabrielsson
Chief Executive Officer

NORTH CANTERBURY FISH AND GAME COUNCIL

FINANCIAL STATEMENTS

For the year ended 31 August 2024

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE	21
STATEMENT OF FINANCIAL POSITION	22
STATEMENT OF CASHFLOWS.....	23
STATEMENT OF ACCOUNTING POLICIES	24-26
NOTES TO THE PERFORMANCE REPORT	27-36

NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
REVENUE				
Fish and Game licence sales	1	1,722,397	1,706,775	1,669,302
Contracts from central / local government	1	201,694		173,415
Grants from non-government agencies	1	119,503	81,000	62,795
Grants / contracts non-government	1	153,129	106,000	55,113
Interest	1	15,493	21,452	11,067
Other revenue	1	68,813	23,400	22,121
Total Revenue		2,281,029	1,938,627	1,993,813
EXPENSES				
Outputs				
Species management	2	114,901	116,873	83,668
Habitat protection & management	2	236,676	205,500	65,354
Angler & Hunter participation	2	10,499	13,500	10,872
Public interface	2	2,951	400	505
Compliance	2	7,071	5,500	5,262
Licensing	2	77,497	14,385	88,792
Council	2	6,160	6,000	10,446
Planning & reporting	2	21,133	15,500	10,774
Freshwater Improvement Fund Project	2	273,228		187,014
Overheads				
Employee related costs	2	833,788	873,389	725,184
Depreciation	4	115,203	110,000	106,459
Other expenses	2	135,580	130,660	167,256
Total Expenses		1,834,687	1,491,707	1,461,586
Operating Surplus / (Deficit)		446,342	446,920	532,227
Less Other Expenses				
Levies to NZFGC		648,865	648,865	654,627
NET SURPLUS / (DEFICIT)		(202,523)	(201,945)	(122,400)

Note:

Depreciation is a non-budgetted item, and has no cash value.

\$74,521 is approved spending by New Zealand Council which has come out of Reserves.

NORTH CANTERBURY FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL POSITION

For the year ended 31 August 2024

	Note	Actual 2024 \$	Actual 2023 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	327,566	526,406
Debtors and prepayments	3	171,969	195,219
Total Current Assets		499,535	721,625
Non-Current Assets			
Property, plant and equipment	4	2,101,330	2,126,804
Total Non-Current Assets		2,101,330	2,126,804
Total Assets		2,600,865	2,848,429
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	250,988	280,995
Employee costs payable	3	91,148	106,181
Total Current Liabilities		342,136	387,176
Total Liabilities		342,136	387,176
NET ASSETS		2,258,729	2,461,253
EQUITY	5	2,258,729	2,461,253

NORTH CANTERBURY FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2024

	Actual 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence sales	1,728,543	1,840,548
Grants, donations and fundraising	474,326	
Interest	15,493	11,067
Other revenue	66,583	328,808
Cash was applied to:		
Payments to suppliers	1,534,227	1,078,818
Payments to employees	848,821	799,793
GST (net)	13,238	26,112
Net Cash Flows from Operating Activities	(111,341)	275,700
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	-	4,679
Cash was applied to:		
Purchase of property, plant and equipment	(87,499)	542,870
Net Cash Flows from Investing & Financing	87,499	(538,191)
Net Increase / (Decrease) in Cash	(198,840)	(262,491)
Opening Cash	526,406	788,897
Closing Cash	327,566	526,406
This is represented by:		
Bank accounts and cash	327,566	526,406

North Canterbury Fish & Game Council
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2024

1. ACCOUNTING POLICIES APPLIED

Reporting Entity

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

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

Basis of Preparation

North Canterbury Fish and Game 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 \$5,000,000. 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.

2. SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

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 condition of the grant is satisfied.

Interest

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

Other Income

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

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

Levies to NZFGC

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

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

Property, plant, and equipment

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

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

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

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture & Equipment	2-10 years	Diminishing Value

All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	2-20 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Dedicated reserves

Dedicated reserves are those reserves that the Council has elected to transfer from accumulated funds for a particular purpose.

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 and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 19 July 2023.

Tier 2 PBE Accounting Standards applied

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

3. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 1: ANALYSIS OF REVENUE

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Fish and Game Licence sales			
Fish licence	1,425,193	1,483,168	1,404,751
Non Resident Fish Licence Levy	437	-	38,312
Game licence	242,199	223,607	226,239
Sea-Run Salmon Licence	26,891	-	-
Designated Waters Licence - Resident	10,589	-	-
Designated Waters Licence - Non Resident	17,088	-	-
Total Licence sales	1,722,397	1,706,775	1,669,302
Interest			
Interest Received	15,493	21,452	11,067
Total Interest	15,493	21,452	11,067
Contracts from Central or Local Government			
Freshwater Improvement Fund	201,694	-	173,415
Total Funding from Central or Local Government	201,694	-	173,415
Grants from Non-Government Agencies			
Te Waihora / Muriwai Projects	47,000	-	-
Staff Development Grant NZC	6,000	6,000	-
Legal Fund Grant NZC	66,503	75,000	62,795
Total Grants from Non Government Agencies	119,503	81,000	62,795
Contracts from Non-Government Agencies			
Contracting Income NZC	132,019	106,000	40,478
Fish Salvages	21,110	-	14,635
Total Contracts from Non-Government Agencies	153,129	106,000	55,113
Other revenue			
Angling & Hunting Competitions	3,012	-	2,257
Diversion - Habitat Restoration	28,194	-	316
Rent Received	19,160	20,800	19,080
Miscellaneous Income	3,935	2,600	468
Costs Reimbursed by NZC Other	2,716	-	-
Miscellaneous Income	113	-	-
Gain on Sale of Fixed Assets	3,500	-	-
Depreciation Recovered	8,183	-	-
Total other revenue	68,813	23,400	22,121

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the year ended 31 August 2024

Note 2: ANALYSIS OF EXPENSES

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Species management			
Population monitoring	104,999	105,123	60,557
Harvest assessment	1,639	3,000	3,280
Fish salvage	702	500	11,140
Hatchery operations	2,000	2,000	6,273
Releases	5,111	5,000	-
Regulations	105	250	-
Control	345	1,000	2,418
Total Species management	114,901	116,873	83,668
Habitat protection & management			
Resource management	71,149	82,000	63,083
Works & management	-	1,000	-
Assisted habitat	165,527	122,500	2,271
Total Habitat protection & management	236,676	205,500	65,354
Angler & Hunter participation			
Access	1,196	2,000	2,651
Satisfaction surveys	87	500	470
Newsletters	5,556	6,000	-
Training	261	1,500	5,248
Club relations	3,399	3,500	2,502
Total Angler & Hunter participation	10,499	13,500	10,871
Public interface			
Liaison	2,951	400	505
Total Public interface	2,951	400	505
Compliance			
Ranging Programme	7,071	5,500	5,262
Total Compliance	7,071	5,500	5,262

Note 2: ANALYSIS OF EXPENSES CON'T

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Licensing			
Licence production & distribution	11,528	14,385	22,775
Commission	65,969	76,805	66,017
Total Licensing	77,497	91,190	88,792
Council			
Council meetings and elections	6,160	6,000	10,446
Total Council	6,160	6,000	10,446
Planning & reporting			
Reporting and Audit	21,133	15,500	10,774
Total Planning & reporting	21,133	15,500	10,774
Freshwater Improvement Fund			
FIF Contractors	-	-	3,915
FIF Legal & Survey Costs	3,162	-	24,781
FIF Culvert	100,974	-	7,162
FIF Lidar Mapping	-	-	11,700
FIF Salaries	111,728	-	130,500
FIF In Kind Expenses	57,364	-	8,956
Total Freshwater Improvement Fund	273,228	-	187,014
Employee related costs			
Salaries & Kiwisaver	789,977	839,189	699,875
Fringe benefit tax	7,731	7,500	7,412
ACC levies	1,028	1,500	4,194
Staff Training and Other expenses	35,052	25,200	10,944
Total Employee related costs	833,788	873,389	722,425
Other expenses			
Office premises	29,458	30,760	56,268
Office equipment	3,027	3,250	1,724
Communications	26,433	16,000	27,245
General	31,076	33,150	24,491
Field equipment	7,574	4,000	3,442
Vehicles	36,742	43,500	53,661
Bad debts written off	-	-	424
Loss on sale of disposal of assets	1,270	-	-
Total Other expenses	135,580	130,660	167,255

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 3 : ANALYSIS OF ASSETS AND LIAIBILITES	Actual 2024 \$	Actual 2023 \$
Bank accounts and cash		
Income & Expense Account	45,887	116,977
20% Minimum Cash Reserve	130,930	-
Asset Replacement Fund	59	17,238
Designated Waters Fund	50,628	-
Habitat & Access Improvement Fund	638	-
Non-Resident Fund	105	59,937
Te Waihora (Lake Ellesmere) Reserve	17,600	68,719
Muriwai (Coopers Lagoon) Reserve	1,681	-
Rakaia Reserve	80,038	82,837
General Reserve	-	178,441
Donations Promotions Reserve	-	2,257
Total	327,566	526,406
Debtors and prepayments		
Accounts receivable	151,186	157,704
Prepayments and accrued income	514	30,484
GST Receivable	20,269	7,031
Total	171,969	195,219
Creditors and accrued expenses		
Trade and other payables	56,989	81,254
Income in Advance	182,828	183,196
Accrued expenses	11,171	16,545
GST Payable	-	-
Total	250,988	280,995
Employee costs payable		
Accrued salaries and wages	16,542	16,500
Annual leave and time in lieu	54,425	70,457
PAYE owing	20,181	19,224
Total	91,148	106,181

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 4 : PROPERTY PLANT & EQUIPMENT

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	1,048,015	-	-	-	1,048,015
Buildings	847,730	6,457	-	31,927	822,260
Plant & Equipment	35,180	18,834	1,012	6,093	46,909
Vehicles	183,165	65,766	5,100	69,363	174,468
Office Equipment	7,250	5,042	-	6,276	6,016
Furniture and Fitting	5,464	-	258	1,544	3,662
Total	2,126,804	96,099	6,370	115,203	2,101,330

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	675,000	-	-	1,048,015
Buildings	879,512	-	-	31,782	847,730
Plant & Equipment	30,341	14,151	-	9,312	35,180
Vehicles	192,085	47,917	-	56,837	183,165
Office Equipment	7,782	5,803	-	6,335	7,250
Furniture and Fitting	7,657	-	-	2,193	5,464
Total	1,490,392	742,871	-	106,459	2,126,804

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 5: EQUITY

	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	2,066,467	1,942,736
Surplus/(Deficit)	(202,523)	(122,400)
Transfer to Reserves	(645,677)	557,364
Transfer from Reserves	733,313	(311,233)
Total Accumulated Funds	1,951,580	2,066,467

DEDICATED RESERVES

Asset Replacement Fund

Balance as at 1 September	13,060	48,922
Transfer from Accumulated Funds	61,736	36,356
Transfer to Accumulated Funds	(74,737)	(72,218)
Balance at 31 August	59	13,060

General Reserve

Balance as at 1 September	129,333	-
Transfer from Accumulated Funds (Income)	-	135,984
Transfer to Accumulated Funds (Expenses)	(129,333)	(6,651)
Balance at 31 August	-	129,333

Back Country Fishery Reserve

Balance as at 1 September	75,503	46,408
Transfer from Accumulated Funds (Income)	-	35,776
Transfer to Accumulated Funds (Expenses)	(75,503)	(6,681)
Balance at 31 August	-	75,503

Donations / Competition Levies

Balance as at 1 September	2,257	2,257
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(2,257)	-
Balance at 31 August	-	2,257

Designated Waters Fund

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	50,628	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	50,628	-

Sea-Run Salmon Fund

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	25,547	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	25,547	-

Note 5: ANALYSIS OF EQUITY CONT

20% Minimum Cash Reserve

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	280,930	-
Transfer to Accumulated Funds (Expenses)	(150,000)	-
Balance at 31 August	130,930	-

Habitat & Access Improvement Fund

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	29,737	-
Transfer to Accumulated Funds (Expenses)	(29,099)	-
Balance at 31 August	638	-

<i>Total Dedicated Reserves</i>	<i>207,802</i>	<i>220,153</i>
--	-----------------------	-----------------------

RESTRICTED RESERVES

Te Waihora (Lake Ellesmere) Reserve

Balance as at 1 September	83,400	68,749
Transfer from Accumulated Funds (Income)	151,280	14,651
Transfer to Accumulated Funds (Expenses)	(217,050)	-
Balance at 31 August	17,630	83,400

Muriwai (Coopers Lagoon) Reserve

Balance as at 1 September	8,397	-
Transfer from Accumulated Funds (Income)	1,284	8,397
Transfer to Accumulated Funds (Expenses)	(8,000)	-
Balance at 31 August	1,681	8,397

Rakaia Reserve

Balance as at 1 September	82,836	5,024
Transfer from Accumulated Funds (Income)	44,535	77,812
Transfer to Accumulated Funds (Expenses)	(47,334)	-
Balance at 31 August	80,037	82,836

J McIntyre Reserve

Balance as at 1 September	-	471,814
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	(471,814)
Balance at 31 August	-	-

<i>Total Restricted Reserves</i>	<i>99,348</i>	<i>174,633</i>
---	----------------------	-----------------------

Total Reserves	2,258,729	2,461,253
-----------------------	------------------	------------------

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at 31 August 2024 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2024 (Last Year - nil)

Note 7: OTHER

Goods or Services Provided to the Entity in Kind

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

Note 8: RELATED-PARTY TRANSACTIONS

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

Related Party	Description	2024 \$ Value	2023 \$ Value	^A 2024 \$ Amount	2023 \$ Amount Outstanding
New Zealand Fish and Game Council	Income	\$ 226,280.00	\$ 91,777.00	\$ 35,210.10	Nil
	Expense	\$ 680,398.00	\$ 695,864.00	\$ 15,786.00	Nil
Graeme Nahkies	Expense	\$ 3,215.00	\$ 445.00	Nil	Nil

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand (NZC) and the New Zealand Fish and Game Councils (NZFGC). This report sets out [36 recommendations](#) to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of NZFGC, and Department of Conservation representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the North Canterbury Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the North Canterbury Chair, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the NZC, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

In February 2023, NZC established two working groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to North Canterbury.

NZC has instigated a Cost optimisation project to determine areas where Fish and Game can identify savings and efficiencies. This report has not yet been completed.

The NZC is currently working with the Minister for Hunting and Fishing to determine the legislative changes required to ensure Fish and Game can operate more efficiently.

National Policies have been adopted this year which are consistent with the recommendations of the Ministerial review.

NORTH CANTERBURY FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 August 2024

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

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

ACTUAL 2024

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	114,901	1,488	196,195	311,096
Habitat protection & management	236,676	1,297	171,012	407,688
Angler & hunter participation	10,499	973	128,292	138,791
Public interface	2,951	1,118	147,410	150,361
Compliance	7,071	1,073	141,476	148,547
Licensing	77,497	143	18,855	96,352
Council	6,160	456	60,124	66,284
Planning & reporting	21,133	639	84,253	105,386
Totals	476,888	7,187	947,617	1,424,505

Actual Overheads

Employee related costs	833,788
Depreciation	115,203
Other expenses	135,580
Less Administrative Income	(482,640)
Total Overheads to Allocate	601,931

BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	116,873	2,740	294,812	411,685
Habitat protection & management	205,500	2,090	224,875	430,375
Angler & Hunter participation	13,500	1,820	195,825	209,325
Public interface	400	1,350	-	400
Compliance	5,500	590	63,481	68,981
Licensing	14,385	100	10,652	25,037
Council	6,000	100	10,652	16,652
Planning & reporting	15,500	1,855	199,590	215,090
Totals	377,658	10,645	999,887	1,377,545

Budget Overheads

Employee related costs	873,389
Depreciation	110,000
Other Expenses	130,660
Less Administrative income	(210,400)
Total Overheads to Allocate	903,649



Tel: +64 3 218 2959
Toll Free: 0800 182 959
invercargill@bdo.co.nz
www.bdo.nz

BDO INVERCARGILL
136 Spey Street
P O Box 1206
Invercargill 9840, New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTH CANTERBURY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024

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

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 21 to 36, that comprise the statement of financial position as at 31 August 2024, the statement of financial performance, and statement of cashflows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 1 to 13.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 21 to 36:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of service performance of the Fish and Game Council on pages 1 to 13:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2024, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 18 November 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New



Tel: +64 3 218 2959
Toll Free: 0800 182 959
invercargill@bdo.co.nz
www.bdo.nz

BDO INVERCARGILL
136 Spey Street
P O Box 1206
Invercargill 9840, New Zealand

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 service performance

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

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

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

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

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

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

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

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

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

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



Tel: +64 3 218 2959
Toll Free: 0800 182 959
invercargill@bdo.co.nz
www.bdo.nz

BDO INVERCARGILL
136 Spey Street
P O Box 1206
Invercargill 9840, New Zealand

- 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 service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the Chairs Report and Entity information included on pages 14 to 19, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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

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

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.

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