



PERFORMANCE REPORT OF

NORTH CANTERBURY FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

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

7 December 2023

Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the North Canterbury Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

Signed by:

7FE753D9F4FCBD69

Alan Strong
Chairman
North Canterbury Fish and Game Council

TABLE OF CONTENTS

Page 1-3	Entity Information
Page 4-6	Chair's Report
Page 7	Statement of Responsibility
Page 8	Statement of Service Performance
Page 9-15	Outcomes and Achievements
Page 16-19	Priority One - Species populations are enhanced
Page 20-21	Priority Two - Key stakeholders are more engaged
Page 22	Priority Three - Participation in sports fishing and game bird hunting is increased
Page 23	Priority Four - The Council has achieved a positive, sustainable financial position
Page 24	Priority Five - The Council has a relationship with Iwi in its Region consistent with its obligation to give to the Treaty of Waitangi

Other Statutory Responsibilities and Management Obligations

Page 25	Regulations
Page 26	Fish Rescue
Page 27	Access
Page 28	Compliance
Page 29	Habitat Protection, Maintenance & Enhancement (Resource Management Act)
Page 30	Licencing
Page 31	Council
Page 32	Official Information Requests
Page 33-34	Planning and Reporting
Page 35	Freshwater Improvement Fund

Financial Statements

Page 37	Statement of Financial Performance
Page 38	Statement of Financial Position
Page 39	Statement of Cash Flows
Page 40 – 44	Statement of Accounting Policies
Page 45 – 53	Notes to the Performance Report

Auditors Report

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 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)

Particular functions of the 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 that 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 sources of the entity's cash and resources is from the sale of Fish and Game licences.

Structure of North Canterbury Fish and Game Council

The Council currently consists of eight councillors who were elected in November 2021. Councillors are elected every three years by fish and game licence holders in the Council's North Canterbury. The Council also has two members who are co-opted to the Council and a Statutory Advisor appointed by Ngai Tahu.

The Council meets a minimum of six times each year at North Canterbury Fish and Game Offices, 595 Johns Road, Harewood, Christchurch; this enables 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. Five full- and two part-time staff members support the Chief Executive in delivering the Council's objectives.

Alan Strong is the Current Chair, 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	Chair	6/6	From Nov 2018 - current
Phillip Musson		4/6	From Nov 2018 - current
Dave Coll	NZC ¹ Appointee	5/6	From Nov 2018 - current
Dave Barron		5/6	From Nov 2021 - current
Ken Lloyd		5/6	From Nov 2021 - current
Niall Coster		6/6	From Nov 2021 - current
Richard O'Keefe		5/6	From Nov 2018 - current
Trevor Isitt		6/6	From Nov 2018 - current
Co-Opted Members			
Graeme Nahkies	Governance Specialist Statutory Advisor Appointed by Ngai Tahu	3/6	From Nov 2018 - current
Chris Brankin	Statutory Advisor Appointed by Ngai Tahu	4/6	From July 2020 – June 23 From July 23 - current
Ta Hau Anglem	Statutory Advisor Appointed by Ngai Tahu	1/6	From July 2023 - current

¹ NZC = New Zealand Council

Staff Members

Rasmus Gabrielson
Chief Executive

Debbie Ambler
Office Manager

Lyndon Slater
Environment Officer

Emily Craig
Fish and Game Officer

Harry Graham-Samson
Fish & Game Officer

Matthew Garrick
Fish & Game Officer

Richard Cosgrove

Fish & Game Officer and Communications Advisor (Seconded to NZC Part Time)

Heather Garrick

Quantitative Ecologist (Seconded to NZC Part Time)

Steve Terry

High Country Water and Wetland Project Manager

Belinda Bull

High Country Water and Wetland Project Co-Ordinator

Auditors

Office of the Auditor-General

Contracted to Aaron Higham, BDO Invercargill, Chartered Accountants

Bankers

Kiwibank

Life Members (North Canterbury Acclimatisation Society)

Knowles R.F

Chairs of North Canterbury Fish and Game Council – 1991 to 2023

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

Offices

The Council office is located at 595 Johns Road, Harewood, Christchurch

Phone: 03 366 9191

Email: northcanterbury@fishandgame.org.nz

Website: www.fishandgame.org.nz

CHAIR'S REPORT

Welcome to the 2023 Annual Report on behalf of the North Canterbury Council Fish and Game Council (NFCG).

2023 has been another busy year, with the Council holding its first meeting in February to workshop and identify our priorities for the year. These priorities have been developed based on the previous year's work and set the direction for the Region's activities, taking into consideration current policies and legislation.

The Priorities are then given to staff to develop and plan their annual work plan, which operationalises the Council's direction. Performance is then measured against these Priorities.

Purpose

North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable Fish and Game resources in the North Canterbury area. This year, the Council's priorities are:

Priorities Set by Council

1. Fish and game species populations are enhanced using the best science, concentrating on habitat and monitoring.
2. Key stakeholders are more engaged.
3. North Canterbury Fish and Game remains financially sustainable.
4. Increase angler and hunter participation.
5. Continue to be actively engaged with Ngai Tahu.

Another aim of the Council is to assist with the reform of Fish and Game NZ in order to ensure the organisation's long-term survival and that Fish and Game remain relevant and purposeful.

NFCG has performed well financially while delivering our operational work plan, completing the financial accounts with a small deficit of the approved budget. This is primarily due to the hard work and effort of our CEO and staff to ensure we are financially sustainable.

NFCG now has a full complement of staff, with Matthew Garrick (Field Officer) and Heather Garrick (Quantitative Ecologist) joining the team during this year. We all look forward to seeing the benefit to all anglers and hunters from their experience and knowledge.

I would like to formally thank all our staff for their dedication and hard work. It is not an easy job to deliver on our Council's priorities. Also, anyone who has seen

the work put into the setup and operation of the Council offices at 595 Johns Road can only be impressed. Well done team!

The High-Country Wetland and Waterway Protection Project

This project is being carried out on the east branch of the Glenariffe stream and is progressing well. Work retiring approximately 50ha of land and fencing for the site has now been completed.

Work is currently underway to re-naturalise the stream, with consents being submitted and ecological assessments now complete. The project is proceeding according to the proposed timeline and will be entering its last year next year. No stock has grazed this site for the last 24 months, and natural vegetation is beginning to re-establish itself.

Pleasingly, a new project to protect a spawning area and wetland in the main stem of the Rakaia River has now secured funding. A big thank you to the team from the Council and staff, particularly Steve Terry and Belinda Bull, for their hard work and dedication.

Other Highlights

The Rakaia Water Conservation Order issues first identified in a leaked report from Environment Canterbury have taken a huge amount of staff time to get this very complicated situation to the Environment Court. This has required substantial additional funding from the wider organisation to ensure that our national water conservation orders are adhered to and provide the intended protection.

My thanks to the New Zealand Fish and Game Council staff for working with Rasmus Gabrielsson (CEO) and the North Canterbury team to make this happen. While this is still a work in progress, the fact that we are spending the time and money to hold the users and regulators to account sends a strong message that water conservation orders are important legislation for us all.

Council and staff have worked hard on developing a new system for our pressure-sensitive high-country rivers to ensure they are used sustainably and access to fish these rivers is fair and equitable for all. A Designated Waters Licence is required by anglers so that the new rules can be adequately policed.

In October 2022, the second New Zealand Trout Festival was held at the Clearwater Resort and was attended by 200 participants. Thanks to the staff who worked with the Canterbury Fly Fishing Club to organise and run this event. It was extremely successful and enjoyed by those attending. I hope to see this event become an annual kick-off to the new fishing season.

The Sea-run Salmon Season Licence system (introduced in the North Canterbury and Central South Island regions) appears to be working well, and anglers are becoming more familiar with it.

This licence is designed to rebuild our wild sea run salmon populations after a long period of decline. The quantity and quality of our salmon fishery is something I get asked about a lot. It is worth remembering that the decline has been driven by many factors, most of which are out of Fish and Games' ability to manage or influence. It will be interesting to see the results in the next few years. An improvement in the wild salmon populations and resiliency is expected in time.

Overall, it has been a very busy but successful year. I would like to thank our staff for their great work in helping the Council deliver on its Priorities. Next year will be challenging with a new pressure-sensitive fisheries system in place and with the continued work on the effectiveness of the organisation.

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

STATEMENT OF RESPONSIBILITY

7 December 2023

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 2023.

Signed by:

7FE753D9F4FCBD69

Alan Strong
Chair

Signed by:

7608B51C9BC13748

Rasmus Gabrielsson
Chief Executive Officer

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided in the 2022/23 Operational Work Plan, as adopted by the Council for commencement on 1 September 2022.

Annual Operational Workplan

The annual operational work plan is structured within eight broad outputs.

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

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 Council has a relationship with Iwi in its region consistent with its obligation to give effect to the principles of the Treaty of Waitangi.

We applied these funds to achieve priorities and goals as set out in the mission statement.

Summary Of Budget and Actual Expenditure

OUTPUT AREA	BUDGETED COSTS	ACTUAL COSTS
Species Management	\$85,000	\$83,668
Habitat Protection and Management	\$13,250	\$65,354
Angler & Hunter Participation	\$8,000	\$10,871
Public Interface	\$700	\$505
Compliance	\$6,500	\$5,262
Licensing	\$71,573	\$88,792
Council	\$4,500	\$10,446
Planning & Reporting	\$10,000	\$10,774
TOTAL	\$199,523	\$275,672

Outcomes and Achievements

The North Canterbury Fish & Game Council sets its work programme in order to achieve the strategic priorities that the Council have listed on the previous page.

Some of the highlights of our activities to progress these priorities over the audit period are listed below:



2022 Trout Festival – The second [Trout Festival](#) organised by North Canterbury Fish & Game and the Canterbury Fly Fishing Club grew on the successes of the 2020 event.

The planned event in 2021 was postponed due to COVID-19.

Anglers of all skill levels could learn and engage with the presenters and demonstrators as they presented to the attendees.

The Trout Festival is an important engagement tool for giving back to anglers in an environment that is focused on sharing knowledge and learning.

This learning opportunity enables potential re-engagement with anglers who may not be current licence holders and fit into the 'lapsed' category.

Capacity for the current venue was exceeded and necessitated an expanded location for the 2023 New Zealand Trout Festival



Compliance efforts increased – With the introduction of a \$5 charge for the sea-run salmon licence, angling compliance efforts were increased during the fishing season to ensure adherence to the regulations.

These efforts were also publicised via the Weekly Fishing Report and Facebook page. However, they were still not enough to prevent two separate anglers from having their sea-run salmon were seized by Rangers when they were found to have not been in possession of a sea-run salmon harvest card when fishing.

These offences were detected during the annual Rakaia Salmon Fishing competition and were discussed at the nightly prizegiving by the organisers.

The detection of those plus other offences during an event that requires a fishing licence and a sea-run salmon licence to enter has led to a compliance plan for the next competition, which will intensively target all sea-run salmon rivers in the region.

Interestingly, the number of sea-run salmon licences issued increased, with over 12,000 cards issued at a \$5 charge compared to the first season when it was free and just over 9000 cards were issued.

Additional fishing offences were detected and dealt with during the season for a total of 13 offenders dealt with.

A concerted effort of private land ranging for the Opening Weekend of the game bird hunting season detected a significant number of offences.



Combined with other offences detected during the remainder of the season, it led to 18 people being processed for Wildlife Act offences.

The disappointing level of compliance on private land led to an engagement meeting with a prominent landowner in the Hororata area who had a significant number of offences detected on his property.

There will be a communication package to rural communities in the lead-up to the 2024 game bird hunting season



In a concerted effort to increase our Ranger skill levels across both honorary and staff rangers, we have undertaken two further Ranger training weekends on the canal fishery in the Central South Island region.

These training weekends have led to an increased professionalism amongst our Ranging team, which has enabled us to undertake enforcement at a level previously not seen for several years.

The team itself has consolidated its numbers and will be expanding in the next financial year.



Lake Coleridge Fishing Competition – With the introduction of new staff to the North Canterbury region, the annual [Lake Coleridge fishing competition](#) received a boost in effort and data gathering from the event.

This popular event signifies the opening of our high-country fisheries and is generously sponsored by three Hunting & Fishing NZ stores with over \$7500 in prizes for entrants.

Attended by [several hundred anglers](#), the data gathered from the fish was entered in real-time into a database that has become a valuable resource for staff.

Historical data from previous competitions was also entered into this database by our Swedish intern, which has enabled a longitudinal analysis by staff of the competition.

This has enabled this competition to move from a purely participation and engagement-type event to also being a fisheries monitoring opportunity.

Black swan engagement - Black swan management on Te Waihora/Lake Ellesmere has entered a new phase for the Council with the hiring of experienced game bird specialist Matthew Garrick.

Matthew has taken on the management of black swans and produced an adaptive management strategy for them.

Historically, these birds have not been managed in accordance with Fish & Game national policy. This has led to a situation that was causing issues for the local community around the lake.

A series of feedback meetings on black swans were held in August in order to ascertain the scope and breadth of the issue and enable the formulation of the adaptive management strategy.

Black swan management will continue to be an area that staff will focus on over the coming years.

Sea-run salmon count report – North Canterbury Fish and Game’s [sea-run salmon management](#) became the focus of Stuff.co.nz exposé on the science behind our sea-run salmon management.

This video piece, filmed and produced by award-winning visual journalist Iain McGregor, highlighted the science behind our sea-run salmon monitoring and the skills and experience of the North Canterbury staff involved.

This collaboration with Stuff (and others) highlights the importance of our regional comms and engagement position. Without it, our progress would be much more challenging.

How-to salmon fishing videos – In early December 2022, staff filmed and produced a series of videos on how to go [sea-run salmon fishing](#).

They were posted as a series over several weeks on the North Canterbury Fish & Game Facebook Page and Fish & Game NZ’s YouTube channel.

This method of release proved engaging with anglers, and there were over 26,000 interactions across both platforms around the videos.



Support for the wider organisation – North Canterbury Fish and Game has supported and assisted the wider Fish & Game NZ organisation in maintaining its relevance during the course of the audit period.

Staff supported the hosting of a fishing, hunting, government and industry workshop in June that resolved to highlight the work this sector does and the benefits to society and the economy.

This has led to the launch of the Fish & Game [#ReWild](#) campaign in November 2023 which has its goal of increasing the spotlight on the good work Fish & Game does and increasing the social licence of hunting and fishing.

Habitat Protection and Advocacy - We also hosted the Game Bird Habitat Trust for their annual meeting in September 2022.

We showed them around the region and highlighted opportunities for wetland enhancement in the area.

The Game Bird Habitat Trust has a pool of funds from the sale of the Game bird stamp on hunting licences that have been untapped by North Canterbury Fish and Game.

Staff are working on projects that will hopefully access this funding stream for the betterment of local hunters.



Outcomes - Overall, the 2022-23 year has been a growth year for the development and engagement with licence holders and the wider community for North Canterbury Fish and Game.

The maintaining of relationships with our licence holders is a continual process and is not something that can be left in stasis.

Staff will continue to promote the goals that the council wishes to achieve for our licence holders and the region.

PRIORITY ONE: SPECIES POPULATIONS ARE ENHANCED

<p>Our species populations will be enhanced by:</p> <ul style="list-style-type: none"> • Priority habitat identification and restoration • Applied available best practice science and scientific methods to better understand our species and their population status and monitor populations to ensure they are sustainable. <p>The immediate success indicator in relation to the headline outcome will be:</p> <ol style="list-style-type: none"> 1- that Priority Habitats are identified 2 - that plans are in place to protect those priority habitats from further degradation 3- that possible restoration projects and partners are identified 4- that best practice science is applied 5- that we understand population trends and sustainability 		
<p>Objectives</p> <ul style="list-style-type: none"> • To monitor species populations to aid management practices • Mitigate the adverse impacts of these species • Mitigate any adverse impacts on these species 	<p>Outputs</p> <ul style="list-style-type: none"> • Salmon spawning surveys <ul style="list-style-type: none"> • Waimakariri River • Rakaia River • Lower Ōtukaikino & Silverstream redd counts & spawning habitat assessment 	<p>Effects/Outcomes 2022/2023</p> <ul style="list-style-type: none"> • Salmon spawning survey results fed into Adaptive Management Strategy and advised sea-run salmon season bag limit regulations for the 2023-24 season.

North Canterbury Fish and Game Council

<ul style="list-style-type: none"> • To monitor species populations to aid management practices • Mitigate the adverse impacts of these species • Mitigate any adverse impacts on these species 	<ul style="list-style-type: none"> • Lake Coleridge spawning surveys <ul style="list-style-type: none"> • Rainbow trout • Brown trout & chinook salmon • Lake Fishery Assessment • Drift dive surveys 	<ul style="list-style-type: none"> • Confirmation of fish passage through Harper Diversion and evidence of spawning in Lake Coleridge tributaries to aid in management of Lake Coleridge fishery • Staff are beginning a comprehensive review of previous surveys and subsequent survey redesign to improve management and outcomes going forward—report to come. • Lake Coleridge and Lake Taylor review and collection of data for fishery quality assessment has improved our ability to sustainably manage the populations • A review of SOP and staff training has increased the capability to undertake drift dive monitoring
	<ul style="list-style-type: none"> • Game Bird Counts <ul style="list-style-type: none"> • Black swan & paradise shelduck • Dabbling duck • Shoveler 	<ul style="list-style-type: none"> • Population indexes are used to inform strategies for setting harvest regulations for game birds. <ul style="list-style-type: none"> • Garrick, M.J., H. Stevens, and H. Sanders Garrick. 2023. Canterbury Plains Dabbling Duck Survey 2023. Internal Report. • Garrick, M.J., H. Sanders Garrick, and H. Graham-Samson. 2023. Population index of paradise shelduck and black swans in North Canterbury 2023. Internal Report. • McDougall, M.M. 2022. A trend count of Kuruwhengi, the Australasian Shoveler duck – 2022. Internal Report.

North Canterbury Fish and Game Council

<ul style="list-style-type: none"> • To carry out harvest assessments of sports fish and game bird species to ensure levels are adequate to meet user satisfaction goals • Understand the levels of harvest required to ensure user satisfaction is maintained • Mitigate the adverse impacts of these species • Mitigate any adverse impacts on these species 	<ul style="list-style-type: none"> • Hapua Surveys (Assisting ECan) <ul style="list-style-type: none"> • Hurunui River hapua • Waiau Uwha River hapua • Brooklands Lagoon (Waimakariri) • Sea-run Salmon Harvest Survey (including commercial bycatch) 	<ul style="list-style-type: none"> • A greater understanding of estuarine systems supporting lowland braided river fisheries through assisting with ECan projects & receiving corresponding hapua reports to use in their management
		<ul style="list-style-type: none"> • Sea-run salmon harvest survey results fed into harvest percentage estimates and indicated the season bag limit worked to reduce harvest (harvest percentage kept under 30% of the total salmon run in indicator rivers) <ul style="list-style-type: none"> ➤ H. Sanders Garrick. 2023. 2022-23 Sea-Run Salmon Harvest. Internal report. • Improvements made to the sea-run salmon harvest survey increased voluntary response rates by 15% on the previous year, leading to increased accuracy of harvest estimates.
	<ul style="list-style-type: none"> • Lake Fishery Creel Survey <ul style="list-style-type: none"> • Coleridge Historic Data • River Fishery Creel Survey <ul style="list-style-type: none"> ➤ Backcountry fishery review 	<ul style="list-style-type: none"> • Digitisation of historic data for continuing trend analysis and greater understanding of changes in the fishery to aid in management. • Review and development of management framework for backcountry fisheries that fed into the establishment of Designated Waters management regime. • A non-resident's perspective report on the Designated Waters System.

North Canterbury Fish and Game Council

<ul style="list-style-type: none"> • To carry out harvest assessments of sports fish and game bird species to ensure levels are adequate to meet user satisfaction goals • Understand the levels of harvest required to ensure user satisfaction is maintained • Mitigate the adverse impacts of these species 	<ul style="list-style-type: none"> • Game Bird Harvest Survey <ul style="list-style-type: none"> • 2022-23 Summer season • 2023 season 	<ul style="list-style-type: none"> • Harvest survey data feeds into New Zealand-wide annual game bird harvest report (yet to be published) • Summer game bird harvest participation and satisfaction survey fed into regulations review for the following season <ul style="list-style-type: none"> ➤ Garrick, M.J., and H. Sanders Garrick. 2023. Summer duck hunting season harvest, participation, and satisfaction in North Canterbury 2023. Internal report.
	<ul style="list-style-type: none"> • Black swan management 	<ul style="list-style-type: none"> • Development of Adaptive Harvest Strategy for black swans to inform future harvest regulations <ul style="list-style-type: none"> • Garrick, M.J. 2023. Adaptive Harvest Strategy for Black Swan (kaki anau, <i>Cygnus atratus</i>) in North Canterbury.
	<ul style="list-style-type: none"> • Game bird control (permits) • Sports fish control (permits) 	<ul style="list-style-type: none"> • Landowners were provided with advice to deal with nuisance game birds before permitting required • 14 nuisance game bird permits issued to landowners (10 pukeko, 1 mallard, 2 paradise shelduck, 1 black swan) • 2 electric fishing permits issued • 2 special fishing licences issued • 3 fishing competitions authorised

PRIORITY TWO: KEY STAKEHOLDERS ARE MORE ENGAGED

<p>Social, economic and environmental changes that affect, or potentially affect, our licence holders' ability to enjoy the activities that are central to our organisation's purpose, constitute a growing threat to the principles and values that we promote. This underlines the importance of the organisation (at national and regional levels) developing channels of communication and relationships that will maintain stakeholders' knowledge and acceptance of our sport and engender trust and confidence in the organisation.</p>		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> That stakeholders (particularly licenced and active anglers and hunters) receive communications from NCFGC that keep them connected in a positive way to the organisation and its aims and meet their information needs and expectations. 	<ul style="list-style-type: none"> Weekly fishing reports Monthly Reel Life emails during the Fishing Season Monthly Both Barrels emails during the hunting season F&G magazine articles Call for submissions on game bird hunting and sports fishing regulations Consultations and call for submissions on Designated Waters 	<ul style="list-style-type: none"> Anglers receive regular weekly updates via the Fishing Report. Anglers & hunters are informed about wider issues through the Both Barrels and ReelLife ezines Designated Waters licence implemented North Canterbury pages in F&G magazine for the fish and game issues. <p>➤ Garrick, M.J. 2023. North American (mis)conception on New Zealand waterfowl hunting. F&G Magazine Issue 56</p>

North Canterbury Fish and Game Council

<ul style="list-style-type: none"> • That NCFGC has collaborative and respectful relationships with organisations that have interests in common and pursue objectives that confer mutual benefit. 	<ul style="list-style-type: none"> • Responded to angler and hunter queries in person and over the phone • Multiple staff club visits and presentations <ul style="list-style-type: none"> ➢ Christchurch Fishing & Casting Club ➢ Canterbury Fly Fishing Club ➢ NZ Salmon Anglers Association ➢ Christchurch Rod & Gun Club ➢ Canterbury Coarse Angling Club • Hunting & Fishing Duck Night • Kaiapoi Girl Guides fishing evening • Winnemem Wintu Tribe 	<ul style="list-style-type: none"> • Public enquiries are dealt with in a timely manner • Increased communications and engagement with local fishing and hunting clubs- with multiple staff attending events with clubs • Ongoing collaboration with the Winnemem Wintu tribe has been undertaken to support their outcomes for salmon establishment and aid the Council's priorities.
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

PRIORITY THREE: PARTICIPATION IN SPORTS FISHING AND GAME BIRD HUNTING IS INCREASED.

A continuing downward trend in licence sales and, therefore, participation has occurred over the last eight years from a high in 2014. It is important to maintain participation to ensure that anglers and hunters continue to have a voice in decision making into the future.

It is considered important to encourage more diversity, including more females into sports fishing and game bird hunting. It is also considered that game bird hunting participation could be increased in the North Canterbury Region by actively promoting the benefits to new groups like big game hunters.

Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> Identify and develop steppingstone fishery opportunities close to the major population centre of Christchurch. The intent is to convert more part-time or learner fishermen of all ages into fishermen with the skill to catch wild fish with reasonable success. This could also include a learn-to-fish school. Maintain relationships with commercial providers for put-and-take fisheries 	<ul style="list-style-type: none"> Three salmon releases at Lake Roto Kohatu (closed system) in February and June 2023 Lake Coleridge Fishing Competition Ranger’s Salmon Fishing Competition 2022 Trout Festival Fishing rod loan to school outdoor education classes “How-to” Salmon fishing videos 	<ul style="list-style-type: none"> Created new opportunities for children, families, and beginner anglers to fish close to the city Increased opportunities for fishing participation for anglers, young and old, new and experienced, through organised fishing events and competitions Facilitated students new to fishing to have an experience in freshwater fishing by providing the gear to do so Increased angler knowledge through “How-to” videos, encouraging participation with new knowledge
<ul style="list-style-type: none"> Promote and develop game bird shooting in our region, particularly at Lake Ellesmere, due to its close location to Christchurch. 	<ul style="list-style-type: none"> Boggy Creek maimai ballots “How-to” game bird hunting videos Lake Ellesmere Clean-up 	<ul style="list-style-type: none"> Increased hunter participation by providing balloted hunting spaces to those without their own maimais Increased hunter knowledge through “How-to” videos, encouraging participation with new knowledge

PRIORITY FOUR: THE COUNCIL HAS ACHIEVED A POSITIVE, SUSTAINABLE FINANCIAL POSITION

The historical pattern of financial resource allocation between the 12 regional councils and one national council that constitute Fish and Game NZ has been detrimental to the financial viability of NCFGC. This detriment has been compounded by previous Councils' conduct of unfunded activities. As a consequence, NCFGC reserves have been exhausted, and it is no longer possible to maintain activities which are necessary to fulfil our statutory responsibility. NCFGC is now dependent on periodic one-off funding infusions by the NZ Council. This is welcome, but by not addressing the underlying misallocation of resources within the organisation as a whole, keeps NCFGC in a vulnerable and unsustainable state financially.

Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> The distribution of financial resources between regional councils (and between regional councils and the New Zealand Council) enables the pattern of licence holder activity and their wider interests to be properly reflected in the NZ-wide operational activities of the organisation 	<p>Councillors have contributed to or are members of national working parties looking into Fish & Game's financial structure</p>	<p>Meetings of Future Finance Project attended and reporting to NZ Council undertaken.</p>
<ul style="list-style-type: none"> The NCFGC is cashflow positive and sustainable on an annual basis. 	<p>Communicating the financial position to the Councillors on a regular basis so that they can make informed decisions</p>	<p>Identified a miss budgeting around the secondment budget and enabled us to apply for adjustments through the NZC budget process.</p>
<ul style="list-style-type: none"> Such financial reserves as remain (including the McIntyre Estate account) are fully funded and only drawn down in response to a formal Council resolution. 	<ul style="list-style-type: none"> Glenariffe purchase 	<p>McIntyre Reserve was spent in accordance with the Council resolution and the purpose of the fund.</p>

PRIORITY FIVE: THE COUNCIL HAS A RELATIONSHIP WITH IWI IN ITS REGION CONSISTENT WITH ITS OBLIGATION TO GIVE EFFECT TO THE PRINCIPLES OF THE TREATY OF WAITANGI

Council requires to give consideration under North Canterbury Fish and Game Council’s obligation under S. 4 of the Conservation Act 1987. S.4 Act to give effect to Treaty of Waitangi This Act shall so be interpreted and administered as to give effect to the principles of the Treaty of Waitangi.		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> • Enable improved relationships with local iwi • Cultural harvest assessments and reporting 	<ul style="list-style-type: none"> • Attend meetings with TRONT staff and prioritise relationship building at a local level • Cultural Harvest Assessments & engagement with Te Rūnanga o Ngāi Tahu around relevant iwi interests 	<ul style="list-style-type: none"> • Lines of communication have improved over the year. • 2 cultural harvest permits were issued (1 paradise shelduck, 1 black swan)
<ul style="list-style-type: none"> • Te Waihora/Ellesmere Joint Management Plan 	<ul style="list-style-type: none"> • JMP engagement • Maimai agreement 	<ul style="list-style-type: none"> • Recorded GPS co-ordinates and mapped maimais on Te Waihora/Lake Ellesmere • Updated number of maimais paid for under the maimai agreement with Te Rūnanga o Ngāi Tahu • Recorded GPS coordinates and mapped maimais on Muriwai/Cooper’s Lagoon. • Created a restricted reserve fund as part of the Muriwai Maimai Agreement.

OTHER STATUTORY RESPONSIBILITIES AND MANAGEMENT OBLIGATIONS

Explanation of statutory that the NC regional council must adhere to as part of the Conservation Act

1. REGULATIONS

<p>Regulation setting occurs on a yearly basis and is a critical operational tool to facilitate and encourage participation, enable and support good compliance and manage harvest and population levels. The regulation setting process provides for staff input, public input and input from regulatory bodies and land management agencies.</p>		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To recommend conditions for angling and hunting to the Council and the Minister 	<ul style="list-style-type: none"> Regulations review Designated Waters Licence <ul style="list-style-type: none"> ➤ NCFG staff involved in the national implementation group Sea-run salmon season bag limit 	<ul style="list-style-type: none"> Game bird regulation changes for the 2023 season Angling regulation changes for 2023/24 season Implementation of the Designated Waters system nationwide and in the North Canterbury region Sea-run salmon season bag limit for 2023/24 season set

2. FISH RESCUE

<p>Species rescue operations in their different forms provide an opportunity to Fish & Game as one of few suitably qualified contractors to provide fish salvage services. In some cases, salvages can be undertaken under a cost recovery arrangement. This would apply to commercial operators or during council contracted works in waterways. All other salvages resulting from environmental conditions such as drought are assessed on a case-by-case basis by considering the time involved, the effect on the fishery and the risk of adverse public perception if action is not taken.</p>		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To undertake rescue operations when sports fish and game bird species are under threat by environmental or human induced factors 	<ul style="list-style-type: none"> Amuri Irrigation Salvage (planned) Reactive salvages as required 	<ul style="list-style-type: none"> 33 sports fish (all brown trout) and additional native fish were salvaged and returned to the Hurunui River 121 sports fish (12 rainbow trout, 93 brown trout, 16 chinook salmon) and additional native fish salvaged and returned to the Waiau Uwha River No reactive salvages were required during the audit period.

3. ACCESS

Access advocacy is critical to reassure the public that we are active in the process associated with negotiating and securing access to sport fishing and hunting resources.

Access signage and an appropriate maintenance programme is critical. Our network of signs is what gives our brand presence across the resources we are managing.

Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> • To provide opportunities to participate in sports fishing and game bird hunting • To secure and increase access opportunities through formalised access arrangements with landowners and managers 	<ul style="list-style-type: none"> • Access (and other F&G signage) replacements and additions across the region • Development of new Designated Waters signage • Access agreements <ul style="list-style-type: none"> ➢ High-country landowner access agreements ➢ Formation of marginal strips and easements 	<ul style="list-style-type: none"> • Anglers provided with improved visibility of angler and hunter access points to facilitate further opportunities • Anglers were advised of licencing requirements to fish in Designated Waters while also being provided additional access points • Work is underway to formalise angler access to the Esk River and Lake Letitia, plus this work has already led to improved access to the Poulter River

4. COMPLIANCE

<p>Enforcement is necessary for two main reasons. It is important to ensure that all anglers and hunters purchase a licence, thereby contributing to the costs of Fish & Game management. Secondly, illegal poaching activities and non-compliance with regulations (such as bag limits) may compromise the sustainable management of the sports fish and game resource.</p>		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To gain and maintain the acceptance of sports fishing and game bird hunting in the wider community and ensure the continued community support for Fish & Game Council management of these resources To achieve an annual 10% coverage of licence holders and seek a 95% rate of compliance with legislation in the interest of anglers and hunters 	<ul style="list-style-type: none"> Staff-led compliance <ul style="list-style-type: none"> ➢ Game bird ➢ Sports fish Honorary Ranger Programme <ul style="list-style-type: none"> • Management • Training Prosecutions/enforcement 	<ul style="list-style-type: none"> Widespread visibility to licence holders Game bird – Ellesmere, Cooper’s lagoon, private land (Hororata & Culverden), riverbeds Sports fish – Lewis Pass area, Hurunui Lakes, Coleridge lakes, Waimakariri lakes, lowland rivers, high country rivers, Ranger’s, Coleridge, Rakata fishing comps, assisting CSI on Waitaki Three ranger training days in the NCFG office Two training trips with staff rangers and honorary rangers to CSI training weekend at Twizel/Tekapo canals New activity-based reporting framework 31 offenders dealt with during both game and fish seasons Review & visits of MPI-listed smokehouses & butcheries to aid sea-run salmon compliance

5. HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT (Resource Management Act)

Protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To increase and ensure adherence with levels of protection afforded to game bird and sports fish habitats through engagement and participation in regulatory (statutory planning) processes. Act as the advocates and gatekeepers for habitats that support recreational fisheries and game bird populations through the statutory planning process. 	<ul style="list-style-type: none"> Resource consents Local plans RMA compliance <ul style="list-style-type: none"> ➤ Rakaia WCO ➤ Pastoral development and encroachment Fish Screens <ul style="list-style-type: none"> ➤ Compliance review ➤ Technical working groups 	<ul style="list-style-type: none"> Consent applications are triaged by staff, and submissions, where necessary, are completed. Amuri Irrigation reconstituting input (Balmoral scheme and Leslie Hills scheme) Fish screen guideline new report inputs

6. LICENCING /AGENT LIAISON

To maximise the sale of angling and hunting licences, provide good service and ensure agents and licence sellers are providing service to expected quality levels.

Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To perform the tasks requested to assist the New Zealand Council's aim to operate an effective and efficient licensing system 	<ul style="list-style-type: none"> Licence production/distribution Applied for and received funding from the F&G National Research Fund to study trends in licence sales and factors driving licence sales (ongoing) Licence database Agent servicing 	<ul style="list-style-type: none"> Sports fish and game bird licences are sold to members of the public in the office Two publications to come: an internal insights report on trends in licence sales and R3 at the national and regional level and a scientific report on factors which drive licence sales in New Zealand The licence holder database has been maintained and is useable for management and engagement purposes. Improved licencing proficiency with staff at key licence agents through store visits and talks; especially important with the implementation of Designated Waters licence

7. COUNCIL

To support the effective governance of Fish & Game region by elected, appointed and co-opted Council members. Council priorities are used to direct the development of an annual work plan which operationalises the Council’s direction for regional activities. Performance is measured against these priorities.		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To provide for the administration and effective operation of the council. 	<ul style="list-style-type: none"> Preparation of Council papers 	<ul style="list-style-type: none"> Completed and made available for public access via the Fish & Game website
	<ul style="list-style-type: none"> Council meetings 	<ul style="list-style-type: none"> Held according to schedule
	<ul style="list-style-type: none"> Council workshops 	<ul style="list-style-type: none"> February 2023 workshop held to review and update strategic priorities

8. OFFICIAL INFORMATION REQUESTS

Describe any Official Information Act requests in the audit period.

Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To Process any Official Information Act requests in a manner that is proscribed by the Official Information Act. 	<ul style="list-style-type: none"> Only one OIA request was filed during the audit period 	<p>All OIA requests received during the audit period were handled during the audit period.</p>

9. PLANNING AND REPORTING

To ensure cost-efficient and appropriate management of Fish & Game resources		
Objectives	Outputs	Effects/Outcomes 2022/2023
<ul style="list-style-type: none"> To prepare and complete external and internal plans and reports as required by Council and management Work with the New Zealand Fish & Game Council and other regional Fish & Game Councils on matters of national and regional importance Ensure effective communication both within our own Council and between Councils 	<ul style="list-style-type: none"> Annual OWP/Budget/Fee setting 	Completed to enable effective governance and knowledge-based decision-making
	<ul style="list-style-type: none"> Annual reporting 	Completed to enable effective governance and knowledge-based decision-making
	<ul style="list-style-type: none"> 10-year sport fish and game bird management plan 	Completed to enable effective governance and knowledge-based decision-making
	<ul style="list-style-type: none"> Policies, processes and SOP development 	Completed to enable effective governance and knowledge-based decision-making
	<ul style="list-style-type: none"> Strategy development/review 	Completed to enable effective governance and knowledge-based decision-making

North Canterbury Fish and Game Council

<ul style="list-style-type: none"> • National and regional liaison 	<ul style="list-style-type: none"> • National Liaison <ul style="list-style-type: none"> ➢ Inputs into the National Angling Survey ➢ Designated Waters ➢ Inputs into Women Anglers Survey ➢ Assisted NZC with a response to a parliamentary petition questioning the right to harvest indigenous game birds ➢ Assisted NZC with drafting of National Research Strategy ➢ Assisted NZC in providing all F&G staff with a new document outlining recently published relevant research to keep staff apprised of current issues and solutions in fish and game management 	<ul style="list-style-type: none"> • Understanding of angling habits in the 2021/22 fishing season across the country <ul style="list-style-type: none"> ➢ Report yet to be released • Implementation of Designated Waters • Increased understanding of angling habits of women in NZ, including drivers and barriers to participation <ul style="list-style-type: none"> ➢ Hayes, S., Lovelock, B.A., & Madani, M. (2023). Women anglers in Aotearoa New Zealand: understanding women’s participation in, and perspectives of, freshwater fishing. Dunedin, New Zealand. Centre for Recreation Research, University of Otago. • Formal report to parliament on the management and monitoring of indigenous game birds by Fish & Game • National reports on population trends in the four managed indigenous game bird species: Black swan, Paradise shelduck, Pukeko, and Australasian shovelers • National Research Strategy document to be finalized by NZC in 2024. • New internal F&G publication titled “Emerging Research” to aid staff nationally
	<ul style="list-style-type: none"> • Regional liaison <ul style="list-style-type: none"> ➢ Regional staff correspondence ➢ Staff involvement in regional communication groups (fisheries and game bird) 	<ul style="list-style-type: none"> • Strengthened relationships and increased collaboration between regional F&G staff

10. FRESHWATER IMPROVEMENT FUND

In June 2021, North Canterbury Fish & Game (NCF&G) was successful in their application to the Ministry for the Environment's (MfE) Freshwater Improvement Fund to deliver the Canterbury High Country Wetland & Waterway Protection Project (HCWWP). The project's purpose is to protect vulnerable high-country spring creeks adjacent to increasingly intensified farmland. The project also aims to secure, enhance or re-establish wetlands around high-country streams, thereby improving the habitat for species within these ecosystems and enhancing downstream water quality. The project's purpose is to negotiate areas of land for retirement and implementing protection measures such as fencing and covenanting with the support of the QEII National Trust.

Objectives	Outputs	Effects/Outcomes 2022/2023
Lidar Mapping	Completed capturing a larger geographic area than initially planned	Will be used to plan future fencing and wetland protection
Glenariffe land purchase	Protect vulnerable wetland areas and allow re-naturalisation of Glenariffe Stream	Land purchased and retired. Preparing resource consent application to divert the stream.
Additional retirement/stream protection – 20ha	Protect vulnerable stream/wetland areas	11.3km fencing to retire 77ha of streams and wetlands on Double Hill Station. Through landowners' discussions, a QEII covenant has been placed on the Hydra Waters. An application was lodged to protect further wetlands on Quartz Hill Station and Redcliffes Station.
Habitat Monitoring	Monitor habitat and water quality in key high-country spawning streams	Collected water samples and monitored periphyton and substrate in 3 sites on Glenariffe Station: 1-Double Hill Station, 2-Manuka Point Station, and 3-Mt Algidus Station
Landowner visits	Visit six stations to discuss the protection of wetlands and waterways	Visited Mt Algidus Station, Manuka Point Station, Double Hill Station, Glenariffe Station, Redcliffes Station, Quartz Hill Station, Flock Hill Station

NORTH CANTERBURY FISH AND GAME COUNCIL

FINANCIAL STATEMENTS

**For the year ended
31 August 2023**

CONTENTS

	Page
Statement of Financial Performance	37
Statement of Financial Position	38
Statement of Cash Flows	39
Statement of Accounting Policies	40-44
Notes to the Performance Report	45-53

NORTH CANTERBURY FISH AND GAME COUNCIL**Statement of Financial Performance**

For the year ended

31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
REVENUE				
Fish and Game licence sales	1	1,669,302	1,586,056	1,508,481
Interest	1	11,067	5,796	6,609
Other revenue	1	313,444	41,200	595,586
Total Revenue		1,993,813	1,633,052	2,110,676
EXPENSES				
Outputs				
Species management	2	83,668	85,000	76,268
Habitat protection & management	2	65,354	13,250	34,403
Angler & Hunter participation	2	10,872	8,000	7,141
Public interface	2	505	700	544
Compliance	2	5,262	6,500	3,913
Licensing	2	88,792	71,573	75,923
Council	2	10,446	4,500	4,335
Planning & reporting	2	10,774	10,000	10,176
Freshwater Improvement Fund Project	2	187,014	-	263,409
Overheads				
Employee related costs	2	725,184	658,253	509,654
Depreciation	4	106,459	32,000	97,458
Other expenses	2	167,256	137,679	136,284
Total Expenses		1,461,586	1,027,455	1,219,508
Operating Surplus/(Deficit)		532,227	605,597	891,168
Less Other Expenses				
Levies to NZFGC		654,627	654,627	704,029
NET SURPLUS/(DEFICIT)		(122,400)	(49,030)	187,139

NORTH CANTERBURY FISH AND GAME COUNCIL

Statement of Financial Position

As at
31 August 2023

	Note	Actual 2023 \$	Actual 2022 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	526,406	788,897
Debtors and prepayments	3	195,219	591,008
Investments	3	-	4,679
Total Current Assets		721,625	1,384,584
Non-Current Assets			
Property, plant and equipment	4	2,126,804	1,490,392
Total Non-Current Assets		2,126,804	1,490,392
Total Assets		2,848,429	2,874,976
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	280,995	244,948
Employee costs payable	3	106,181	46,375
Total Current Liabilities		387,176	291,323
Total Liabilities		387,176	291,323
NET ASSETS		2,461,253	2,583,653
EQUITY	5	2,461,253	2,583,653

NORTH CANTERBURY FISH AND GAME COUNCIL

Statement of Cash Flows

For the year ended

31 August 2023

	Actual 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence sales	1,840,548	1,310,112
Interest	11,067	16,044
Other revenue	328,808	562,594
GST	-	53,510
Cash was applied to:		
Payments to suppliers	1,078,818	1,396,569
Payments to employees	799,793	549,271
GST	26,112	-
Net Cash Flows from Operating Activities	275,700	(3,580)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	-	99,570
Sale of investments/deposits	4,679	548,785
Cash was applied to:		
Purchase of property, plant and equipment	542,870	363,413
Net Cash Flows from Investing & Financing	(538,191)	284,942
Net Increase / (Decrease) in Cash	(262,491)	281,362
Opening Cash	788,897	507,535
Closing Cash	526,406	788,897
This is represented by:		
Bank accounts and cash	526,406	788,897

Statement of Accounting Policies
For the year ended
31 August 2023

1. ACCOUNTING POLICIES APPLIED

Reporting Entity

North Canterbury Fish and Game 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.

2. 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 New Zealand Fish and Game Council

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%
Plant & Equipment	5% to 40%
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.

3. 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 2023

Note 1: ANALYSIS OF REVENUE	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Licence sales			
Fish licence	1,404,751	1,363,696	1,302,300
Non Resident Fish Licence Levy	38,312	-	3,776
Game licence	226,239	222,360	202,405
Total Licence sales	1,669,302	1,586,056	1,508,481
Interest			
Interest Received	11,067	5,796	6,609
Total Interest	11,067	5,796	6,609
Other revenue			
Angling & Hunting Competitions	2,257	-	-
Salvage	14,635	-	8,448
Government Grant	-	-	7,200
Donations & Grants	-	-	120
Fines and Prosecutions	316	-	450
Contracting Income	40,478	23,000	9,583
Rent Received	19,080	18,200	18,200
RMA Costs Reimbursed	62,795	-	27,865
Grant NZC	-	-	25,613
Miscellaneous Income	468	-	3,327
Fresh Water Improvement Fund Project	173,415	-	415,450
Gain on Sale of Fixed Assets	-	-	79,330
Total other revenue	313,444	41,200	595,586

NORTH CANTERBURY FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended

31 August 2023

Note 2: ANALYSIS OF EXPENSES

	Actual 2023	Budget 2023	Actual 2022
	\$	\$	\$
Species management			
Population monitoring	60,557	71,000	60,961
Harvest assessment	3,280	7,750	5,353
Fish salvage	11,140	500	4,797
Hatchery operations	6,273	5,250	5,157
Regulations	-	250	
Control	2,418	250	-
Total Species management	83,668	85,000	76,268
Habitat protection & management			
Resource management	63,083	3,000	34,378
Works & management	-	1,000	-
Assisted habitat	2,271	9,250	25
Total Habitat protection & management	65,354	13,250	34,403
Angler & Hunter participation			
Access	2,651	2,500	2,446
Satisfaction surveys	470	500	469
Training	5,248	3,000	2,466
Club relations	2,502	2,000	1,760
Total Angler & Hunter participation	10,871	8,000	7,141
Public interface			
Liaison	505	700	544
Total Public interface	505	700	544
Compliance			
Ranging	1,654	1,000	619
Ranger training	1,780	2,500	2,316
Compliance	1,828	3,000	978
Total Compliance	5,262	6,500	3,913

Note 2: ANALYSIS OF EXPENSES	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Licensing			
Licence production & distribution	22,775	-	14,561
Agent servicing	-	200	66
Commission	66,017	71,373	61,296
Total Licensing	88,792	71,573	75,923
Council			
Council elections	-	-	-
Council meetings	10,446	4,500	4,335
Total Council	10,446	4,500	4,335
Planning & reporting			
Management/Strategic planning	-	500	-
Annual planning	10,774	9,500	10,176
Total Planning & reporting	10,774	10,000	10,176
Freshwater Improvement Fund Project			
FIF Contractors	3,915	-	135,117
FIF Legal & Surveying Costs	24,781	-	37,322
FIF Culvert	7,162	-	-
FIF Lidar Mapping	11,700	-	-
FIF Salaries	130,500	-	-
FIF Fencing	-	-	69,050
FIF Ecological	-	-	2,360
FIF In Kind Expenses	8,956	-	19,559
Total FIF Project	187,014	-	263,408
Employee related costs			
Salaries, Kiwisaver & Contractors	699,875	641,653	493,152
Fringe benefit tax	7,412	8,000	7,513
ACC levies	4,194	1,500	(138)
Staff Training and Other expenses	10,944	7,100	9,127
Total Employee related costs	722,425	658,253	509,654
Other expenses			
Office premises	56,268	44,850	22,080
Office equipment	1,724	4,500	4,480
Communications	27,245	19,500	31,496
General	24,491	22,064	27,587
Field equipment	3,442	4,000	2,270
Vehicles	53,661	42,765	46,121
Bad debts written off	424	-	-
Loss on sale of disposal of assets	-	-	2,250
Total Other expenses	167,255	137,679	136,284

NORTH CANTERBURY FISH AND GAME COUNCIL**Notes to the Performance Report**

As at
31 August 2023

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2023 \$	Actual 2022 \$
Bank accounts and cash		
Kiwibank	116,977	172,334
Te Waihora (Lake Ellesmere) Mai Mai Reserve	68,719	68,749
Murawai (Coopers Lagoon) Mai Mai Reserve	-	-
Rakaia Reserve	82,837	-
J McIntyre Reserve	-	547,814
Non Resident Levy Reserve	59,937	-
Asset Replacement Reserve	17,238	-
Donations Promotions Reserve	2,257	-
General Reserve	178,441	-
Total	526,406	788,897
Debtors and prepayments		
Accounts receivable	157,704	353,725
Prepayments and accrued income	30,484	237,283
GST Receivable	7,031	-
Total	195,219	591,008
Investments		
Rakaia Reserve	-	4,679
Total	-	4,679
Creditors and accrued expenses		
Trade and other payables	81,254	56,370
Income in Advance	183,196	158,036
Accrued expenses	16,545	8,796
GST Payable	-	21,746
Total	280,995	244,948
Employee costs payable		
Accrued salaries and wages	16,500	3,554
Annual leave and time in lieu	70,457	35,426
PAYE owing	19,224	7,395
Total	106,181	46,375

NORTH CANTERBURY FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended
31 August 2023

Note 4 : PROPERTY PLANT & EQUIPMENT

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	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 & Fittings	7,657	-	-	-	2,193	5,464
Total	1,490,392	742,871	-	-	106,459	2,126,804

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	7,657
Total	1,446,854	163,413	99,570	77,154	97,458	1,490,392

NORTH CANTERBURY FISH AND GAME COUNCIL**Notes to the Performance Report**

For the year ended
31 August 2023

Note 5: EQUITY

	Actual 2023 \$	Actual 2022 \$
Accumulated Funds		
Balance as at 1 September	1,942,736	1,719,140
Surplus/(Deficit)	(122,400)	187,139
Transfer to Reserves	557,364	249,435
Transfer from Reserves	(311,233)	(212,978)
Total Accumulated Funds	2,066,467	1,942,736
<i>Dedicated Reserves</i>		
General Reserve		
Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	135,984	-
Transfer to Accumulated Funds (Expenses)	(6,651)	-
Balance at 31 August	129,333	-
Back Country Fishery Reserve		
Balance as at 1 September	46,408	47,279
Transfer from Accumulated Funds (Income)	35,776	3,776
Transfer to Accumulated Funds (Expenses)	(6,681)	(4,647)
Balance at 31 August	75,503	46,408
Asset Replacement Reserve		
Balance as at 1 September	48,922	14,797
Transfer from Accumulated Funds (Income)	36,356	197,538
Transfer to Accumulated Funds (Expenses)	(72,218)	(163,413)
Balance at 31 August	13,060	48,922
Donations / Competition Levies		
Balance as at 1 September	-	5,345
Transfer from Accumulated Funds (Income)	2,257	-
Transfer to Accumulated Funds (Expenses)	-	(5,345)
Balance at 31 August	2,257	-
Total Dedicated Reserves	220,153	95,330

Restricted Reserves

Te Waihora (Lake Ellesmere) Reserve

Balance as at 1 September	68,749	61,489
Transfer from Accumulated Funds (Income)	14,651	7,260
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	83,400	68,749

Murawai (Coopers Lagoon) Reserve

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

Rakaia Reserve

Balance as at 1 September	5,024	4,894
Transfer from Accumulated Funds (Income)	77,812	160
Transfer to Accumulated Funds (Expenses)	-	(30)
Balance at 31 August	82,836	5,024

J McIntyre Reserve

Balance as at 1 September	471,814	543,570
Transfer from Accumulated Funds (Income)	-	4,244
Transfer to Accumulated Funds (Expenses)	(471,814)	(76,000)
Balance at 31 August	-	471,814

<i>Total Restricted Reserves</i>	<i>174,633</i>	<i>545,587</i>
-----------------------------------------	-----------------------	-----------------------

Total Equity	2,461,253	2,583,653
---------------------	------------------	------------------

NORTH CANTERBURY FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended
31 August 2023

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at 31 August 2023 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2023 (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 events	No Charge

Note 8: RELATED-PARTY TRANSACTIONS

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

Related Party	Description	2023	2022	2023	2022
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	654,627	704,029	-	-
New Zealand Fish and Game Council	Donated goods	-	25,178	-	-

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)

NORTH CANTERBURY FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended

31 August 2023

Note 10: 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 2023

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	83,668	1,536	181,853	265,521
Habitat protection & management	65,354	1,251	148,110	213,464
Angler & hunter participation	10,872	978	115,789	126,660
Public interface	505	879	104,068	104,573
Compliance	5,262	1,034	122,419	127,681
Licensing	88,792	175	20,719	109,511
Council	10,446	479	56,711	67,157
Planning & reporting	10,774	1,312	155,332	166,306
Fresh Water Improvement Fund	187,014	-	-	187,014
Totals	462,687	7,644	905,001	1,368,887

Actual Overheads

Employee related costs	725,184
Depreciation	106,459
Other expenses	167,256
Less Administrative Income	(60,026)
Total Overheads to Allocate	938,873

BUDGET 2023

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	85,000	2,880	181,785	266,785
Habitat protection & management	13,250	4,180	263,843	277,093
Angler & Hunter participation	8,000	1,334	84,203	92,203
Public interface	700	1,600	100,992	101,692
Compliance	6,500	1,000	63,120	69,620
Licensing	71,573	380	23,986	95,559
Council	4,500	190	11,993	16,493
Planning & reporting	10,000	900	56,810	66,810
Totals	199,523	12,464	786,732	986,255

Budget Overheads

Employee related costs	658,253
Depreciation	32,000
Other Expenses	137,679
Less Administrative income	(41,200)
Total Overheads to Allocate	786,732



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 2023

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 37 to 53, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 8 to 35.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 37 to 53:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; 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 8 to 35:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, 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 7 December 2023. 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 information included on pages 1 to 7, 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