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**PERFORMANCE REPORT OF THE**

**SOUTHLAND FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2024**

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

30 January 2025

Hon Todd McClay  
Minister for Hunting & Fishing  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26Q (1) of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Southland Fish and Game Council for the year ended 31 August 2024.

Yours faithfully



**Lindsay Withington**  
Chair  
Southland Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

Southland Fish & Game Council.

### Type of Entity and Legal Basis

The Southland 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

The Southland Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportsfish 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 Southland 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.

## Structure of The Southland Fish and Game Council

The Council currently consists of 9 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region. The Council also has Ngai Tahu representative who is co-opted to the Council. The Council meets are held on a minimum of six times each year at sites around the region that enable licence holders to attend one or more Council meetings should they desire.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. Six other full and part time staff support the Regional Manager in delivering the Councils objectives.

Lindsay Withington is the Current Chair and Dave Harris was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

<b>Council Members</b>	<b>Sub Region</b>	<b>Meetings Attended</b>	
Lindsay Withington	Southland	6	
Dave MacGregor	Southland	2	
Dave linklater	Southland	6	
Lyndon Norman	Southland	4	
Mike Hartstonge	Southland	4	
Mike Turner	Southland	4	
Corey Carston	Southland	2	
Craig Horrell	Southland	4	
Dave Harris	Southland	6	
Stevie-Rae Blair	Southland	4	Te Runanga o Ngai Tahu

**Staff Members**

Zane Moss  
*Manager*

Steve McCartney  
*Administration Manager*

Jacob Smyth  
*RMA Officer*

Cohen Stewart  
*Senior Fish & Game Officer*

Bill Jarvie  
*Fish & Game Officer*

Ben Febery  
*Fish & Game Officer*

Dwight Grieve  
*Fish & Game Officer*

**Auditors**

BDO Invercargill

**Bankers**

BNZ

**Offices**

The Council office is located at 17 Eye Street, Invercargill

Phone - 03 215 9117

Email – [southland@fishandgame.org.nz](mailto:southland@fishandgame.org.nz)

Website – [fishandgame.org.nz/southland](http://fishandgame.org.nz/southland)

## CHAIRS REPORT

It is my pleasure to report on the financial year ending 31 August 2024.

This year has been productive for the Southland Fish & Game Council, despite challenges such as lower-than-expected sales of sports fish and game bird licences, likely influenced by the current economic uncertainty. Nevertheless, we have maintained a strong financial position, with total licence income amounting to \$1,609,709. We contributed levies of \$803,189 to the New Zealand Fish & Game Council, and although we closed the year with a deficit of \$192,182, this outcome is commendable given the economic climate.

Several key workstreams from this year deserve special mention. Firstly, our efforts in managing pressure-sensitive fisheries have seen both successes and challenges. The Maitava Beat system has been a significant success, and the implementation of the Designated Waters (DW) licence on the upper Oreti River has shown positive results, with increased use of the fishery by resident anglers. Our staff have done a commendable job gathering evidence to support the introduction of the DW licence on the Maitava and Waikaiti rivers. Although we were unable to secure a DW licence requirement for these rivers for the 2024/25 season, I am confident that the groundwork laid so far, combined with the efforts planned for the coming season, will demonstrate that the DW licence is the best management option for dispersing angling pressure and enhancing opportunities for local anglers.

A highlight for the Council this year has been the successful formalisation of legal and enduring access to the Brightwater Spring. This fishery is a truly special resource, and we faced the real possibility of losing access due to landowner changes in the future. I would like to thank the current property owners, Bill and Beth Gordon, for their support in establishing this access for current and future generations of anglers. We look forward to working with them on fencing the spring and enhancing the riparian vegetation over the coming months.

Another valuable achievement is the completion of the first phase of our wellbeing study. Working alongside academics and a medical student from the University of Otago, our staff have been involved in publishing a study linking angler wellbeing with trout fishing—a result that may not surprise us anglers, as we all intuitively understand the value of fishing for our personal wellbeing. However, it is gratifying to have this research formally published, and with further studies underway, I eagerly anticipate the developments to come.

While we celebrate these positive outcomes, it's important to acknowledge the ongoing challenges our waterways face. Freshwater degradation in Southland remains a significant issue, largely driven by agricultural intensification, which has led to increased nutrient runoff, sedimentation, and microbial contamination. These pollutants have degraded many rivers, lakes, and estuaries, impacting water quality, harming aquatic ecosystems and jeopardising the region's ability to meet national freshwater standards. In light of this, we are disappointed by Environment Southland's decision to delay notifying Plan Change Tuatahi until 2027, instead of 2024. This plan is vital for setting limits and strategies to manage discharges and water use, which are key to achieving hauora — a healthy, resilient state for waterbodies. The delay hinders urgent actions needed to improve water quality, particularly where degraded, and to protect ecosystems.

In closing, I would like to express my sincere thanks to Zane and his team, my fellow Councillors, our New Zealand Council appointee Dave Harris, and our co-opted Ngāi Tahu member Stevie-Rae Blair for their hard work and dedication throughout the year. It has been a pleasure working with you all, and I look forward to a positive and productive 2025.



Lindsay Withington

Chair

## STATEMENT OF RESPONSIBILITY

30 January 2025

The Council and Management of the Southland 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 Southland Fish and Game Council, for the year ended 31 August 2024.



Lindsay Withington  
Chair



Zane Moss  
Manager



STATEMENT OF SERVICE PERFORMANCE

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SOUTHLAND FISH & GAME COUNCIL

2023-2024

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2023-24 Operational Workplan, as adopted by Council for commencement on 1 September 2023.

### Annual Operational Workplan

The annual operational workplan 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.

### Main Sources of Cash and Resources

Southland Fish and Game Council derives revenue for funding its operations from various sources.

- a) Sale of Fish and Game Bird licences (87.3%)
- b) Contract work (4.8%)
- c) Grants/donations/sponsorships/diversions (1.4%)
- d) Interest (3.0%)
- e) Other (3.3%)

### Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

#### *Summary Budget and Actual Expenditure for each output area.*

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$120,111	\$0	\$120,111	\$92,023	\$0	\$92,023
Habitat Protection	\$280,991	\$12,000	\$268,991	\$239,424	\$34,350	\$205,074
Angler & Hunter Participation	\$212,340	\$0	\$212,340	\$313,232	\$0	\$313,232
Public Interface	\$148,775	\$0	\$148,775	\$228,845	\$0	\$228,845
Compliance	\$148,806	\$30,000	\$118,806	\$170,238	\$44,008	\$126,230
Licensing	\$102,383	\$1,658,372	-\$1,555,989	\$80,105	\$1,609,709	-\$1,529,604
Council	\$50,159	\$0	\$50,159	\$42,652	\$0	\$42,652
Planning & Reporting	\$38,641	\$0	\$38,641	\$54,990	\$0	\$54,990
Total Outputs	\$1,102,206	\$1,700,372	-\$598,166	\$1,221,509	\$1,688,067	-\$466,558
Administrative Expense offset by administrative income	\$1,850	\$1,850	\$0	\$10,885	\$99,097	-\$88,212
Levies, Interest	\$803,189	\$42,769	\$760,420	\$803,189	\$56,238	\$746,951
	\$1,907,245	\$1,744,991	\$162,254	\$2,035,583	\$1,843,402	\$192,181

# WHO IS SOUTHLAND FISH & GAME COUNCIL?



## What we aim to do

### Conservation and Sustainability

Conserve and manage Southland's freshwater fisheries and game bird populations. Work to ensure that these resources are sustainable and healthy for future generations to enjoy.

### Recreational Opportunities

Provide recreational opportunities for anglers and hunters. Manage and maintain access to public fishing and hunting areas in Southland, ensuring that these activities can be enjoyed by all New Zealanders and visitors.

### Advocacy

Advocate for the interests of recreational anglers and hunters. We represent the concerns and preferences of licence holders in regulatory and policy decisions related to fisheries and game bird management, and the habitat which supports them.

### Research and Education

Conduct research and monitoring of fish and game populations and habitats, which helps inform management decisions. Engage in educational efforts to promote responsible and sustainable angling and hunting practices.

### Regulation and Licensing

Issue fishing and hunting licences and collect revenue to fund management and its operations. We communicate with licence holders regularly and enforce regulations to ensure that recreational activities are conducted in a sustainable and lawful manner.

### Environmental Stewardship

In addition to a focus on fish and game species, we work on broader environmental issues related to freshwater ecosystems, including wetlands, as their health is essential for the wellbeing of all species.



## Who are we?

The Southland Fish & Game Council is an independent crown entity with seven staff, nine Governors, one Ngāi Tahu representative and seven warranted volunteer rangers. The current Chair is Lindsay Withington.

## Why do we exist?

The Southland Fish & Game Council is the statutory manager of sports fish and game bird resources within the Southland Region. It holds functions and responsibilities set out in the Conservation Act 1987. The organisation's functions include managing, maintaining and enhancing the sports fish and game resources of Southland in the long-term recreational interests of anglers and hunters; representing the interests and aspirations of anglers and hunters in the statutory planning process; and advocating the interests of the Council, including its interests in the habitats of sports fish and game birds.

Link: [Conservation Act 1987](#)

Link: [Southland Region homepage on F&G NZ website](#)

# 2020-24 Strategic priorities for Southland

At the start of their 2021-2024 term, the Southland Fish and Game Council developed an overarching organisational purpose as well as a set of four primary priorities with corresponding goals.

## Organisational purpose:

The management, maintenance and enhancement of sports fish and game birds in the recreational interests of hunters and anglers.



### Pressure Sensitive Fisheries

GOAL: To maximise local angler satisfaction and avoid displacement



### Recruitment, Retention and Reactivation (R3)

GOAL: To increase participation without negatively impacting existing users.



### Positive Solutions to Water Quality

GOAL: Rural recognition that Fish & Game is an informed and pragmatic organisation



### Public Awareness

GOAL: Public recognition of the positive contribution Fish & Game makes to Kiwi values.

# Pressure sensitive fisheries

Goal: To maximise local angler satisfaction and avoid displacement



This year has seen both successes and challenges in the management of Southland's pressure-sensitive fisheries.

## Upper Mataura Beat System

In its inaugural year, the upper Mataura voluntary beat system was widely recognised as a success by staff, the Council, and anglers, with consistent positive feedback underscoring its effectiveness. This beat system is comprised of 45 beats, ranging in length from 0.8km to 5.0km.

Although the system does not regulate overall angler pressure, it has helped to reduce angler interactions on the river, undoubtedly enhancing satisfaction for both local and visiting anglers.



## Monitoring and consultation

This year, significant staff time was dedicated to monitoring angler use of the upper Mataura and Waikaia rivers. High levels of non-resident use (61-73%) were observed, especially from December to March, with some fishing beats facing near-daily pressure. This evidence justified consulting anglers on the potential use of the DW licence for these rivers.

During consultation, 65% of resident anglers and 20% of non-resident anglers supported the use of the DW licence on these rivers for either the entire season or peak periods. Unfortunately, despite strong evidence and support from local anglers, the Council's recommendation to classify the Mataura and Waikaia Rivers as Designated Waters for the 2024/25 season was declined.



## Designated Waters Licence on Upper Oreti River

The Upper Oreti River saw the introduction of the Designated Waters (DW) Licence this year. Early indications suggest that this management approach is influencing angler behaviour and helping to disperse pressure.

Monitoring has revealed that angling pressure on the Oreti has returned to pre-COVID levels, albeit with a notable shift in the ratio of resident to non-resident anglers. This season, 39% of anglers were residents, compared to just 21% in the 2018/2019 season. Additionally, bankside surveys showed that 15% of non-resident anglers had their fishing behaviour influenced by the DW Licence. These results provide evidence that the DW Licence is altering angler behaviour and creating more opportunities for local anglers.

Link: [Information on the upper Mataura beat system - F&G website](#)

Link: [Information on the Designated Waters Licence - F&G website](#)

# Positive solutions to water quality

Goal: Rural recognition that Fish & Game is an informed and pragmatic organisation



This year, Southland Fish & Game has had many opportunities to collaborate with members of the rural community on mutually beneficial projects.

## Wetland Development

Constructed wetlands are now widely recognised not only as important waterfowl habitat, but also for the key role they play in capturing contaminants such as sediment, nitrogen, and phosphorus, thereby improving water quality in downstream environments.

Southland Fish & Game is the leading agency for constructed open-water wetland development in Southland and this year worked with members of the rural community to assist with surveying, construction and/or enhancement of seventeen wetlands across the region. Native plantings were provided for five wetlands.

Recently, The Regional Forum identified constructed wetlands as the most cost-effective solution for water quality improvement in Southland with a recommendation that 5% of intensively farmed catchments need to be converted to wetland to make meaningful improvements to water quality. As this becomes widely accepted, we anticipate the demand for our expertise will continue to grow and additional funding for more wetland development will become available. This will also provide further opportunity to engage and build relationships with the rural community.



Southland Fish & Game staff assisted with the survey and development of this wetland near Otama.

## Brightwater Spring QEII Covenant

The Brightwater Spring, a key tributary of the upper Mataura River, is renowned for its exceptional dry fly fishing. This year, significant strides have been made in improving both access and conservation for this treasured fishery.



Previously, access to the Brightwater Spring was informal and dependent on the goodwill of farmers Bill and Beth Gordon who have always been very forthcoming with angler access. To safeguard this access into the future, we collaborated with the Gordons and Mark Sutton from the QEII Trust to establish a formal access easement. This agreement ensures that angler access will be maintained in perpetuity. Additionally, funding from Fish & Game and the QEII Trust has enabled the installation of stream fencing, which will enhance the habitat in the spring. The planting of native riparian vegetation is planned prior to the new fishing season.



Northern Southland farmer Bill Gordon (left) has kindly provided anglers access to the Brightwater Spring for many years.



# Recruitment, Retention and Reactivation (R3)

Goal: To increase participation without negatively impacting existing users.

This year, Southland Fish & Game has been involved in several key work streams related to the recruitment, retention and reactivation of anglers and hunters.

## National gamebird hunter satisfaction survey

Monitoring hunter satisfaction is a key statutory function and this year, Southland Fish & Game participated in the first nationally coordinated hunter satisfaction survey. Staff contacted 120 hunters, gathering data on their opening weekend harvest outcomes as well as their levels of satisfaction and harvest expectations. Our findings revealed that over 75% of hunters were either satisfied or very satisfied with their overall opening weekend experience. Further analysis is underway to explore how hunter expectations and harvest interact to influence satisfaction. Understanding this relationship is crucial for understanding the extent to which hunting success drives satisfaction and therefore has applications for our R3 strategies.

## Angler and hunter compliance

In Fish & Game’s National R3 roadmap, compliance is recognised as a key component of R3, offering an opportunity to connect with licence holders, ensure compliance, and shape perceptions of Fish & Game. National surveys indicate that over 90% of anglers view the legal right to fish or hunt as a primary reason for purchasing a licence, and having it checked by a ranger completes this value cycle. For licence holders, a check is more than just a compliance measure—it enhances their experience and contributes to satisfaction. The hundreds of positive interactions we have had with licence holders this year will have enhanced their angling and hunting experience which will contribute to the retention of these licence holders.

## Access enhancement

Maintaining and enhancing access is a crucial Fish & Game function that can significantly increase participation. This year, substantial progress has been made in this area, including the updating of access signage and stiles across the region, as well as the development of a new online angler access map. The access map highlights over 500 angler access points across Southland, providing detailed instructions for each location along with relevant fishing regulations. The combination of improved on-the-ground signage and digital access maps is expected to greatly increase participation among licence holders. Notably, we’ve received considerable positive feedback from licence holders, who have expressed appreciation for these improvements and noted how much easier it is to find and access fishing spots.

Online access map feedback from the Southland Fish & Game Facebook page:

“

A very useful tool for finding river access.

Nice tool, found a few [access points] I never knew existed.

Awesome mahi!

”



Link: [Southland Fish & Game online access maps](#)

Licence checks	Total number	Offences
Sports fish	1,156	27
Game birds	134	4



# PUBLIC AWARENESS

GOAL: Public recognition of the positive contribution Fish & Game makes to Kiwi values

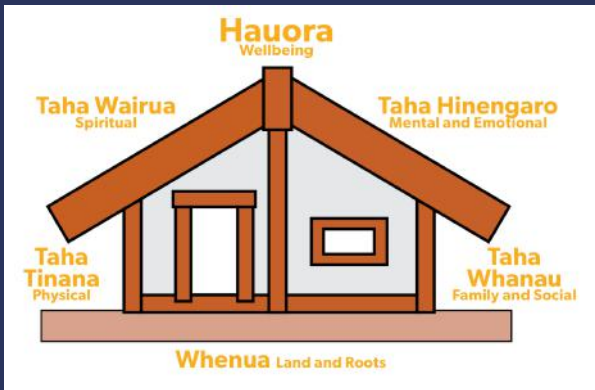
Southland Fish & Game have been involved in several key projects that have demonstrated the positive contribution Fish & Game makes to Kiwi values.

## Exploring the Relationship Between Trout Fishing and Wellbeing

Staff collaborated with University of Otago medical student Iritana Bennett-Fakahau and public health researcher Dr Shyamala Nada-Raja to study and publish research on the connection between trout fishing and wellbeing. Through interviews with local anglers, the study explored their understanding of wellbeing and how trout fishing contributes to it. The findings were analysed using the Te Whare Tapa Whā model of holistic wellbeing.

The study revealed that for trout anglers, wellbeing encompasses mental, physical, spiritual, and relational health. Trout fishing was seen as enhancing these aspects by fostering positive mental states, creating connections with self, others, place, and nature, providing a break from stressors, and encouraging physical activity. Consequently, it was found that trout fishing could positively impact all dimensions of holistic wellbeing within the Te Whare Tapa Whā model.

The findings of this work have been publicised via the Fish & Game magazine and will be released via traditional media channels prior to the new fishing season to demonstrate outline the positive contribution trout fishing can make to the health and wellbeing of Kiwis.



Link: [Exploring the relationship between trout fishing and wellbeing: insights from Aotearoa New Zealand trout anglers](#)

## Check, Clean, Dry (CCD) advocacy

As part of our ongoing commitment to protecting Fiordland from the spread of unwanted aquatic pests, our staff have actively engaged in Check, Clean, Dry (CCD) advocacy. This year, our efforts included speaking directly with hundreds of anglers and outdoor recreationalists as well as event organisers about the critical role they play in preserving Fiordland's environment. These interactions provided valuable opportunities to demonstrate the significant contribution Fish & Game makes to safeguarding Fiordland National Park. By raising awareness and promoting responsible practices, we not only help to protect this area but also reinforce Fish & Game's integral role in upholding the environmental values cherished by all Kiwis.



## Community Fishing Groups

As we anticipate the formal creation and application of trout-fishing-based programmes to improve the wellbeing of Kiwis in the future, staff have begun collaborating with organisations and communities to support and pilot trout fishing groups that aim to use trout fishing to improve participant wellbeing. For example, staff have worked with social workers from Awarua Whānau Services to provide fishing tuition to both the social workers and the youth they support, helping the youth engage in a healthy outdoor activity. We also assisted a newly established community group called the 'Upper Maitara Fishing Connect', which aims to help members of the rural community get off their farms and connect with one another through trout fishing. Both programmes have proven to be highly successful, and we plan to continue and expand these initiatives next season.

# Output Expenditure



## Changes in spending

In most areas, spending this year was similar to 2023. However, there were two notable areas of increased expenditure.

Expenditure on angler and hunter participation increased due to two major projects. Firstly, the Brightwater Spring access enhancement project required significant investment in fencing materials and labour to fence off the covenanted riparian area. Secondly, materials were purchased for a Lake Monowai jetty, which is set to be constructed next year. Both projects will provide substantial benefits to anglers.

Spending on licensing also increased as we contributed towards upgrading the national licensing system to incorporate the Designated Waters licence category. This additional expenditure was necessary to achieve our pressure-sensitive fisheries management goals.



Output	2024	2023
Species Management	18,164	21,249
Habitat Protection and Management	37,262	78,168
Angler and Hunter Participation	110,680	25,098
Public Interface	3,267	3,911
Compliance	7,591	6,031
Licensing	77,568	62,246
Council	3,820	5,217
Planning and Reporting	9,523	9,317

**SOUTHLAND FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31 August 2024

	<b>Note</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>REVENUE</b>				
Fish and Game licence sales	1	1,609,709	1,658,372	1,540,269
Donations, bequests, other fundraising	1	-	-	2,000
Grants from non-government agencies	1	14,432	-	74,361
Contracts (central/local government)	1	75,146	25,000	61,297
Contracts (non-government)	1	13,818	12,000	10,511
Interest	1	56,238	42,769	39,420
Other revenue	1	74,059	6,850	8,773
<b>Total Revenue</b>		<b>1,843,402</b>	<b>1,744,991</b>	<b>1,736,631</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	18,164	22,700	21,249
Habitat protection & management	2	37,262	2,310	78,168
Angler & Hunter participation	2	110,680	65,800	25,098
Public interface	2	3,267	2,235	3,911
Compliance	2	7,591	9,550	6,031
Licensing	2	77,568	95,607	62,246
Council	2	3,820	9,500	5,217
Planning & reporting	2	9,523	14,500	9,317
<b>Overheads</b>				
Employee related costs	2	794,023	754,250	635,360
Depreciation	4	61,481	15,164	57,235
Other expenses	2	109,016	112,440	113,809
<b>Total Expenses</b>		<b>1,232,395</b>	<b>1,104,056</b>	<b>1,017,641</b>
<b>Operating Surplus/(Deficit)</b>		<b>611,007</b>	<b>640,935</b>	<b>718,990</b>
<b>Levies to NZFGC</b>		<b>803,189</b>	<b>803,189</b>	<b>765,227</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(192,182)</b>	<b>(162,254)</b>	<b>(46,238)</b>

## SOUTHLAND FISH AND GAME COUNCIL

## STATEMENT OF FINANCIAL POSITION

As at 31 August 2024

	Note	Actual 2024 \$	Actual 2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	226,239	379,403
Debtors and prepayments	3	88,366	97,076
Investments	3	768,401	723,933
Other current assets	3	14,230	15,347
<b>Total Current Assets</b>		<b>1,097,236</b>	<b>1,215,759</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	531,145	536,033
<b>Total Non-Current Assets</b>		<b>531,145</b>	<b>536,033</b>
<b>Total Assets</b>		<b>1,628,381</b>	<b>1,751,792</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	229,143	200,463
Employee costs payable	3	128,929	88,838
<b>Total Current Liabilities</b>		<b>358,072</b>	<b>289,301</b>
<b>Total Liabilities</b>		<b>358,072</b>	<b>289,301</b>
<b>NET ASSETS</b>		<b>1,270,309</b>	<b>1,462,491</b>
<b>EQUITY</b>	5	<b>1,270,309</b>	<b>1,462,491</b>

## SOUTHLAND FISH AND GAME COUNCIL

## STATEMENT OF CASHFLOWS

For the year ended 31 August 2024

	Notes	Actual 2024 \$	Actual 2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales		1,607,424	1,540,994
Grants, donations and fundraising		-	2,000
Interest		56,265	37,350
Other revenue		185,516	140,478
<b>Cash was applied to:</b>			
Payments to suppliers		1,152,337	1,110,112
Payments to employees		753,932	587,421
GST (net)		15,933	2,815
<b>Net Cash Flows from Operating Activities</b>		<b>(72,997)</b>	<b>20,474</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment		24,815	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment		60,514	58,238
Purchase of investments/deposits		44,468	28,255
<b>Net Cash Flows from Investing &amp; Financing</b>		<b>(80,167)</b>	<b>(86,493)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>(153,164)</b>	<b>(66,019)</b>
<b>Opening Cash</b>		<b>379,403</b>	<b>445,422</b>
<b>Closing Cash</b>	3	<b>226,239</b>	<b>379,403</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>		<b>226,239</b>	<b>379,403</b>

**Southland Fish & Game Council**  
**STATEMENT OF ACCOUNTING POLICIES**  
For the year ended 31 August 2024

## ACCOUNTING POLICIES APPLIED

### **Reporting Entity**

Southland 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**

Southland 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 \$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.

## SPECIFIC ACCOUNTING POLICIES

### **Revenue Recognition**

Southland 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 become 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.

### **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.

### **Other current assets**

Goods for distribution (maps and other items) are subsequently measured at cost and written down if they become obsolete.

### **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:

	<u>Rate</u>	<u>Depreciation Method</u>
Buildings	3%	Diminishing Value
Plant & Equipment	9.5% -67%	Diminishing Value
Motor Vehicles	9.5%- 30%	Diminishing Value
Office Fittings, Furniture & Equipment	9.5%- 67%	Diminishing Value

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

### **Game Bird Habitat Stamp levy**

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

### **Employee costs payable**

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

### **Restricted and dedicated reserves**

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

#### *Asset Replacement Reserve*

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

#### *Pressure Sensitive Fisheries Reserve*

The pressure sensitive fisheries reserve was established with the introduction of the Non-Resident Licence in 2014. Starting this financial year, the Designated Waters licence revenue has been transferred into this reserve.

#### *Game Diversion Reserve*

Income from Diversion Scheme Game is used programmes to improve access and Hunters into the sport.

#### *Building Reserve*

A reserve set up to maintain the building.

*Hunting and Habitat Reserve*

A reserve set up from the sale of a wetland.

*Special Fisheries/Access Project*

A reserve set up from a donation that was specified to be used for access.

*Hydro Mitigation*

Mitigation receive from Pioneer Energy regarding the Monowai Hydro scheme for access.

*Te Anau Wildlife Park*

Funds received from the sale of a house in Quintin Drive.

*BNZ Public Trust Funds*

Proceeds from the sale of a property. Interest earned can be used for projects.

**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 in April 2023.

**Tier 2 PBE Accounting Standards applied.**

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

**CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies.

## Southland Fish &amp; Game Council

**NOTES TO THE PERFORMANCE REPORT**

for the year ended 31 August 2024

	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Actual 2023</b>
<b>Note 1: ANALYSIS OF REVENUE</b>			
<b>Licence sales</b>			
Fish licence	1,188,850	1,219,610	1,052,944
Non Resident Fish Licence Levy	198	-	76,388
Game licence	420,661	438,762	410,937
<b>Total Licence sales</b>	<b>1,609,709</b>	<b>1,658,372</b>	<b>1,540,269</b>
<b>Donations, bequests, other fundraising</b>			
Donations/koha from the public	-	-	2,000
<b>Total Donations, bequests</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Grants from non-government agencies</b>			
NZ Fish and Game Council - RMA funding	14,432	-	74,361
<b>Total Grants from non-government agencies</b>	<b>14,432</b>	<b>-</b>	<b>74,361</b>
<b>Contracts (central/local government)</b>			
Niwa Monitoring	39,046	-	31,297
Dept of Conservation	6,100	-	-
MPI - River Surveys	30,000	25,000	30,000
<b>Total Contracts (central/local government)</b>	<b>75,146</b>	<b>25,000</b>	<b>61,297</b>
<b>Contracts (non-government)</b>			
Meridian - MLC Fish Pass	13,818	12,000	10,511
<b>Total Contracts (non- government)</b>	<b>13,818</b>	<b>12,000</b>	<b>10,511</b>
<b>Interest</b>			
Other Interest for Funds held on Behalf of	923	-	705
Other interest	55,315	42,769	38,715
<b>Total Interest</b>	<b>56,238</b>	<b>42,769</b>	<b>39,420</b>
<b>Other revenue</b>			
Diversion Scheme Game	2,100	-	2,100
Diversion Scheme Fishing	10,670	-	4,602
Fines and prosecutions	1,238	5,000	840
Gain on sale of fixed assets	20,895	-	-
Rentals - Eye Street	1,952	1,800	1,952
Rentals - Te Anau Cottage	9,391	-	-
Sale of Products	(458)	50	(721)
Contract Income	11,014	-	-
Other revenue	17,257	-	-
<b>Total other revenue</b>	<b>74,059</b>	<b>6,850</b>	<b>8,773</b>

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Species management</b>			
Population monitoring	17,909	20,550	21,169
Harvest assessment	-	2,000	-
Releases	255	150	80
<b>Total Species management</b>	<b>18,164</b>	<b>22,700</b>	<b>21,249</b>
<b>Habitat protection &amp; management</b>			
Proposed Sthld Water & Land Plan	32,168	100	64,353
Works & management	-	2,100	-
Assisted habitat	5,094	110	12,066
Assessing & monitoring	-	-	749
Pond Subsidies (from Game Diversions)	-	-	1,000
<b>Total Habitat protection &amp; management</b>	<b>37,262</b>	<b>2,310</b>	<b>78,168</b>
<b>Angler &amp; Hunter participation</b>			
Access	105,234	58,500	23,268
Newsletters	-	-	-
Other publications	3,064	5,400	223
Pressure sensitive fisheries	821	400	275
Training & R3	1,561	1,500	1,332
<b>Total Angler &amp; Hunter participation</b>	<b>110,680</b>	<b>65,800</b>	<b>25,098</b>
<b>Public interface</b>			
Communication	2,586	1,200	2,555
Public promotions	-	130	43
Advocacy	-	-	-
Visitor facilities	495	405	803
Fish in schools programme	186	500	510
<b>Total Public interface</b>	<b>3,267</b>	<b>2,235</b>	<b>3,911</b>
<b>Compliance</b>			
Ranging	191	1,250	417
Ranger training	-	3,600	255
Compliance	7,400	4,700	5,359
<b>Total Compliance</b>	<b>7,591</b>	<b>9,550</b>	<b>6,031</b>
<b>Licensing</b>			
Commission & Fees	63,706	74,627	62,246
Licence production & distribution	13,862	20,980	-
<b>Total Licensing</b>	<b>77,568</b>	<b>95,607</b>	<b>62,246</b>

**Note 2: ANALYSIS OF EXPENSES**

Continued...

	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Council</b>			
Council meetings	3,820	9,500	5,217
<b>Total Council</b>	<b>3,820</b>	<b>9,500</b>	<b>5,217</b>
<b>Planning &amp; reporting</b>			
Annual planning	-	1,000	50
Reporting	469	1,000	614
National liaison	278	1,500	161
Audit fee	8,776	11,000	8,492
<b>Total Planning &amp; reporting</b>	<b>9,523</b>	<b>14,500</b>	<b>9,317</b>
<b>Employee related costs</b>			
Salaries and wages	742,456	713,350	597,816
Fringe benefit tax	12,783	5,000	4,855
KiwiSaver contributions	27,992	25,000	22,123
ACC levies	1,844	1,300	1,640
Staff Training and Other expenses	8,948	9,600	8,926
<b>Total Employee related costs</b>	<b>794,023</b>	<b>754,250</b>	<b>635,360</b>
<b>Other expenses</b>			
Communications	14,065	14,400	16,960
Field equipment	1,435	4,500	6,854
General	33,487	29,606	31,318
Office equipment	3,318	3,000	6,173
Office premises	13,926	25,700	20,193
Vehicles	42,785	35,234	32,311
<b>Total Other expenses</b>	<b>109,016</b>	<b>112,440</b>	<b>113,809</b>

**Note 3 : ANALYSIS OF ASSETS  
AND LIABILITIES**

	<b>Actual 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Bank accounts and cash</b>		
Current account balance	53,228	123,899
Deposits held on Call	172,961	255,454
Cash on hand	50	50
<b>Total</b>	<b>226,239</b>	<b>379,403</b>
<b>Debtors and prepayments</b>		
Accounts receivable	53,051	66,342
Prepayments and accrued income	5,516	16,868
GST Receivable	29,799	13,866
<b>Total</b>	<b>88,366</b>	<b>97,076</b>
<b>Investments</b>		
<i>Current portion</i>		
Term Deposits	768,401	723,933
<b>Total</b>	<b>768,401</b>	<b>723,933</b>
<b>Other current assets</b>		
Fishing & game books, maps, DVD's etc	14,230	15,347
<b>Total</b>	<b>14,230</b>	<b>15,347</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	94,682	57,472
Income in advance	132,989	140,923
BNZ Business Credit Card	1,472	2,068
<b>Total</b>	<b>229,143</b>	<b>200,463</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	289	21,492
Annual leave and time in lieu	103,097	67,346
PAYE owing	25,543	-
<b>Total</b>	<b>128,929</b>	<b>88,838</b>

**Note 4 : PROPERTY PLANT & EQUIPMENT****2024**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	133,065	-	-	-	133,065
Buildings	253,501	-	-	7,605	245,896
Plant & Equipment	16,069	-	-	4,217	11,852
Vehicles	117,979	57,948	3,920	46,595	125,412
Furniture & Fittings	15,419	2,566	-	3,065	14,920
<b>Total</b>	<b>536,033</b>	<b>60,514</b>	<b>3,920</b>	<b>61,482</b>	<b>531,145</b>

**2023**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	133,065	-	-	-	133,065
Buildings	261,341	-	-	7,840	253,501
Plant & Equipment	20,326	1,615	-	5,872	16,069
Vehicles	103,357	55,295	-	40,673	117,979
Furniture & Fittings	16,941	1,328	-	2,850	15,419
<b>Total</b>	<b>535,030</b>	<b>58,238</b>	<b>-</b>	<b>57,235</b>	<b>536,033</b>

All assets are measured on a cost basis. No revaluation of any asset has occurred.

**Significant Donated**

Assets – Not Recorded

**Redcliff Wetlands:**

The Council holds title to property title 5C/1060,5C/903 and 7A/490 in the Takitimu District, which are held as wetland reserves. As title was given by the owner on the basis that ownership would revert should the property be transferred the asset is not listed in the Financial Statements.

**Note 5: EQUITY**

	<b>Actual 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	<b>714,370</b>	<b>739,909</b>
Surplus/(Deficit)	(192,182)	(46,238)
Transfer to Reserves	(16,392)	(82,808)
Transfer from Reserves	107,713	103,507
<b>Total Accumulated Funds</b>	<b>613,509</b>	<b>714,370</b>
<b><u>Dedicated Reserves</u></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	<b>135,907</b>	<b>135,907</b>
Transfer from Accumulated Funds	-	-
Transfer to Accumulated Funds	-	-
<b>Balance at 31 August</b>	<b>135,907</b>	<b>135,907</b>
<b>Pressure Sensitive Fisheries Reserve</b>		
Balance as at 1 September	<b>135,897</b>	<b>161,509</b>
Transfer from Accumulated Funds (Income)	198	76,388
Transfer to Accumulated Funds (Expenses)	(15,636)	(102,000)
<b>Balance at 31 August</b>	<b>120,459</b>	<b>135,897</b>
<b>Angler Diversion Scheme</b>		
Balance as at 1 September	<b>85,511</b>	<b>81,701</b>
Transfer from Accumulated Funds (Income)	619	4,320
Transfer to Accumulated Funds (Expenses)	(86,130)	(510)
<b>Balance at 31 August</b>	<b>-</b>	<b>85,511</b>
<b>Game Diversion Scheme</b>		
Balance as at 1 September	<b>43,150</b>	<b>42,050</b>
Transfer from Accumulated Funds (Income)	619	2,100
Transfer to Accumulated Funds (Expenses)	(5,082)	(1,000)
<b>Balance at 31 August</b>	<b>38,687</b>	<b>43,150</b>
<b>Building Reserve</b>		
Balance as at 1 September	<b>113,165</b>	<b>113,165</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>113,165</b>	<b>113,165</b>

**Note 5: EQUITY**

Continued...

	<b>Actual 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Hunting &amp; Habitat Schemes</b>		
Balance as at 1 September	<b>110,000</b>	<b>110,000</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>110,000</b>	<b>110,000</b>
<b><i>Total Dedicated Reserves</i></b>	<b><i>518,218</i></b>	<b><i>623,630</i></b>
<b><i>Restricted Reserves</i></b>		
<b>Special Fisheries/Access Project</b>		
Balance as at 1 September	<b>10,000</b>	<b>10,000</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>10,000</b>	<b>10,000</b>
<b>Hydro Mitigation</b>		
Balance as at 1 September	<b>17,426</b>	<b>17,426</b>
Transfer from Accumulated Funds (Income)	14,091	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>31,517</b>	<b>17,426</b>
<b>Te Anau Wildlife Park</b>		
Balance as at 1 September	<b>81,543</b>	<b>81,543</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>81,543</b>	<b>81,543</b>
<b>BNZ Public Trust Funds (see Note 8)</b>		
Balance as at 1 September	<b>15,522</b>	<b>15,522</b>
Transfer from Accumulated Funds (Income)	865	705
Transfer to Accumulated Funds (Expenses)	(865)	(705)
<b>Balance at 31 August</b>	<b>15,522</b>	<b>15,522</b>
<b><i>Total Restricted Reserves</i></b>	<b><i>138,582</i></b>	<b><i>124,491</i></b>
<b>Total Equity</b>	<b>1,270,309</b>	<b>1,462,491</b>

**Note 6: COMMITMENTS & CONTINGENCIES****Commitments**

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**

Honorary ranging activities

Councillor meetings and events

**Note 8: ASSETS HELD ON BEHALF OF OTHERS****Interest - Public Trust**

A property held under the reserves and lands act was sold, the proceeds were held by the Public Trust Office until 28th April 2010 when the balance of the common fund, then \$15,521 was transferred to the Southland Fish & Game Council. The Council cannot uplift the capital fund, but can use the interest, which was \$463.11 for the year.

**Note 9: 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.

		2024	2023
Related Party	Description	\$ Value	\$ Value
New Zealand Fish and Game Council	Levies paid to NZC	803,189	765,227
Zane Moss	Carex secta plants purchased from Manager's Children	-	2,050
Dr Jane Kitson	Managers Wife - rents office space at 17 Eye St.	1,800	2,102

**Note 10: EVENTS AFTER BALANCE DATE**

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

**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024**

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**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	18,164	757	73,859	92,023
Habitat protection & management	37,262	2,072	202,162	239,424
Angler & hunter participation	110,680	2,076	202,552	313,232
Public interface	3,267	2,312	225,578	228,845
Compliance	7,591	1,667	162,647	170,238
Licensing	77,568	26	2,537	80,105
Council	3,820	398	38,832	42,652
Planning & reporting	9,523	466	45,467	54,990
<b>Totals</b>	<b>267,875</b>	<b>9,774</b>	<b>953,634</b>	<b>1,221,509</b>

**Actual Overheads**

Employee related costs	794,023
Depreciation	61,481
Other expenses	109,016
Less Administrative Income	(10,885)
<b>Total Overheads to Allocate</b>	<b>963,635</b>

**BUDGET 2024**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	22,700	1,150	97,411	120,111
Habitat protection & management	2,310	3,290	278,681	280,991
Angler & Hunter participation	65,800	1,730	146,540	212,340
Public interface	2,235	1,730	146,540	148,775
Compliance	9,550	1,644	139,256	148,806
Licensing	95,607	80	6,776	102,383
Council	9,500	480	40,659	50,159
Planning & reporting	14,500	285	24,141	38,641
<b>Totals</b>	<b>222,202</b>	<b>10,389</b>	<b>880,004</b>	<b>1,102,206</b>

**Budget Overheads**

Employee related costs	754,250
Depreciation	15,164
Other Expenses	112,440
Less Administrative income	(1,850)
<b>Total Overheads to Allocate</b>	<b>880,004</b>

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SOUTHLAND 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 Southland 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 16 to 31, that comprise the statement of financial position as at 31 August 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 8 to 15.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 16 to 31:
  - 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 Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) standard; and
- the statement of service performance of the Fish and Game Council on pages 8 to 15:
  - 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 work plan and budget for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the annual work plan and budget for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 January 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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 operating plan and budget.

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

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

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

- 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 6 but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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

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

#### Independence

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

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



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