



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2025**

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

18th February 2026

Hon James Meager
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish and Game Council for the year ended 31 August 2025.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'P. Bayliss', is written in a cursive style.

Chair
West Coast Fish and Game Council

TABLE OF CONTENTS

ENTITY INFORMATION.....	1
CHAIRS REPORT	5
STATEMENT OF RESPONSIBILITY	8
STATEMENT OF SERVICE PERFORMANCE.....	9
OUTPUT 1: SPECIES MANAGEMENT	11
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT.....	17
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES	19
OUTPUT 4: PUBLIC INTERFACE.....	22
OUTPUT 5: COMPLIANCE	24
OUTPUT 6: LICENSING.....	25
OUTPUT 7: COUNCIL.....	27
OUTPUT 8: PLANNING & REPORTING	28
STATEMENT OF FINANCIAL PERFORMANCE	30
STATEMENT OF FINANCIAL POSITION	31
STATEMENT OF CASH FLOWS.....	32
STATEMENT OF ACCOUNTING POLICIES	33
NOTES TO THE PERFORMANCE REPORT.....	36
INDEPENDENT AUDITOR’S REPORT.....	46

ENTITY INFORMATION

Legal Name

West Coast Fish & Game Council.

Type of Entity and Legal Basis

The West Coast 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.

Entities Purpose or Mission

West Coast 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 West Coast 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 ministerially approved Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific regional work programme and budget.

Entity Structure

The Council does not have any separate operating units, divisions or branches and does not have any subsidiaries or other controlled entities for financial reporting purposes.

Entities Governance Arrangements

The West Coast Fish and Game Council currently consists of 6 councillors and 1 co-opted Councillor who took office in November 2024. Councillors are elected three yearly, by fish and game licence holders in the Council's region. The Council also has a Ngāi Tahu representative who was co-opted to the Council for their expertise. Each meeting a representative from DOC and the Conservation Board are invited to attend.

The Council meets a minimum of six times each year alternating between Greymouth and Hokitika that enables 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. 1 other full and 2 part time staff support the Regional Manager in delivering the Councils objectives.

Peter Bayliss is the Current Chair and Sam Speight was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Region	Meetings Present	Dates held in position
Jan Derks	Southern	6	2009 - Present
Peter Bayliss (Chair)	Central	7	2021 - Present
Rob Roney	Central	7	1990 - Present
Sam Speight (NZC)	Central	7	2021 - Present
Colin Smith	Central	3	2024 - Present
Dave Heine	Central	5	1993 - Present
Andrew Harris	Southern	1	2000 - 2024
Owen Smith	Northern	1	2015 - 2024
Dean Phibbs	Northern	1	1993 - 2024
William Wilson (Co-opted member & Ngāi Tahu Appointee)		7	2021- Present
Director General of Conservation representative		4	

Staff Members

Dean Kelly
Regional Manager

Helen Cate
Office Manager

Baylee Kersten
Senior Fish & Game Officer

Dan Scoltock
Fish & Game Officer

Auditors

BDO Invercargill on behalf of the Office of the Auditor General

Bankers

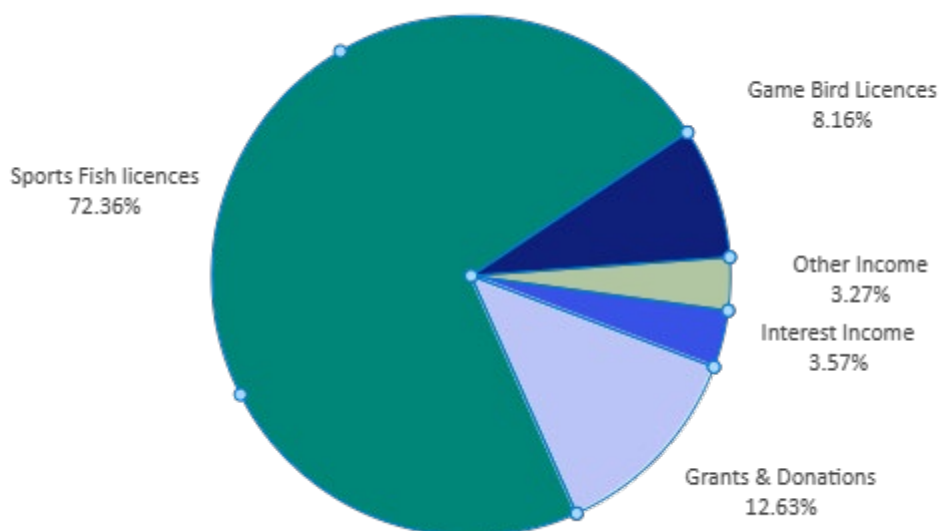
Westpac

Offices

The Council office is located at: 2 Bert Mercer Drive, Hokitika
Phone: 03 755 8546
Email: westcoast@fishandgame.org.nz
Website: fishandgame.org.nz/westcoast

Main Sources of Cash and Resources

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



Total Revenue \$414,010

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

Entity's reliance on volunteers and donated goods or services

The Council also utilises volunteer service as Council Members, Fish and Game Rangers and personnel to support its field operations such as species monitoring. Fish and Game has not received and donated goods throughout the year.

CHAIRS REPORT

It has been a privilege to complete my first year as Chairperson of West Coast Fish and Game (WCFG) and while the current environment of uncertainty has created a number of challenges, our Council and staff have continued to govern and manage our Sportsfish and Game resource in an effective and cost-efficient manner.

The challenges faced by our newly appointed Council have largely been a result of the proposed legislative reform of Fish and Game and the intended creation of a standalone Fish and Game Act. WCFG Council are generally supportive of these changes and plan to have input and engage with the reforms in a constructive and positive manner. The Council have already provided a comprehensive reply to the ministerial request for feedback in December 2024 and have then met face to face with Minister Meager in April 2025 to discuss this feedback, and in particular, the impact the current funding regime has on the WCFG operations.

The WCFG Council has continued to be well informed by WCFG staff through comprehensive reporting and in return have effectively provided direction and appropriate policy for staff. The Council makeup of seven councillors is a balanced blend of newly appointed and experienced individuals providing diverse and constructive opinions but with a common sense of purpose. Decision making is enhanced by the co-option of a Ngai Tahu representative effectively strengthening relationships with local Runanga and recognising the significance of Ngāi Tahu in Sportsfish and Gamebird management. Over the past years I have enjoyed working with and getting to know our team of WCFG Councillors and I am confident that going forward our collective decision making and down-to-earth approach to governance will have positive outcomes.

WCFG Council continue to liaise with and develop a co-operative relationship with New Zealand Fish and Game (NZFG) on both national and regional issues, however, maintaining regional autonomy whilst trying to be resource efficient and coordinated nationally will continue to present challenges.

WCFG staff are to be congratulated on the successful completion of the operational workplan, and the progress made in achieving organisational objectives. Their professional approach and commitment to tasks focussed on benefits for licence-holders is to be commended. In particular Baylee Kersten's promotion to Senior Field Officer and Dean Kelly's professional performance as Manager needs to be acknowledged.

I would also like to take this opportunity to thank Helen Cate our Office Manager not only for her effective and efficient support of operational tasks but also for the support she has provided to me as a new Chairperson and to the Council generally. Helen has however, recently resigned from her position but has continued to support us over the last few months by offering her time in a reduced capacity while we await the outcome of the proposed reforms. In the meantime, I warmly welcome Megan Tomlinson to our team in a fixed term Office Administrator role.

Generally, resources have been focussed on species management, habitat protection and licence-holder participation. Of particular note is the comprehensive monitoring

and reporting of Sportsfish and Gamebird populations and the reporting on success and satisfaction of users.

Monitoring programmes are now in place for all species under West Coast Fish and Game's management with the majority of resources being allocated to this function. Monitoring suggests that on the West Coast Sportsfish and Gamebird resources, with the exception of salmon, remain healthy and are currently being managed sustainably. An abundant population of almost all species means anglers and hunters can enjoy high levels of success and liberal hunting and fishing regulations.

Participation levels suggest the needs of anglers are being met and it is pleasing to report that this is reflected in responses to surveys and in the continued stability of fishing licence sales. While the downward trend in Gamebird licence sales is of concern WCFG have been actively involved in increasing participation through successfully organising and co-ordinating hunting opportunities aimed at upskilling young and new hunters and encouraging experienced hunters to diversify their harvest. These hunts have been facilitated where crop predation issues had been identified in order to also address the needs of local landowners.

WCFG continue to advocate for access to the region's wetlands, rivers and lakes, the importance of legal road access and the ability to build temporary maimai for hunting, ensuring that anglers and hunters are motivated to fish and hunt on the West Coast.

It is noted that during the year WCFG have engaged in seventeen consent applications, a significant decrease from previous years, largely due to implementation of regional plans and a different system used by the West Coast Regional Council in communicating with affected parties. However, in the interests of licence-holders WCFG remain committed to advocating for and ensuring appropriate protection of Sportsfish and Gamebird habitats.

Recent research into South Island Gamebird harvest suggests that the West Coast is unique as far as hunter participation is concerned where approximately half of all gamebird hunting conducted on the West Coast is by out-of-region hunters. Generally, in most other regions the percentage of out of region hunters is approximately ten percent. This uniqueness is an important consideration in determining how we go about increasing participation in Gamebird hunting and utilising the resource.

Attention is also drawn to the pilot study conducted to investigate the dietary composition of brown trout in the lower Hokitika River. Results suggest that it is unlikely that whitebait play a significant role in the annual diet of brown trout. These results challenge the misconception that whitebait are a dominant food source for trout in West Coast River systems and impact negatively on native species.

Going forward WCFG have identified a set of four strategic objectives for the 25/26 year that focus on increased involvement with local Runanga, community and licence-holder participation, ease of access and awareness of West Coast Sportsfish and Gamebird resource needs.

As chairperson of WCFG Council I look forward to another year of working with WCFG Councillors and staff along with NZFG and other regions to ensure we continue to

meet our organisational goals, the needs of anglers and hunters and to effectively adapt to and embrace the proposed legislative reforms.



Peter Bayliss
Chair
West Coast Fish and Game.

STATEMENT OF RESPONSIBILITY

18th February 2026

The Council and Management of the West Coast 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 West Coast Fish and Game Council, for the year ended 31 August 2025.



Peter Bayliss

Chair



Dean Kelly

Regional Manager

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2024-25 Operational Workplan, as adopted by Council for commencement on 1 September 2024.

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

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

Outputs

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

Species Monitoring

Monitoring programs are now in place for all species under Fish and Game's management with more resources being allocated to this function. An abundant population of all but Salmon means licence-holders can enjoy liberal hunting and fishing regulations. Research into interactions between sportfish and other estuarine fish species is providing insights into sportfish management.

Angler and Hunter Participation

Participation by anglers was strong over the year and the designated waters management system continued to operate successfully. Organised hunts where game birds were causing damage to pasture/crops were well received and attended by hunters although overall participation from local gamebird hunters remains a concern. Progress on Designated Waters Policy has stalled after regional input into the revised policy as requested. Anecdotal responses to rangers and media feedback suggest the current system on the Karamea and Mokihinui is working well.

Sports Fish and Game Bird Habitat Protection

Fish and Game kept a watching brief on the regions proposed combined Te Tai o Poutini Plan and the DoC Stewardship Land reclassification previously submitted on locally. We advocated for; access to the region's wetlands, rivers and lakes and the importance of legal road for this access- the ability to build temporary maimai for hunting and the continued ability to perform our statutory functions as a conservation authority on public land and water. Outcomes were likely in the upcoming year on both.

Compliance

Poor hunter behaviour observed in previous years was not encountered by Rangers in 2025. New compliance procedures adopted in the previous year were continued to

ensure the safety of rangers and to ensure our sports reputation is not damaged by the behaviour of a few. In response, hunter behaviour and compliance in that area has continued to improve with few compliance issues found this year.

Governance

The Council continued to recognise the significance of the Ngāi Tahu in sportsfish and gamebird management by utilising the specific skills, their Rangatiratanga and mana whenua status, and considered their contribution with particular regard by continuing to co-opt the appointee to Council.

Licence System

Continuation of the new 'Designated Waters' management system went well with few issues encountered.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

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	\$124,030	\$6,750	\$117,280	\$170,362	\$19,272	\$151,090
Habitat Protection	\$27,421	\$570	\$26,851	\$15,443	\$543	\$14,900
Angler & Hunter Participation	\$61,995	\$0	\$61,995	\$63,663	\$0	\$63,663
Public Interface	\$33,113	\$0	\$33,113	\$20,981	\$0	\$20,981
Compliance	\$65,034	\$1,500	\$63,534	\$92,615	\$1,050	\$91,565
Licensing	\$25,752	\$323,376	-\$297,624	\$17,207	\$333,360	-\$316,153
Council	\$29,352	\$0	\$29,352	\$28,207	\$0	\$28,207
Planning & Reporting	\$56,029	\$0	\$56,029	\$49,815	\$0	\$49,815
Total Outputs	\$422,726	\$332,196	\$90,530	\$458,293	\$354,225	\$104,068
Administrative Expense offset by administrative income	\$0	\$0	\$0		\$0	\$0
Levies, Interest	\$0	\$60,465	-\$60,465	\$0	\$59,785	-\$59,785
	\$422,726	\$392,661	\$30,065	\$458,293	\$414,010	\$44,283

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$93,038	\$0	\$93,038	\$125,942	\$12,515	\$113,427
1120	Harvest Assessment	\$8,261	\$0	\$8,261	\$9,127	\$0	\$9,127
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$10,214	\$6,750	\$3,464	\$28,689	\$6,757	\$21,932
1170	Regulations	\$7,243	\$0	\$7,243	\$4,154	\$0	\$4,154
1180	Control	\$5,274	\$0	\$5,274	\$2,450	\$0	\$2,450
Total		\$124,030	\$6,750	\$117,280	\$170,362	\$19,272	\$151,090

Species Monitoring

Performance Objectives:

- Monitor trout populations in key West Coast River fisheries by drift dive surveys to assess trends in distribution and abundance with a focus on establishing long-term reliable datasets.
- Monitor trout populations in key West Coast Lake fisheries by gillnetting to assess trends in size, condition, and abundance with a focus on establishing long-term reliable datasets.
- To monitor salmon spawning in key salmon fisheries with a focus on establishing long-term reliable datasets.
- Assess Game bird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.
- To create and have up to date information for the Resource Consent process and for regulation setting of regionally significant fisheries under real or potential threat.
- Manage backcountry fisheries with funds from the non-resident licence levy.
- Give effect to the Organisational Strategic Priority (#5) to deliver species monitoring in line with standard operating procedures.

Performance Achieved:

This season the dives were conducted between December 2024 and February 2025, incorporating Fish & Game staff from the West Coast Region alongside local volunteers and West Coast Regional Council staff. The Mawheraiti River (SH7 and Mirfins Bridge), the Inangahua River (Blacks Point), the Grey River (Waipuna and Hospital Flat), the Waitahu River (Gannons Bridge), Larry's Creek (Upper), the Rough River (Upstream from Mill and Mirfin Ford), and the Haupiri River (School site and Upstream of Ahaura) were dived. In general, trout abundance was moderate, with many sites near to their long-term averages.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Trout-Surveys-Report-2025.pdf>

Lake Mapourika is a nationally significant sports fishery, largely due to its salmon fishery, located in South Westland, nearby to Franz Josef. Current trends in the size, condition and relative abundance of the trout fishery population were established. Eighty-eight brown trout were caught over three days in November 2024 using standardised procedures established during previous surveys. Brown trout captured in the survey had a mean weight of 2.1kg, mean length of 587mm, a mean condition of 1.04 and a catch rate of 3.71 trout/hr/100m. Lake Mapourika brown trout size and abundance was above average relative to other West Coast lakes providing some excellent opportunities for anglers.

The Survey of Lake Mapourika can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/Mapourika-Lake-Netting-report-2024-Council-Report.pdf>

This season counts of 'Peak' salmon spawning numbers were undertaken at lakes Mapourika and Paringa, the Taramakau and Hokitika rivers were also counted to monitor previous liberations of salmon. At Lake Mapourika 14 live salmon were observed during the peak count at MacDonalds Creek, below the long-term average of 169 fish. At Lake Paringa 27 live salmon were observed during the peak count in the Windbag Stream, below the long-term average of 163 fish. Spawning salmon were observed in the Hokitika and Taramakau catchments. With the currently depressed fishery there are limited opportunities for anglers in the regions rivers with the best opportunities associated with the Southern Lakes.

The spawning report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Sports-Fish-Spawning-Surveys-2025-Council-Report.pdf>

Long-term monitoring (over 30 years) of Paradise Shelduck indicates that the northern moult sites have slowly increased by 5% but in the short term (5 years) has decreased by 7%. Long term monitoring (over 30 years) of Paradise Shelduck indicates that the southern moult sites have increased by 16% on average and in the short term (5years) have decreased by 4%. With good numbers of birds and monitoring indicating these species are being sustainably managed the Council left the regulations unchanged.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Paradise-Shelduck-Moult-Survey-2025.pdf>

Mean annual trend count figures for the West Coast population indicate Pukeko have declined on average 7% over the last 26 years. Although Pukeko numbers show considerable variation between years the standard error in the results has reduced in response to the large number of years surveyed and is currently 2%. These birds provide a significant opportunity for visiting hunters outside of duck hunting times.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.3-WC-Pukeko-Trend-Count-Report-2024.pdf>

Monitoring of the Shoveler population indicates it is regionally stable. These birds are not harvested in high numbers and are increasingly seen as a trophy bird by visiting hunters.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/2025-Shoveler-Census-Report.pdf>

This year total greylard numbers decreased 10% from those observed in 2024 (2,541 vs 2,819) and there was considerable fluctuation in the distribution of greylards. Route regression analysis shows the mean annual count for greylard has increased 1% over the last ten years. With harvest surveys indicating hunter effort is the biggest driver in hunting success. The current population provides ample opportunity for gamebird hunters.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Greylard-Survey-2025-Council-Report.pdf>

In November 2023, a pilot study was conducted to investigate the dietary composition of brown trout in the lower Hokitika River. The study combined gut content analysis with stable isotope analysis (SIA) to provide a more robust understanding of trout feeding behaviour. Gut content data indicated a diet dominated by crabs, bullies, and snails, with no significant presence of whitebait species. In contrast, isotope mixing models suggested that the “mullet” prey category, likely representative of various marine fish, accounted for approximately 48% of the assimilated diet. The combined prey category of whitebait and bullies contributed around 26%.

Because whitebait and bullies displayed similar $\delta^{15}\text{N}$ and $\delta^{13}\text{C}$ values, they could not be isotopically separated, limiting the ability to quantify whitebait consumption independently. When these findings are considered alongside the seasonal availability of whitebait and the gut content results, it is unlikely that whitebait play a significant role in the annual diet of brown trout in this area and are restricted to seasonal periods of abundance. These results challenge the misconception that whitebait are a dominant food source for trout in West Coast River systems and highlight the limitations of SIA in estuarine environments where prey species may be isotopically indistinct.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Assessment-of-Brown-Trout-Diet-in-the-Lower-Hokitika-River-Council-Report.pdf>

Fish & Game is carrying out research on the Mawheraiti River brown trout fishery in attempt to better understand the fluctuations observed in the fishery. From six years of data collection, greater understanding of the roles different streams play on the fishery and the influence of flooding is being obtained. Lastly environmental data

collected has reiterated findings of previous work, with the Mawheraiti River temperature often exceeding desirable levels in summer. Looking at data collected over the last six years in the Mawheraiti catchment, 2024-25 recruitment year productivity was below average.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2025/Interim-report-for-1115-Sports-Fishery-Research-2025-Council-Report.pdf>

Fish & Game maintained and monitored Designated Waters fishery usage. Anglers were surveyed regarding incorporating The Rough, Waitahu and Larry's Rivers were proposed for addition to the Designated Waters system. Due to insufficient proportionality of non-residents to resident usage rates the Minister declined the addition of the waters for the 2024/25 season. The region will continue to collect data on these fisheries, in particular during high use times such as Beech Forest Seeding events. An investigation into sportfish migration in the Rough River in response to a proposal for a Hydro Electric Power Scheme was initiated.

Harvest Assessment

Performance Objectives:

- To assess and monitor the success rate of game bird hunters.
- Give effect to the Organisational Strategic Priority (#5 and #2) by conducting usage research to maintain hunting regulations.

Performance Achieved:

A combined 386 adult and junior full season West Coast licence holders harvested an estimated 5,905 game birds from within the West Coast Region for 2024. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 12,650 birds.

The average West Coast Region game bird licence holder harvested 15 game birds in the 2024 season, compared with 19 game birds during the 2023 season and 20 for the 2022 season (rounded to whole bird figures). This equates to approximately; 6.3 Greylards, 6.3 Paradise Shelduck, 2.5 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 35% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters decreased from the previous season.

A South Island Review of Gamebird Harvest from the 2024 season shows that although only 4% of the South Islands overall gamebird hunting occurs in the majority of species harvest is from participants visiting from the North Canterbury, Nelson and Otago regions.

The full reports can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.1-Game-Harvest-Survey-Report-2024.pdf> and https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/SIHunterHarvestReport_2024.pdf

Fisheries Enhancement

Performance Objectives:

- To maintain, and where possible, enhance the region's trout and salmon fisheries in accordance with Council's Sportsfish Enhancement Strategy.
- Give effect to the Organisational Strategic Priority (#5) to enhance wild harvest opportunities.

Performance Achieved:

Availability of surplus stock from Salmon Smolt NZ provided an opportunity to get ahead of Fisher enhancement in Lakes lanthe and Kaniere. Unfortunately, these are still female only stock for put-and-take fisheries, but efforts will continue to source mixed sex wild run fish for these projects. The outcome will be improved fishing in Lakes lanthe and Kaniere for the 2026 season.

Regulations

Performance Objectives:

- To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations, and their impacts on other stakeholders.
- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.
- Give effect to the Organisational Strategic Priority (#5) to maintain fishing and hunting regulations.

Performance Achieved:

A full review and consultation with licence-holders of the sportsfish regulations was completed in December 2024. Feedback was summarised and presented to Council with no Regulation Changes required. Some key findings and suggestions from the feedback by licence-holders were:

- Fish and Game offering clearer communication about fishing restrictions, such as the Arahura River, which some believed was closed, but Fish & Game had not confirmed. Others proposed the introduction of cheaper, temporary licenses for visiting anglers, particularly those staying for short periods. Many felt the rising cost of licenses, especially for non-residents, was becoming unaffordable. A few suggested expanding designated waters and restricting non-resident anglers in high-demand areas to preserve fish populations and enhance local economies. Overall, while most were satisfied with regulations, they urged for more affordable, clear, and sustainable practices to protect both the sport and the environment.
- Anglers and hunters are motivated to fish and hunt on the West Coast for several reasons, primarily its stunning natural environment, excellent fishing opportunities, and low-pressure waters. Many participants mentioned owning properties, holiday homes, or having family in the region, contributing to their frequent visits. The area's unspoiled beauty, with less crowded rivers and lakes,

allows for a more peaceful and immersive experience. The region's excellent back-country fishing, abundant waterways, and the quality of fish, especially trout, are frequently highlighted as key attractions.

- Many respondents expressed general satisfaction with Fish & Game's efforts, appreciating their work on managing fish populations and maintaining access points for fishing. Overall, feedback was mostly positive, with many appreciating Fish & Game's efforts but offering suggestions for improvement, particularly related to access, regulations, and habitat protection.

All licence holders received a copy of the regulations with their licence, and the regulations were also made available on the website and on signage at locations that are frequented by visiting anglers who are likely to be unfamiliar with the local regulations. The graduated move to digital only regulations progressed, with regions only producing local regulations in hard copy for circulation.

Game Bird Control

Performance Objectives:

- To minimise damage to crops and pasture arising from unwanted concentrations of game birds thereby preserving landholder relations and statutory obligations.
- Give effect to the Organisational Strategic Priority (#4 and #5) to understand and manage the relationship between introduced and Indigenous game populations and engage in public good projects.

Performance Achieved:

In response to ten complaints regarding Paradise Shelduck, two for Pukeko and one for Black swan, eight permits to disturb/kill gamebirds were issued, and one organised hunting event was conducted in line with the West Coast regions policy for the management of game birds causing damage. The growing interest in organised events and the continued success of the summer season has allowed for hunting of game birds causing damage. Actively managing populations in such areas is consistent with Management Plan objectives and well received by landowners but is also beneficial to limit bird disturbance outside the gazetted seasons.

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$27,421	\$0	\$27,421	\$15,443	\$0	\$15,443
1220	Works & Management	\$0	\$570	-\$570	\$0	\$543	-\$543
1230	Assisted Habitat	\$0	\$0	\$0	\$0	\$0	\$0
1240	Assessment	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$27,421	\$570	\$26,851	\$15,443	\$543	\$14,900

RMA Planning/Consents

Performance Objectives:

- Ensure that all RMA processes and activities are undertaken in such a way that provides for sports fish and game bird habitat, and angler/hunter access.
- To ensure any local or central government amendments to the RMA or national policy statements adequately provide for the protection of the West Coast's sportfish and Game bird habitat.
- Seek to ensure that section 6 (ab) obligations are reflected in all planning and operational activities undertaken by the Department of Conservation.
- Maintain a good working relationship with regional DoC staff.
- Give effect to the Organisational Strategic Priority (#5) to advocate for the maintenance and protection of freshwater fish and gamebird habitats.

Performance Achieved:

Over the year Fish and Game engaged in 17 consent applications a significant decrease from previous years, largely due to implementation of regional plans and a different system used by the West Coast Regional Council in communicating with affected parties. 7 consents were mining permit applications predominantly for gold mining and gravel extraction operations. 8 were for waterways protection works to protect infrastructure including bridges and roading. 2 were for discharge permits associated with dairy farming. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls are implemented in the mining consents.

Fish and Game have also kept a watching brief on the combined Te Tai o Poutini Plan and await decisions on our submissions regarding access for hunters and anglers and MaiMai construction. The West Coast Region also provided input into National submissions on national planning documents.

Liaison was also maintained with individual farmers in key catchments, and advice provided upon request, particularly to do with avoiding adverse environmental impacts from intensive agriculture, stream training and access.

Works and management

Fish and Game administer an Acclimatisation Reserve along the fringes of Mahinapua Creek and Lake. A lease is in place for the landing of a scenic tour boat. This reserve has been classified as a Significant Natural Area as part of the West Coast Regional Council planning process, and the proposed Te Tai O Poutini Plan intends to prohibit motorised craft in this catchment in response to Iwi concerns. Fish and Game will have to take this into consideration for any future lease arrangements. Freehold land at Lake Kaniere is also held with a residence operated and maintained under lease by the Hokitika Angling Club.

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$26,317	\$0	\$26,317	\$29,970	\$0	\$29,970
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$17,691	\$0	\$17,691	\$11,998	\$0	\$11,998
1340	Other Publications	\$1,552	\$0	\$1,552	\$0	\$0	\$0
1350	Training	\$0	\$0	\$0	\$0	\$0	\$0
1360	Club Relations	\$7,726	\$0	\$7,726	\$9,317	\$0	\$9,317
1370	Huts	\$8,709	\$0	\$8,709	\$12,378	\$0	\$12,378
	Total	\$61,995	\$0	\$61,995	\$63,663	\$0	\$63,663

Access

Performance Objectives:

- Unencumbered access will be available to anglers and hunters on all public land except where its current status legally precludes it.
- Increase participation by providing facilitated hunting in the region in liaison with landowners, community, and farmer groups.
- Increase hunter ethics awareness and upskill existing hunters.
- Give effect to the Organisational Strategic Priority (#1) to communicate across Fish and Game, Licence-Holders, and wider stakeholders.

Performance Achieved:

Relationships with Walking Access Commission Representatives were maintained, and issues forwarded for consideration when detected. Signage was maintained and improved throughout the region over the year in consultation with landowners.

To increase participation in gamebird hunting in the region, four organised hunts were facilitated where crop predation issues had been observed. Keen hunters were also directed to these, and other properties with crop predation issues. Organised hunts were utilised to upskill young and new hunters, as well as encourage hunters to diversify their harvest. Hunter responses to these events were favourable and we will be endeavouring to continue this programme in 2026.

Due to the numerous intricacies in securing access to river, lakes, and wetlands and to educate licence-holders regarding their responsibilities management, Fish and Game has continued to provide more specific access guidance on signs. This is largely to placate landowner issues and provide guidance to an increased number of visiting anglers.

Newsletters

Performance Objectives:

- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.
- Provide website and social media sites with up-to-date information for hunters and anglers.
- Give effect to the Organisational Strategic Priority (#1) to communicate across Fish and Game, Licence-Holders, and wider stakeholders.

Performance Achieved:

This year website traffic increased. Fish and Game West Coasts social media presence continues to increase, with regular posts enjoying a good uptake by subscribers.

Fish and Game West Coast completed two pages in each edition of the Fish & Game magazines sent out to licence holders. Content focused on encouraging licence holder to fully utilise local fish and game resources as well as updating licence holders on gamebird and sportfish populations. The sportfish edition provided a salmon management update, highlighted fishery enhancement initiatives, and up-skilled anglers with lake fishing guidance. Meanwhile, the game bird edition focused on Fish & Game's compliance, advocacy, and monitoring efforts, outlined season prospects, and showed how hunters can contribute to the sport.

Licence Agents and Information Centres were provided with West Coast Sportsfisheries guides to provide information on the regions more popular fisheries to visitors.

Club Relations

Performance Objectives:

- To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations that encourage new entrants into the sport.
- Give effect to the Organisational Strategic Priority (#1) to communicate across Fish and Game, Licence-Holders, and wider stakeholders.

Performance Achieved:

Liaison efforts were actively maintained through engagements with clubs and support at fishing competition weigh-ins. Hunting groups were invited to attend organised hunts, and the young hunters club was used to address game bird crop predation complaints. In total for the year four organised hunts were held. Three during the gazetted winter season and one during the summer gazetted season. All organised hunts focused on problematic populations of Paradise Shelducks, Pukeko and Black Swan. Three educational fishing events were held and attended by novice anglers, two for fly fishing and the other for spin fishing.

Huts

Performance Objectives:

- Provide adequate cost-effective accommodation for staff to perform field operations in South Westland.

Performance Achieved:

Fish and Game maintains staff accommodation at Okuru. Our Council resolved to utilise reserves to continue to upgrade and keep the hut fit-for-purpose. Substantial works were completed in 2023/24 with 2024/25 funds utilised to finish upgrading furnishings, combating corrosion in the cladding and maintaining the water supply system. During the year, the hut was largely utilised by staff and volunteers performing compliance and monitoring and research work in the area.

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$11,382	\$0	\$11,382	\$2,982	\$0	\$2,982
1420	Communication	\$19,661	\$0	\$19,661	\$16,827	\$0	\$16,827
1430	Advocacy	\$2,070	\$0	\$2,070	\$1,172	\$0	\$1,172
	Total	\$33,113	\$0	\$33,113	\$20,981	\$0	\$20,981

Liaison

Performance Objectives:

- To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, allied groups, and research agencies.
- Give effect to the Organisational Strategic Priority (#3, #4 and #5) to actively collaborate on projects with Mana Whenua, visibly engage in regional public good projects and advocate for the protection of Fish and Game and their habitats.

Performance Achieved:

Liaison with research agencies continued this year with consultation regarding angling usage, naturalised species and indigenous fish relationships, sea conditions for Salmon and sportfish spawning.

Improving and increasing Iwi consultation and input into Fish and Game Governance and Workplans was a recommendation from the Ministerial Review. In response the council continued with additional input from the Ngāi Tahu appointee through co-option to Council.

Communications continue with Mawhera Incorporation regarding fishing access to the Arahura River. Currently no access permits are being issued due to Health and Safety concerns.

Communication

Performance Objectives:

- To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.
- Give effect to the Organisational Strategic Priority (#1) to communicate across Fish and Game, Licence-Holders, and wider stakeholders.

Performance Achieved:

Established working relationships with local media, enabled ready acceptance of media releases when required, and public awareness opportunities were utilised as appropriate. Some of the issues that were topical this year were: Compliance, fishing and hunting opportunities.

With an increasing number of anglers and hunters visiting the region Fish and Game is also having to put more resources into providing information regarding access and fishing/hunting opportunities in the region.

Political Advocacy

Performance Objectives:

- To provide advocacy on behalf of anglers and hunters pursuant to the statutory role of Fish & Game.
- Give effect to the Organisational Strategic Priority (#1) to advocate to retain the statutory powers that enable Fish Game to deliver on its vision and purpose.

Performance Achieved:

Communication with the Hunting and Fishing Minister revolved around Fish and Game West Coast structural change and role. There has been increased dialogue regarding our statutory role and delivery of projects from the previous oversight from the Minister of Conservation.

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$49,117	\$0	\$49,117	\$79,218	\$0	\$79,218
1520	Ranger Training	\$7,191	\$0	\$7,191	\$852	\$0	\$852
1530	Compliance	\$8,726	\$1,500	\$7,226	\$12,545	\$1,050	\$11,495
	Total	\$65,034	\$1,500	\$63,534	\$92,615	\$1,050	\$91,565

Compliance and enforcement

Performance Objectives:

- General compliance with licence requirements and season regulations.
- Provide an appropriately trained and resourced honorary ranger program.
- Provide a deterrent to non-compliance by prosecuting breaches of Acts and Regulations.
- Give effect to the Organisational Strategic Priority (#5) to undertake compliance activities.

Performance Achieved:

Approximately 11 percent of regional sportsfish and gamebird licence holders (413 out of 3,749 total licence holders) were contacted last season through the programme. Resources were focused on busy times of the year at specific fisheries and hunting locations. Four offences were detected for the year. Two "Fishing without licence," one "Fails to give details," and one "Fishing with more than one rod." All offences were processed in a manner consistent with the Councils prosecution policies.

All West Coast rangers completed their refresher CERT training in August 2024, so no CERT training was required this year. In recent years, the West Coast has shifted to a one-on-one training approach between CERT training events, enabled by a move towards a smaller, more competent team of rangers. This approach provides individual opportunities to work alongside experienced staff in the field, with coaching to enhance knowledge and skills.

Overall, the West Coast region maintains a well-trained and geographically diverse team, effectively meeting enforcement needs despite limited resources.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$4,539	\$323,376	-\$318,837	\$4,260	\$333,360	-\$329,100
1620	Agent Servicing	\$14,745	\$0	\$14,745	\$9,092	\$0	\$9,092
1630	Agent Payments	\$6,468	\$0	\$6,468	\$3,855	\$0	\$3,855
	Total	\$25,752	\$323,376	-\$297,624	\$17,207	\$333,360	-\$316,153

Licensing

Performance Objectives:

- To make fishing and hunting licences readily available.
- To have informed and well stocked licence agents distributing fishing and hunting licences.
- Give effect to the Organisational Strategic Priority (#2) to deliver a valued and cost-effective system through simple processes and effective communication.

Performance Achieved:

The intermediary licensing providers (Eyede) system worked well this past year. All licence agents are on the direct debit system which minimises payment issues.

There were no complaints received for the year regarding licence availability. The following is a summary of the licences sold and distributed.

FISHING LICENCES	2020/21	2021/22	2022/23	2023/24	2024/25
Adult Whole Season	725	682	646	563	646
Non-Resident Whole Season	17	10	247	292	201
Loyal Senior Whole Season	105	129	139	132	133
Local Area Whole Season	186	162	152	157	183
Family Fishing	513	440	448	396	396
Adult Day	512	510	498	531	525
Non-Resident Day	26	60	559	577	544
Adult Winter	63	66	80	32	63
Adult Short Break	201	173	130	169	200
Adult Long Break	12	9	10	10	17
Junior Whole Season	134	140	172	145	254
Junior Non-Resident Whole Season	-	1	6	8	11
Junior Day	76	90	48	146	98
Junior Non-Resident Day	-	5	25	26	19
Child Non-Resident Whole Season	-	3	6	4	12
Child Non-Resident Day	1	-	21	16	17

Total Fish Licences	2571	2480	3187	3204	3319
Whole Season Licence Equivalent	1881	1734	2010	2158	2175
GAME LICENCES	2021	2022	2023	2024	2025
Adult Whole Season	379	357	352	348	335
Adult Day	24	27	30	33	30
Junior Whole Season	32	33	30	38	41
Junior Day	2	0	3	0	0
Child Whole Season	12	18	27	31	24
Total Game Licences	449	435	442	450	430
Whole Season Licence Equivalent	390	369	364	362	350

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$1,000	\$0	\$1,000	\$0	\$0	\$0
1720	Council Meetings	\$28,352	\$0	\$28,352	\$28,207	\$0	\$28,207
	Total	\$29,352	\$0	\$29,352	\$28,207	\$0	\$28,207

Council

Performance Objectives:

- The effective governance of Fish & Game NZ West Coast.
- Give effect to the Organisational Strategic Priority (#1) to ensure a nationally and regionally cohesive organisation built on a culture of shared values, trust and engagement whilst maintaining the statutory mandates that enable effective service delivery.

Performance Achieved:

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. The Council provides a diverse group of anglers and hunters to represent licence-holders.

Oversight and direction are included in an annual workplan which was adopted at the April Council meeting after input from Councillors. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff.

The Council reviewed the managers performance and the following policies and plans throughout the year; Personnel, Workplan & Budget, Operational Policies, Sportsfish and Game regulations, Service Recognition. The West Coast Council also provided guidance and input into national issues such as, regulation setting, licence fees and distribution, reporting, compliance and communications.

The Council also continued to provide input and implement policy in response to the Ministerial Review recommendations.

Council meeting minutes can be viewed here:

<https://www.fishandgame.org.nz/about-us/f-and-g-regional-councils/west-coast/meeting-info-and-reports/meeting-minutes/>

Council operational reports can be viewed here:

<https://www.fishandgame.org.nz/about-us/f-and-g-regional-councils/west-coast/meeting-info-and-reports/council-downloads/>

OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$3,104	\$0	\$3,104	\$320	\$0	\$320
1820	Annual Planning	\$8,278	\$0	\$8,278	\$13,526	\$0	\$13,526
1830	Reporting	\$21,065	\$0	\$21,065	\$17,000	\$0	\$17,000
1840	National Liaison	\$23,582	\$0	\$23,582	\$18,969	\$0	\$18,969
	Total	\$56,029	\$0	\$56,029	\$49,815	\$0	\$49,815

Planning and reporting

Performance Objectives:

- To formulate and adopt an Annual Operational Workplan and budget as required by statute.
- To produce a Ministerially approved Sportsfish and Game Management Plan in accordance with the Conservation Act.
- Hold an Annual Public Meeting and present an audited Performance Report as required by statute.
- Provide an audited Performance Report to parliament as required by statute.

Performance Achieved:

Following a consultation/discussion period of two months, and the NZC Review Process, the Council's budget was adopted by Council in April. The previous year's Annual report and meeting was completed in December with a favourable Audit.

National Liaison

Performance Objectives:

- Maintain National / Regional co-ordination.
- Give effect to the Organisational Strategic Priority (#1) to ensure a nationally and regionally cohesive organisation built on a culture of shared values, trust and engagement whilst maintaining the statutory mandates that enable effective service delivery.

Performance Achieved:

Although the West Coast council is regionally autonomous, liaison and coordination between regions, the NZ Council and stakeholder groups is beneficial for effective management of the resource. Liaison with other regions occurred regarding, budgeting, national policy implementation, regulation setting, occupational health and safety, designated waters, species monitoring, compliance, and research.

Liaison with the NZ Council on national policy, designated waters, health and safety, finances, organisational management, and numerous specific issues that arose throughout the year was also required. Maintaining regional autonomy whilst trying to be resource efficient and coordinated nationally will continue to present challenges.

The West Coast Region Councillors and Staff continued to progress and implement the Ministerial review of Fish and Game through training and policy development.

WEST COAST FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
REVENUE				
Fish and Game licence sales	1	333,360	323,376	340,926
Non-government service delivery grants/contracts	1	52,295	52,315	30,348
Interest, dividends, and other investments	1	14,790	15,470	21,163
Other revenue	1	13,565	1,500	9,481
Total Revenue		414,010	392,662	401,918
EXPENSES				
Other expenses related to service delivery	2	50,071	53,315	56,480
Employee remuneration and other related expenses	2	322,984	311,925	302,652
Other Expenses	2	85,238	57,486	86,958
Total Expenses		458,293	422,726	446,090
Surplus/Deficit		(44,283)	(30,064)	(44,172)

WEST COAST FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION

As at 31 August 2025

	Note	Actual 2025 \$	Actual 2024 \$
ASSETS			
Current Assets			
Cash and short term deposits	3	109,085	557
Debtors and prepayments	3	19,867	31,849
Investments	3	150,000	300,000
Total Current Assets		278,952	332,406
Non-Current Assets			
Property, plant and equipment	4	172,353	157,711
Total Non-Current Assets		172,353	157,711
Total Assets		451,305	490,117
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	60,843	55,998
Employee costs payable	3	21,394	20,768
Total Current Liabilities		82,237	76,766
Total Liabilities		82,237	76,766
NET ASSETS		369,068	413,351
ACCUMULATED FUNDS			
Accumulated Surpluses or Deficits		167,630	186,652
Restricted and Discretionary Reserves		201,438	226,699
TOTAL ACCUMULATED FUNDS		369,068	413,351

This performance report has been approved by those charged with governance:

Date 18/02/2026
Signature *P. Bayliss*
Name Peter Bayliss
Position Chair

Date 18/02/2026
Signature *D. Kelly*
Name Dean Kelly
Position Manager

WEST COAST FISH & GAME COUNCIL
STATEMENT OF CASH FLOWS
For the Year Ended 31 August 2025

	Actual 2025 \$	Actual 2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Fish and Game Licences	345,439	340,204
Non-government service delivery grants/contracts	52,295	30,348
Interest	14,790	20,744
Other cash received	13,565	7,698
Cash payments:		
Payments related to service delivery	123,472	121,358
Employee remuneration and other related payments	322,347	306,045
Net Cash Inflow/(Outflow) from Operating Activities	(19,730)	(28,409)
Cash flow from other activities		
Cash received:		
Sale of property, plant and equipment	29,739	-
Sale of investments	150,000	-
Cash payments:		
Purchase of property, plant and equipment	51,481	12,480
Purchase of investments/deposits	-	-
Net Cash Inflow/(Outflow) from other activities	128,258	(12,480)
Net Increase / (Decrease) in Cash	108,528	(40,889)
Opening Cash	557	41,446
Closing Cash	109,085	557

WEST COAST FISH & GAME COUNCIL
STATEMENT OF ACCOUNTING POLICIES
For the Year Ended 31 August 2025

ACCOUNTING POLICIES APPLIED

Reporting Entity

West Coast 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

This performance report is prepared in accordance with the XRB's Tier 3 (PS) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5 million. All Transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

West Coast 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.

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.

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 to Fish & Game.

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. In the case of West Coast Fish & Game, a grant has been received from the New Zealand Fish & Game Council for advocacy and research with no further levy paid.

Cash and short-term deposits

Cash and short-term deposits comprise petty cash, cheque or savings accounts, and deposits held at call or with a maturity of three months or less from the date of commencement.

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.

Property, plant, and equipment

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

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

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

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

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	33-50 years	Straight Line
Plant & Equipment	21.6%	Diminishing Value
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	40 years	Straight Line

All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	12-50 years	Straight Line
Plant & Equipment	10 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	10-40 years	Straight Line
Boats	10-12 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Income Tax

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 09 April 2024.

CHANGES IN ACCOUNTING POLICIES

Significant aggregation changes to items in the statement of financial performance were also required on first time application of the Tier 3 (PS) standard. Comparative amounts have been presented in accordance with the requirements of this standard.

There have been no other changes in the Council's accounting policies since the date of the last audited performance report.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 1: ANALYSIS OF REVENUE	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Fish and Game Licence sales			
Fish licence	299,594	288,532	306,896
Non-Resident Licence Levy	-	-	-
Game licence	33,766	34,844	34,030
Total Licence sales	333,360	323,376	340,926
Non-government service delivery grants/contracts			
NZF&G Grant	44,995	44,995	23,136
Fisheries Enhancement Funding	6,757	6,750	6,625
Mahinapua Lease	500	500	500
Kaniere Lease	43	70	87
Total Non-government service delivery grants/contracts	52,295	52,315	30,348
Interest			
Interest earned	14,790	15,470	21,163
Total Interest	14,790	15,470	21,163
Other revenue			
Fines and prosecutions	1,050	1,500	9,481
Gain on sale or disposal of assets	12,515	-	-
Total other revenue	13,565	1,500	9,481

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 2: Expenses	Actual 2025	Budget 2025	Actual 2024
Other expenses related to service delivery	\$	\$	\$
Species management			
Population monitoring	4,531	7,670	6,013
Harvest assessment	500	500	435
Releases	10,371	7,110	-
Regulations	-	-	-
Control	-	100	-
Total Species management	15,402	15,380	6,448
Habitat protection & management			
Resource management	-	-	13,641
Total Habitat protection & management	-	-	13,641
Angler & Hunter participation			
Access	1,747	2,000	1,970
Satisfaction surveys	-	-	-
Newsletters	70	100	-
Club relations	690	1,000	665
Huts	4,923	2,500	2,348
Total Angler & Hunter participation	7,430	5,600	4,983
Public interface			
Liaison	-	-	-
Total Public interface	-	-	-
Compliance			
Ranging	6,988	1,000	1,521
Ranger training	-	1,500	1,459
Compliance	-	2,000	2,361
Total Compliance	6,988	4,500	5,341

Note 2: Expenses

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Licensing			
Licence production & distribution	-	400	4,013
Agent servicing	5,471	6,467	5,070
Commission	3,855	6,468	4,476
Total Licensing	9,326	13,335	13,559
Council			
Council elections	-	1,000	-
Council meetings	2,114	3,000	3,837
Total Council	2,114	4,000	3,837
Planning & reporting			
Management/Strategic planning	-	-	-
Reporting	1,229	1,500	1,206
National liaison	12	300	306
Audit fee	7,570	8,700	7,159
Total Planning & reporting	8,811	10,500	8,671
TOTAL OTHER EXPENSES RELATING TO SERVICE DELIVERY	50,071	53,315	56,480
Employee remuneration and other related expenses			
Salaries and wages	296,652	295,615	285,327
Fringe benefit tax	1,790	3,000	2,220
KiwiSaver contributions	11,170	10,210	10,709
ACC levies	866	600	728
Staff Training and Other expenses	12,506	2,500	3,668
Total Employee related costs	322,984	311,925	302,652
Other expenses			
Office premises	18,910	16,200	27,740
Office equipment	1,413	1,000	1,117
Communications	4,810	5,600	5,278
General	1,464	1,250	1,452
Field equipment	6,201	4,900	3,860
Vehicles	31,254	28,536	28,928
Depreciation	19,615	-	18,583
Other Expenses	1,571	-	-
Total Other expenses	85,238	57,486	86,958

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 3 : ANALYSIS OF ASSETS AND LIABILITIES	Actual 2025	Actual 2024
	\$	\$
Cash and short-term deposits		
Current account balance	109,085	557
Total	109,085	557
Debtors and prepayments		
Accounts receivable	9,917	14,613
Prepayments and accrued income	9,950	17,236
Total	19,867	31,849
Investments		
<i>Current portion</i>		
Term Deposits	150,000	300,000
Total	150,000	300,000
Creditors and accrued expenses		
Trade and other payables	11,079	7,476
Gamebird Habitat Stamp levy	-	-
Income in Advance	30,322	30,225
Accrued expenses	13,379	9,818
GST Payable	6,063	8,479
Total	60,843	55,998
Employee costs payable		
Accrued salaries and wages	5,123	5,102
Annual leave and time in lieu	8,819	9,831
PAYE owing	7,452	5,835
Total	21,394	20,768

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 4 : PROPERTY PLANT & EQUIPMENT
2025

	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Land	2	-	-	-	2
Buildings	49,098		-	4,685	44,413
Plant & Equipment	884	-	-	282	602
Vehicles	101,311	51,481	17,224	13,829	121,739
Boats	523			523	-
Office Equipment	5,893	-	-	296	5,597
Total	157,711	51,481	17,224	19,615	172,353

2024

	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Land	2	-	-	-	2
Buildings	27,446	24,645	-	2,993	49,098
Plant & Equipment	1,189	-	-	305	884
Vehicles	115,042	-	-	13,731	101,311
Boats	1,761	-	-	1,238	523
Office Equipment	6,209	-	-	316	5,893
Work in Progress	12,165	-	12,165		-
Total	163,814	24,645	12,165	18,583	157,711

Significant Assets Recorded - Source and Date of Valuation**Land & Buildings**

Okuru Hut being: SEC 4 SO 11816 BLK X OKURU S D	Quotable Value Limited Reference 25810/24200 as at 1 September 2023, Land Value \$105,000; Value of Improvements \$165,000 with a total Capital Value of \$270,000. The Hut is included in Buildings above.
West Coast Fish and Game Council Office Building located at Hokitika Airport being: Lot 1 DP 3080 BLK I KANIERE SD - SUBJ TO EASMENTS SHOWN ON DP 3080	Quotable Value Limited Reference 25850/4106 as at 1 September 2023, Land Value \$235,000; Value of Improvements \$110,000 with a Capital Value of \$345,000. Please note: The land is leased from the Westland District Council on a 21-year term. (Refer Note 6)
Lake Kaniere Road being: PT RES 913 BLK XI KANIERE S D, Certificate of Title WS2C/8	Quotable Value Limited Reference 25760/27500 as at 1st September 2023, Land Value \$830,000; Value of Improvements \$130,000 with a total Capital Value of \$960,000. (Refer Policies)
Mahinapua being: PT RES 1180 BLKS IV VII XI XII MAHINAPUA AD, Certificate of Title WS1A/1285	Quotable Value Limited Reference 25770/36904 as at 1st September 2023, Land Value \$870,000 (Refer Policies)

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 5: ACCUMULATED FUNDS

	Actual 2025 \$	Actual 2024 \$
Accumulated Surpluses or Deficits		
Opening Balance	186,652	176,974
Surplus/(Deficit)	(44,283)	(44,172)
Transfer to Restricted and Discretionary Reserves	(3,000)	(15,106)
Transfer from Restricted and Discretionary Reserves	28,261	68,958
Closing Balance	167,630	186,652
<i>Discretionary Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	53,502	81,877
Transfer from Accumulated Funds	3,000	-
Transfer to Accumulated Funds	-	(28,375)
Balance at 31 August	56,502	53,502
Back Country Fisheries Reserve <i>(Was Non-Resident)</i>		
Balance as at 1 September	38,603	65,550
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(25,000)	(26,947)
Balance at 31 August	13,603	38,603
Hydro		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	26,850	26,850
Habitat Protection & Maintenance Reserve		
Balance as at 1 September	94,845	100,000
Transfer from Accumulated Funds (Income)	-	8,481
Transfer to Accumulated Funds (Expenses)	-	(13,636)
Balance at 31 August	94,845	94,845

Note 5: ACCUMULATED FUNDS CONT

	Actual 2025 \$	Actual 2024 \$
Fisheries Enhancement Reserve		
Balance as at 1 September	12,899	6,274
Transfer from Accumulated Funds (Income)	-	6,625
Transfer to Accumulated Funds (Expenses)	(3,261)	-
Balance at 31 August	9,638	12,899
Total Discretionary Reserves	201,438	226,699
TOTAL ACCUMULATED FUNDS	369,068	413,351

BREAKDOWN OF DISCRETIONARY AND RESTRICTED RESERVES.**Discretionary reserves**

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

Restricted reserves

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

Discretionary reserve	Nature & purpose
<i>Asset Replacement Reserve</i>	The asset replacement reserve is a reserve set up to enable Council to replace property, plant, and equipment.
<i>Backcountry Fisheries/Designated Waters Reserve (Previously Non-Resident Reserve Levy)</i>	The designated waters reserve is for the purpose of management of backcountry fisheries as defined by The New Zealand Council who resolved (July 2014) "that for the purposes of fisheries management a back-country fishery is taken to mean any New Zealand freshwater (river and/or lake) that provide some truly spectacular angling experiences, are popular with non-resident anglers and are inherently sensitive and need careful management". Previously a portion of the non-resident licence fee was transferred to this reserve based on the number of non-resident licence sales made within the financial year. As of 1 st September 2023, Designated Waters licence fees are accumulated in this reserve for redistribution across backcountry projects.
<i>Hydro Reserve</i>	This reserve is for the purpose of enhancing the sustainability of sportfish in the West Coast Region.
<i>Habitat Protection & Maintenance Reserve</i>	This reserve is for the purpose of sports fish and game management in the West Coast Region. Diversion funds surplus to prosecution expenses accrue to this fund for habitat maintenance and enhancement projects.
<i>Fisheries Enhancement Reserve</i>	This reserve was created to accrue unspent liberation funds in the budget year to be utilised in coming years in accordance with the mitigation agreement with Manawa Energy.

WEST COAST FISH & GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

For the Year Ended 31 August 2025

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

The council has a commitment to the ground lease of its premises located on Bert Mercer Drive (Previously named Airport Drive). This rental is \$3687 (excludes GST) per annum. Rent is reviewed 5 yearly (last review was in 2020) with a lease expiry date set of 1 October 2036. This has the option to be renewed at this time for a further term of 21 years. Lease commitment has been prepared at the current value of the lease for the remaining term. Please note that to date the rental review has still not been completed for 1/10/25 onwards.

	2025	2024
Current	3,687	3,687
Non-current	33,798	41,172

Contingency

There are no contingent liabilities as at 31 August 2025 (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.

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10: ABILITY TO CONTINUE AS A GOING CONCERN

The financial statements have been prepared on a going concern basis. While the Council currently operates under the existing legislative framework, the Government announced in June 2025 significant reforms to Fish & Game New Zealand, including centralisation of licence fee collection and redistribution, changes to governance responsibilities, and increased compliance and reporting requirements. These changes are expected to be introduced into legislation in 2026 and may materially affect the Council's future funding model and operational autonomy. At the date of signing these financial statements, the Council has sufficient resources to meet its obligations for at least 12 months from the date of approval. Management has assessed the potential impact of the reforms and believes that, despite uncertainty regarding future revenue allocation and administrative responsibilities, there are no indicators that the Council will be unable to continue as a going concern.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2025

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025

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 2025

Output Area	Actual Direct \$	Actual Hours	Overheads Allocation	Total Costs per Output
Species management	15,402	1,382	154,960	170,362
Habitat protection & management	-	145	15,443	15,443
Angler & hunter participation	7,430	528	56,233	63,663
Public interface	-	197	20,981	20,981
Compliance	6,988	804	85,627	92,615
Licensing	9,326	74	7,881	17,207
Council	2,114	245	26,093	28,207
Planning & reporting	8,811	385	41,004	49,815
Totals	50,071	3,760	408,222	458,293

Actual Overheads

Employee related costs	322,984
Other expenses	85,238
Less Administrative Income	(57,510)
Total Overheads to Allocate	350,712

BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Overheads Allocation	Total Costs per Output
Species management	15,380	1,050	108,650	124,030
Habitat protection & management	-	265	27,421	27,421
Angler & Hunter participation	5,600	545	56,395	61,995
Public interface	-	320	33,113	33,113
Compliance	4,500	585	60,534	65,034
Licensing	13,335	120	12,417	25,752
Council	4,000	245	25,352	29,352
Planning & reporting	10,500	440	45,529	56,029
Totals	53,315	3,570	369,411	422,726

Budget Overheads

Employee related costs	311,925
Other Expenses	57,486
Less Administrative income	(44,995)
Total Overheads to Allocate	324,416

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF
SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2025**

The Auditor-General is the auditor of West Coast 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 30 to 45, that comprise the statement of financial position as at 31 August 2025, 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 9 to 29.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 45:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2025; 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 the Tier 3; and
- the statement of service performance of the Fish and Game Council on pages 9 to 29:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2025, 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 business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 18 February 2026. 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 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.
- 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 Fish 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 Entity Information, Chairs Report and the statement of responsibility on pages 1 to 8, 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