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**PERFORMANCE REPORT OF THE**

**WEST COAST FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2023**

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

24<sup>th</sup> November 2023

Minister of Conservation  
Parliament Buildings  
Wellington

Dear Minister

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

Yours faithfully



Chair  
West Coast Fish and Game Council

***Contents***

ENTITY INFORMATION..... 1

CHAIRS REPORT ..... 4

STATEMENT OF RESPONSIBILITY ..... 5

STATEMENT OF SERVICE PERFORMANCE..... 6

    OUTPUT 1: SPECIES MANAGEMENT ..... 9

    OUTPUT 2: HABITAT PROTECTION/MANAGEMENT ..... 13

    OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES..... 15

    OUTPUT 4: PUBLIC INTERFACE ..... 18

    OUTPUT 5: COMPLIANCE ..... 20

    OUTPUT 6: LICENSING ..... 21

    OUTPUT 7: COUNCIL ..... 23

    OUTPUT 8: PLANNING & REPORTING..... 24

STATEMENT OF FINANCIAL PERFORMANCE ..... 26

STATEMENT OF FINANCIAL POSITION ..... 27

STATEMENT OF CASHFLOWS..... 28

STATEMENT OF ACCOUNTING POLICIES ..... 29

NOTES TO THE PERFORMANCE REPORT..... 33

INDEPENDENT AUDITOR’S REPORT.....43

## ***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.

### **Mission and Statutory Functions**

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 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 West Coast Fish and Game Council

The Council currently consists of 9 councillors and 1 co-opted Councillor who were all elected in November 2021. 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 is co-opted to the Council. Each meeting a representative from DOC, Conservation Board and Federated Farmers are invited to attend.

The Council meets 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. 2 other full and part time staff support the Regional Manager in delivering the Councils objectives.

Andrew Harris is the Current Chair and Dean Phibbs 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 Present</b>	<b>Meetings e-attendance</b>	<b>Dates held in position</b>
Andrew Harris	Southern	7		2000 - Present
Jan Derks	Southern	6		2009 - Present
Martin Taylor	Southern	-	1	2021 - Present
Peter Bayliss	Central	5	1	2021 - Present
Rob Roney	Central	5		1990 - Present
Sam Speight	Central	6	1	2021 - Present
Dean Phibbs	Northern	6		1993 - Present
Richmond White	Northern	5		2021 - Present
Owen Smith	Northern	7		2015 - Present
Dave Heine (Co-Opted)		4		1993 - Present
William Wilson (Co-opted member & Ngāi Tahu Appointee)		6		2021- Present
Director General of Conservation Representative		4		
Conservation Board Representative		1		

**Staff Members**

Dean Kelly  
*Regional Manager*

Baylee Kersten  
*Fish & Game Officer*

Helen Cate  
*Office Manager*

**Auditors**

BDO Invercargill on behalf of the Office of the Auditor General

**Bankers**

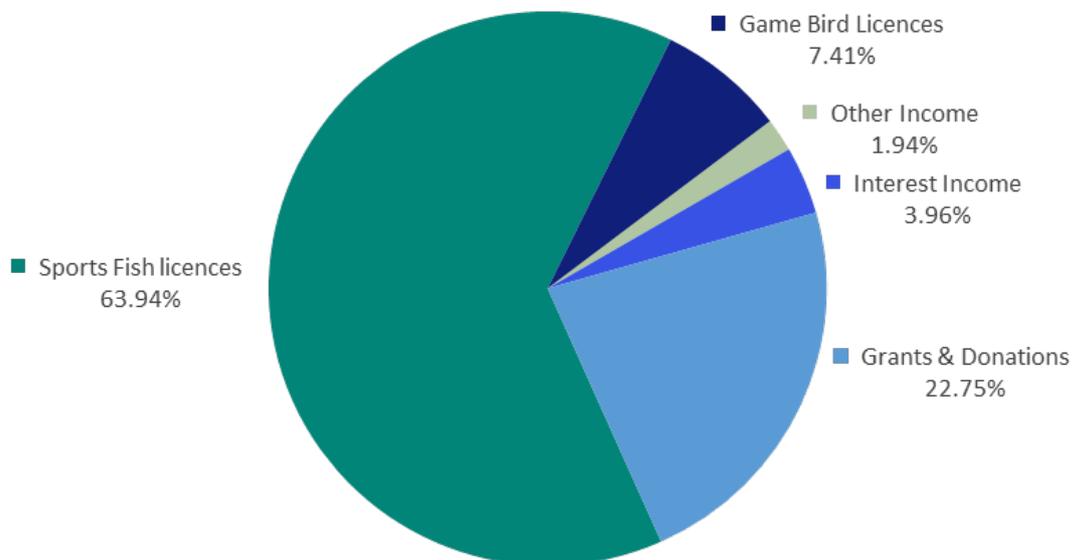
Westpac

**Offices**

The Council office is located at: 2 Bert Mercer Drive, Hokitika  
Phone: 03 755 8546  
Email: [westcoast@fishandgame.org.nz](mailto:westcoast@fishandgame.org.nz)  
Website: [fishandgame.org.nz/westcoast](http://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 \$436,512**

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

## *CHAIRS REPORT*

I am able to report that the operational work plan was completed on time and within budget. Additional fish licence revenue- due to return of Nonresidents and increased support from New Zealand anglers- allowed extra funds to be utilized to upgrade the Okuru hut, and also covered unbudgeted urgent maintenance on the F&G building.

Monitoring confirms West Coast sports fish, and game bird populations remain at good levels although sea run Salmon returns were disappointing- due likely to the prevailing La Nina weather pattern with consequent warmer ocean temperature. Out of region anglers and hunters continue to make up a significant proportion of participation- this reinforces the Council's belief that funding should be allocated based on participation rather than local licence sales.

There are presently a number of small Hydro Electric Power projects, either proposed or in various stages of progress, on the West Coast which will involve F&G monitoring and input with regard to environmental input. The demand for electricity generation on the Coast can be expected to grow with the phase out of fossil fuels.

This is a challenging time, not just for the West Coast but for all of Fish and Game, as we face legislative and political changes as well as the ongoing structural review. It is essential that we retain our social licence to fish and hunt, and work to strengthen our relationship with Mana Whenua.

My thanks to the Management and Staff for their sterling performance throughout the year, also to Councillors and Honorary Rangers who give their time for our sport.

Andy Harris,



Chair  
West Coast Fish and Game.

## ***STATEMENT OF RESPONSIBILITY***

24 November 2023

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 2023.



Andrew Harris

Chair



Dean Kelly

Regional Manager

## ***STATEMENT OF SERVICE PERFORMANCE***

### **Introduction**

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

### **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 hunters can enjoy liberal hunting and fishing regulations. Increased scrutiny of our indigenous species monitoring, and management requires us to have robust and current data if we are to continue sustainably harvesting these species.

#### **Angler and Hunter Participation**

Licence sales improved post Covid with an appreciable increase in fishing activity throughout the region. Organised hunts where game birds were causing damage to pasture/crops were well received and attended by hunters.

#### **Sports Fish and Game Bird Habitat Protection**

Our representation on behalf of anglers and hunters in the regions Stewardship Land Review was well received. Fish and Game provided an overview of the recreational value of these lands and advocated for the continuation of these activities through legislation.

#### **Compliance**

Due to a continually increasing proportion of visiting anglers and hunters, staff have increased compliance activity throughout the region. Unfortunately, there is an increasing prevalence of poor hunter behaviour in the Lake Brunner area which in turn has increased the risk for compliance staff. As such new procedures are being adopted to ensure the safety of rangers and to ensure our sports reputation is not damaged by this behaviour.

#### **Governance**

Throughout the year the Council continued to develop our expertise and representativeness. Councillors were provided with governance training and the Chair provided with a more specific session related to that role. The Council also took the opportunity to recognise the significance of the Ngāi Tahu appointee on the Council, their Rangatiratanga and mana whenua status, and consider their contribution with particular regard by co-opting the appointee to Council.

### **Licence System**

Implementation of the new 'Designated Waters' management system has been completed. This is in response to a perceived decline in the angling experience in fisheries popular with an increasing number of 'Non-resident' anglers.

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	\$97,668	\$6,198	\$91,470	\$98,718	\$6,274	\$92,444
Habitat Protection	\$24,624	\$700	\$23,924	\$25,603	\$500	\$25,103
Angler & Hunter Participation	\$57,916	\$0	\$57,916	\$59,496	\$0	\$59,496
Public Interface	\$24,192	\$0	\$24,192	\$19,916	\$0	\$19,916
Compliance	\$61,387	\$1,000	\$60,387	\$81,055	\$1,565	\$79,490
Licensing	\$27,101	\$262,269	-\$235,168	\$17,075	\$311,461	-\$294,386
Council	\$21,144	\$0	\$21,144	\$23,722	\$0	\$23,722
Planning & Reporting	\$52,277	\$0	\$52,277	\$55,714	\$0	\$55,714
Total Outputs	\$366,309	\$270,167	\$96,142	\$381,299	\$319,800	\$61,499
Interest Earned	\$0	\$3,990	-\$3,990	\$0	\$17,266	-\$17,266
Grants Received	\$0	\$93,136	-\$93,136	\$0	\$93,055	-\$93,055
Gain on sale of Asset	\$0	\$0	\$0	\$0	\$6,400	-\$6,400
	\$366,309	\$367,293	-\$984	\$381,298	\$436,521	-\$55,223

## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1111	Drift Diving	\$14,824	\$0	\$14,824	\$10,426	\$0	\$10,426
1113	Spawning Surveys	\$8,740	\$0	\$8,740	\$10,012	\$0	\$10,012
1114	Trend Counts	\$26,556	\$0	\$26,556	\$25,595	\$0	\$25,595
1115	Sportsfishery Research Backcountry Fisheries	\$10,136	\$0	\$10,136	\$19,146	\$0	\$19,146
1116	Management	\$4,852	\$0	\$4,852	\$15,271	\$0	\$15,271
1121	National Hunter Survey	\$9,612	\$0	\$9,612	\$7,099	\$0	\$7,099
1161	Fisheries Enhancement Regulations/Gazette	\$11,184	\$6,198	\$4,986	\$561	\$0	\$561
1171	Notices	\$6,048	\$0	\$6,048	\$5,840	\$0	\$5,840
1181	Game Bird Control	\$5,716	\$0	\$5,716	\$4,768	\$0	\$4,768
	Total	\$97,668	\$6,198	\$91,470	\$98,718	\$0	\$98,718

### 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.
- 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.

#### Performance Achieved:

This season the dives were conducted between December 2022 and February 2023, 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) and the Rough River (Upstream from Mill) were dived. In general, trout abundance was below long-term averages with some sites greatly impacted from flooding. Overall results indicate there is still good fishing to be had in the region and that fishing opportunities are largely impacted by environmental variables affecting recruitment.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2447>*

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 recent liberations of salmon. At Lake Mapourika two live salmon were observed during the peak count at MacDonalds Creek, below the long-term average of 173 fish. At Lake Paringa five live salmon were observed during the peak count in the Windbag Stream, below the long-term average of 166 fish. No live salmon were observed in the Taramakau, and Hokitika rivers by staff. A staff review of long-term trends and influences showed that higher than average summer sea temperatures associated with La Nina climate events have negatively impacted the run over the last few years. The Council has already taken proactive steps towards protecting the salmon fishery by increasing the minimum size for salmon in South Westland lakes to 450mm. The lake resident salmon provide a buffer for bad sea run salmon years especially when sea conditions are unfavourable.

*The spawning report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2456>*

*The salmon review can be viewed at: <https://fishandgame.org.nz/dmsdocument/2455>*

Long-term monitoring (over 25 years) indicates that the northern Paradise Shelduck moult sites have slowly increased by 2% but in the short term (5 years) have decreased by 6%. Long term monitoring (over 25 years) indicates that the southern moult sites have increased by 17% on average but in the short term (5 years) has decreased by 5%. 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://fishandgame.org.nz/dmsdocument/2453>*

Mean annual trend count figures for the West Coast population indicate Pukeko have declined on average 7% over the last 24 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%.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2454>*

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://fishandgame.org.nz/dmsdocument/2524>*

This year total Greylard numbers increased 4.3% from those observed in 2022 (3,351 vs 3,313) and there was considerable fluctuation in the distribution of Greylards. Route regression analysis shows the mean annual count for Greylard has increased 3% over the last 8 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://fishandgame.org.nz/dmsdocument/2448>*

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 four 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 three years in the Mawheraiti catchment, it appears that the recruitment year 2022-23 was a very productive one. Monitoring is also being carried out in the New River as it is believed the fishery is in a stunted state. From sonde deployments issues regarding sediment and temperature have been identified. Electric fishing in previous research periods has resulted in very few trout being captured and low numbers of macroinvertebrates being observed, likely a result of sediment issues.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2516>*

## Harvest Assessment

### ***Performance Objectives:***

- To assess and monitor the success rate of game bird hunters.

### ***Performance Achieved:***

A combined 393 adult and junior full season West Coast licence holders harvested an estimated 7,922 game birds from within the West Coast Region for 2022. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 13,915 birds. The average West Coast Region game bird licence holder harvested 20 game birds in the 2022 season, compared with 17 game birds during the 2021 season and 18 for the 2020 season (rounded to whole bird figures). This equates to approximately; 9.7 Greylards, 5.6 Paradise Shelduck, 4.0 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 41% of the season's harvest by West Coast hunters. Hunter effort by local hunters decreased from the previous season but harvest was up.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2435>*

## 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.

### ***Performance Achieved:***

Unfortunately, due to an issue with the fish providers hatchery no fish were available for enhancement of Lake lanthe. Due to poor numbers returning to the hatchery the West Coast Council will not be able to enhance this fishery again until 2025.



BDO INVERCARGILL

Despite no enhancement occurring, reports of good numbers of juvenile lake resident Salmon being caught were received by rangers in Spring.

## Regulations

### *Performance Objectives:*

- To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations.
- To advise anglers and hunters of regulations and a summary of angling/hunting opportunities.

### *Performance Achieved:*

The Council conducts a complete review of the regulations on a 3 yearly basis coinciding with the establishment of councils after elections. The last complete review of the game bird regulations with consultation of licence-holders was completed in the 2022/23 year.

Regulation changes were made to the summer game bird season as a result of the review. To create consistency in bag limits and to maximise opportunities for licence holders, bag limits during the summer season were increased to align with those set for the winter season. To increase opportunities for licence holders to harvest game birds during the summer season, the shooting hours were extended to reflect the longer day length experienced in summer.

*The full consultation survey can be viewed here:*

<https://fishandgame.org.nz/dmsdocument/2517>

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. In future, it is proposed that regulations will be available only via the internet and electronically provided to licence-holders.

## Control

### *Performance Objectives:*

- To minimise damage to crops and pasture arising from unwanted concentrations of game birds thereby preserving landholder relations and statutory obligations.

### *Performance Achieved:*

In response to eight complaints regarding Paradise Shelduck, two for Black Swan and four for Pukeko, nine permits to disturb/kill gamebirds were issued, and four organised hunting events were 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 addition 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 Dairy Industry /	\$20,736	\$0	\$20,736	\$21,905	\$0	\$21,905
1212	Farmer Advocacy	\$1,728	\$0	\$1,728	\$1,173	\$0	\$1,173
1240	Assessment	\$2,160	\$0	\$2,160	\$2,525	\$0	\$2,525
1221	Mahinapua Land	\$0	\$700	-\$700	\$0	\$500	-\$500
	Total	\$24,624	\$700	\$23,924	\$25,603	\$500	\$25,103

### 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.
- To protect and enhance habitat for sports fish and game birds in the region's developed valleys.
- 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.

#### *Performance Achieved:*

Over the year Fish and Game were involved in 28 consent applications - similar numbers to last year. 9 consents were mining permit applications predominantly for gold mining and gravel extraction operations. 15 were for River protection works to protect infrastructure including bridges and roading. 1 was for irrigation associated with dairy farming. 1 permit was associated with Hydro Electric Power Schemes. Two other consents were for log and debris removal in rivers. 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 had active involvement in the West Coast Regional Council Combined Te Tai O Poutini Plan which is currently going through the hearing process. This has likely implications for gamebird hunting and fishing access, fish passage, maimai construction and boat access on particular lakes. The West Coast Region also provided input into National submissions on national planning documents and petitions to parliament. Satisfactory provision has been made in these documents to have regard for naturalised species and protect the habitat for sportfish and game.

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 administers 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 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
1311	Access Hunter	\$12,800	\$0	\$12,800	\$20,624	\$0	\$20,624
1312	Recruitment/Engagement Websites/Ezines/Social	\$10,004	\$0	\$10,004	\$12,913	\$0	\$12,913
1331	Media	\$9,604	\$0	\$9,604	\$7,421	\$0	\$7,421
1332	Fish & Game Magazine	\$4,752	\$0	\$4,752	\$3,213	\$0	\$3,213
1341	Sportfisheries Guides Clubs, Outdoor	\$1,296	\$0	\$1,296	\$0	\$0	\$0
1361	Recreation Groups	\$7,548	\$0	\$7,548	\$8,234	\$0	\$8,234
1371	Okuru Hut	\$11,912	\$0	\$11,912	\$7,091	\$0	\$7,091
	Total	\$57,916	\$0	\$57,916	\$59,496	\$0	\$59,496

### 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.

#### *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, six 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 2024.

Due to the numerous intricacies in securing access to river, lakes, and wetlands and the new 'Designated Waters' management system Fish and Game has continued to provide more specific access guidance on signs. This is largely to placate landowner issues and provide conduct 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.
- To promote and educate by keeping licence holders informed on matters affecting their interests.

### ***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. Increased content including regionally constructed videos have been well received by social media users, with elevated levels of interaction and reach.

Fish and Game West Coast completed two pages and contributed to feature articles in 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 informed anglers of the state of our fisheries, the management system "Designated waters" and work that West Coast Fish and Game has done on behalf on licence holders in the policy and planning sphere. The game bird edition educated hunters, informed hunters of harvest monitoring results and promoted organised hunts.

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.

### ***Performance Achieved:***

Liaison was maintained by speaking to clubs and aiding at fishing competition weigh-ins. Hunting groups were invited to attend organised hunts and the young hunters club was used to address out of season game bird crop predation complaints. In total for the year eight organised hunts were held. Four during the gazetted winter season and four outside the gazetted seasons in response to crop predation complaints that needed to be addressed immediately. All organised hunts focused on problematic populations of Paradise Shelducks, Pukeko and Black Swan. Two educational fishing events were held and attended by novice anglers, one 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 some reserves to maintain and upgrade the hut as it was in a dilapidated state. Works are ongoing into 2023/24 with a portion being capitalised. During the year the hut was largely unused by staff and volunteers due to these ongoing works.

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1411	Conservation Boards / Iwi / Allied groups and research agencies	\$3,888	\$0	\$3,888	\$4,514	\$0	\$4,514
1421	Communication	\$18,144	\$0	\$18,144	\$14,790	\$0	\$14,790
1431	Political Advocacy	\$2,160	\$0	\$2,160	\$612	\$0	\$612
	Total	\$24,192	\$0	\$24,192	\$19,916	\$0	\$19,916

### Liaison

#### *Performance Objectives:*

- To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, allied groups, and research agencies.

#### *Performance Achieved:*

Liaison with research agencies continued this year with consultation angling usage, naturalised species and indigenous fish relationships, Iwi and treaty responsibilities and fish passage.

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 sought additional input from the Ngāi Tahu and increased consultation with Mana Whenua in planning processes.

### Communication

#### *Performance Objectives:*

- To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.

#### *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: Introduced and Indigenous species interactions, legislative reviews, tourism, and the utilisation of local resources by anglers and hunters.

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.

***Performance Achieved:***

A mixture of political representatives were met with to advocate and discuss Fish and Game issues with favourable recognition in policy manifestos and legislation such as the proposal to enact a 'Hunting and Fishing' ministerial portfolio and the inclusion of trout and salmon in the Natural and Built Environment Act.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$47,655	\$0	\$47,655	\$65,726	\$0	\$65,726
1520	Ranger Training	\$7,048	\$0	\$7,048	\$5,522	\$0	\$5,522
1530	Compliance	\$6,684	\$1,000	\$5,684	\$9,807	\$1,565	\$8,242
	Total	\$61,387	\$1,000	\$60,387	\$81,055	\$1,565	\$79,490

### 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.

#### *Performance Achieved:*

Approximately 11 percent of regional sportsfish and gamebird licence holders (414 out of 3,629 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. Twelve offences were detected for the year. Eight "Fishing without licence," one "Hunting without licence," one "Fails to give details," and two "Fishing closed waters." All offences were processed in a manner consistent with the Councils prosecution policies.

This year two additional honorary rangers were appointed. No 'ranger training weekend' was held this year due to the limited availability of rangers, but one on one training is being undertaken and has been well received by rangers. The West Coast region continues to have a well-trained and good geographic spread to meet enforcement needs considering our 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	\$4,156	\$262,269	-\$258,113	\$2,193	\$311,461	-\$309,268
1620	Agent Servicing	\$11,232	\$0	\$11,232	\$4,055	\$0	\$4,055
1630	Agent Payments	\$11,713	\$0	\$11,713	\$10,827	\$0	\$10,827
	Total	\$27,101	\$262,269	-\$235,168	\$17,075	\$311,461	-\$294,386

### Licensing

#### Performance Objectives:

- To make fishing and hunting licences readily available.
- To have informed and well stocked licence agents distributing fishing and hunting licences.

#### 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 to the office received for the year regarding licence availability. The following is a summary of the licences sold and distributed.

FISHING LICENCES	2018/19	2019/20	2020/21	2021/22	2022/23
Adult Whole Season	642	536	725	682	646
Non-Resident Whole Season	319	276	17	10	247
Loyal Senior Whole Season	96	94	105	129	139
Local Area Whole Season	192	170	186	162	152
Family Fishing	464	374	513	440	448
Adult Day	398	425	512	510	498
Non-Resident Day	523	406	26	60	559
Adult Winter	57	48	63	66	80
Adult Short Break	127	119	201	173	130
Adult Long Break	14	12	12	9	10
Junior Whole Season	83	89	134	140	172
Junior Non-Resident Whole Season	10	3	-	1	6
Junior Day	45	48	76	90	48
Junior Non-Resident Day	19	19	-	5	25
Child Non-Resident Whole Season	8	12	-	3	6
Child Non-Resident Day	17	20	1	-	21
<b>Total Fish Licences</b>	<b>3014</b>	<b>2651</b>	<b>2571</b>	<b>2,480</b>	<b>3,187</b>
<b>Whole Season Licence Equivalent</b>	<b>2067</b>	<b>1753</b>	<b>1881</b>	<b>1734</b>	<b>2010</b>

<b>GAME LICENCES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Adult Whole Season	330	366	379	357	352
Adult Day	24	30	24	27	30
Junior Whole Season	20	40	32	33	30
Junior Day	0	6	2	0	3
Child Whole Season	11	23	12	18	27
<b>Total Game Licences</b>	<b>385</b>	<b>465</b>	<b>449</b>	<b>435</b>	<b>442</b>
<b>Whole Season Licence Equivalent</b>	<b>339</b>	<b>380</b>	<b>390</b>	<b>369</b>	<b>364</b>

## OUTPUT 7: COUNCIL

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$21,144	\$0	\$21,144	\$23,722	\$0	\$23,722
	Total	\$21,144	\$0	\$21,144	\$23,722	\$0	\$23,722

### Council

#### *Performance Objectives:*

- The effective governance of Fish & Game NZ West Coast.

#### *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. Councillors were provided with governance and chair training over the course of the year.

Oversight and direction are through 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. Post Covid-19 there has been a sustained demand by Councillors to attend meetings electronically. This was easily facilitated by staff but there are still limitations on official attendance at meetings due to dated legislation.

The Council reviewed the managers performance and the following policies and plans throughout the year; Standing Orders, Workplan & Budget, Operational Policies, Sportsfish and Game regulations, Iwi Liaison, and finalised a draft Sportsfish and Game Management Plan. The West Coast Council also provided guidance and input into national issues such as, regulation setting, designated waters, licence fees and distribution, 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://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/meeting-minutes/>

Council operational reports can be viewed here:

<https://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/other-reports-2/>

## 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	\$3,456	\$0	\$3,456	\$7,650	\$0	\$7,650
1820	Annual Planning	\$19,096	\$0	\$19,096	\$23,454	\$0	\$23,454
1830	Reporting	\$1,200	\$0	\$1,200	\$1,117	\$0	\$1,117
1840	National Liaison	\$19,540	\$0	\$19,540	\$23,493	\$0	\$23,493
	Total	\$43,292	\$0	\$43,292	\$55,714	\$0	\$55,714

### 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 Peer Review Process, the Council's annual plan was adopted by Council in April. The previous year's Annual report and meeting was completed in December with a favourable Audit. A draft of the Sportsfish and Game Management Plan was notified and before the Minister for approval at the time of writing this report. The plan is a forward-thinking document which identifies the objectives of the Council and the Issues facing the resource.

### National Liaison

#### *Performance Objectives:*

- Maintain National / Regional co-ordination.

#### *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 regulation setting, designated waters, species monitoring, compliance, procurement, financial and administrative management, research and for some joint field operations.

Liaison with the NZ Council on national policy, resource management issues, 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.

The accompanying notes form an integral part of these financial statements.

**WEST COAST FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	311,461	262,269	230,926
Grants and donations	1	99,329	99,334	105,895
Interest		17,266	3,990	5,399
Other revenue	1	8,465	1,700	7,002
<b>Total Revenue</b>		<b>436,521</b>	<b>367,293</b>	<b>349,222</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	2,606	11,700	15,193
Habitat protection & management	2	-	-	-
Angler & Hunter participation	2	8,546	9,100	6,062
Public interface	2	-	-	418
Compliance	2	3,967	3,500	1,271
Licensing	2	11,234	12,413	8,997
Council	2	3,577	3,000	2,231
Planning & reporting	2	8,920	8,300	8,182
<b>Overheads</b>				
Employee related costs	2	267,296	256,575	244,017
Depreciation	4	16,333	-	16,316
Other expenses	2	58,818	61,718	48,916
<b>Total Expenses</b>		<b>381,297</b>	<b>366,306</b>	<b>351,603</b>
<b>Operating Surplus/(Deficit)</b>		<b>55,222</b>	<b>987</b>	<b>(2,381)</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>55,222</b>	<b>987</b>	<b>(2,381)</b>

**WEST COAST FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
As at 31 August 2023

	Note	Actual 2023 \$	Actual 2022 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	41,446	91,036
Debtors and prepayments	3	34,669	13,603
Investments	3	300,000	290,000
<b>Total Current Assets</b>		<b>376,115</b>	<b>394,639</b>
<b>Non-Current Assets</b>			
Property, plant, and equipment	4	163,814	87,630
<b>Total Non-Current Assets</b>		<b>163,814</b>	<b>87,630</b>
<b>Total Assets</b>		<b>539,929</b>	<b>482,269</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	64,079	63,632
Employee costs payable	3	18,326	16,336
<b>Total Current Liabilities</b>		<b>82,405</b>	<b>79,968</b>
<b>Total Liabilities</b>		<b>82,405</b>	<b>79,968</b>
<b>NET ASSETS</b>		<b>457,524</b>	<b>402,301</b>
<b>EQUITY</b>	5	<b>457,524</b>	<b>402,301</b>

## WEST COAST FISH &amp; GAME COUNCIL

## STATEMENT OF CASHFLOWS

For the year ended 31 August 2023

	Actual 2023 \$	Actual 2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Licence sales	313,984	233,360
Grants, donations, and fundraising	99,329	105,895
Interest	14,079	5,399
Other revenue	2,065	7,002
<b>Cash was applied to:</b>		
Payments to suppliers	126,658	96,765
Payments to employees	265,306	239,107
GST (net)	13,134	1,635
<b>Net Cash Flows from Operating Activities</b>	<b>24,359</b>	<b>14,149</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Sale of property, plant, and equipment	30,434	33,043
<b>Cash was applied to:</b>		
Purchase of property, plant, and equipment	94,383	1,614
Purchase of investments/deposits	10,000	40,000
<b>Net Cash Flows from Investing &amp; Financing</b>	<b>(73,951)</b>	<b>(8,571)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(49,592)</b>	<b>5,578</b>
<b>Opening Cash</b>	<b>91,036</b>	<b>85,458</b>
<b>Closing Cash</b>	<b>41,444</b>	<b>91,036</b>
<b>This is represented by:</b>		
<b>Bank accounts and cash</b>	<b>41,446</b>	<b>91,036</b>

**WEST COAST FISH & GAME COUNCIL**  
**STATEMENT OF ACCOUNTING POLICIES**  
For the year ended 31 August 2023

## 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**

West Coast 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. All amounts are recorded in New Zealand Dollars rounded to the nearest dollar.

### **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**

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.

### **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. 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.

### **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.

### **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	12-40 years	Straight Line
Plant & Equipment	10 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	10-40 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.

### **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.

#### *Non-Resident Levy Reserve*

The non-resident levy 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". A portion of the non-resident licence fee is transferred to

this reserve based on the number of non-resident licence sales made within the financial year.

*Hydro Reserve*

This reserve is for the purpose of enhancing the sustainability of sportsfish in the West Coast Region.

*Habitat Protection & Maintenance Reserve*

This reserve is for the purpose of sports fish and game management in the West Coast Region.

*Fisheries Enhancement Reserve*

This reserve was created to hold onto unspent liberation funds in the budget year to be utilised in coming years following the mitigation agreement with Manawa Energy.

**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 11 April 2023.

**CHANGES IN ACCOUNTING POLICIES**

*There have been no changes in accounting policies.*

**WEST COAST FISH & GAME COUNCIL**  
**NOTES TO THE PERFORMANCE REPORT**  
for the year ended 31 August 2023

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Licence sales</b>			
Fish licence	251,398	227,589	198,949
Non Resident Fish Licence Levy	27,718	-	1,036
Game licence	32,345	34,680	30,941
<b>Total Licence sales</b>	<b>311,461</b>	<b>262,269</b>	<b>230,926</b>
<b>Grants and donations</b>			
National Fish & Game grant	93,055	93,136	100,043
Fisheries Enhancement	6,274	6,198	5,852
<b>Total Grants and donations</b>	<b>99,329</b>	<b>99,334</b>	<b>105,895</b>
<b>Other revenue</b>			
Mahinapua Land	500	700	500
Fines and Prosecutions	1,565	1,000	1,435
Gain on sale or disposal of assets	6,400	-	5,067
<b>Total other revenue</b>	<b>8,465</b>	<b>1,700</b>	<b>7,002</b>

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Species management</b>			
Population monitoring	1,806	2,900	10,192
Harvest assessment	800	2,700	-
Releases	-	6,000	5,001
Control	-	100	-
<b>Total Species management</b>	<b>2,606</b>	<b>11,700</b>	<b>15,193</b>
<b>Habitat protection &amp; management</b>			
Resource management	-	-	-
Works & management	-	-	-
<b>Total Habitat protection &amp; management</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Angler &amp; Hunter participation</b>			
Access	5,043	2,000	1,036
Hunter Recruitment/Engagement	545	500	-
Websites/Ezines/Social Media	-	100	-
Clubs, Outdoor Recreation Groups	788	1,500	2,180
Huts	2,169	5,000	2,846
<b>Total Angler &amp; Hunter participation</b>	<b>8,546</b>	<b>9,100</b>	<b>6,062</b>
<b>Public interface</b>			
Communication	-	-	418
<b>Total Public interface</b>	<b>-</b>	<b>-</b>	<b>418</b>
<b>Compliance</b>			
Ranging	1,057	1,000	282
Ranger training	1,722	1,000	971
Compliance	1,188	1,500	18
<b>Total Compliance</b>	<b>3,967</b>	<b>3,500</b>	<b>1,271</b>

<b>Note 2: ANALYSIS OF EXPENSES CON'T</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Licensing</b>			
Licence production & distribution	408	700	367
Commission	10,826	11,713	8,630
<b>Total Licensing</b>	<b>11,234</b>	<b>12,413</b>	<b>8,997</b>
<b>Council</b>			
Council meetings	3,577	3,000	2,231
<b>Total Council</b>	<b>3,577</b>	<b>3,000</b>	<b>2,231</b>
<b>Planning &amp; reporting</b>			
Annual planning	8,761	8,200	7,453
National liaison	159	100	729
<b>Total Planning &amp; reporting</b>	<b>8,920</b>	<b>8,300</b>	<b>8,182</b>
<b>Employee related costs</b>			
Salaries and wages	252,687	237,804	227,474
Fringe benefit tax	2,602	3,600	2,122
KiwiSaver contributions	9,342	9,071	8,129
ACC levies	652	600	402
Occupational Safety & Health	913	1,500	833
Staff Training and Other expenses	1,100	4,000	5,057
<b>Total Employee related costs</b>	<b>267,296</b>	<b>256,575</b>	<b>244,017</b>
<b>Other expenses</b>			
Office premises	14,526	21,000	14,690
Office equipment	3,248	1,000	1,666
Communications	4,839	6,900	4,720
General	1,736	1,400	2,445
Field equipment	7,105	4,700	3,180
Vehicles	27,364	26,718	22,215
<b>Total Other expenses</b>	<b>58,818</b>	<b>61,718</b>	<b>48,916</b>

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Bank accounts and cash</b>		
Current account balance	41,446	91,036
<b>Total</b>	<b>41,446</b>	<b>91,036</b>
<b>Debtors and prepayments</b>		
Accounts receivable	16,372	10,710
Prepayments and accrued income	18,297	2,893
<b>Total</b>	<b>34,669</b>	<b>13,603</b>
<b>Investments</b>		
Term Deposits	300,000	290,000
<b>Total</b>	<b>300,000</b>	<b>290,000</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	16,907	14,796
Accrued expenses	11,794	8,510
GST Payable	888	14,022
Income in Advance	34,489	26,304
<b>Total</b>	<b>64,079</b>	<b>63,632</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	3,729	2,629
Annual leave and time in lieu	14,599	13,707
<b>Total</b>	<b>18,326</b>	<b>16,336</b>

**Note 4 : PROPERTY PLANT & EQUIPMENT****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	2	-	-	-	2
Buildings	23,343	6,820	-	2,717	27,445
Plant & Equipment	1,909	-	-	720	1,189
Vehicles	52,852	97,566	24,035	11,341	115,042
Boats	2,999	-	-	1,238	1,761
Office Equipment	6,525	-	-	316	6,209
Work in Progress	-	12,165	-	-	12,165
<b>Total</b>	<b>87,630</b>	<b>116,551</b>	<b>24,035</b>	<b>16,331</b>	<b>163,814</b>

Work in progress is for the upgrade to Okuru Hut is \$12,165. This will be capitalised when complete.

**2022**

<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	2	-	-	-	2
Buildings	25,893	-	-	2,550	23,343
Plant & Equipment	3,682	-	-	1,773	1,909
Vehicles	91,289	-	27,977	10,460	52,852
Boats	4,237	-	-	1,238	2,999
Office Equipment	5,206	1,614	-	295	6,525
<b>Total</b>	<b>130,309</b>	<b>1,614</b>	<b>27,977</b>	<b>16,316</b>	<b>87,630</b>

**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 2017, Land Value \$75,000; Value of Improvements \$95,000 with a total Capital Value of \$170,000. 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 2017, Land Value \$144,000; Value of Improvements \$81,000 with a Capital Value of \$225,000. 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 2017, Land Value \$500,000; Value of Improvements \$110,000 with a total Capital Value of \$610,000. (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 2017, Land Value \$600,000 (Refer Policies)

**Note 5: EQUITY**

	<b>Actual 2023</b>	<b>Actual 2022</b>
	<b>\$</b>	<b>\$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	150,850	160,410
Surplus/(Deficit)	55,222	(2,381)
Transfer to Reserves	(38,432)	(7,179)
Transfer from Reserves	9,334	-
<b>Total Accumulated Funds</b>	<b>176,974</b>	<b>150,850</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	77,437	71,294
Transfer from Accumulated Funds	4,440	6,143
Transfer to Accumulated Funds	-	-
<b>Balance at 31 August</b>	<b>81,877</b>	<b>77,437</b>
<b>Non-Resident Levy Reserve</b>		
Balance as at 1 September	47,166	46,130
Transfer from Accumulated Funds (Income)	27,718	1,036
Transfer to Accumulated Funds (Expenses)	(9,334)	-
<b>Balance at 31 August</b>	<b>65,550</b>	<b>47,166</b>
<b>Hydro</b>		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>26,850</b>	<b>26,850</b>
<b>Habitat Protection &amp; Maintenance Reserve</b>		
Balance as at 1 September	100,000	100,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>100,000</b>	<b>100,000</b>
<b>Fisheries Enhancement Reserve</b>		
<b>Balance at 1 September</b>	-	-
Transfer from Accumulated Funds (Income)	6,274	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>6,274</b>	-
<b><i>Total Dedicated Reserves</i></b>	<b>280,551</b>	<b>251,453</b>
<b>Total Equity</b>	<b>457,524</b>	<b>402,301</b>



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

The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3,687 (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.

	<b>2023</b>	<b>2022</b>
Current	3,687	3,687
Non-current	44,859	48,546

**Contingency**

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

**Note 7: OTHER****Goods or Services Provided to the Council in Kind**

<b>Description</b>	<b>Amount</b>
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

**Note 8: RELATED-PARTY TRANSACTIONS**

The New Zealand Fish and Game reimbursed \$200 in travel expenses for staff travelling to meetings (2022: \$Nil).

During the year grants of \$93,055 (2022: \$100,043) were received from the New Zealand Fish and Game Council.

As at balance date \$2,226 (2022:\$2,360) was due by the Council to the New Zealand Fish and Game Council.

**Note 9: EVENTS AFTER BALANCE DATE**

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

### **Note 10: MINISTERIAL REVIEW**

In February 2021 the Minister of Conservation, presented the review for Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game. Fish and Game Councils are working collectively to implement the recommendations that do not require legislative change.

**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023**

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

**ACTUAL 2023**

<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	2,606	944	96,112	98,718
Habitat protection & management	-	252	25,603	25,603
Angler & hunter participation	8,546	500	50,950	59,496
Public interface	-	195	19,916	19,916
Compliance	3,967	756	77,088	81,055
Licensing	11,234	58	5,840	17,075
Council	3,577	198	20,145	23,722
Planning & reporting	8,920	460	46,794	55,714
<b>Totals</b>	<b>38,850</b>	<b>3,363</b>	<b>342,448</b>	<b>381,299</b>

**Actual Overheads**

Employee related costs	265,283
Depreciation	16,333
Other expenses	60,831
<b>Total Overheads to Allocate</b>	<b>342,447</b>

**BUDGET 2023**

<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	11,700	995	85,968	97,668
Habitat protection & management	-	285	24,624	24,624
Angler & Hunter participation	9,100	565	48,816	57,916
Public interface	-	280	24,192	24,192
Compliance	3,500	670	57,887	61,387
Licensing	12,413	170	14,688	27,101
Council	3,000	210	18,144	21,144
Planning & reporting	8,300	509	43,977	52,277
<b>Totals</b>	<b>48,013</b>	<b>3,684</b>	<b>318,296</b>	<b>366,309</b>

**Budget Overheads**

Employee related costs	251,076
Depreciation	-
Other Expenses	67,218
<b>Total Overheads to Allocate</b>	<b>318,294</b>

## 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 2023

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 performance of the Fish and Game Council on his behalf.

#### Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 26 to 42, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 6 to 25.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 26 to 42:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2023; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of service performance of the Fish and Game Council on pages 6 to 25:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 24 November 2023. This is the date at which our opinion is expressed.



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

### **Basis for our opinion**

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

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

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

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

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements and the statement of performance**

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

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

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

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



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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 5, 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 performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.



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

### **Independence**

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: 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.

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

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