



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2015**

Intentionally blank



31 October 2015

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 and Financial Statements of the West Coast Fish & Game Council for the year ended 31 August 2015.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'A. Harris'.

Andrew Harris
Chairman
West Coast Fish and Game Council

Statutory managers of freshwater sports fish, game birds and their habitats

West Coast Region

PO Box 179, Hokitika 7842, New Zealand. Telephone (03) 755 8546 Facsimile (03) 755 6540 e-mail fishandgame@minidata.co.nz
www.fishandgame.org.nz

Intentionally blank

PERFORMANCE REPORT 2014-15

| Contents | Page |
|---|-------------|
| Councillors and Staff as at 31 August 2015 | 7 |
| Chairs Report | 8 |
| Statement of Objectives and Service Performance | 10 |
| Summary Report on Outputs: | |
| Species Management | 11 |
| Habitat Management | 18 |
| Angler/Hunter Participation and Services | 20 |
| Public/Community Relations | 24 |
| Compliance/Law Enforcement | 26 |
| Licencing | 28 |
| Council Servicing | 30 |
| Planning and Reporting | 31 |
| Financial Statements and Auditors Report | 37 |

Intentionally blank

Faint, illegible text

WEST COAST FISH & GAME COUNCIL MEMBERS
As at 31 August 2015

| Member | Sub Region | Council Meetings Attended (6) |
|------------------------------------|-------------------|--------------------------------------|
| Dean Phibbs | Northern | 5 |
| Gary Webb (resigned) | Northern | 0 |
| Jean Willis (NZ council appointee) | Central | 5 |
| Rob Roney (Deputy Chair) | Central | 6 |
| Dave Heine | Central | 4 |
| Bruce Erickson | Central | 5 |
| Mark Smith | Central | 6 |
| Jan Derks | Southern | 5 |
| Andrew Harris (Chair) | Southern | 5 |

Te Runanga o Ngai Tahu Appointee (Sean Climo) 6

Director General of Conservation Representative 5

Conservation Board Representative 5

Staff member

Position

| | |
|---------------|----------------------|
| Dean Kelly | Manager |
| Lee Crosswell | Fish & Game Officer |
| Kim McPherson | Office Administrator |

Accountants

Marshall & Heaphy

Auditors

Auditor General, contracted to BDO Christchurch

Bankers

ASB Bank (Hokitika)

Headquarters

The Office of Fish & Game New Zealand West Coast is situated at Airport Drive, Hokitika.

| | |
|-----------|--|
| Phone: | (03) 7558546 |
| Fax: | (03) 7556540 |
| Email: | westcoast@fishandgame.org.nz |
| Internet: | www.fishandgame.org.nz |

CHAIRS REPORT

I am able to report that the Operational Work Plan was satisfactorily completed and that West Coast Fish and Game remains in a strong financial position with reserves above the minimum holding required.

A contestable funding application to transfer \$6000 from reserves highlights the need for increased bulk funding to avoid further use of reserves for operational expenditure, and ultimately a sudden large increase in license fees once reserves are depleted.

Additional license money from non-resident license sales is currently held in a dedicated account pending NZC direction on it's application.

Some comments on the year in retrospect;

- Fisheries enhancement continues in line with council's adopted policy, with yearling Brown and Rainbow trout and Salmon smolt introduced to various catchments.
- Ongoing monitoring of the Mawheraiti [Little Grey] river with assistance from West Coast Regional Council temperature and flow recording.
- Salmon spawning counts at historically monitored sites were below long term averages. Intermittent surveys were undertaken to monitor recent liberations.
- Trend counts of Paradise Shelduck and Pukeko show numbers to be relatively stable. It should be noted, however, that the recent increase in maize being grown and harvested for silage has resulted in large concentrations of naive Paradise ducks on post-harvest fields. This has allowed a small number of hunters to take very large total tallies which may reflect in future trend counts.
- Methodology for counting mallard and grey ducks (Greylards) is still being developed and at this stage does not give meaningful data.
- Sec.95 Affected Party Applications were processed, of which 26 were related to mining 11 dairying and land development 9 water take consents
- Pleasing progress has been made by the Lake Brunner Catchment Care Group in which F&G is a stakeholder. Local dairy farmers are to be commended for their 'buy-in' 7. Youth engagement; A junior 'fishout' day at the Grey Gun Club' was very successful in spite of atrocious weather. A small number of junior hunters were hosted by Gloriavale Christian Community for a pheasant shoot, and following from F&G facilitated clay target shooting, others were able to try for Paradise Ducks over decoys on farmland.

On behalf of Council I wish to acknowledge the professional approach of management and staff throughout the year in carrying out their duties and upholding the F&G image, not only with anglers and hunters, but also the public at large.

Also, my thanks to Councilors and Honorary Rangers who give up their time for free.



Andy Harris
Chair.



FISH & GAME NEW ZEALAND – WEST COAST REGION

ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2015

STATEMENT OF RESPONSIBILITY

In terms of Section 42 of the Public Finance Act 1989 we hereby certify that:

1. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for the preparation of the annual financial statements and the judgements used in them.
2. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
3. In the opinion of the Council the financial statements for the year ended 31 August 2015 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

CHAIRMAN

MANAGER

Statutory managers of freshwater sports fish, game birds and their habitats

West Coast Region

PO Box 179, Hokitika 7842, New Zealand. Telephone (03) 755 8546 Facsimile (03) 755 6540 e-mail fishandgame@minidata.co.nz
www.fishandgame.org.nz

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2014-15 Operational Workplan, as adopted by Council for commencement on 1 September 2014.

Statutory Functions

The 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 (incl the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Estimated” and “Actual” costs are separated into internal costs (hourly rate incorporating overheads) and external costs established for each project.

Outputs

- 1. Species Management.*
- 2. Habitat Management.*
- 3. Angler/Hunter Participation and Services.*
- 4. Community Advocacy and Liaison.*
- 5. Law Enforcement.*
- 6. Licencing.*
- 7. Council Servicing.*
- 8. Planning and Reporting.*
- 9. Administration (input area).*

**OUTPUT 1
SPECIES MANAGEMENT**

Population Monitoring

1111 Drift Diving

| Objective | Planned Result | Actual Result |
|--|---|---|
| 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. | Perform Drift Dives on rivers under threat from development and or unsustainable fishing practices. | Achieved. Field work completed by May 2015. |
| | Perform 2 seasonal Drift Dives on the Mawheraiti River to ascertain changes in abundance for project 1115 Sportsfishery Research. | Achieved. Field work completed by May 2015. |
| | Compile report with staff recommendations and present to council. | Achieved: Report provided to council with staff recommendations at April meeting. (refer summary) |
| | Est Hours 150 Est Internal Cost \$8,688 Est External Cost \$900 | Actual Hours 101 Actual Internal Cost \$6,332 Actual External Cost \$869 |

Summary

The spring dives were conducted in December 2014 and the summer dives in February 2015 incorporating Fish & Game staff from the Nelson Marlborough Region, North Canterbury Fish & Game and the West Coast Regional Council. The Mawheraiti River at SH7 Bridge and Mirfins Bridge, the Grey River at Waipuna and Hospital Flat, and the Inangahua River at Blacks Point were dived. Small fish have increase in abundance at all sites except for the Grey River at Hospital Flat. The only consistent and distinct seasonal change in abundance observed in the seasonal dives in the Mawheraiti River is an increase in small fish from spring to summer at the Mirfins Bridge site.

1112 Lake Netting

| Objective | Planned Result | Actual Result |
|---|---|---|
| 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 assess the effectiveness of rainbow trout and salmon enhancement conduct a netting survey at Lake Kaniere using standardised procedures from previous surveys. | Achieved: Field work completed by January 2015 |
| | Compile report with staff recommendations and present to council. | Achieved: Report provided to council with staff recommendations at April meeting. (refer summary) |
| | Est Hours 80 Est Internal Cost \$4,634 Est External Cost \$100 | Actual Hours 66 Actual Internal Cost \$4,138 Actual External Cost \$10 |

Summary

Lake Kaniere was surveyed in January 2015 to survey the resident sports fish population. Several enhancement releases of salmon and rainbow trout have occurred over recent years in Lake Kaniere therefore the survey aimed to gather information to assess the success of these releases. The Lake was surveyed using

the same method in 2006 prior to any recent enhancement releases occurring therefore some comparisons were made between the populations surveyed.

9 brown trout, 4 rainbow trout and 67 perch were caught and measured on 6 mornings during January. No salmon were caught in the survey. Brown trout on average weighed 856 grams, were 422 mm in length and had a condition factor of 1.14. Rainbow trout on average weighed 923 grams, were 459 mm in length and had a condition factor of 0.95. Perch on average weighed 235 gram, and were 248 mm long with and associated condition factor of 1.46.

Compared to 2006, brown trout are smaller and less abundant, but were no different in condition. Brown trout condition is considered good. Compared to 2006, Perch are smaller, in lesser condition, and in similar abundance.

This is the first time rainbow trout have been caught in a gill netting survey therefore their presence is likely to be a result of successful enhancement releases in recent years. The survey methodology is suggested to be suitable for capturing rainbow trout but not salmon. The key finding from this survey is that rainbow trout enhancement releases have been successful.

1113 Spawning Surveys

| Objective | Planned Result | Actual Result |
|--|---|--|
| 1. To monitor Salmon spawning in key Salmon fisheries with a focus on establishing long-term reliable datasets. | Lake Mapourika and Paringa tributary surveys undertaken on a weekly basis between April – June. | Achieved. Field work completed by July 2015. |
| 2. Monitor Trout spawning in catchments, where liberations as part of the sportsfish enhancement program, are occurring. | Geologists Creek, Hokitika and Taramakau River tributaries will be monitored by staff and volunteers on a fortnightly basis from April - June. | Achieved. Field work completed by July 2015. |
| | Trout spawning surveys will be undertaken on a fortnightly basis in Geologists Creek, Kawhaka Race and Taramakau tributaries on a fortnightly basis from June - August. | Achieved: Field work completed by August 2015. |
| | Add to existing dataset and compile sportsfish spawning report with staff recommendations. | Achieved: Report provided to council with staff recommendations by September 2015. (refer summary) |
| | Est Hours 200 Est Internal Cost \$11,584 Est External Cost \$300 | Actual Hours 165 Actual Internal Cost \$10,344 Actual External Cost \$71 |

Summary

The long term monitoring of ‘Peak’ spawning numbers in spawning grounds for Lakes Mapourika and Paringa were undertaken in May 2015. 87 live salmon were observed during the peak in MacDonalDs Creek (L. Mapourika) and 84 were observed live during the peak in the Windbag Stream (L. Paringa). The long term average for MacDonalDs Creek is 197 fish making the 2015 return below average. The long term average for Windbag Stream is 182 fish making the 2015 count below average. Salmon and trout spawning surveys were undertaken intermittently in several other known spawning creeks during the 2014 and 2015 spawning seasons including tributaries of Lake Mapourika, Lake Kaniere, Hokitika River, and Taramakau River for the purpose of monitoring recent liberations of Quinnat salmon and rainbow trout. Geologist Creek,

the main spawning tributary of Lake Kaniere, had the highest count of 13 rainbow trout observed on 18 September 2014.

1114 Trend Counts

| Objective | Planned Result | Actual Result |
|--|---|---|
| <p>Assess Gamebird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.</p> | <p>Shelduck surveys will be conducted in accordance with nationally adopted standard operating procedures. Compile report with staff recommendations and present to council.</p> <p>Pukeko surveys will be conducted in accordance with nationally adopted standard operating procedures. Receive and enter data from other regions in a standardised format. Provide information to regions on request.</p> <p>Shoveler and Grey Teal surveys will be conducted in accordance with nationally adopted standard operating procedures.</p> <p>Greylard surveys will be conducted in accordance with national standard operating procedures adapted for the West Coast Region.</p> <p>Est Hours 135 Est Internal Cost \$7,819 Est External Cost \$3,000</p> | <p>Achieved. Field work completed by February 2015. Report provided to council with recommendations by April 2014. (Refer summary)</p> <p>Achieved. Field work completed by May 2015. (Refer summary)</p> <p>Achieved: Field work completed by August 2015. Data provided to national coordinator by September 2014. (Refer summary)</p> <p>An increase to time associated with this project was due to ground count trialling to identify new sites and increase the geographical spread of the survey.</p> <p>Actual Hours 209 Actual Internal Cost \$13,103 Actual External Cost \$2,950</p> |

Summary

Shelduck

11,329 birds were observed moulting north of the Taramakau River in 2015. This value is approximately 1,750 birds more than the 2014 count, equating to an 18% increase in observed numbers. 2015 counts are within management levels. Longer term monitoring indicates that the northern population fluctuates highly between years but are relatively stable long term. 5,632 birds were observed moulting south of the Taramakau River in 2015. This value is approximately 1,400 birds more than the 2014 count, equating to a 33% increase in observed numbers. 2015 counts are within management levels. Longer term trends indicate the population south of the Taramakau has experienced significant population growth from 1993-2010 and a short term decline over the last 5 years, however overall the population is relatively stable.

Shoveler

Fish and Game New Zealand conducted a national count of shoveler duck (*Anas rhynchos*) on 4 August 2014. This is the 15th annual count (2000-2014) to monitor change in the New Zealand population. A total of 13,554 were counted at 236 sites. The population of shoveler duck at the sites counted appear to be stable, over the 15 years. Short term (2013-2014) the credible interval spans zero suggesting no change

Pukeko

Pukeko populations are stable in both long and short term south of the Taramakau River. Pukeko populations are decreasing north of the Taramakau River in the short and long term.

1115 Sportsfishery Research

| Objective | Planned Result | Actual Result |
|---|---|--|
| 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. | <p>Provide field staff time to national monitoring programs including; ageing and growth modelling, & aquatic stressors program.</p> <p>Research and monitor factors affecting Trout life history in the Mawheraiti River.</p> <p>Est Hours 90 Est Internal Cost \$5,213 Est External Cost \$50</p> | <p>Achieved: Staff provided field capabilities for the NIWA Aquatic Stressors Monitoring Research.</p> <p>Achieved: Field work completed and interim report including staff recommendation provided to June council meeting. (refer summary)</p> <p>Actual Hours 61 Actual Internal Cost \$3,824 Actual External Cost \$85</p> |

Summary

Drift dive surveys have shown that the Mawheraiti River fishery has had relatively low abundance of brown trout in the period of December 2011 to present

Water temperatures have been shown to exceed recommended levels on a substantial number of days through the summer months. Trout have been shown to cease feeding at around 19°C and fish kills have been recorded in New Zealand at 26°C. Water temperatures are slightly higher in the middle reaches of the fishery than the upper reaches.

The installation of the Fish & Game water level and temperature gauge has provided a near continuous data set of water levels and temperature in the middle reaches of the river. High flows are known to detrimentally affect trout and their aquatic food sources through direct kills, destruction of spawning habitat, and modification of habitat. High flows causing changes in the river bed morphology have been evident during the term of flow monitoring.

Extreme low flows are associated with reduction of available habitat for trout and their aquatic food. Current climatic conditions have led to an increase in the amount of surface water taken for irrigation of pasture in the Mawheraiti catchment therefore it is important to continue monitoring water levels and temperatures through this period to see how water takes effect the Mawheraiti River flows. It is important that Fish & Game stay active in the consenting process and have information like water temperatures and flow level measurements to use as a tool to rationalise concern for the fishery. Work is currently being undertaken by the WCRC to identify flow levels that protect values of species including brown trout. This work is undertaken in response to concerns that water allocation in the catchment may affect the aquatic ecology of the river.

The WCRC's SOE surface water quality monitoring was compared to recommended levels of both the protection of aquatic ecology and trout fishery values. Several water quality variables are shown to be at times above recommended levels therefore may have a negative effects on aquatic ecology and the trout fishery.

Harvest Assessment

1121 National Hunter Survey

| Objective | Planned Result | Actual Result |
|---|---|---|
| To assess and monitor the success rate of gamebird hunters. | Provide caller lists and record interviews conducted by contracted personnel. Verify telephone interview database and compile a report to council. Est Hours 50 Est Internal Cost \$2,896 Est External Cost \$2,700 | Achieved. 2014 Survey completed in August. Achieved: 2013 Report presented to council at April meeting. (refer summary) Actual Hours 60 Actual Internal Cost \$3,762 Actual External Cost \$2,700 |

Summary

An annual telephone survey is performed during the regular game bird season from May to August. The data is considered an estimate of actual harvest and is intended for internal management purposes only. In total 6,857 game birds were harvested during the 2014 season in the West Coast Region by 458 adult and Junior West Coast licence holders.

Greylard made up 64% of the West Coast hunters bag with Paradise Shelduck the second most popular followed by Pukeko. Shoveler duck and swans were harvested at relatively low levels. The average West Coast Region game bird licence holder harvested 15 game birds for the 2014 season compared to 17 for the 2013 season (rounded to whole bird figures). This equates to; 10 Greylards, 4 paradise Shelduck, 1 Pukeko and less than one bird each of Shoveler and swan. Opening weekend accounted for 5 Greylard and 2 paradise Shelduck harvested which is approximately half the harvest for the entire season.

West Coast hunters on average spent 11.2 hours hunting for the 2014 season, half of which was spent during opening weekend. For the whole season hunters harvested 1.34 game birds per hour hunting. For opening weekend, hunters harvested 1.3 birds per hour which is an improvement on 2013.

Harvest of Greylard by West Coast licence holders is at record low levels which coincides with record low hours hunted. There is a correlation between hour hunting and harvest for Greylard. Harvest rate is below the average for Greylard in 2014 compared to fourteen years of data. Regulation changes have been made to take a more conservative approach to Greylard harvest. Harvest of Paradise Shelduck remains low but has increased from 2013. Regulation changes have been made to address this issue. Pukeko harvest is at record lows and regulation changes have been made to address this issue.

Releases

1161 Fisheries Enhancement

| Objective | Planned Result | Actual Result |
|--|--|--|
| To maintain and where possible, enhance the region's Trout and Salmon fisheries in accordance with councils Sportsfish Enhancement Policy. | Source, transfer and release Rainbow Trout from Fish & Game's Canterbury hatchery to Lake Kaniere and the junior 'put and take' fishery. | Achieved. Field work completed by February 2015. |
| | Source, transfer and release Quinnat Salmon into Lakes Haupiri, Ianthe, and Mapourika and if stock is available Hokitika and Taramakau Rivers. | Achieved. Field work completed by April 2015. |
| | Investigate sponsorship opportunities to cover costs of this program. | Achieved. Sponsorship obtained from TrustPower Ltd for enhancement to Lake Kaniere and Mitre 10 for Salmon enhancement. Outsourcing of the fish rearing and distribution has resulted in less staff time associated with this project. |
| | Keep up to date liberation records and provide data in the Annual Report. | Achieved. Information provided in summary below. |
| | Est Hours 80 Est Internal Cost \$4,634 Est External Cost \$15,000 Income(donation) \$2,600 | Actual Hours 45 Actual Internal Cost \$2,821 Actual External Cost \$14,783 Income(donation) \$7097 |

Summary

Trout and Salmon released in accordance with Council Enhancement Strategy;

- 250 1kg salmon and 60 rainbow trout transferred from North Canterbury to Grey Gun Club ponds for junior fishing days.
- 50 rainbow trout and 10 salmon transferred from Grey Gun Club ponds to Lake Kaniere.
- 5,000 yearling brown trout transferred from North Canterbury to Lake Kaniere.
- 5,000 yearling rainbow trout transferred from North Canterbury to Lake Kaniere.
- 4,200 Adipose fin clipped salmon smolt Little Orangipuku Creek, Taramakau catchment.
- 4,200 Adipose fin clipped salmon smolt Doctors Creek, Hokitika catchment.
- 4,200 Adipose fin clipped salmon smolt Lake Ianthe.
- 5,900 Adipose fin clipped salmon smolt Lake Mapourika.

Regulations

1171 Regulations/Gazette Notices

| Objective | Planned Result | Actual Result |
|--|--|--|
| To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations. | Prepare annual anglers and game notices as required by statute. | Achieved. Anglers and Game notice reviewed/amended by February 2015. |
| To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities. | Regional contribution to the South Island Fishing and Hunting Regulation Guides. Est Hours 50 Est Internal Cost \$2,896 Est External Cost \$0 | Achieved. Reviewed and amended by April 2015. Actual Hours 48 Actual Internal Cost \$3,009 Actual External Cost \$0 |

Control

1181 Game Bird Control

| Objective | Planned Result | Actual Result |
|--|---|--|
| To minimise damage to crops and pasture, arising from unwanted concentrations of gamebirds, thereby preserving landholder relations and statutory obligations. | Record all complaints in crop predation register. Investigate and provide appropriate response in accordance with the Councils' Crop Predation policy Apply for and provide information on DoC Control Permits. Est Hours 50 Est Internal Cost \$2,896 Est External Cost \$100 | Achieved. Four complaints were received. Three regarding Paradise Shelduck and one for Pukeko. Complaints were resolved by; • 3 permits were issued to delegate authority to farm managers to control game birds out of season. • One issue was addressed by advice regarding hunting regulations With the removal of Canada Geese as a gamebird and increased hunting pressure on Paradise Shelduck staff time associated with complaints has been reduced. Actual Hours 0 Actual Internal Cost \$0 Actual External Cost \$0 |

**OUTPUT 2
HABITAT PROTECTION/MANAGEMENT**

1211 RMA Plans/Policy/Consents

| Objective | Planned Result | Actual Result |
|--|--|--|
| <p>1. Ensure that all RMA processes and activities are undertaken in such a way that provides for sportfish and gamebird habitat, and angler/hunter access.</p> <p>2. To ensure any local or central government amendments to the RMA or national policy statements, adequately provide for the protection of the West Coasts Sportfish and Gamebird Habitat</p> | <p>To participate with Regional and District Councils and their staff, in all planning matters with potential to affect Fish & Game interests, by providing the best possible advocacy within available resources.</p> <p>Maintain a record of consent applications, conduct negotiations with applicants for resource consent, and undertake fieldwork as necessary to obtain required information. Participate in formal/legal processes as necessary.</p> <p>Prepare and submit applications to the NZ Council Legal Fund for resource consents and regional plans, requiring legal counsel.</p> <p>Receive and review Regional Council Resource Management Committee agendas and minutes. Staff to attend meetings as required.</p> <p>Provide submissions from a local perspective on national planning documents, in consultation with other regions and the NZ Council.</p> <p>Est Hours 500 Est Internal Cost \$28,960 Est External Cost \$0</p> | <p>Achieved: 76 Section 95 Affected Party Applications for resource consent were processed. Of these;</p> <ul style="list-style-type: none"> • 20 were land use consents for works in river beds (e.g. bank/flood protection and bridging, and diversion). • 11 were discharge permits and land use consents associated with land development and dairy farming. • 26 were mining related. • 9 water take consents. • 6 consents for gravel extraction. • 4 consents for municipal waste discharges <p>One application for a gold dredging operation in the Grey River bed required a Regional Council Hearing. A satisfactory result to protect the sportfishery values in the river was obtained through consent conditions.</p> <p>A stakeholders group including Fish and Game has been established to collaborate on water abstraction issues in the Mawheraiti catchment.</p> <p>A submission was entered to the West Coast Regional Councils proposed Regional Policy Statement.</p> <p>Actual Hours 429 Actual Internal Cost \$26,895 Actual External Cost \$2,381</p> |

1212 Dairy Industry/Farmer Advocacy

| Objective | Planned Result | Actual Result |
|---|--|--|
| <p>To protect and enhance habitat for sportsfish and gamebirds, in the regions developed valleys.</p> | <p>Participate in dairy industry groups such as the Dairy Action Team.</p> <p>Maintain a positive working relationship with Westland Milk Products and key industry representatives.</p> <p>Est Hours 20 Est Internal Cost \$1,158 Est External Cost \$0</p> | <p>Achieved: Fish and Game are stakeholders in the Lake Brunner Catchment Care Group and the Grey River catchment stakeholder group. Both provide an opportunity for Fish and Game to promote the Fish and Game Values in the catchment.</p> <p>Achieved: 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 and stream training. An effective working relationship with key landowners and the Federated Farmers Organisation was maintained.</p> <p>Actual Hours 4 Actual Internal Cost \$251 Actual External Cost \$0</p> |

1213 Department of Conservation

| Objective | Planned Result | Actual Result |
|---|--|---|
| <p>1. Seek to ensure that Section 6 (ab) obligations are reflected in all planning and operational activities undertaken by the Department of Conservation.</p> <p>2. Maintain a good working relationship with Regional DoC Staff.</p> | <p>Advocacy will be provided in DoC Planning Processes.</p> <p>Maintain regular liaison with senior DoC Conservancy Staff.</p> <p>Est Hours 20 Est Internal Cost \$1,158 Est External Cost \$0</p> | <p>Achieved: A co-operative working relationship was maintained at conservancy level.</p> <p>Fish and Game consulted with the department regarding;</p> <ul style="list-style-type: none"> • Access issues • Pesticide application • Crop predation • Backcountry code of conduct. <p>Actual Hours 1 Actual Internal Cost \$63 Actual External Cost \$0</p> |

OUTPUT 3

ANGLER AND HUNTER PARTICIPATION/SATISFACTION AND SERVICES

1311 Access

| Objective | Planned Result | Actual Result |
|---|--|--|
| <p>Unencumbered access will be available to anglers and hunters on all public land, except where its current status legally precludes it.</p> | <p>Reported access difficulties will be investigated and either forwarded to the Walking Access Commission, or negotiated with the public agency concerned.</p> <p>Signage will be maintained and progressively extended to provide more choices for visiting anglers.</p> <p>Review the existing access points on the Website and incorporate all access points.</p> <p>The list of 'Huntable' Private Properties will be updated and extended in consultation with landowners.</p> <p>Forward access issues and keep in regular contact with Walking Access Commission Representatives.</p> <p>Est Hours 120 Est Internal Cost \$6,950 Est External Cost \$800 Est Income \$ 0</p> | <p>Achieved: Relationships with Walking Access Commission Representatives were maintained and issues forwarded for consideration when detected.</p> <p>Two instances of public exclusion from legal roads required input. Both were in the Grey District; Upper Crooked River and Heaphy Road. The latter has required involvement in an Environment Court case with financial support from the Regional Legal Fund. The case is due to be heard in the 2015/16 year.</p> <p>Achieved: Weathered and damaged signs were replaced where needed.</p> <p>Achieved: Relationships with landowners, where access to recreational areas is through private property, were maintained</p> <p>Achieved: Game Bird Hunting access information was added to the Fish & Game Website mapping system.</p> <p>Achieved: Communications regarding the listing of property owners on the WAMS website continues.</p> <p>Actual Hours 192 Actual Internal Cost \$12,037 Actual External Cost \$7,334 Actual Income \$5,874</p> |

1312 Assisted Hunting

| Objective | Planned Result | Actual Result |
|--|--|--|
| Provide facilitated hunting in the region in liaison with landowners, community and farmer groups. | Facilitate other organised hunting and direct hunters to properties with gamebird crop predation issues. Est Hours 60 Est Internal Cost \$3,475 Est External Cost \$300 | Achieved: Small localised hunts where gamebirds were causing damage were organised by Fish & Game through a keen hunter list. Visiting hunters were directed to properties with problem populations of gamebirds. Actual Hours 14 Actual Internal Cost \$878 Actual External Cost \$0 |

1331 Website/Ezines/Social Media

| Objective | Planned Result | Actual Result |
|--|---|--|
| 1. To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities. 2. Provide a website and social media sites with up to date information for hunters and anglers. | Contribute regular articles to Reel Life and Both Barrels Email Newsletters. Update web page and social media sites such as Facebook on a fortnightly basis. Est Hours 70 Est Internal Cost \$4,054 Est External Cost \$500 | Achieved: Ezine articles were produced monthly and placed on the website. Achieved: Council minutes and reports were placed on the website. Regular updates to Facebook have resulted in a strong following and the development of a good tool to keep anglers and hunters informed as well as providing feedback to operations. Actual Hours 62 Actual Internal Cost \$3,887 Actual External Cost \$0 |

1332 Fish and Game Magazine

| Objective | Planned Result | Actual Result |
|--|--|--|
| To promote and educate by keeping licence holders informed on matters affecting their interests. | Provide a regional supplement to pre-season editions of Fish & Game Magazine Est Hours 70 Est Internal Cost \$4,054 Est External Cost \$4,000 | Achieved: Fish & Game Magazine supplements were produced and dispatched to past-season holders of a fishing or gamebird hunting licence, by deadline. Actual Hours 52 Actual Internal Cost \$3,260 Actual External Cost \$3,165 |

1341 Sportsfisheries Guides

| Objective | Planned Result | Actual Result |
|--|---|---|
| <p>Provide reliable and 'up to date' information on access to the regions gamebird and fisheries resource.</p> | <p>Review the 'West Coast Sports Fisheries' pamphlet annually. Edit and source printing of revised editions.</p> <p>Est Hours 20 Est Internal Cost \$1,158 Est External Cost \$0</p> | <p>Achieved: A revised and reprinted access pamphlet was printed and circulated to outlets.</p> <p>The unbudgeted cost of this project is due to the delay in printing from 2013/14 eventuating in the 2014/15 financial year.</p> <p>Actual Hours 14 Actual Internal Cost \$878 Actual External Cost \$3,356</p> |

1361 Clubs, Outdoor Recreation Groups

| Objective | Planned Result | Actual Result |
|---|---|--|
| <p>To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations, that encourage new entrants into the sport.</p> | <p>Keep angling/hunting clubs informed.</p> <p>Assist with club and outdoor recreation group events.</p> <p>Administer and facilitate fishing competitions in accordance with council policy.</p> <p>Provide instructional seminars/field days to promote hunting and fishing.</p> <p>Est Hours 160 Est Internal Cost \$9,267 Est External Cost \$2,000</p> | <p>Achieved: Liaison was maintained by speaking to clubs on four occasions and providing assistance at three angling club weigh-ins, one of which focussed on new entrants. Two pre-season gun club events were attended. Fortnightly clay bird shoots at the Grey and Kokatahi Gun Clubs for juniors were facilitated by Fish and Game.</p> <p>Actual Hours 148 Actual Internal Cost \$9,279 Actual External Cost \$4,159</p> |

**OUTPUT 4
PUBLIC INTERFACE**

1411 Conservation Boards/Iwi/Allied Groups and Research Agencies

| Objective | Planned Result | Actual Result |
|---|---|--|
| <p>To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, Allied Groups and Research Agencies.</p> | <p>Provide for W/C Conservation Board representation at Council meetings and undertake liaison as required.</p> <p>Assist research agencies on regional projects involving species and activities for which we have a statutory responsibility.</p> <p>Maintain relationships with iwi and interest groups.</p> <p>Est Hours 10 Est Internal Cost \$579 Est External Cost \$0</p> | <p>Achieved: Council minutes and meeting agenda provided to Conservation Board representative.</p> <p>Assisted the Cawthron Institute with the Cumulative Effects project.</p> <p>Actual Hours 6 Actual Internal Cost \$376 Actual External Cost \$0</p> |

1421 Media/Communication

| Objective | Planned Result | Actual Result |
|--|---|--|
| <p>To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.</p> | <p>Provide news releases and respond to media requests.</p> <p>Provide general information and maintain regular communication with local and national media representatives.</p> <p>Provide information in response to direct requests from the public.</p> <p>Attend and contribute to the National Public Awareness Network.</p> <p>Provide educational and deterrent communications material regarding coarse fish releases in the region.</p> <p>Est Hours 225 Est Internal Cost \$13,032 Est External Cost \$100</p> | <p>Achieved: An established working relationship with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate.</p> <p>Achieved: Public/licence holder enquiries were received via telephone, email and social media. This enabled a prompt (same day) response to most information requests.</p> <p>Achieved: Staff provided input and attended PA network workshops. (Refer Summary).</p> <p>Achieved: Update articles were provided to local media, in the Fish and Game magazine and through signage at the lake. Numerous interest groups were also made aware of our concerns through enquiries about regulation changes.</p> <p>Actual Hours 140 Actual Internal Cost \$8,777 Actual External Cost \$0</p> |

Summary

Topics that were the subject of specific media releases included:

- Public Access in the Grey District.
- Lake Ianthe Rudd incursion.
- Sportsfishery enhancement.
- West Coast Regional council planning.
- Junior hunting and fishing.
- Pre-season articles for Hunting and Fishing seasons

1431 Political Advocacy

| Objective | Planned Result | Actual Result |
|--|--|--|
| To provide advocacy on behalf of anglers and hunters, pursuant to the statutory role of Fish & Game. | Maintain positive relationship with the Region's MPs by regular contact. Include MPs on mailing list for magazines/media releases. Maintain positive relationships with key elected members of Local Government. Est Hours 20 Est Internal Cost \$1,158 Est External Cost \$0 | Not Achieved: Few opportunities arose throughout the course of the year to involve MP's Achieved: MPs were provided with magazines. Achieved in part: Professional relationship such as these cannot always be positive considering Fish and Games statutory role. Actual Hours 0 Actual Internal Cost \$0 Actual External Cost \$0 |

**OUTPUT 5
COMPLIANCE**

1511 Compliance

| Objective | Planned Result | Actual Result |
|--|--|--|
| General compliance with licence requirements and season regulations. | Undertake field checks for compliance. Respond to complaints. Est Hours 290 Est Internal Cost \$16,797 Est External Cost \$500 | Achieved: A total of 656 angler and hunter contacts were made, equating to approximately eighteen percent of regional licence holders. Compliance effort was focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season. Actual Hours 233 Actual Internal Cost \$14,607 Actual External Cost \$517 |

1512 Upland Game Hunting Area

| Objective | Planned Result | Actual Result |
|--|--|--|
| To ensure compliance with provisions of MOU in respect of Haupiri upland game hunting area | Perform inspections in accordance with MOU. Liaise with upland game area operator and make recommendations to council regarding gazette requirements. Est Hours 30 Est Internal Cost \$1,738 Est External Cost \$0 Est Income \$0 | Achieved: Annual inspection completed, no issues in contravention of the MOU were found. Achieved: Annual Management report received in December. Actual Hours 10 Actual Internal Cost \$627 Actual External Cost \$0 Actual Income \$571 |

1521 Ranger Training

| Objective Provide an appropriately trained and resourced honorary ranger program. | Planned Result Recruit, train and monitor performance of Honorary Rangers in accordance with National Compliance Policy. Est Hours 90 Est Internal Cost \$5,213 Est External Cost \$2,000 | Actual Result Achieved: CERT refresher training organisation and well attended by Rangers in December. Communication maintained with Honorary Ranger Team including; email, phone calls and personal visits. Rangers provided with new resources as they become available. A full CERT training was organised with new staff attending. Actual Hours 54 Actual Internal Cost \$3,385 Actual External Cost \$2,176 |
|---|--|--|
|---|--|--|

1531 Prosecutions

| Objective Provide a deterrent to non-compliance by prosecuting breaches of Acts and Regulations. | Planned Result Prosecute offences in accordance with council's compliance and reparation policy. Maintain compliance database. Est Hours 85 Est Internal Cost \$4,923 Est External Cost \$1,383 Est Income \$2,500 | Actual Result Achieved: A total of 21 offences were detected for the year. With thirteen 'Fail To Produce' offences issued to anglers and hunters which subsequently produced their licences. Four detected offences were dealt with by warning. Four offenders were offered the reparation for 'fishing without a licence' and made a payment of \$470 each. The Compliance database was updated to incorporate reparation and warnings. Actual Hours 34 Actual Internal Cost \$2,132 Actual External Cost \$13 Actual Income \$3,100 |
|--|---|--|
|--|---|--|

OUTPUT 6 LICENSING

1611 License Production & Distribution

| Objective | Planned Result | Actual Result |
|---|---|---|
| To make fishing and hunting licences readily available. | <p>Monitor and maintain accuracy of database and produce reports as required.</p> <p>Maintain liaison with Eyede through NZC so as to have confidence that the best service is being offered to Fish & Game and its clients.</p> <p>Est Hours 120 Est Internal Cost \$6,950 Est External Cost \$0</p> | <p>Achieved: Licences were produced, distributed and recalled by deadline. All major licence outlets were visited at least twice in the course of the year.</p> <p>Achieved: Eyede performance and response time has improved from last year giving confidence in the system.</p> <p>Actual Hours 111 Actual Internal Cost \$6,959 Actual External Cost \$0</p> |

Summary

| FISHING LICENCES | 10/11 | 11/12 | 12/13 | 13/14 | 14/15 |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| Adult Whole Season | 1123 | 1237 | 1217 | 1211 | 1002 |
| Non-Resident Whole Season | - | - | - | - | 221 |
| Family Fishing | 575 | 613 | 606 | 564 | 546 |
| Adult Day | 896 | 945 | 810 | 790 | 861 |
| Adult Winter | 125 | 136 | 86 | 126 | 57 |
| Junior Whole Season | 111 | 145 | 132 | 120 | 109 |
| Junior Non-Resident Whole Season | - | - | - | - | 4 |
| Junior Day | 51 | 76 | 68 | 55 | 57 |
| Junior Winter | 25 | 20 | 21 | 24 | 13 |

| GAME LICENCES | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Adult Whole Season | 456 | 452 | 407 | 414 | 376 |
| Adult Day | 40 | 22 | 21 | 21 | 49 |
| Junior Whole Season | 43 | 43 | 48 | 44 | 44 |
| Junior Day | 2 | 5 | 4 | 4 | 6 |
| Child Whole Season | 18 | 13 | 16 | 24 | 15 |

1621 Agent Liaison

| Objective | Planned Result | Actual Result |
|--|--|--|
| <p>To have informed and well stocked licence agents distributing fishing and hunting licences.</p> | <p>Maintain and monitor contractual arrangements with agents and ensure regular returns are submitted for timely invoicing.</p> <p>Maintain regular contact with key resellers by staff visits and provision of information as required.</p> <p>Transition to electronic licence sales only and keep licence agents up to speed with transition.</p> <p>Est Hours 50 Est Internal Cost \$2,896 Est External Cost \$0</p> | <p>Achieved: Agents were regular in returning licence books. All agents now in direct debit.</p> <p>Agents all visited throughout the year and aided through electronic licencing transition.</p> <p>All agents aided through the transition to online licencing. All agents restricted to emergency backup books only.</p> <p>Actual Hours 150 Actual Internal Cost \$9,404 Actual External Cost \$29</p> |

**OUTPUT 7
COUNCIL**

1721 Council

| Objective | Planned Result | Actual Result |
|---|--|--|
| <p>The effective governance of Fish & Game NZ West Coast.</p> | <p>Reports and other necessary information will be provided one week before bi-monthly Council meetings.</p> <p>Manager and appropriate staff to attend Council meetings.</p> <p>Minutes, accounts, records and correspondence will be attended to, and the Councils' assets effectively managed in accordance with adopted governance policies.</p> <p>Est Hours 215 Est Internal Cost \$12,453 Est External Cost \$2,000</p> | <p>Achieved: Reports and information provided in a timely manner. Attendance at meeting was sufficient to provide information and advice. Council service recognition evening facilitated and attended by staff.</p> <p>Governance policies adhered to, with minutes and information provided to the public via the website.</p> <p>Council assets well maintained and fit for purpose.</p> <p>Actual Hours 387 Actual Internal Cost \$24,262 Actual External Cost \$5,419</p> |

**OUTPUT 8
PLANNING AND REPORTING**

1821 OWP & Budget

| Objective | Planned Result | Actual Result |
|--|---|---|
| To formulate and adopt an Annual Operational Workplan and Budget and other plans as required by statute. | Prepare Annual Draft Workplan and Budget. Est Hours 180 Est Internal Cost \$10,425 Est External Cost \$0 | Achieved: Following a consultation/discussion period of two months, and the NZC Peer Review Process, the Council's Draft Operational Workplan and Budget for the 2015/16 year was adopted by Council at its June meeting. Actual Hours 125 Actual Internal Cost \$7,837 Actual External Cost \$0 |

1831 Annual Public Meeting & Audited Report

| Objective | Planned Result | Actual Result |
|--|--|--|
| Hold an Annual Public Meeting and present an audited Annual Report as required by statute. Provide an audited Annual Report to Parliament as required by statute. | Prepare information and present the Annual Report at an Annual Public Meeting. Prepare Annual Report to Parliament including, financial statement and statement of service performance. Est Hours 187 Est Internal Cost \$10,831 Est External Cost \$6,000 | Achieved: Annual Public Meeting held in December 2014. Achieved: Annual Report and Audit completed in December. Actual Hours 144 Actual Internal Cost \$9,028 Actual External Cost \$5,937 |

1841 National Liaison

| Objective | Planned Result | Actual Result |
|---|--|---|
| Maintain National / Regional co-ordination. | Participate in Managers Meetings. Represent region in National Policy matters. Maintain liaison with NZC and other regions/staff. Est Hours 95 Est Internal Cost \$5,502 Est External Cost \$0 Est Income \$ | Achieved: Three Managers Meetings attended. Achieved: Liaison and feedback provided with other regions and the NZC. Achieved: Liaison maintained and provided staff time for National Research Coordination and Financial review Committee roles. Actual Hours 292 Actual Internal Cost \$18,306 Actual External Cost \$1,365 Actual Income \$268 |

Summary

In addition to regular and routine liaison with other regions on common issues, input into nationally coordinated topics included;

- Assisting New Zealand Council Staff and responding to information requests via NZC Office.
- Public awareness initiatives.
- Health and Safety.
- MNZ registration for boats.
- Research.
- Game and angling gazette notices.
- Resource Management issues including planning and consenting.
- Budgeting and finances.

**OUTPUT 9
ADMINISTRATION (INPUT AREA)**

1910 Staff Salaries and Payroll

| Objective | Planned Result | Actual Result |
|---------------------------------------|---|--|
| Maintain an efficient payroll system. | <p>Calculate staff payroll and maintain an accurate database which accounts for holiday and time in lieu.</p> <p>Calculate and manage PAYE</p> <p>Calculate and manage FBT</p> <p>Est Hours 130 Est Internal Cost \$7,530 Est External Cost \$178,013</p> | <p>Achieved: The spreadsheet based payroll system was replaced by MYOB payroll.</p> <p>Achieved: PAYE calculated and managed.</p> <p>Achieved: FBT calculated and managed.</p> <p>Actual Hours 133 Actual Internal Cost \$8,338 Actual External Cost \$179,270</p> |

1920 Staff Coordination and Training

| Objective | Planned Result | Actual Result |
|--|---|--|
| Maintain an appropriately trained and informed staff to achieve Workplan objectives. | <p>Maintain regular staff communications and involvement in overall operations of Fish & Game.</p> <p>Organise specific training opportunities to suit the individual requirements of staff.</p> <p>Carry out employment procedures as required.</p> <p>Ensure that Fish & Game operations meet Occupational Safety and Health standards.</p> <p>Est Hours 213 Est Internal Cost \$12,337 Est External Cost \$9,100</p> | <p>Achieved: Two staff changes were progressed within the year. Appropriate training and employment procedures were followed and staff performance reviews were completed.</p> <p>A revised OSH manual was adopted with new policies and reporting procedures.</p> <p>Actual Hours 201 Actual Internal Cost \$12,601 Actual External Cost \$12,579</p> |

1940 Office Premises

| Objective | Planned Result | Actual Result |
|---|---|---|
| Maintain office premises to provide a suitable and safe work environment. | <p>Regular office and grounds cleaning and maintenance.</p> <p>Assessing and reporting of damage with repairs completed as required.</p> <p>Est Hours 70 Est Internal Cost \$4,054 Est External Cost \$12,500</p> | <p>Achieved: Office premises were maintained. Quotes were procured for roof replacement and exterior painting in the next financial year.</p> <p>Actual Hours 38 Actual Internal Cost \$2,382 Actual External Cost \$11,593</p> |

1950 Office Equipment

| | | |
|---|---|---|
| <p>Objective Provide suitable office equipment to allow staff to achieve Workplan objectives safely and efficiently.</p> | <p>Planned Result Maintain register of office equipment including asset schedule. Carry out maintenance as required Replace and procure office equipment. Est Hours 20 Est Internal Cost \$1,158 Est External Cost \$3,896</p> | <p>Actual Result Achieved: Office maintained regularly with equipment maintained to a high standard. Two computers were replaced. Actual Hours 47 Actual Internal Cost \$2,946 Actual External Cost \$3,170</p> |
|---|---|---|

1960 Communications and Consumables

| | | |
|---|---|--|
| <p>Objective Maintain and enhance office and field communications so as to efficiently and safely achieve Workplan objectives.</p> | <p>Planned Result Maintain and procure an adequate supply of office consumables and an appropriate suite of communications devices. Est Hours 10 Est Internal Cost \$579 Est External Cost \$6500</p> | <p>Actual Result Achieved: An aging phone and telecommunications system are gradually being replaced. A move to Microsoft's cloud based Exchange Server ensures field staff have email functionality in the field. Actual Hours 17 Actual Internal Cost \$1,066 Actual External Cost \$6,943</p> |
|---|---|--|

1970 Administration General

| | | |
|---|--|---|
| <p>Objective Maintain National / Regional co-ordination.</p> | <p>Planned Result Carry out general office management tasks in an efficient manner. Maintain an efficient accounting system. Est Hours 296 Est Internal Cost \$17,144 Est External Cost \$2,600</p> | <p>Actual Result Achieved: A review of accounting processes has resulted in a progressive move to internet banking and the cloud based version of MYOB. This will be fully implemented in the following year. Actual Hours 343 Actual Internal Cost \$21,502 Actual External Cost \$3,435</p> |
|---|--|---|

1980 Equipment

| | | |
|---|--|---|
| <p>Objective Maintain and enhance the regions equipment to provide safe and efficient capability to achieve Workplan objectives.</p> | <p>Planned Result Carry out a maintenance program to ensure that equipment is maintained in effective condition and boats meet MSA requirements. Maintain a register of West Coast Regions equipment. Est Hours 100 Est Internal Cost \$5,792 Est External Cost \$4,249</p> | <p>Actual Result Achieved: One boat was sold in the year leaving one 'fit for purpose' MSA approved boat. Gear was maintained and replaced as required. Actual Hours 44 Actual Internal Cost \$2,758 Actual External Cost \$2,009</p> |
|---|--|---|

1990 Vehicles

| Objective | Planned Result | Actual Result |
|--|--|---|
| <p>Well maintained and suitable vehicles will be available for use to achieve Workplan objectives.</p> | <p>Ensure that vehicles are maintained in an effective and safe condition and adequate provision is made for their replacement.</p> <p>Est Hours 60 Est Internal Cost \$3,475 Est External Cost \$13,767</p> | <p>Achieved: A move to the All of Government contract with Toyota supplying vehicle has resulted in improved reliability.</p> <p>Actual Hours 52 Actual Internal Cost \$3,260 Actual External Cost \$17,152</p> |

Intentionally blank

West Coast Fish and Game Council

FINANCIAL STATEMENTS

For the year ended

31 August 2015

Contents

| | Page |
|------------------------------------|------|
| Financial Information: | |
| Statement of Financial Performance | 38 |
| Statement of Financial Position | 39 |
| Statement of Cash Flows | 40 |
| Statement of Accounting Policies | 41 |
| Notes to the Performance Report | 43 |

West Coast Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2015

| | Note | Actual 2015 \$ | Budget 2015 \$ | Actual 2014 \$ |
|--|------|----------------------|----------------------|----------------------|
| REVENUE | | | | |
| Fish and Game licence sales | 1 | 269,385 | 265,736 | 258,641 |
| Grants and donations | 1 | 7,097 | 2,600 | 12,689 |
| Interest | | 16,343 | 18,135 | 16,240 |
| Funding from central or local government | 1 | - | - | - |
| Other revenue | 1 | 22,474 | 4,700 | 5,067 |
| Total Revenue | | 315,299 | 291,171 | 292,637 |
| EXPENSES | | | | |
| Outputs | | | | |
| Species management | 2 | 21,468 | 22,150 | 24,347 |
| Habitat protection & management | 2 | 2,381 | - | 3,766 |
| Angler & Hunter participation | 2 | 20,416 | 10,100 | 14,620 |
| Public interface | 2 | - | 100 | 27 |
| Compliance | 2 | 2,706 | 3,883 | 4,283 |
| Licensing | 2 | 12,549 | 13,287 | 13,512 |
| Council | 2 | 5,419 | 2,000 | 2,203 |
| Planning & reporting | 2 | 7,034 | 6,000 | 6,121 |
| Overheads | | | | |
| Employee related costs | 2 | 191,849 | 186,513 | 181,294 |
| Depreciation | 4 | 32,953 | - | 31,133 |
| Other expenses | 2 | 42,659 | 43,513 | 38,819 |
| Total Expenses | | 339,434 | 287,546 | 320,125 |
| Operating Surplus/(Deficit) | | (24,135) | 3,625 | (27,488) |
| Less Other Expenses | | | | |
| Levies to NZFGC | | 8,225 | 13,767 | 23,706 |
| NET SURPLUS/(DEFICIT) | | (32,360) | (10,142) | (51,194) |

West Coast Fish and Game Council
Statement of Financial Position
As at
31 August 2015

| | Note | Actual 2015 \$ | Budget 2015 \$ | Actual 2014 \$ |
|--------------------------------------|------|----------------------|----------------------|----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Bank accounts and cash | 3 | 23,649 | 20,338 | 16,816 |
| Debtors and prepayments | 3 | 34,464 | 28,295 | 45,116 |
| Investments | 3 | 377,232 | 416,395 | 397,609 |
| Total Current Assets | | 435,345 | 465,028 | 459,541 |
| Non-Current Assets | | | | |
| Property, plant and equipment | 4 | 123,603 | 129,599 | 129,599 |
| Investments | 3 | - | - | - |
| Total Non-Current Assets | | 123,603 | 129,599 | 129,599 |
| TOTAL ASSETS | | 558,948 | 594,627 | 589,140 |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Creditors and accrued expenses | 3 | 47,900 | 28,234 | 45,910 |
| Employee costs payable | 3 | 13,069 | 10,300 | 12,891 |
| Total Current Liabilities | | 60,969 | 38,534 | 58,801 |
| Non-Current Liabilities | | | | |
| Other non-current liabilities | 3 | - | - | - |
| Total Non-Current liabilities | | - | - | - |
| TOTAL LIABILITES | | 60,969 | 38,534 | 58,801 |
| NET ASSETS | | 497,979 | 556,093 | 530,339 |
| EQUITY | | 497,979 | 556,093 | 530,339 |


Chairman


Manager

Date: 23 Nov. 2015

West Coast Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2015

| | Actual 2015 \$ | Budget 2015 \$ | Actual 2014 \$ |
|---|-------------------------------|-------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was received from: | | | |
| Licence Sales | 283,280 | 265,736 | 255,246 |
| Grants, donations and fundraising | 7,097 | 2,600 | (23,706) |
| Interest | 16,343 | 18,135 | 16,398 |
| Other revenue | 22,474 | 4,700 | 17,756 |
| Cash was applied to: | | | |
| Payments to suppliers | 142,716 | 114,800 | 96,505 |
| Payments to employees | 191,671 | 186,513 | 181,545 |
| GST (net) | (1,907) | - | - |
| Net Cash Flows from Operating Activities | (3,286) | (10,142) | (12,356) |
| CASHFLOW FROM INVESTING & FINANCING ACTIVITIES | | | |
| Cash was received from: | | | |
| Sale of property, plant and equipment | 36,088 | 30,000 | 17,391 |
| Sale of investments/deposits | 20,378 | 20,000 | 73,604 |
| Cash was applied to: | | | |
| Purchase of property, plant and equipment | 46,347 | 25,898 | 68,201 |
| Purchase of investments/deposits | - | - | |
| Net Cash Flows from Investing and Financing | 10,119 | 24,102 | 22,794 |
| Net Increase / (Decrease) in Cash | 6,833 | 13,960 | 10,438 |
| Opening Cash | 16,816 | 6,378 | 6,378 |
| Closing Cash | 23,649 | 20,338 | 16,816 |
| This is represented by: | | | |
| Bank accounts and cash | 23,649 | 20,338 | 16,816 |

West Coast Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2015

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 Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

SIGNIFICANT 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 relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as a liability.

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 conditions 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 a& Hunter participation, Pubic interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became entitled to wages, salaries.

Performance payments are recorded when the employee is notified.

Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

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

Bank Accounts and cash

Bank Accounts and cash comprise of cash on hand, cheque or savings accounts, and deposits held at call with banks.

Debtors

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 an 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.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

For an asset to be sold, the asset is impaired if the market price for the equivalent asset falls below its carrying amount

For an asset to be used by the Council, the asset is impaired if the value to the Council in using the assets falls below the carrying amount of the assets.

Property, plant and equipment acquired with individual values under \$2,000 are not capitalised, they are recognised as an expense in the Financial Statements.

Fixed assets are recorded at cost less accumulated depreciation.

Land at Mahinapua (C/T IA 1285) and Kaniere (C/T 2C/8) have a nominal value of \$1.

Both titles were transferred to Fish and Game from the former Westland Acclimatisation Society in 1991. The Kaniere property comprises a non-ratable 10.5218ha. On site is a fishing lodge constructed by the local Anglers Club. The Club is responsible for all costs associated with improvements, which in the event of the club's demise revert to Fish and Game.

The Mahinapua Property comprises a non-ratable 93.602ha vested as an Acclimatisation Reserve by an act of Parliament.

Depreciation is provided using a combination of straight line (SL) and diminishing value (DV) basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

| | | |
|-------------------|--------------|--------------------|
| Buildings | 15-33 years | (3% SL to 13% DV) |
| Plant & Equipment | 2-20 years | (10% SL to 50% DV) |
| Motor Vehicles | 6 -10 years | (20% DV to 30% DV) |
| Office Equipment | 4-10 years | (8% SL to 50% DV) |
| Boats | 5 – 15 years | (13% DV to 40% DV) |

Creditors and accrued expenses

Creditor and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$814 have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

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.

Loans

Loans are recognised at the amount borrowed for the lender. Loan balances include any interest accrued at year end that has not been paid.

Restricted Reserves

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in November

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

This is the first set of financial statements prepared using the new PBE-SFR-A(PS) standard, and comparative information for the year ended 31 August 2014 has been restated to comply with the new standard. The significant adjustments arising on transition to the new standard are provided in note 11

West Coast Fish and Game Council has elected to report Outputs as direct costs. In previous years the overheads have been allocated across the output areas based on the hours worked within each output.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

| Note 1 : ANALYSIS OF REVENUE | Actual 2015 \$ | Budget 2015 \$ | Actual 2014 \$ |
|---|-------------------------------|-------------------------------|-------------------------------|
| Licence sales | | | |
| Fish licence | 238,771 | 234,663 | 224,499 |
| Game licence | 30,614 | 31,073 | 34,142 |
| Total | 269,385 | 265,736 | 258,641 |
| Grants and donations | | | |
| Fisheries Enhancement | 7,097 | 2,600 | 12,689 |
| Total | 7,097 | 2,600 | 12,689 |
| Funding from central or local Govt | | | |
| | - | - | - |
| Total | - | - | - |
| Other revenue | | | |
| Rentals - huts | 1,904 | 2,000 | 2,243 |
| Fines/Prosecutions | 3,100 | 2,500 | 2,624 |
| Land Lease | 200 | 200 | 200 |
| Upland Game Hunting Area | 572 | - | - |
| Gain on sale/disposal of assets | 16,698 | - | - |
| Total | 22,474 | 4,700 | 5,067 |

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

| Note 2 : ANALYSIS OF EXPENSES | Actual 2015 \$ | Budget 2015 \$ | Actual 2014 \$ |
|--|-------------------------------|-------------------------------|-------------------------------|
| Species management | | | |
| Population monitoring | 3,985 | 4,350 | 3,891 |
| Harvest assessment | 2,700 | 2,700 | 2,700 |
| Releases | 14,783 | 15,000 | 17,756 |
| Regulations | - | - | - |
| Control | - | 100 | - |
| Total | 21,468 | 22,150 | 24,347 |
| Habitat protection & management | | | |
| Resource management | 2,381 | - | 3,766 |
| Total | 2,381 | - | 3,766 |
| Angler & Hunter participation | | | |
| Access | 1,461 | 1,100 | 2,104 |
| Newsletters | 3,165 | 4,500 | 5,015 |
| Other publications | 3,356 | - | 1,260 |
| Club relations | 4,885 | 2,300 | 1,576 |
| Huts | 7,549 | 2,200 | 4,665 |
| Total | 20,416 | 10,100 | 14,620 |
| Public interface | | | |
| Liaison | - | - | - |
| Communication | - | 100 | 27 |
| Advocacy | - | - | - |
| Total | - | 100 | 27 |
| Compliance | | | |
| Ranging | 517 | 500 | 966 |
| Ranger training | 2,176 | 2,000 | 1,180 |
| Compliance | 13 | 1,383 | 2,137 |
| Total | 2,706 | 3,883 | 4,283 |

Licensing

| | | | |
|-----------------------------------|---------------|---------------|---------------|
| Licence production & distribution | - | - | - |
| Agent servicing | 29 | - | - |
| Commission | 12,520 | 13,287 | 13,512 |
| Total | 12,549 | 13,287 | 13,512 |

Council

| | | | |
|------------------|--------------|--------------|--------------|
| Council meetings | 5,419 | 2,000 | 2,203 |
| Total | 5,419 | 2,000 | 2,203 |

Planning & reporting

| | | | |
|------------------|--------------|--------------|--------------|
| Reporting | - | - | - |
| Annual planning | 5,937 | 6,000 | 6,094 |
| National liaison | 1,097 | - | 27 |
| Total | 7,034 | 6,000 | 6,121 |

Employee related costs

| | | | |
|-----------------------------------|----------------|----------------|----------------|
| Salaries and wages | 172,574 | 167,613 | 166,641 |
| Fringe benefit tax | 7,975 | 7,000 | 6,628 |
| KiwiSaver contributions | 6,256 | 10,400 | 5,927 |
| ACC levies | 914 | 1,500 | 1,272 |
| Allowances & Benefits | 440 | - | 540 |
| Occupational Safety & Health | 529 | - | - |
| Staff training and other expenses | 3,161 | - | 286 |
| Total | 191,849 | 186,513 | 181,294 |

Other expenses

| | | | |
|-------------------------|---------------|---------------|---------------|
| Office premises | 11,593 | 12,500 | 12,175 |
| Office equipment | 1,523 | 3,896 | 1,690 |
| Communications | 6,944 | 6,500 | 7,770 |
| General | 3,436 | 2,600 | 1,863 |
| Field equipment | 2,010 | 4,250 | (5,717) |
| Vehicles | 17,153 | 13,767 | 39,758 |
| Bad debts | - | - | 400 |
| Game Bird Habitat Stamp | - | - | 873 |
| Total | 42,659 | 43,513 | 58,812 |

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

| Note 3 : ANALYSIS OF ASSETS AND LIABILITES | Actual 2015 \$ | Actual 2014 \$ |
|---|-------------------------------|-------------------------------|
| Bank accounts and cash | | |
| Current account balance | 23,649 | 16,816 |
| Cash on hand | - | - |
| Total | 23,649 | 16,816 |
| Debtors and other receivables | | |
| Accounts receivable | 34,208 | 42,556 |
| Prepayments | 256 | 2,560 |
| Total | 34,464 | 45,116 |
| Investments | | |
| <i>Current portion</i> | | |
| Term Deposits | 377,232 | 397,609 |
| <i>Non- Current portion</i> | | |
| Term Deposits | | |
| Total | 377,232 | 397,609 |
| Creditors and accrued expenses | | |
| Trade and other payables | 10,234 | 11,005 |
| Accrued expenses | 5,410 | 7,740 |
| GST Payable | 3,446 | 1,539 |
| Income in advance | 27,996 | 24,753 |
| Gamebird Habitat Stamp levy | 814 | 873 |
| Total | 47,900 | 45,910 |
| Employee costs payable | | |
| Accrued salaries and wages | 4,201 | 3,224 |
| Annual leave and time in lieu | 4,037 | 4,328 |
| ACC contributions owing | 1,051 | 1,462 |
| PAYE owing | 3,361 | 3,390 |
| KiwiSaver contributions owing | 419 | 487 |
| Total | 13,069 | 12,891 |

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 4 : PROPERTY PLANT & EQUIPMENT

2015

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|-------------------|-------------------------|---------------|------------------|--|-------------------------|
| Land | 2 | | | - | 2 |
| Buildings | 43,143 | | | 2,717 | 40,426 |
| Plant & Equipment | 11,625 | 564 | | 1,487 | 10,702 |
| Vehicles | 45,473 | 42,030 | 17,836 | 19,847 | 49,820 |
| Boats | 27,402 | | 1,554 | 6,620 | 19,228 |
| Office Equipment | 1,954 | 3,753 | - | 2,282 | 3,425 |
| Total | 129,599 | 46,347 | 19,390 | 32,953 | 123,603 |

2014

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|-------------------|-------------------------|---------------|------------------|--|-------------------------|
| Land | 2 | | | - | 2 |
| Buildings | 48,533 | | | 5,390 | 43,143 |
| Plant & Equipment | 13,048 | | | 1,423 | 11,625 |
| Vehicles | 43,665 | 38,087 | 16,286 | 19,993 | 45,473 |
| Boats | 1,960 | 29,052 | | 3,610 | 27,402 |
| Office Equipment | 2,671 | - | | 717 | 1,954 |
| Total | 109,879 | 67,139 | 16,286 | 31,133 | 129,599 |

Significant Assets Recorded - Source and Date of Valuation

Okuru Hut being:
SEC 4 SO 11816 BLK X
OKURU S D

Ratable Value as provided by the Westland District Council Rates Assessment Notice 1 July 2015, Land Value \$77,000; Capital Value \$155,000

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

Ratable Value as provided by the Westland District Council Rates Assessment Notice 1 July 2015, Land Value \$138,000; Capital Value \$215,000. 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 Valuation Reference 25760/27500 as at 1st September 2011, Land Value \$530,000. (Refer Policies)

Mahinapua being:
PT RES 1180 BLKS IV VII
XI XII MAHINAPUA AD,
Certificate of Title
WS1A/1285

Quotable Valuation Reference 25770/36904 as at 1st September 2011, Land Value \$600,000 (Refer Policies)

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2015

| Note 5: EQUITY | Actual 2015 \$ | Actual 2014 \$ |
|--|-------------------------------|-------------------------------|
| Accumulated Funds | | |
| Balance as at 1 September | 330,908 | 373,142 |
| Surplus/(Deficit) | (32,360) | (51,194) |
| Transfer to Reserves | (6,756) | - |
| Transfer from Reserves | 2,987 | 8,960 |
| Balance at 31 August | 294,779 | 330,908 |
| | | |
| Restricted & Dedicated Reserves | | |
| Balance as at 1 September | 199,431 | 208,391 |
| Transfer to Accumulated Funds | (2,987) | (8,960) |
| Transfer from Accumulated Funds | 6,756 | |
| Balance at 31 August | 203,200 | 199,431 |
| | | |
| Total Equity as at 31 August | 497,979 | 530,339 |

| Breakdown of Restricted & Dedicated Reserves | | Actual 2015 \$ | Actual 2014 \$ |
|---|--|-------------------------------|-------------------------------|
| Name | Nature and Purpose | | |
| Habitat Protection & Maintenance | A reserve set aside for sportsfish and game management in the West Coast Region | 100,000 | 100,000 |
| Hydro | A reserve to enhance the sustainability of sportsfish in the West Coast Region | 30,000 | 30,000 |
| Office Maintenance | For the on-going maintenance for the properties owned and leased. | 6,500 | 6,500 |
| Back Country Fisheries Fund | A reserve for the 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". | 6,756 | - |
| Asset Replacement Reserve | For the replacement of the Councils operating assets over \$2,000 in line with Fish and Game Policies | 59,944 | 62,931 |
| Total Restricted Reserves | | 203,200 | 199,431 |

West Coast Fish and Game Council
Notes to the Performance Report
For the year ended
31 August 2015

Note 6 : COMMITMENTS & CONTINGENCIES

| Commitment to: | Explanation and Timing | Actual 2015 \$ | Actual 2014 \$ |
|--|--|-------------------------------|-------------------------------|
| Lease or rent assets | The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3072 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years. This lease is renewable | 3,072 | 3,072 |
| Purchase property, plant and equipment | The Council has a commitment to the North Canterbury Fish and Game Region to purchase 300 Salmon for the "Kids Fishing Day" to be held in October 2015. | 5,000 | 5,000 |
| Provide loans or grants | Nil | | |

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 7: OTHER

Revenue with Conditions which have not been Recorded as a Liability

| Source of Revenue | Original Amt | Not Fulfilled Amt | Purpose and Nature of the Condition(s) |
|-------------------|--------------|-------------------|--|
| Nil | | | |

Goods or Services Provided to the Entity in Kind

| Description | Amount |
|------------------|-----------------------------------|
| Honorary Rangers | approximately 513 volunteer hours |

Note 8: ASSETS HELD ON BEHALF OF OTHERS

| Description of the Assets Held | Name of Entity on Whose Behalf Assets are Held |
|--------------------------------|--|
| Nil | |

Note 9: RELATED PARTY TRANSACTIONS

| | 2015 | 2014 | 2015 | 2014 | |
|---|--|-------|--------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | |
| Related Party | Description of the Transaction | Value | Value | Amount Outstanding | Amount Outstanding |
| Mr W Johnson, husband of L Johnson, who is the Office Administrator for Fish & Game West Coast. | Purchased Vehicle Registration No FUJ734 | - | 17,391 | - | - |
| New Zealand Fish and Game Council - received from | Legal Funding reimbursed | 6,755 | - | - | - |

Note 10: EVENTS AFTER BALANCE DATE

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

Note 11: SIGNIFICANT AJUSTMENTS ARISING ON TRANSITION TO NEW PBE SFR-A STANDARD

The main adjustments to the 31 August 2014 comparative statement of the financial performance and statement of financial position arising on the transition to the new PBE SFR-A standard are explained below:

Statement of financial performance

Previously Depreciation was recorded as an Expense against each cost centre. Depreciation is now shown as a separate expense.

Expenses within the report are now shown as direct costs - in the 2014 Accounts the outputs were reported with an overhead allocation based on the number of hours worked within each output. Overheads - Employee related costs, Depreciation and Other expenses have now been reported separately.

In 2014 the Revenue from Licence Sales for the Fish Licences valid from 1/10/14 to 30/9/15 that were sold in the period of August 2014 has been removed from the 2014 Financial Year and reallocated to this financial year. This has been done in accordance with PBESFP Section 10 1 Revenue Earned.

Statement of financial position

Creditors and accrued expenses have been increased by \$18,601 to reflect the Income in Advance accrual for 2013/2014 Fish Licences sold. Equity has been adjusted by \$18,601 to reflect the Income in Advance accrual.

Creditors and Employee costs payable - the ACC levy was previously accounted for in Creditors and accrued expenses - this has been reclassified to Employee Costs Payable (\$1,051)

Statement of cash flows

Previously the Statement of Cash flows showed the total cash balances at the end of the year. This statement now shows movement within the Cheque Account. Sale of Deposits represents the funds moved from the Term Investments to the Cheque Account.

Note 12: ADDITIONAL INFORMATION

\$6,000 is allocated through Fish and Games Contestable Funding process and in accordance with Fish and Game Reserve Policy, from General Reserves to cover increases to operational costs.

As at 31st August 2015, The Council continues with the ongoing opposition to the Grey District Council in relation to the proposed closure of Heaphy Road which is used by anglers. The outcome and full extent of associated costs remains unknown, however year to date The Council has incurred expenditure of \$7790 of which \$5874 has been reimbursed by the NZ Fish and Game Council.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 13: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2015

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 2015

| Output Area | Actual Direct \$ | Actual Hours | Allocation of Overheads | Total Costs per Output |
|---------------------------------|---------------------|--------------|----------------------------|---------------------------|
| Species management | 21,468 | 755 | 56,596 | 78,064 |
| Habitat protection & management | 2,381 | 434 | 32,533 | 34,914 |
| Angler & hunter participation | 20,416 | 693 | 51,948 | 72,364 |
| Public interface | - | 146 | 10,944 | 10,944 |
| Compliance | 2,706 | 331 | 24,812 | 27,518 |
| Licensing | 12,549 | 261 | 19,565 | 32,114 |
| Council | 5,419 | 387 | 29,010 | 34,429 |
| Planning & reporting | 7,034 | 561 | 42,053 | 49,087 |
| Totals | 71,973 | 3,568 | 267,461 | 339,434 |

Actual Overheads

| | |
|-----------------------------------|---------|
| Employee related costs | 191,849 |
| Depreciation | 32,953 |
| Other expenses | 42,659 |
| <i>Less</i> Administrative Income | (200) |
| Total Overheads to Allocate | 267,461 |

BUDGET 2015

| Output Area | Budget Direct \$ | Budget Hours | Allocation of Overheads | Total Costs per Output |
|---------------------------------|---------------------|-----------------|----------------------------|---------------------------|
| Species management | 22150 | 885 | 55,515 | 77,665 |
| Habitat protection & management | 0 | 540 | 33,873 | 33,873 |
| Angler & Hunter participation | 10100 | 645 | 40,460 | 50,560 |
| Public interface | 100 | 255 | 15,996 | 16,096 |
| Compliance | 3883 | 495 | 31,051 | 34,934 |
| Licensing | 13287 | 170 | 10,664 | 23,951 |
| Council | 2000 | 215 | 13,487 | 15,487 |
| Planning & reporting | 6000 | 462 | 28,981 | 34,981 |
| Totals | 57520 | 3,667 | 230,026 | 287,546 |

Budget Overheads

| | |
|-----------------------------|---------|
| Employee related costs | 186,513 |
| Depreciation | - |
| Other Expenses | 43,513 |
| Total Overheads to Allocate | 230,026 |



**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 2015**

The Auditor-General is the auditor of West Coast Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council on her behalf.

We have audited:

- the financial statements of the Fish and Game Council on pages 37 to 55, that comprise the statement of financial position as at 31 August 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 10 to 36:

Opinion on the financial statements and statement of service performance

In our opinion:

- the financial statements of the Fish and Game Council on pages 37 to 55:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect the Fish and Game Council's:
 - financial position as at 31 August 2015; and
 - financial performance and cash flows for the year ended on that date; and
- the statement of service performance of the Fish and Game Council on pages 10 to 36:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects the Fish and Game Council's service performance for the year ended on 31 August 2015, including:
 - its performance achieved, as compared with forecast targets specified in the statement of forecast service performance for the financial year; and
 - its revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses specified in the statement of forecast service performance for the start of the financial year.

Our audit was completed on 23 November 2015. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and statement of service performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Fish and Game Council's financial statements and statement of service performance that fairly reflect the matters to which they relate. We consider internal control 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of all disclosures in the financial statements and statement of service performance; and
- the overall presentation of the financial statements and statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance. *Also we did not evaluate the security and controls over the electronic publication of the financial statements and statement of service performance.*

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Council

The Council is responsible for preparing financial statements and a statement of service performance that:

- comply with generally accepted accounting practice in New Zealand;
- fairly reflect the Fish and Game Council's financial position, financial performance and cash flows; and
- fairly reflect its service performance achievements.

The Council is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of the financial statements and statement of service performance, whether in printed or electronic form.

The Council's responsibilities arise from the Public Finance Act 1989.

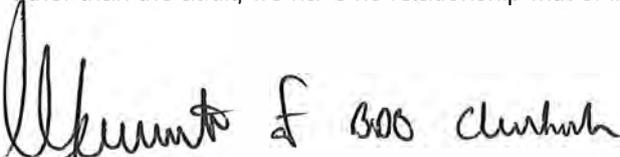
Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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

A handwritten signature in black ink, appearing to read 'Warren Johnstone of BDO Christchurch'.

Warren Johnstone

23/11/15

BDO Christchurch

On behalf of the Auditor-General

Christchurch, New Zealand