



**PERFORMANCE REPORT OF THE**

**WEST COAST FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2016**

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31 October 2016

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 & Game Council for the year ended 31 August 2016.

Yours faithfully

A handwritten signature in cursive script that reads "A. B. Harris".

Andrew Harris  
Chairman  
West Coast Fish and Game Council

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# PERFORMANCE REPORT 2015-16

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# STRUCTURE

## Council and Staff

<b>Council Members</b>	<b>Sub Region</b>	<b>Council Meetings Attended (6)</b>
Dean Phibbs	Northern	4
Owen Smith	Northern	5
Rob Roney (Deputy Chair)	Central	6
Dave Heine	Central	6
Bruce Erickson	Central	6
Mark Smith	Central	5
Jan Derks	Southern	6
Andrew Harris (Chair & NZ Council appointee)	Southern	6
<b>Te Runanga o Ngai Tahu Appointee (Sean Climo)</b>		6
<b>Director General of Conservation Representative</b>		5
<b>Conservation Board Representative</b>		6

<b>Staff members</b>	<b>Position</b>
Dean Kelly	Manager
Lee Crosswell	Fish & Game Officer
Kim McPherson	Office Administrator

**Accountants** Marshall & Heaphy Limited

**Auditors** Auditor General, contracted to BDO Christchurch

**Bankers** Westpac Bank (Hokitika)

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

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## CHAIRMAN'S REPORT

I am able to report that the Operational Workplan for the year was satisfactorily completed.

Financial result: expenditure was above budget, largely as a result of costs related to staffing, and to development and implementation of Health and Safety policies. The deficit of \$38,673 was funded from reserves.

West Coast Fish and Game still holds reserves well in excess of the required minimum but it is necessary that an increase in base funding occurs to minimize future drawdown of reserves.

### Population monitoring:

Paradise Shelduck: trend counts show population to be stable within the range of annual fluctuations and able to support a liberal 15 bird limit and a three month season.

Greyhairs: trend count methodology is still evolving and there is not yet sufficient data to allow meaningful analysis. Historically, hunter success closely correlates to time spent in the field.

Council has resolved to retain a 15 bird bag limit and a three month season.

### Fisheries enhancement:

Releases of Trout and Salmon have continued in line with Council's adopted policy. This represents a major item of expenditure but is well received by licence holders.

Council is very grateful for, and wishes to acknowledge, generous sponsorship from Mitre 10 for Salmon enhancement over three years, and to TrustPower for assistance allowing liberation of Brown Trout into Lake Kaniere.

### Salmon spawning counts:

Peak spawning runs in both Lakes Mapourika and Paringa were below long term averages but it is notable that Otolith analysis revealed approximately 20% of returning fish were of hatchery origin, which were fish released in previous years. The significance of this in increasing the self-sustaining population in future is not yet clear.

### Access:

An issue over access to the Haupiri River for anglers has been satisfactorily resolved between Fish and Game and the Gloriavale Christian Community.

### Youth engagement:

Our junior fish-out day again proved popular, and the Gloriavale Christian Community again provided a Pheasant shoot for a limited number of junior hunters as per the Memorandum of Understanding governing their game preserve.

Staff were active in facilitating clay target shooting in conjunction with local gun clubs.

### Council:

Standing Orders and Governance Policies were reviewed during the year and a considerable amount of both staff and Council time was spent on developing Health and Safety, and Personnel policies. Health and Safety was greatly facilitated by in-house expertise within Council.

### Volunteer Service Recognition:

A social evening was held at which the Chief Executive Officer from NZ Fish and Game council spoke and presented medals to acknowledge contributions made by past and present Councillors and Voluntary Rangers. Thanks to Dean for making this happen.

Finally, thanks to staff for a job well done, and to voluntary rangers and Councillors for giving of their time.



Andy Harris, Chair.



## FISH & GAME NEW ZEALAND – WEST COAST REGION

### ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2016

#### 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 2016 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

A handwritten signature in cursive script, appearing to read 'A. B. Jamieson', is written over a horizontal dotted line.

**CHAIRMAN**

A handwritten signature in cursive script, appearing to read 'D. Keller', is written over a horizontal dotted line.

**MANAGER**

# STATEMENT OF SERVICE PERFORMANCE

## Introduction

The following is a summary of performance relating to objectives provided for in the 2015-16 Operational Workplan, as adopted by Council for commencement on 1 September 2015.

## 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.

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

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

Output Area	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$83,632	\$7,600	\$76,032	\$108,416	\$15,290	\$93,126
Habitat Protection	\$32,562	\$200	\$32,362	\$20,293	\$635	\$19,658
Angler & Hunter Participation	\$56,988	\$2,700	\$54,288	\$64,389	\$2,191	\$62,198
Public Interface	\$15,799	\$0	\$15,799	\$15,058	\$0	\$15,058
Compliance	\$39,775	\$3,155	\$36,620	\$55,678	\$1,478	\$54,200
Licensing	\$29,112	\$0	\$29,112	\$24,229	\$0	\$24,229
Council	\$16,229	\$0	\$16,229	\$32,475	\$0	\$32,475
Planning & Reporting	\$40,134	\$0	\$40,134	\$46,463	\$1,403	\$45,060
<b>Total Outputs</b>	<b>\$314,230</b>	<b>\$13,655</b>	<b>\$300,575</b>	<b>\$367,001</b>	<b>\$20,997</b>	<b>\$346,004</b>
Levies paid & Interest earned	\$10,622	\$13,539	\$2,917	\$10,660	\$12,721	\$2,061
<b>Total</b>	<b>\$324,852</b>	<b>\$27,194</b>	<b>\$297,658</b>	<b>\$377,661</b>	<b>\$33,718</b>	<b>\$343,943</b>

## Outputs

1. *Species Management.*
2. *Habitat Management.*
3. *Angler/Hunter Participation and Services.*
4. *Community Advocacy and Liaison.*
5. *Law Enforcement.*
6. *Licensing.*
7. *Council Servicing.*
8. *Planning and Reporting.*

## Overheads

*Administration (allocated across output projects to derive cost).*

## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$53,757		\$53,757	\$65,396		\$65,396
1120	Harvest Assessment	\$6,040		\$6,040	\$8,057		\$8,057
1160	Fisheries Enhancement	\$19,676	\$7,600	\$12,076	\$29,002	\$15,290	\$13,712
1170	Regulations	\$2,004		\$2,004	\$4,446		\$4,446
1180	Control	\$2,154		\$2,154	\$1,513		\$1,513
<b>Total</b>		<b>\$83,632</b>	<b>\$7,600</b>	<b>\$76,032</b>	<b>\$108,416</b>	<b>\$15,290</b>	<b>\$93,126</b>

## Population Monitoring

### 1111 Drift Diving

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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 March 2016.
	Perform 2 seasonal Drift Dives on the Mawheraiti River to ascertain changes in abundance for project 1115 Sportsfishery Research.	Achieved. Field work completed by March 2016.
	Compile report with staff recommendations and present to council.	Achieved: Report provided to council with staff recommendations at April meeting. (refer summary)

### Summary

This season the spring dives were conducted in November and the summer dives in February, 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.

This season's dives have shown an increase in both small and medium sized fish across most sites. The February dives of the Mawheraiti River showed a large increase in brown trout abundance when compared to the previous five years.

## 1113 Spawning Surveys

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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 2016. As directed for efficiency, surveys were conducted at less regular intervals than 7 days with an emphasis on gaining figures of the peak counts. Volunteers organised.
	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 2016. Again, for efficiency surveys were conducted at less regular intervals than fortnightly. Volunteers organised.
	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 2016.
2. Monitor Trout spawning in catchments, where liberations as part of the sportsfish enhancement program, are occurring.	Add to existing dataset and compile sportsfish spawning report with staff recommendations.	Achieved: Report provided to council with staff recommendations by August 2016. (refer summary)

### Summary

The long term monitoring of 'Peak' spawning numbers in spawning grounds for Lakes Mapourika and Paringa were undertaken in May/June 2015. 114 live salmon were observed during the peak in MacDonalds Creek (L. Mapourika) and 103 were observed live during the peak in the Windbag Stream (L. Paringa). The long term average for MacDonalds Creek is 191 fish making the 2016 return below average. The long term average for Windbag Stream is 178 fish making the 2016 count below average. Salmon and trout spawning surveys were undertaken intermittently in several other known spawning creeks during the 2015 and 2016 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.

## 1114 Trend Counts

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Assess Gamebird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.	Shelduck surveys will be conducted in accordance with nationally adopted standard operating procedures. Compile report with staff recommendations and present to council.	Achieved. Field work completed by February 2016. Report provided to council with recommendations by April 2016. (Refer summary)
	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.	Achieved. Field work completed by May 2016. (Refer summary)
	Shoveler and Grey Teal surveys will be conducted in accordance	Achieved: Field work completed by August 2016. Data provided to national coordinator by September 2016.

	with nationally adopted standard operating procedures.  Greylard surveys will be conducted in accordance with national standard operating procedures adapted for the West Coast Region.	(Refer summary)  Achieved: Field work completed by May 2016. Report provided to council with recommendations by July 2016.
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### Summary

#### Shelduck

11,850 birds were observed moulting north of the Taramakau River in 2016. This value is approximately 521 birds more than the 2015 count, equating to a 5% increase in observed numbers. 2016 counts are within management levels. Longer term monitoring indicates that the northern population fluctuates highly between years but is relatively stable long term. 3,590 birds were observed moulting south of the Taramakau River in 2016. This value is approximately 2042 birds less than the 2015 count, equating to a 36% decrease in observed numbers. 2016 counts are still within management levels. Longer term trends indicate the population south of the Taramakau has experienced significant population growth from 1996-2016 and a short term decline over the last 5 years, however overall the population is relatively stable.

#### 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.

#### Shoveler

Fish and Game New Zealand conducted a national count of shoveler duck (*Anas Rhynchosotis*) on 8<sup>th</sup> August 2016. A total of 90 shoveler and 446 Grey teal were counted across the West Coast Sites.

#### Greylards

Continuation of increased sites and aerial survey of Hokitika area, in particular Grove Swamp.

### 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.	Provide field staff time to national monitoring programs including; ageing and growth modelling, & aquatic stressors program.  Research and monitor factors affecting Trout life history in the Mawheraiti River.	Achieved: None required  Achieved: Field work completed.
To provide critical information to assess the effects of enhancement programs on sportsfish stocks	Commission Otolith analysis of 50 spent salmon from waterways subject to salmon enhancement from the 2014 and 2015 spawning runs. The majority of otoliths will be from MacDonalds Creek. Analyse 10 hatchery raised smolt for otolith extraction from both Montrose and Waiau hatcheries to provide to the University of Waikato for analysis.	Achieved: Field work carried out to gather required otoliths for the project and report including staff recommendation provided to council by August 2016.

### Summary

Flow and temperature monitoring has continued for the Mawheraiti River to increase the dataset. Dive surveys were also carried out to assess trout abundance during spring and summer. Trout abundance increased considerably during the 2015-16 season. Reporting following the 2016-2017 drift dives and further environmental monitoring will provide a greater indication of this fisheries actual status.

Fifty two salmon otolith pairs were collected from post spawn carcasses and angler caught salmon in the autumn/winter of 2016. Otolith analysis was completed for the otoliths collected from 2015. In 2015 otoliths from fifty seven salmon were collected for analysis at the University of Waikato to investigate the proportion of returning adult salmon of hatchery origin. The majority of the otolith samples were collected from post spawn carcasses at MacDonald's Creek, the main spawning stream of Lake Mapourika, Westland. Additionally, otoliths from a dozen juveniles from both Rakaia's Montrose hatchery, and King Salmon's Waiau hatchery were analysed to establish a signature for each hatchery. Analysis of the returning adults showed that eleven of the fifty seven salmon sampled were of hatchery origin. Results suggest that recent fishery enhancement efforts by West Coast Fish and Game are contributing to the adult salmon population recorded during recent spawning surveys.

## Harvest Assessment

### 1121 National Hunter Survey

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To assess and monitor the success rate of gamebird hunters.	Provide caller lists and record interviews conducted by contracted personnel.	Achieved. 2016 Survey completed in August.
	Verify telephone interview database and compile a report to council.	Achieved: 2015 Report presented to council at December meeting. (refer summary)

### 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.

For the 2015 reported survey, a combined 418 Adult and Junior West Coast licence holders harvested an estimated 8,679 game birds from within the West Coast Region for 2015.

Greylard made up 56.9% of the West Coast hunters bag with Paradise Shelduck the second most popular at 31.6%, followed by Pukeko at 8.7%, Shoveler duck 1.4% and Swan making up 1.3% of the total harvest.

The average West Coast Region game bird licence holder harvested 21 game birds for the 2015 season, compared to 15 for the 2014 season (rounded to whole bird figures). This equates to; 12 Greylards, 7 Paradise Shelduck, 2 Pukeko and less than one bird each of Shoveler and Swan. Opening weekend accounted for 42.2% of the season's total harvest by West Coast hunters.

## Releases

### 1161 Fisheries Enhancement

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To maintain and where possible, enhance the region's Trout and Salmon fisheries in accordance with councils Sportsfish Enhancement Policy.	Source, transfer and release salmon from Fish & Game's Canterbury hatchery to the junior 'put and take' fishery.	Achieved. Field work completed by December 2015.
	Source, transfer and release Quinntat Salmon into Lakes, Ianthe, and Mapourika and if stock is available Hokitika and Taramakau Rivers.	Achieved. Field work completed by April 2015.
	Source, transfer and release yearling brown trout into Lake Kaniere as mitigation for TrustPowers HEPS.	Achieved. Field work completed by October 2015.
	Investigate sponsorship opportunities to cover costs of this program.	
	Keep up to date liberation records and provide data in the Annual Report.	Achieved. Liberations database of releases updated. (refer summary)

### Summary

Trout and Salmon released in accordance with Council Enhancement Strategy;

- 300 x .75-3.5kg salmon transferred from North Canterbury to the Grey Gun Club ponds for junior fishing days.
- 2,000 x 150g brown trout transferred from North Canterbury to Lake Kaniere.
- 2000 x 22g salmon transferred from the Paringa Salmon Farm to Windbag Stream.
- 3,250 x 38g Adipose fin clipped salmon Otira River (Aickens), Taramakau catchment.
- 3,250 x 38g Adipose fin clipped salmon Doctors Creek, Hokitika catchment.
- 3,250 x 38g Adipose fin clipped salmon Lake Mapourika.
- 1,250 x 38g Adipose fin clipped salmon Lake Ianthe.

## Regulations

### 1171 Regulations/Gazette Notices

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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 2016. Implemented a 3 yearly consultative review process in accordance with new council policy. Significant changes were made to the sports fishing regulations to ensure a sustainable harvest for current and future generations
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.	Achieved. Reviewed and amended by April 2016.

## Control

### 1181 Game Bird Control

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To minimise damage to crops and pasture, arising from unwanted concentrations of gamebirds, thereby preserving landholder relations and statutory obligations.	<p>Record all complaints in crop predation register.</p> <p>Investigate and provide appropriate response in accordance with the Councils' Crop Predation policy</p> <p>Apply for and provide information on DoC Control Permits.</p>	<p>Achieved. Four complaints were received and recorded in the crop predation register. Two regarding Paradise Shelduck, one for Swan and one for Pukeko.</p> <p>Complaints were resolved by;</p> <ul style="list-style-type: none"> <li>• 4 permits issued to delegate authority to farm managers to control game birds out of season.</li> </ul> <p>Current DoC permit still valid</p>

## 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	\$32,562		\$32,562	\$20,293		\$20,293
1220	Works & Management	\$0	\$200	-\$200	\$0	\$635	-\$635
<b>Total</b>		<b>\$32,562</b>	<b>\$200</b>	<b>\$32,362</b>	<b>\$20,293</b>	<b>\$635</b>	<b>\$19,658</b>

### 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 sportsfish and gamebird habitat, and angler/hunter access.</p>	<p>To participate with Regional and District Councils and their staff, in all planning matters with potential to affect Fish &amp; 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>Achieved: 51 Section 95 Affected Party Applications for resource consent were processed. This was a substantial decrease on previous years. Of these;</p> <ul style="list-style-type: none"> <li>• 17 were land use consents for works in river beds (e.g. bank/flood protection and bridging, and diversion).</li> <li>• 7 were discharge permits and land use consents associated with land development and irrigation for dairy farming.</li> <li>• 18 were mining related.</li> <li>• 7 consents for gravel extraction.</li> <li>• 2 were for small scale hydro-electric power schemes</li> </ul>
<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>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>Pre hearing meetings were required to ensure sufficient regard was given for sportfish and game habitat, access and amenity values in the West Coast Regional Councils proposed Regional Policy Statement.</p>

**1212 Dairy Industry/Farmer Advocacy**

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To protect and enhance habitat for sportsfish and gamebirds, in the regions developed valleys.	<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>Not achieved: Fish and Game West Coast have had little involvement with Dairy Industry Groups throughout the year.</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.</p>

**1213 Department of Conservation**

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
<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>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"> <li>• National Park Management Plans</li> <li>• Access issues</li> <li>• Backcountry Fisheries</li> <li>• Concessions</li> <li>• Compliance</li> <li>• Pesticide application</li> <li>• Crop predation</li> <li>• Backcountry code of conduct.</li> <li>• Pest Fish</li> </ul>

## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION/SATISFACTION AND SERVICES

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$13,225		\$13,225	\$16,041		\$16,041
1330	Newsletters	\$12,767		\$12,767	\$11,401		\$11,401
1340	Other Publications	\$0		\$0	\$41		\$41
1360	Club Relations	\$26,156	\$700	\$25,456	\$33,319		\$33,319
1370	Huts	\$4,840	\$2,000	\$2,840	\$3,587	\$2,191	\$1,396
<b>Total</b>		<b>\$56,988</b>	<b>\$2,700</b>	<b>\$54,288</b>	<b>\$64,389</b>	<b>\$2,191</b>	<b>\$62,198</b>

### 1311 Access

<b>Objective</b>	<b>Planned Result</b>	<b>Actual Result</b>
Unencumbered access will be available to anglers and hunters on all public land, except where its current status legally precludes it.	<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>Achieved: Relationships with Walking Access Commission Representatives were maintained and issues forwarded for consideration when detected.</p> <p>A successful mediation regarding the closure of a section of Heaphy Road resulted in a legal agreement between parties to ensure vehicle access to the upper Haupiri River. This agreement is described the sports fishing regulation guide.</p> <p>Achieved: All signs on the current database were checked prior to the beginning of the 2016-17 fishing season. Any weathered and damaged signs were replaced where needed.</p> <p>Achieved: All access sites from the previous season were retained. New potential sites investigated.</p> <p>Achieved: Consultation with potential new landowners to add to the list.</p> <p>Achieved: Communications regarding the listing of property owners on the WAMS website continues.</p>

### 1312 Assisted Hunting

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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.	Achieved: Visiting hunters were directed to properties with problem populations of gamebirds.

### 1331 Website/Ezines/Social Media

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
1. To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.	Contribute regular articles to Reel Life and Both Barrels Email Newsletters.	Achieved: Ezine articles were produced monthly and placed on the website.
2. Provide a website and social media sites with up to date information for hunters and anglers.	Update web page and social media sites such as Facebook on a fortnightly basis.	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.

### 1332 Fish and Game Magazine

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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	Achieved: Fish & Game Magazine supplements were produced and dispatched to past-season holders of a fishing or gamebird hunting licence, by deadline.

### 1361 Clubs, Outdoor Recreation Groups

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations, that encourage new entrants into the sport.	<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>	Achieved: Liaison was maintained by speaking to clubs and scouts on four occasions and providing assistance at three angling club weigh-ins, one of which focussed on new entrants. Organised for scouts to have an evening at the fish out ponds. 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.

### 1362 Junior Hunting/Fishing Days

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To facilitate opportunities for introducing junior and new anglers into sports fishing.	Hold a junior fishing day at the junior 'put and take' fishery in conjunction with an annual fish release.	Achieved: 300 Salmon were released into the Grey Gun Club ponds for a junior fishing day event. One Saturday and a week day were patronised well by junior anglers. Good publicity following the event and a positive letter to the editor was posted in the Greystar from a grandparent there on the day.
	Hold a junior hunting day at Wilderness Quests Upland Game Area	Achieved: We have held the junior pheasant shoot at the Wilderness Quest Upland Game Area for 2015. We had good weather and a good number of pheasants were put up providing good opportunities for the junior shooters. A total of eleven junior licence holders attended the shoot. The 2016 shoot has been organised for September 24 <sup>th</sup> .
	Facilitate and sponsor a series of junior introductory clay target evenings at the Kokatahi and Grey Gun Clubs.	Achieved: Fortnightly clay bird shoots at the Grey and Kokatahi Gun Clubs for juniors were facilitated by Fish and Game.

### 1371 Okuru Hut.

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Improve accessibility to the South Westland Fisheries by providing cost effective accommodation for licence holders.	Take bookings and manage accounts associated with the upkeep of the hut.	Achieved: The hut was occupied for 49 nights during the year by anglers and hunters.
Provide adequate cost effective accommodation for staff to perform field operations in South Westland.	Maintain the hut at an occupiable standard by staff and volunteers.	Maintenance of the hut and grounds was undertaken by staff.

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$668		\$668	\$487		\$487
1420	Communication	\$13,795		\$13,795	\$14,205		\$14,205
1430	Political Advocacy	\$1,336		\$1,336	\$365		\$365
<b>Total</b>		<b>\$15,799</b>	<b>\$0</b>	<b>\$15,799</b>	<b>\$15,058</b>	<b>\$0</b>	<b>\$15,058</b>

#### 1411 Conservation Boards/Iwi/Allied Groups and Research Agencies

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, Allied Groups and Research Agencies.	Provide for W/C Conservation Board representation at Council meetings and undertake liaison as required.	Achieved: Council minutes and meeting agenda provided to Conservation Board representative.
	Assist research agencies on regional projects involving species and activities for which we have a statutory responsibility.	Achieved: Assisted the Cawthron Institute with the Cumulative Effects project. Electric fishing permits updated for research agencies. Details provided from some of our field work to WCRC.
	Maintain relationships with iwi and interest groups.	Achieved: Liaison through Council and other meetings as required throughout the year.

#### 1421 Media/Communication

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.	Provide news releases and respond to media requests.	Achieved: An established working relationship with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate.
	Provide general information and maintain regular communication with local and national media representatives.	
	Provide information in response to direct requests from the public.	Achieved: Public/licence holder enquiries were received via telephone, email and social media. This enabled a prompt (same day) response to most information requests.
	Attend and contribute to the National Public Awareness Network.	Achieved: Staff provided input and attended PA network workshops. (Refer Summary).
	Provide educational and deterrent communications material regarding coarse fish releases in the region.	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.

### 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

<b>Objective</b>	<b>Planned Result</b>	<b>Actual Result</b>
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.	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.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$23,882	\$655	\$23,227	\$40,877	\$661	\$40,216
1520	Ranger Training	\$8,012		\$8,012	\$8,104		\$8,104
1530	Compliance	\$7,880	\$2,500	\$5,380	\$6,697	\$817	\$5,880
<b>Total</b>		<b>\$39,775</b>	<b>\$3,155</b>	<b>\$36,620</b>	<b>\$55,678</b>	<b>\$1,478</b>	<b>\$54,200</b>

#### 1511 Compliance

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
General compliance with licence requirements and season regulations.	Undertake field checks for compliance.  Respond to complaints.	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.

#### 1512 Upland Game Hunting Area

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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.	Achieved: Annual inspection completed, no issues in contravention of the MOU were found.  Achieved: Annual Management report received in December.

#### 1521 Ranger Training

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Provide an appropriately trained and resourced honorary ranger program.	Recruit, train and monitor performance of Honorary Rangers in accordance with National Compliance Policy.	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.

**1531 Prosecutions**

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Provide a deterrent to non-compliance by prosecuting breaches of Acts and Regulations.	<p>Prosecute offences in accordance with council's compliance and reparation policy.</p> <p>Maintain compliance database.</p>	<p>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.</p> <p>Four offenders were offered the reparation for 'fishing without a licence' and made a payment of \$470 each.</p> <p>The Compliance database was updated to incorporate reparation and warnings.</p>

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$8,017		\$8,017	\$7,164		\$7,164
1620	Agent Servicing	\$7,683		\$7,683	\$6,474		\$6,474
1630	Agent Commissions	\$13,413		\$13,413	\$10,592		\$10,592
	<b>Total</b>	<b>\$29,112</b>	<b>\$0</b>	<b>\$29,112</b>	<b>\$24,229</b>	<b>\$0</b>	<b>\$24,229</b>

### 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 &amp; Game and its clients.</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>A suite of new licences were introduced in response to angler satisfaction surveys. Initial analysis of switching behaviour suggests that anglers now have a better fitting licence system with no appreciable loss in revenue.</p> <p>Achieved: Eyede performance and response time has improved from last year giving confidence in the system.</p>

### Summary

FISHING LICENCES	2011/12	2012/13	2013/14	2014/15	2015/16
Adult Whole Season	1237	1217	1211	1002	728
Non-Resident Whole Season	-	-	-	221	242
Loyal Senior Whole Season	-	-	-	-	75
Local Area Whole Season	-	-	-	-	200
Family Fishing	613	606	564	546	492
Adult Day	945	810	790	861	1094
Adult Winter	136	86	126	57	46
Adult Short Break	-	-	-	-	157
Adult Long Break	-	-	-	-	16
Junior Whole Season	145	132	120	109	119
Junior Non-Resident Whole Season	-	-	-	4	3
Junior Day	76	68	55	57	66
Junior Winter	20	21	24	13	0
<b>Total Fish Licences</b>	<b>3172</b>	<b>2940</b>	<b>2890</b>	<b>2870</b>	<b>3238</b>
<b>Whole Season Licence Equivalent</b>	<b>2344</b>	<b>2244</b>	<b>2199</b>	<b>2169</b>	<b>2131</b>

<b>GAME LICENCES</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Adult Whole Season	452	407	414	376	382
Adult Day	22	21	21	49	14
Junior Whole Season	43	48	44	44	47
Junior Day	5	4	4	6	2
Child Whole Season	13	16	24	15	15
<b>Total Game Licences</b>	<b>535</b>	<b>496</b>	<b>507</b>	<b>490</b>	<b>460</b>
<b>Whole Season Licence Equivalent</b>	<b>466</b>	<b>424</b>	<b>433</b>	<b>390</b>	<b>394</b>

### 1621 Agent Liaison

<b>Objective</b>	<b>Planned Result</b>	<b>Actual Result</b>
To have informed and well stocked licence agents distributing fishing and hunting licences.	<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>Achieved: Agents were regular in returning licence books. All agents now on direct debit.</p> <p>Agents all visited throughout the year and aided through electronic and new licencing transition.</p> <p>All agents aided through the transition to online licencing. All agents restricted to emergency backup books only.</p>

## OUTPUT 7: COUNCIL

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	\$16,229	\$0	\$16,229	\$32,475	\$0	\$32,475
	<b>Total</b>	<b>\$16,229</b>	<b>\$0</b>	<b>\$16,229</b>	<b>\$32,475</b>	<b>\$0</b>	<b>\$32,475</b>

#### 1721 Council

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
The effective governance of Fish & Game NZ West Coast.	<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>Achieved: Reports and information provided in a timely manner. Attendance at meeting was sufficient to provide information and advice. Volunteer 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>

## OUTPUT 8: PLANNING AND REPORTING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1820	Annual Planning	\$9,353		\$9,353	\$7,833		\$7,833
1830	Reporting	\$19,661		\$19,661	\$23,699		\$23,699
1840	National Liaison	\$11,121		\$11,121	\$14,931	\$1,403	\$13,528
<b>Total</b>		<b>\$40,134</b>	<b>\$0</b>	<b>\$40,134</b>	<b>\$46,463</b>	<b>\$1,403</b>	<b>\$45,060</b>

#### 1821 OWP & Budget

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To formulate and adopt an Annual Operational Workplan and Budget and other plans as required by statute.	Prepare Annual Draft Workplan and Budget.	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 2016/17 year was adopted by Council at its June meeting.

#### 1831 Annual Public Meeting & Audited Report

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Hold an Annual Public Meeting and present an audited Annual Report as required by statute.	Prepare information and present the Annual Report at an Annual Public Meeting.	Achieved: Annual Public Meeting held in December 2015.
Provide an audited Annual Report to Parliament as required by statute.	Prepare Annual Report to Parliament including, financial statement and statement of service performance.	Achieved: Annual Report and Audit completed in December.

#### 1841 National Liaison

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain National / Regional co-ordination.	Participate in Managers Meetings.	Achieved: Three Managers Meetings attended.
	Represent region in National Policy matters.	Achieved: Liaison and feedback provided with other regions and the NZC.
	Maintain liaison with NZC and other regions/staff.	Achieved: Liaison maintained and provided staff time for National Research Coordination and Financial review Committee roles.

### **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.

## OVERHEAD: ADMINISTRATION (INTERNAL COSTS)

### 1910 Staff Salaries and Payroll

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain an efficient payroll system.	Calculate staff payroll and maintain an accurate database which accounts for holiday and time in lieu.	Achieved: The MYOB payroll system remains in place.
	Calculate and manage PAYE	Achieved: PAYE calculated and managed.
	Calculate and manage FBT	Achieved: FBT calculated and managed.

### 1920 Staff Coordination and Training

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain an appropriately trained and informed staff to achieve Workplan objectives.	Maintain regular staff communications and involvement in overall operations of Fish & Game.	Achieved: Staff training and employment procedures were followed. Staff involvement in workplan development.
	Organise specific training opportunities to suit the individual requirements of staff.	Staff attended training on; Media communications, First Aid, Boat Handling, Ranger Safety, Administration, Wetland Enhancement, Kayak use, Drift Diving and VHF Radio operation.
	Carry out employment procedures as required.	Annual performance reviews were completed.
	Ensure that Fish & Game operations meet Occupational Safety and Health standards.	Unbudgeted expenditure was required to review and implement a region specific Risk Management System. This involved the contracting of and working with Westcircle Ltd. Regionally specific processes for the management of risk were put in place and are now operational.  All incidents and accidents were recorded. All incidents and accidents were investigated. All pain and discomfort reported. Staff off work for incidents, accidents or health issues will return to work in accordance with plans. All practicable steps were taken to eliminate, isolate or minimise significant hazards. Staff had involvement in health and safety. All contractors' actively managed health and safety for themselves and employees.

#### 1940 Office Premises

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain office premises to provide a suitable and safe work environment.	Regular office and grounds cleaning and maintenance.  Assessing and reporting of damage with repairs completed as required.	Achieved: Office premises were maintained. The roof was replaced through the use of reserve funding.

#### 1950 Office Equipment

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Provide suitable office equipment to allow staff to achieve Workplan objectives safely and efficiently.	Maintain register of office equipment including asset schedule.  Carry out maintenance as required. Replace and procure office equipment.	Achieved: Office maintained regularly with equipment maintained to a high standard.

#### 1960 Communications and Consumables

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain and enhance office and field communications so as to efficiently and safely achieve Workplan objectives.	Maintain and procure an adequate supply of office consumables and an appropriate suite of communications devices.	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.

#### 1970 Administration General

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain National / Regional co-ordination.	Carry out general office management tasks in an efficient manner.  Maintain an efficient accounting system.	Achieved: Banking services were moved from ASB to Westpac and are now under the All of Government banking services contract.

#### 1980 Equipment

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain and enhance the regions equipment to provide safe and efficient capability to achieve Workplan objectives.	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.	Achieved: Gear was maintained and replaced as required. The register was updated and depreciated.

## 1990 Vehicles

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Well maintained and suitable vehicles will be available for use to achieve Workplan objectives.	Ensure that vehicles are maintained in an effective and safe condition and adequate provision is made for their replacement.	Achieved: One vehicle was replaced within the year.

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# West Coast Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended  
31 August 2016

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**West Coast Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
**31 August 2016**

	Note	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	268,112	268,258	269,385
Grants and donations	1	15,290	7,600	7,097
Interest		12,721	13,539	16,343
Funding from central or local government	1	-	-	-
Other revenue	1	13,465	6,055	22,474
<b>Total Revenue</b>		<b>309,588</b>	<b>295,452</b>	<b>315,299</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	35,177	27,850	21,468
Habitat protection & management	2	-	2,500	2,381
Angler & Hunter participation	2	10,510	10,558	20,416
Public interface	2	-	100	-
Compliance	2	2,225	3,700	2,706
Licensing	2	10,592	13,413	12,549
Council	2	2,847	2,200	5,419
Planning & reporting	2	6,790	7,600	7,034
Employee related costs	2	211,817	190,462	191,849
Depreciation (Budget Figure is ARF)	4	23,860	(18,072)	32,953
Other Expenses	2	63,183	73,919	42,659
				-
<b>Total Expenses</b>		<b>367,001</b>	<b>314,230</b>	<b>339,434</b>
<b>Operating Surplus/(Deficit)</b>		<b>(57,413)</b>	<b>(18,778)</b>	<b>(24,135)</b>
<b>Less Other Expenses</b>				
Levies to NZFGC		10,660	10,622	8,225
<b>NET SURPLUS/(DEFICIT)</b>		<b>(68,073)</b>	<b>(29,400)</b>	<b>(32,360)</b>

**West Coast Fish and Game Council**  
**Statement of Financial Position**  
As at  
**31 August 2016**

	Note	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	14,939	38,475	23,649
Debtors and prepayments	3	19,911	30,175	34,464
Investments	3	323,682	330,770	377,232
<b>Total Current Assets</b>		<b>358,532</b>	<b>399,420</b>	<b>435,345</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	121,756	123,603	123,603
Investments	3	-	-	-
<b>Total Non-Current Assets</b>		<b>121,756</b>	<b>123,603</b>	<b>123,603</b>
<b>TOTAL ASSETS</b>		<b>480,288</b>	<b>523,023</b>	<b>558,948</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	35,648	43,444	47,900
Employee costs payable	3	14,734	11,000	13,069
<b>Total Current Liabilities</b>		<b>50,382</b>	<b>54,444</b>	<b>60,969</b>
<b>Non-Current Liabilities</b>				
Other non-current liabilities	3	-	-	-
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>50,382</b>	<b>54,444</b>	<b>60,969</b>
<b>NET ASSETS</b>		<b>429,906</b>	<b>468,579</b>	<b>497,979</b>
<b>EQUITY</b>		<b>429,906</b>	<b>468,579</b>	<b>497,979</b>

 Chairman

 Manager

Date: 10-11-2016

# West Coast Fish and Game Council

## Statement of Cash Flows

For the year ended

31 August 2016

	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence Sales	282,721	272,547	283,280
Grants, donations and fundraising	15,290	7,600	7,097
Interest	12,721	13,539	16,343
Other revenue	13,465	6,055	22,474
<b>Cash was applied to:</b>			
Payments to suppliers	151,351	138,846	142,716
Payments to employees	210,152	192,531	191,671
GST (net)	9,700	-	(1,907)
<b>Net Cash Flows from Operating Activities</b>	<b>(47,006)</b>	<b>(31,636)</b>	<b>(3,286)</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	26,087	-	36,088
Sale of investments/deposits	53,551	46,462	20,378
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	41,342	-	46,347
Purchase of investments/deposits	-	-	-
<b>Net Cash Flows from Investing and Financing</b>	<b>38,296</b>	<b>46,462</b>	<b>10,119</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(8,710)</b>	<b>14,826</b>	<b>6,833</b>
<b>Opening Cash</b>	23,649	23,649	16,816
<b>Closing Cash</b>	14,939	38,475	23,649
<b>This is represented by:</b>			
Bank accounts and cash	14,939	38,475	23,649

# West Coast Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2016

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### 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 and 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 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 1A 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	15.5-50 years	(3% SL to 13% DV)
Plant & Equipment	4-10 years	(10% SL to 50% DV)
Motor Vehicles	6.66 -10 years	(20% DV to 30% DV)
Office Equipment	4-12.5 years	(8% SL to 50% DV)
Boats	5 – 15.5 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 \$958 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 Tax Act 2007.

### **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.

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

Note 1 : ANALYSIS OF REVENUE	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
<b>Licence sales</b>			
Fish licence	237,290	234,683	238,771
Game licence	30,822	33,575	30,614
<b>Total</b>	<b>268,112</b>	<b>268,258</b>	<b>269,385</b>
<b>Grants and donations</b>			
Fisheries Enhancement	15,290	7,600	7,097
<b>Total</b>	<b>15,290</b>	<b>7,600</b>	<b>7,097</b>
<b>Funding from central or local Govt</b>			
	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other revenue</b>			
Rentals - huts	2,191	2,000	1,904
Fines/Prosecutions	817	2,500	3,100
Land Lease	635	200	200
Upland Game Hunting Area	661	655	572
Gain on sale/disposal of assets	6,758	-	16,698
Miscellaneous income	2,403	700	-
<b>Total</b>	<b>13,465</b>	<b>6,055</b>	<b>22,474</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2016 \$</b>	<b>Budget 2016 \$</b>	<b>Actual 2015 \$</b>
<b>Species management</b>			
Population monitoring	9,813	10,000	3,985
Harvest assessment	2,700	2,700	2,700
Releases	22,143	15,000	14,783
Regulations	469	-	-
Control	52	150	-
<b>Total</b>	<b>35,177</b>	<b>27,850</b>	<b>21,468</b>
<b>Habitat protection &amp; management</b>			
Resource management	-	2,500	2,381
<b>Total</b>	<b>-</b>	<b>2,500</b>	<b>2,381</b>
<b>Angler &amp; Hunter participation</b>			
Access	922	1,200	1,461
Newsletters	3,000	4,750	3,165
Other publications	-	-	3,356
Club relations	4,645	3,108	4,885
Huts	1,943	1,500	7,549
<b>Total</b>	<b>10,510</b>	<b>10,558</b>	<b>20,416</b>
<b>Public interface</b>			
Liaison	-	-	-
Communication	-	100	-
Advocacy	-	-	-
<b>Total</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Compliance</b>			
Ranging	1,427	500	517
Ranger training	798	2,000	2,176
Compliance	-	1,200	13
<b>Total</b>	<b>2,225</b>	<b>3,700</b>	<b>2,706</b>

<b>Note 2 : ANALYSIS OF EXPENSES continued</b>	<b>Actual 2016 \$</b>	<b>Budget 2016 \$</b>	<b>Actual 2015 \$</b>
<b>Licensing</b>			
Licence production & distribution	-	-	-
Agent servicing	-	-	29
Commission	10,592	13,413	12,520
<b>Total</b>	<b>10,592</b>	<b>13,413</b>	<b>12,549</b>
<b>Council</b>			
Council meetings	2,847	2,200	5,419
<b>Total</b>	<b>2,847</b>	<b>2,200</b>	<b>5,419</b>
<b>Planning &amp; reporting</b>			
Reporting	-	-	-
Annual planning	6,551	6,500	5,937
National liaison	239	1,100	1,097
<b>Total</b>	<b>6,790</b>	<b>7,600</b>	<b>7,034</b>
<b>Employee related costs</b>			
Salaries and wages	190,332	174,874	172,574
Fringe benefit tax	2,907	7,400	7,975
KiwiSaver contributions	6,151	5,988	6,256
ACC levies	630	1,500	914
Allowances & Benefits	-	-	440
Occupational Safety & Health	9,595	200	529
Staff training and other expenses	2,202	500	3,161
<b>Total</b>	<b>211,817</b>	<b>190,462</b>	<b>191,849</b>
<b>Other expenses</b>			
Office premises	32,020	38,400	11,593
Office equipment	1,408	2,550	
Communications	6,693	5,910	6,944
General	2,909	2,959	3,436
Field equipment	2,525	4,100	2,010
Vehicles	17,628	20,000	17,153
Bad debts	-	-	-
<b>Total</b>	<b>63,183</b>	<b>73,919</b>	<b>42,659</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2016

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2016 \$</b>	<b>Actual 2015 \$</b>
<b>Bank accounts and cash</b>		
Current account balance	14,939	23,649
Cash on hand	-	-
<b>Total</b>	<b>14,939</b>	<b>23,649</b>
<b>Debtors and other receivables</b>		
Accounts receivable	17,351	34,208
Prepayments	2,560	256
<b>Total</b>	<b>19,911</b>	<b>34,464</b>
<b>Investments</b>		
<i>Current portion</i>		
Term Deposits	323,682	377,232
<i>Non-current portion</i>		
Term Deposits	-	-
<b>Total</b>	<b>323,682</b>	<b>377,232</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	7,397	10,234
Accrued expenses	5,495	5,410
GST Payable	(6,254)	3,446
Income in advance	28,052	27,996
Gamebird Habitat Stamp levy	958	814
<b>Total</b>	<b>35,648</b>	<b>47,900</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	5,788	4,201
Annual leave and time in lieu	4,563	4,037
ACC contributions owing	-	1,051
PAYE owing	3,910	3,361
KiwiSaver contributions owing	473	419
<b>Total</b>	<b>14,734</b>	<b>13,069</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

### Note 4 : PROPERTY PLANT & EQUIPMENT

#### 2016

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2				2
Buildings	40,426			2,593	37,833
Plant & Equipment	10,702	891	-	1,905	9,688
Vehicles	49,820	40,451	19,329	13,191	57,751
Boats	19,228			4,455	14,773
Office Equipment	3,425			1,716	1,709
<b>Total</b>	<b>123,603</b>	<b>41,342</b>	<b>19,329</b>	<b>23,860</b>	<b>121,756</b>

#### 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
<b>Total</b>	<b>129,599</b>	<b>46,347</b>	<b>19,390</b>	<b>32,953</b>	<b>123,603</b>

## 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 2016, 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 2016, 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 Kanierere Road being: PT RES 913 BLK XI KANIERERE 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 2016

<b>Note 5: EQUITY</b>	<b>Actual 2016 \$</b>	<b>Actual 2015 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	294,779	330,908
Surplus/(Deficit)	(68,073)	(32,360)
Transfer to Reserves	(7,214)	(6,756)
Transfer from Reserves	24,572	2,987
<b>Balance at 31 August</b>	<b>244,064</b>	<b>294,779</b>
<b>Restricted &amp; Dedicated Reserves</b>		
Balance as at 1 September	203,200	199,431
Transfer to Accumulated Funds	7,214	(2,987)
Transfer from Accumulated Funds	(24,572)	6,756
<b>Balance at 31 August</b>	<b>185,842</b>	<b>203,200</b>
<b>Total Equity as at 31 August</b>	<b>429,906</b>	<b>497,979</b>

<b>Breakdown of Restricted &amp; Dedicated Reserves</b>		<b>Actual 2016</b>	<b>Actual 2015</b>
<b>Name</b>	<b>Nature and Purpose</b>	<b>\$</b>	<b>\$</b>
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
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".	13,970	6,756
Asset Replacement Reserve	For the replacement of the Councils operating assets over \$2,000 in line with Fish and Game Policies	41,872	59,944
<b>Total Restricted Reserves</b>		<b>185,842</b>	<b>203,200</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2016

### Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual 2016 \$	Actual 2015 \$
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 Salmon for Fisheries enhancement to the value of \$24,000 for the coming year.	24,000	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 2016

### 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 Ranging Activities	70	hours approximately
Councillors meetings	122	hours

### Note 8: ASSESTS 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

Related Party	Description of the Transaction	2016	2015	2016	2015
		\$	\$	\$	\$
		<b>Value</b>	<b>Value</b>	<b>Amount Outstanding</b>	<b>Amount Outstanding</b>
K McPherson (Office Administrator) - received from	Purchase of Emergency Locator Beacon	100	-	-	-
New Zealand Fish and Game Council - received from	Reimbursement for Travel Expenses for Staff travelling to meetings	1,403	-	-	-
New Zealand Fish and Game Council - received from	Legal Funding reimbursed	15,737	6,755	-	-

Related Party	Description of the Transaction	2016	2015	2016	2015
		\$	\$	\$	\$
		<b>Value</b>	<b>Value</b>	<b>Amount Outstanding</b>	<b>Amount Outstanding</b>
West Circle Limited (Councillor Mr Mark Smith) - paid to	Implementation of a Health and Safety System to comply with changes in legislation	9,703	-	-	-

**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: ADDITIONAL INFORMATION**

\$11,400 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.

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

### Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2016

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 2016

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	35,177	902	73,239	108,416
Habitat protection & Angler & hunter participation	-	250	20,293	20,293
Public interface	10,510	664	53,879	64,389
Compliance	-	186	15,058	15,058
Licensing	2,225	659	53,453	55,678
Council	10,592	168	13,637	24,229
Planning & reporting	2,847	365	29,628	32,475
Totals	6,790	489	39,673	46,463
Totals	68,141	3,682	298,860	367,001

#### Actual Overheads

Employee related costs	211,817
Depreciation	23,860
Other expenses	63,183
<i>Less</i> Administrative Income	-
Total Overheads to Allocate	298,860

#### BUDGET 2016

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	27850	835	55,782	83,632
Habitat protection & Angler & Hunter participation	2500	450	30,062	32,562
Public interface	10558	695	46,429	56,987
Compliance	100	235	15,699	15,799
Licensing	3700	540	36,075	39,775
Council	13413	235	15,699	29,112
Planning & reporting	2200	210	14,029	16,229
Totals	7600	487	32,534	40,134
Totals	67921	3,687	246,309	314,230

#### Budget Overheads

Employee related costs	190,462
Depreciation	- 18,072
Other Expenses	73,919
Total Overheads to Allocate	246,309

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF  
WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND  
STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2016**

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 performance of the Fish and Game Council on her 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 35 to 53, that comprise the statement of financial position as at 31 August 2016, 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 performance of the Fish and Game Council on pages 10 to 34.

In our opinion:

- the financial statements of the Fish and Game Council:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2016; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards, Simple Format Reporting Standard.
- the statement of performance of the Fish and Game Council:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2016, including for each class of reportable outputs:
    - its standards of performance achieved compared with the forecast included in the statement of forecast service of performance for the financial year;
    - its actual revenue and output expenses compared with the forecasts included in the statement of forecast service performance for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 10<sup>th</sup> November 2016. 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 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 the statement of 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 the statement of 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 in the statement of performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the statement of 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 performance 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 appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance;
- the adequacy of the disclosures in the financial statements and in the statement of performance; and
- the overall presentation of the financial statements and the statement of performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the statement of performance.

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 performance for the Fish and Game Council that:

- comply with general accepted accounting practice in New Zealand;
- present fairly the Fish and Game Council's financial position, financial performance and cash flows; and
- present fairly the Fish and Game Council's performance and outcomes.

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

The Council is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of 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 performance, whether in printed or electronic form.

**Responsibilities of the Auditor**

We are responsible for expressing an independent opinion on the financial statements and statement of performance and reporting that opinion to you based on our audit. Our responsibility arises from 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 'W. Johnstone'.

Warren Johnstone  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand