



Annual Report of the

# **NORTH CANTERBURY FISH AND GAME COUNCIL**

For the year ended  
31 August 2016

---

*Presented to the House of Representatives:  
Pursuant to Section 26 X of the Conservation Act 1987*

Code: 1/ 450 / 11 / 2016



30 November 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 44A of the Public Finance Act 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2016.

Yours sincerely

A handwritten signature in black ink, appearing to be "T.L. Isitt".

T.L. Isitt  
Chairman  
North Canterbury Fish and Game Council as at 31 August 2016.

## TABLE OF CONTENTS

	Page
<b>Section 1: INTRODUCTION</b>	
1.1 Directory of the North Canterbury Fish & Game Council	5
1.2 Mission Statement	7
1.3 Overall Objectives	7
<b>Section 2: OVERVIEW OF THE YEAR</b>	
2.1 Chairman's Report	9
2.2 North Canterbury Fish and Game Council: Statement of Service Performance	16
Output Summary	16
Output 1 - Sports Fish and Game Species	18
2 - Habitat	32
3 - Participation	39
4 - Public Interface	44
5 - Compliance	46
6 - Licencing	48
7 - Council	49
8 - Planning & Reporting	50
9 - Administration	51
<b>Section 3: FINANCIAL STATEMENT AND AUDITORS REPORT</b>	
3.1 Financial Report	54
3.2 Audit Report	78

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**NOTICE OF ANNUAL GENERAL MEETING**

NOTICE is hereby given that the ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on WEDNESDAY 14<sup>TH</sup> DECEMBER 2016 commencing at 6.30pm at the CANTERBURY HORTICULTURAL SOCIETY HALL, 57 RICCARTON AVENUE, RICCARTON.

**MEETING BUSINESS**

1. Present
2. Apologies
3. Welcome by Chairman
4. Annual Report
5. Staff Presentations
6. Volunteer Trophy
7. General Business

## SECTION 1: INTRODUCTION

### 1.1 DIRECTORY

<u>Council Members</u>	<u>Sub Committee Co-ordinator /Other</u>	<u>Council Meetings</u>
<u>Attended</u>		
Trevor Isitt	Chairman, Ranger	6
Craig Maylam		5
Denis Kelliher		6
John Cumberpatch	NZ Council Representative	6
Bruce Kelly	(Apptd. April 2016)	3
Ken Lee	Gamebirds Advisory	4
Ron Stuart	Salmon & Trout Advisory	3
Peter Robinson	Fresh Waters	6
Jacques Botha		4
Charles Smith		3
Alan Strong	(Apptd. April 2016)	1
Johnathan Brooks	(Resigned Dec. 2015)	1
<u>Co-opted Members</u>		
Malcolm Gilbert – Federated Farmers		6
Cavan O’Connell – Ngai Tahu (Resigned 2015)		1
<u>Staff</u>		
General Manager:	Rod Cullinane	
Fish and Game Officers:	Steve Terry, Tony Hawker, Emily Arthur-Moore	
Hatchery & Compliance Manager:	Dirk Barr	
Environmental Advisor:	Scott Pearson	
Hatchery Assistant:	Ryton Barr	
Office Administrator:	Debra Ambler	

## New Zealand Council

Communications Advisor: Andrew Currie (Resigned March 2016)  
(South Island) Richard Cosgrove (Appointed March 2016)

## Fresh Waters (Youth & Family Programme) Manager:

Peter Robinson

## Accountants

Leech & Partners Ltd

## Auditors

The Audit Office – Wellington

Contracted Mr. W Johnstone, Christchurch, BDO, Chartered Accountants

## Bankers

Kiwibank

## Life Members (North Canterbury Acclimatisation Society):

Prof. Clark W C

Armitage P. L

Knowles R. F

Mugford J. G

Snowden M. E

## Chairmen of Council, 1991 – 2016

Mugford, J. G. December 1991 – April 1994

Curtis, J. N. May 1994 – November 2000

Clements, M. A. December 2000 – August 2015

Isitt, T. L. August 2015 -

## **1.2 MISSION STATEMENT**

Under Sections 26P and 26Q (1) of the Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, the Fish and Game Councils have been established “for the purposes of the management, maintenance, and enhancement of sports fish and game”, with their function to be “to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters”.

## **1.3 OVERALL OBJECTIVES**

To manage, protect and enhance the fish and game resource within the North Canterbury region in the interests of anglers and hunters; to ensure the enjoyment of clients is promoted and facilitated; and to provide and improve opportunities for sustainable sports fish angling and game bird hunting.

Core functions based on these main objectives are:-

To assess, monitor and research sports fish and game bird populations, the success rates and degree of client satisfaction, and the condition and trend of ecosystems as habitat for sports fish and game birds over time.

- To maintain and improve the sports fish and game resource by maintaining access; by maintaining a stocking or restocking program for species as required; by recommending conditions to the Minister for the fish and game seasons; by ensuring adequate resources; by maintaining and enhancing habitat..
- To promote and educate by defining ethical standards for anglers and hunters; by promoting angling and hunting as a recreation to the public; by keeping licence holders informed of matters affecting their interests.
- To assess the costs of managing the sports fish and game resource; recommend licence fees to the New Zealand Fish and Game Council to recover costs; and represent the region’s interests in determining and distributing the levies on licences.

- To represent anglers and hunters in the statutory planning processes; formulate an annual operational work plan; draft and operate a Fish and Game Management Plan; and liaise with Iwi, the Conservation Board, Territorial Authorities and Government Departments, various Crown Research Institutes, State Owned Enterprises, and other user groups.
- To issue licences for the taking of sports fish and game birds in accordance with New Zealand Legislation and liaise with licence selling agents and outlets.



## SECTION 2: OVERVIEW OF THE YEAR

### 2.1 CHAIRMAN'S REPORT

2015/16 has been another busy year for North Canterbury Fish & Game, with water issues again at the forefront of much debate, however, having completed my first year as Chairman for North Canterbury Fish & Game, I am pleased to report we have made progress in a number of areas.

Building has begun on the new office premises at Johns Road in Christchurch, with Council optimistic that the building will be finished by mid-2017. Temporary office space continues to be made available for office staff by DoC Rangiora at minimal cost, along with a room for Council meetings at the DoC office in Sockburn. Council and staff are again grateful for this continued support.

Fish & Game continues to face challenging times in the environmental advocacy area, with water issues still dominating Council & staff activity. There is continued pressure to abstract this limited resource and for over a decade now, North Canterbury Fish & Game Council (NCFG) has spent a significant portion of its annual operational funds, advocating for the sustainable management of our waterways, with most waterways in the region having some form of degradation. Council has seen increasing numbers of applications planning to intensify high country land in and around key spawning streams, a worrying trend that has seen us divert significant resources into opposing these. Abundant and pristine water resources are critical for freshwater biodiversity, the essence behind abundant sports fish and gamebird populations. Unfortunately under the collaborative management model ECan has been working under in recent years, there is inevitably a compromise between the Government driven agenda for ever increasing primary production and the need for environmental sustainability.

Although staff continue to both liaise with and raise issues of concern with ECan, anglers and hunters must take on the responsibility to ensure that both ECan and the public are aware of what is happening to our once pure and plentiful water resources. Anglers and hunters are more likely to observe activities such as direct effluent runoff into waterways, stock crossing streams and unauthorised abstraction or diversions. I encourage anglers, hunters and members of the public to take time to photograph anything considered out of place and send this to Fish & Game, where it will be followed up through the appropriate avenues, such as the ECan hotline. Public

support for Fish & Game on these water issues continues to grow, with social media now a common means of communication.

I am pleased to report that most of the organisation's objectives spelt out in section 1-3 of this Annual Report have largely been completed.

Some areas to note –

### Water & Habitat

Fish and Game played an important role in defending the flows and habitat of the Kakapo Brook in the upper Waiiau Catchment. This high country consent application planned to use a significant proportion of the Kakapo Brook's flows for irrigation and hydroelectricity on Glynn Wye Station; having this consent declined was a big win for protecting our high country streams. The Lake Grasmere P&E Ltd irrigation application has been strongly opposed by Fish & Game, ECan and Forest & Bird. Lake Grasmere is a highly valued recreation reserve and wildlife refuge with outstanding landscapes. We will know (in the near future) if our efforts have helped to protect this area from centre pivot irrigation and associated farming intensification.

Fish & Game has also contributed significantly to a number of Canterbury Land and Water Regional Plan variations, focusing on freshwater habitats and sports fish/ game bird values. Topics such as stock exclusion, Good Management Practices and thresholds for permitted activity farming, are some areas where we have directed our attention. We are also pushing for freshwater recreation values to be more adequately documented in ECan plans, along with the relative flows and water quality requirements to sustain our cherished activities such as fishing, kayaking and swimming.

### Winter Fishery Closure East of SH1

In February 2016, Council considered the decline of the sea-run trout fishery in parts of the region. Following this, it was decided to hold a public meeting to receive further input and feedback. This was publicly advertised and was attended by over 100 anglers, who unanimously agreed that on an overall basis the fishery was severely depleted for a number of reasons, with declining habitat agreed to be the most obvious. The order of magnitude of the change in suitable habitat is considered greater than the natural variations previously observed within the fishery, whether at sea or within the catchment.

The decline has been most obvious in reducing river and spring-fed stream flows, which have in some cases completely dried up. These water bodies have also suffered from increasing levels of sedimentation and in some cases significant damage as a result of damage from stock. The additional sediment clogs stream beds and significantly reduces ecosystem health, interrupting food chains ranging from macro invertebrates to terrestrial species.

Fish & Game has a statutory obligation as set out in the Conservation Act 1987, to act when it sees signs of a problem. Moreover it has the authority to make changes in line with the broader mandate to manage, maintain and enhance the sports fish and game bird resource in the recreational interests of anglers and game bird hunters. NCFGC used its authority to close all rivers east of SH1 for the winter at short notice at the end of April 2016. This received wide media attention, with widespread support from the angling community. A further review of fishing regulations will take place in May 2017.

Council considered that the decision to close the fishery would be prudent, given the level of consensus at the Council meeting, in terms of the deterioration of fishing quality in these areas, and the added pressure that if only some regions were closed, this would likely create unnecessary pressure on other waterways due to redirected fishing effort.

Staff have subsequently put together a trial program for restoration of the sea-run trout fishery in the lower Rakaia, with tagged fish releases into some of the lower tributaries of the river. Over the next few years, catches of these tagged trout will give Council an indication of the success of this and a guide as to which streams require further enhancement and/or restoration.

### Fresh Waters

The Youth and Family programme has been re-branded as the *Fresh Waters* programme to better reflect its intention and widen its appeal to an audience of potential supporters. The continuing success and appeal of the *Fresh Waters* programme in promoting angling to school pupils and their families, is now happening in 30 schools in North Canterbury, where pupils are raising salmon in classroom tanks, learning about our fishery and waterways, as well as being coached in angling skills and having the opportunity to experience catching a fish at the Groynes Fishing Lakes.



This year the *Fresh Waters* Programme has been extensively developed and refined in the North Canterbury region, with continued support from NCFGC. The programme manager now has new

teaching resources and has developed an effective and proven progressive learning experience for participating school communities. NCFGC has worked closely with Barrer and Co, a specialist fundraising organisation, to develop the partnerships and funding sources necessary to realise the programme's potential. The *Fresh Waters* programme is now managed through the Water and Wildlife Habitat Trust, with NCFGC a principal sponsor.

NCFGC sees obvious benefits in promoting angling as a pursuit for young people and their families, as well as raising wider public awareness of the issues confronting freshwater and Fish & Game values. An exciting development is the recognised potential for developing further fishing venues for families in the Christchurch area. NCFGC is determined to build upon the successes to date and is committed to supporting the *Fresh Waters* programme and the Water and Wildlife Trust's future efforts.

### Salmon

NCFGC has been closely monitoring sea-run Chinook salmon returns for 24 years. Data gathered from this monitoring is more of a snapshot in time (only eight generations, based on the average of salmon spawning at age three years) and graphs of salmon runs look similar to what you would expect a share market graph to look like. The data collected suggest we are at the bottom of a natural cycle and runs should start to improve over the next few years. Previous returns show that small runs the size we have seen in recent years often generate good returns three years later. These good runs in turn often then generate the poor runs similar to those we have recently experienced, and fishery managers are of the firm belief that salmon returns are determined to a large extent by environmental factors at sea.

Anglers' perceptions of Fish & Game's response to the declining salmon numbers is improving due to an increase in enhancement work which has occurred over the last decade. This work includes smolt releases from the Fish & Game managed Montrose hatchery in the Rakaia Gorge, and Silverstream and Peacock Springs hatcheries in the lower Waimakariri River. The involvement of help by clubs and volunteers also reinforces and maintains a sense of fishery ownership, and establishing the long term values required by anglers to manage the salmon fishery.

Preserving the pristine state of our spawning streams is also critical to the on-going sustainability of our nationally significant salmon fisheries, and one of the key areas where Fish & Game can

influence the health of the fishery. Early indications show that while most streams are in their natural and pristine states, some are showing early signs of habitat and water degradation.

ECan, NCFGC and Central South Island F&G have almost completed a three year study, looking at the differences between various salmon spawning streams in the Waimakariri, Rakaia & Rangitata Rivers, investigating whether there are any adverse effects from farm intensification in the Canterbury high country on significant salmon spawning streams. Many of the streams monitored, are likely to show near pristine habitats, however this data provides an essential baseline for reference in future years. Monitoring also provides a valuable opportunity to involve the landowners when gathering data, enabling long term data sets to be collected for greater understanding of the issues, and ensuring that changes may be implemented if and when required. A full report will be provided by ECan mid-2017.

### Fish Screens

For some time, NCFGC has expressed concerns to ECan and local bodies about the state and effectiveness of fish screen designs and their operation in Canterbury, as well as their maintenance and compliance with consent requirements. There is a high demand for the in-stream flows in Canterbury rivers to be diverted for irrigation or other uses, and there is continuing development of new irrigation schemes, requiring increasing quantities of water. Appropriately designed fish screens are necessary to prevent the loss of sports fish to water diversion schemes. Fish & Game's view is that the design and maintenance of currently operating screens does not conform to current best international practice.

Most of the fish screens in Canterbury were designed and installed prior to the completion of overseas scientific work on fish screen design and the subsequent development of guidelines and standards, with a full set of guidelines produced by Fish & Game for ECan in 2006. Even on screened intakes (e.g. Amuri scheme), fish rescue operations continue to yield in excess of 1,000 sports fish each year. Fish losses to the poorly designed screens are also likely to be very significant. With an increasing proportion of flows being diverted through water intakes, and the subsequent loss of lowland river habitats, the detrimental impacts on sports fish populations in Canterbury are becoming unsustainable. Fish & Game staff are now working closely with ECan to ensure their staff are familiar with on-site assessments of fish screen effectiveness in the field.

## Hatcheries

Both the Montrose & Peacock Springs hatcheries continue to complement each other and operations have continued to meet the growing demand for salmon and trout, for both stocking programs and the growth in junior anglers fisheries being established around the South Island. A summary of the numbers of salmon and trout reared and released into North Canterbury rivers and sold to neighbouring regions is outlined within the annual report, but it should be noted that this region's releases into its own lakes and rivers is equivalent to a commercial value in excess of \$400,000 annually, with actual costs incurred by NCFGC only a fraction of this.

Trustpower has recently entered into a licence to occupy agreement with NCFGC for the use of abandoned raceways and surrounding land beside the Lake Coleridge Tailrace near a spring fed creek - Whiskey Creek. Staff and volunteers have spent considerable time building a new headrace and kitted out two raceways at the site, with costs kept to a minimum due to the resourcefulness of the volunteer team involved. The site has been vastly transformed from the "dumping ground" it had historically been used as, and the intention is to have salmon smolt transferred from Montrose to Whiskey Creek for imprinting in December this year.

## Finance

Despite a 5% reduction in licence sales income (as recorded by our licencing agents) as a consequence of the shift 12 months ago by Fish & Game nationally to new classes of angling licences, together with a substantial increase in levies to the NZ Fish & Game Council, the region still produced a modest Operating Surplus of around \$20,000. As a result of recently introduced auditing standards, our accounts as set out within this report now require further explanation to aid the reader. In particular, an accounting standard introduced last year and since adopted by all Fish & Game Councils (refer notes to the accounts) relates to the treatment of income received in advance. This has had the effect of recognising revenue evenly over the period and accounting for a portion of this balance as income received in advance. For that reason, the balance shown in the Statement of Financial Performance needs to be viewed with that in mind.

It is also important to note that both the Youth Programme and the Whiskey Creek expenses are funded from separate reserves and are not operating expenses. However they have the effect of distorting the overall net surplus/deficit figure.

On an overall basis, the region was within 3.5% of budget in its nett operating expenses which is a pleasing result particularly as we have been more or less operating with the same operational budget and overhead allocation for at least the last 4 years.

### Council

The last year has been a rewarding time in the role as Chairman, and I find the passion that Councillors bring to the meeting table an asset to the organisation and thank them for their time and efforts over the last year. I also want to voice my appreciation for the rural perspective that our co-opted Council member Malcolm Gilbert from Federated Farmers has brought to the Council table. Thanks to all the anglers and hunters who have helped throughout the last year and to all of you that supported me as Chairman during my first year in this role. I would also like to thank the staff, rangers and volunteers who have made outstanding contributions to Fish & Game over the year.

We continue to welcome licence holders to our meetings and encourage them to raise matters of concern and interest to them and to participate in discussions as appropriate.

As Chairman I am pleased to present and endorse the Output Summary and Financial Statements set out in this report. On behalf of the North Canterbury Fish & Game Council, I would like to thank all those people who have taken an interest in the Council's activities and supported us in our efforts to ensure future generations have access to the abundant fishing and gamebird hunting we have experienced in the past.

Trevor Isitt



Chairman

## **2.2 NORTH CANTERBURY FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE**

### **Introduction**

As required under Section 26X of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, the North Canterbury Fish and Game Council has prepared the following Statement of Objectives and Service Performance for the 2015 - 16 financial year.

The activities of the Council are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output on the basis of the proportion of staff time directly expended in each area.

### **Summary of Budget and Actual Expenditure for Each Output Area.**

<b>Output Area</b>	<b>Budgeted Total Costs</b>	<b>Actual Total Costs</b>
Species Management	\$124,000	\$211,695**
Habitat Protection/Management	\$11,000	\$18,072*
Participation	\$25,000	\$15,278
Public Interface	\$600	\$900
Compliance	\$9,000	\$6,423
Council	\$4,700	\$3,740
Planning and Reporting	\$17,000	\$24,646
<b>Total</b>	<b>\$191,300</b>	<b>\$280,754</b>

\*\* Refer hatchery and fish salvage income \$71,360 (Note 1) which is to be set off against this cost

\* Of which \$8,576 is Whiskey Creek expenditure to be funded from the Whiskey Creek Reserve.



## Operational Work Plan

1<sup>st</sup> September 2015 – 31<sup>st</sup> August 2016

### Purpose of the North Canterbury Fish and Game Council

The North Canterbury Fish and Game Council (NCFG) is a Crown entity charged with management of the sports fish and game bird resources. The NCFG primary function is set out in Section 26Q of the Conservation Act (1987):

*"To manage, maintain, and enhance the sportfish and game resource in the recreational interests of anglers and hunters".*

### Introduction

An Operational Work Plan (OWP) is required under section 26Q (1) (e) (ii) of the Conservation Act 1987 and must be consistent with the Council's Sports fish and Game Management Plan. This OWP follows the national structure of eight output sections and one input section.

This OWP is a document which sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the General Manager and his staff to expend financial resources in the implementation of the plan. Council authority is required for staff and/or resources to be used in a manner not approved within this plan.

Rod Cullinane

General Manager




(Signature)

14/11/16 (Date)

Trevor Isitt

Chairman



(Signature)

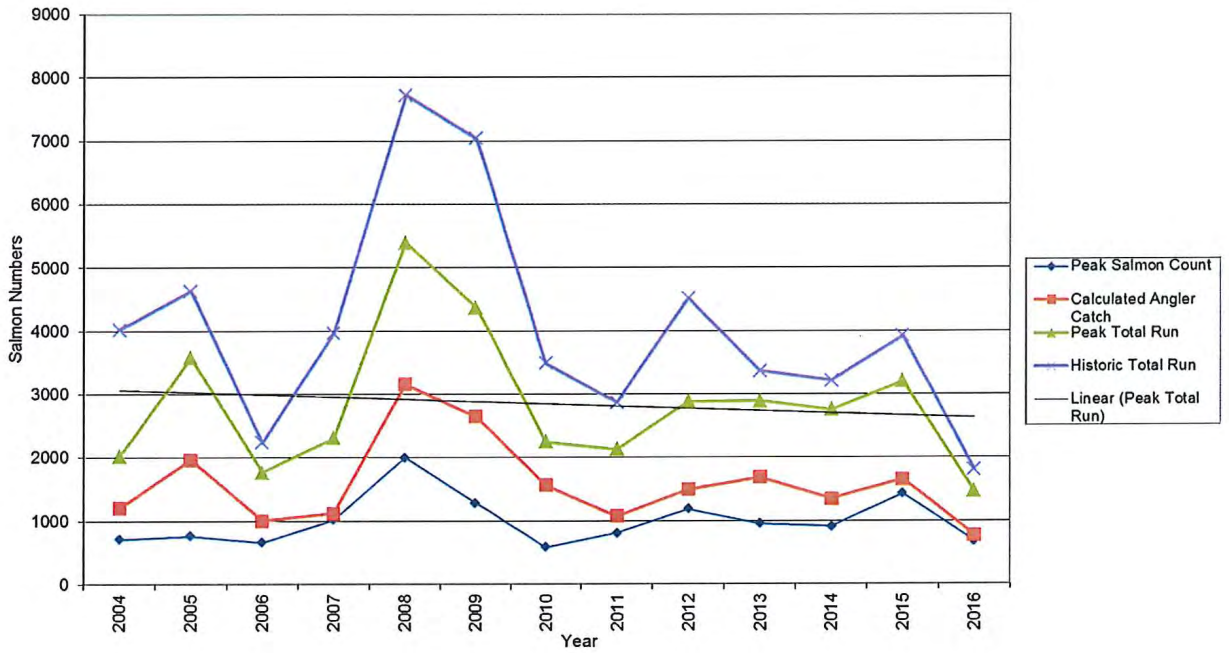
14/11/16 (Date)

**OUTPUT AREA 1:**

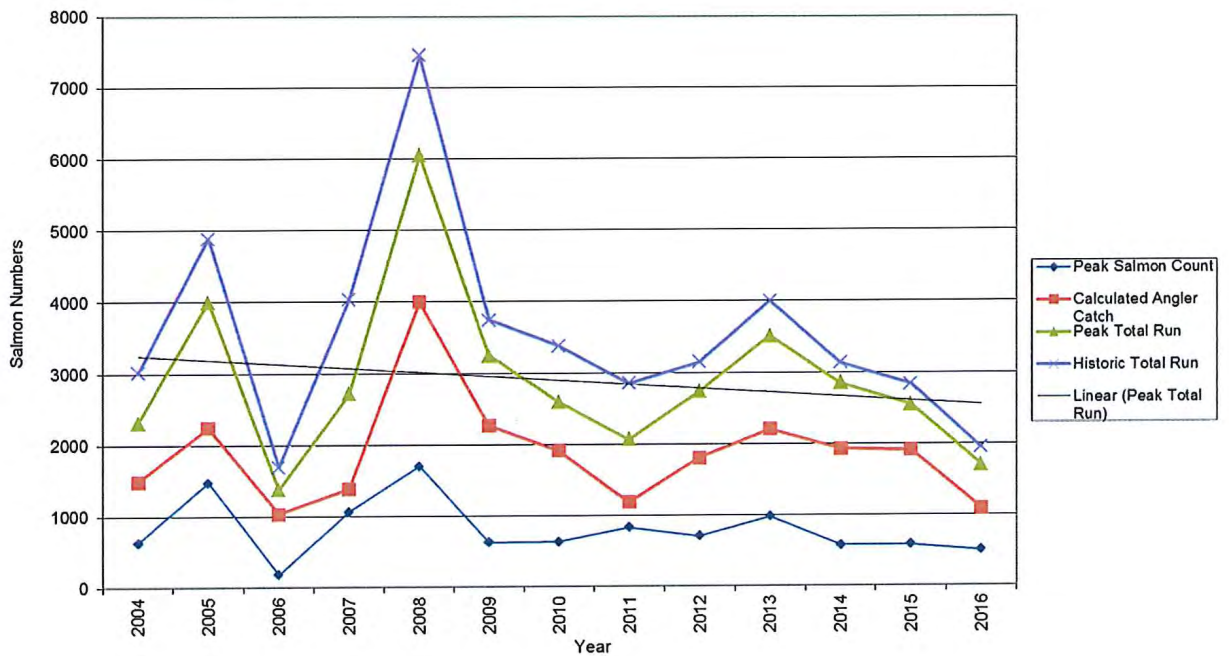
**SPORTSFISH AND GAME BIRD MANAGEMENT**

Objective 1.1.1.1	Performance Measure	Actual Result
<p>To monitor anadromous Chinook salmon population trends.</p>	<p>Collect salmon population data for the Rakaia, Waimakariri, Waiau and Hurunui Rivers, and maintain a database.</p> <p>Establish total run estimates using 'Peak Count' methodology for the Rakaia, Waimakariri, Hurunui and Waiau Rivers.</p> <p>Prepare a written Salmon Management Report detailing changes in anadromous salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual Chinook Salmon Management Report was completed. Peak count aerial surveys were carried out in the Rakaia, Waimakariri, Hurunui &amp; Waiau rivers.</p> <p>Results from these surveys are shown below. A full report is available from the regional Fish &amp; Game Office.</p>

Rakaia River Peak Count vs Historic AUC Calculated Total Run

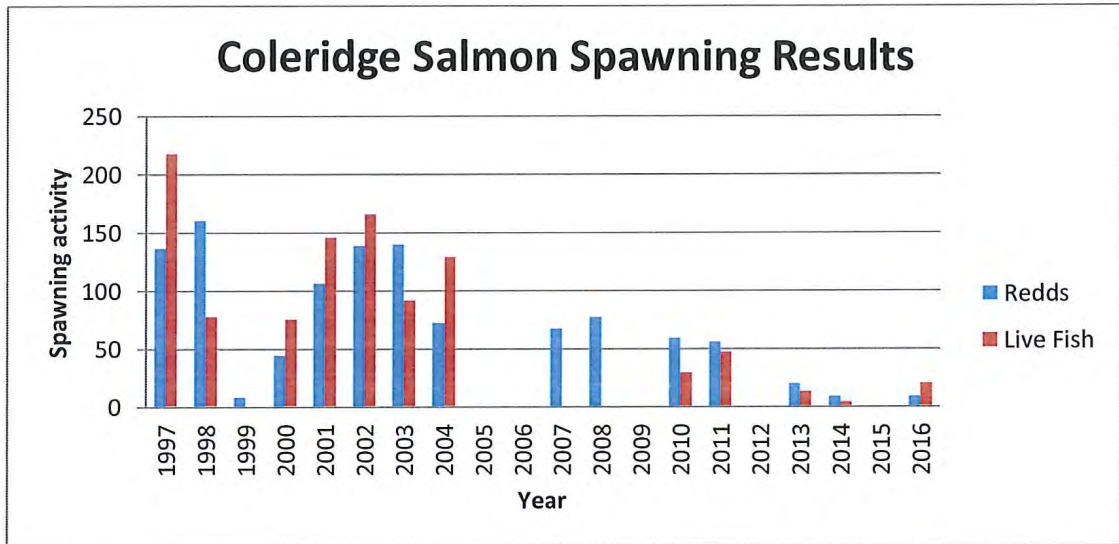


Waimakariri River Peak Count vs Historic AUC Calculated Total Run

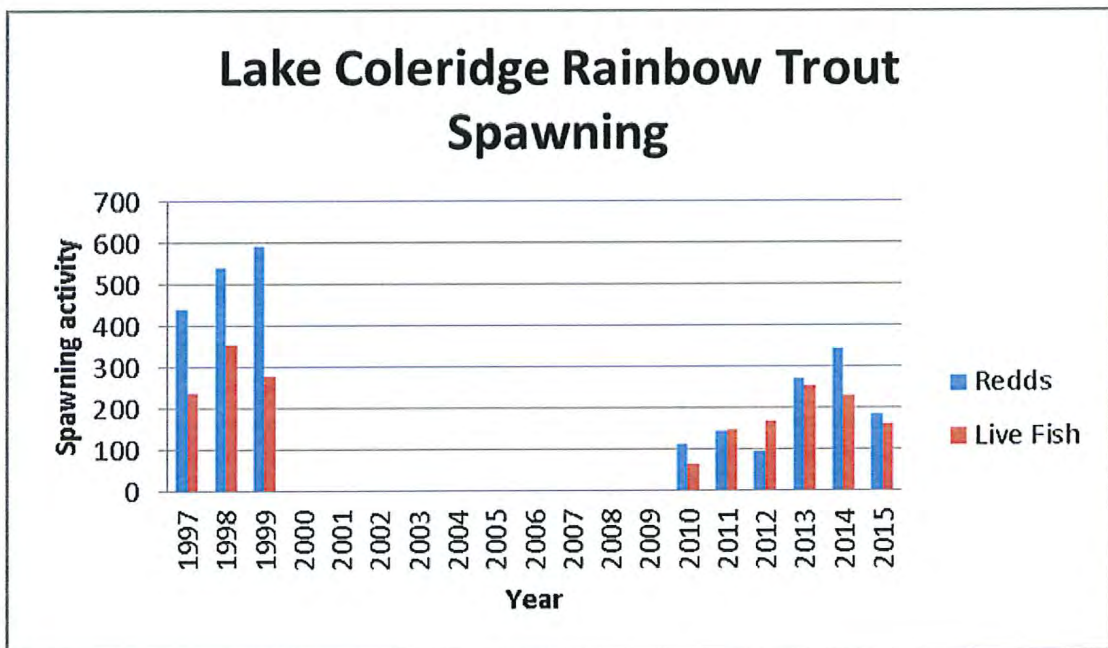


Objective 1.1.1.2	Performance Measure	Actual Result
<p>Lake Coleridge Trout &amp; Land Locked Chinook Salmon Monitoring</p>	<p>Gather data and maintain a database of trends in land-locked salmon, rainbow trout and brown trout returns to spawning tributaries of Lake Coleridge.</p> <p>Prepare a written report detailing changes in Lake Coleridge trout and salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual spawning surveys for the Lake Coleridge fishery were carried out, with the main objective establishing a trend of spawning activity to see if the fishery is being adversely affected by hydro activity.</p> <p>The other objective is to guide the Council when making decisions regarding harvest and regulation changes. Full reports are available from the regional Fish &amp; Game Office.</p> <p>A report on the trout population monitoring program was presented to the Council in November 2015 and a Chinook salmon report in June 2016.</p>

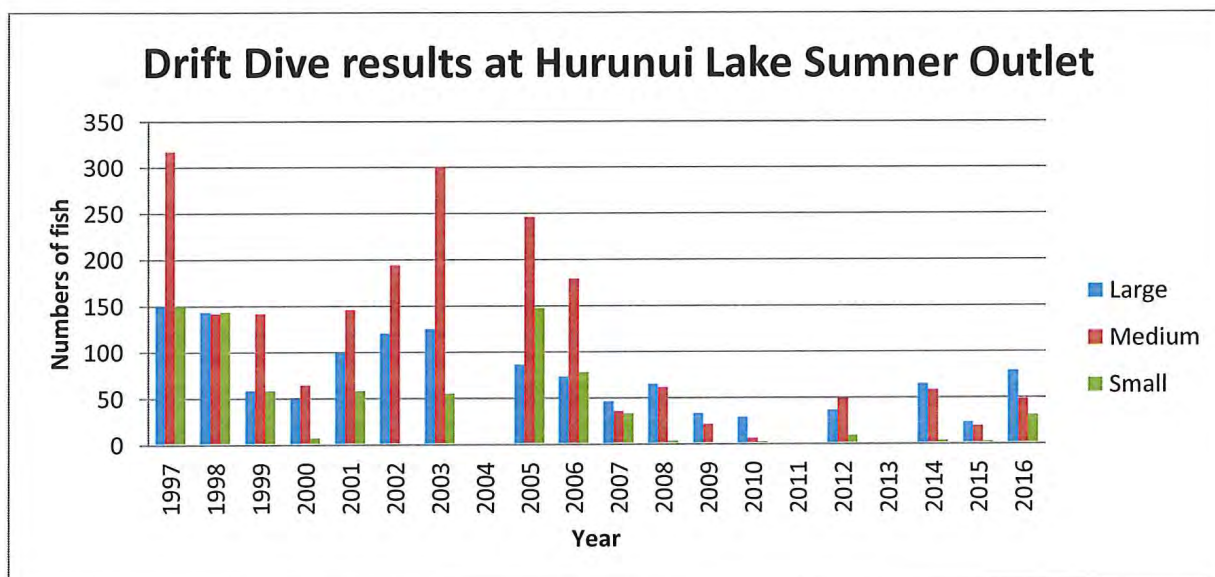
The graph below shows the results of the Lake Coleridge Chinook salmon survey carried out in May 2016.



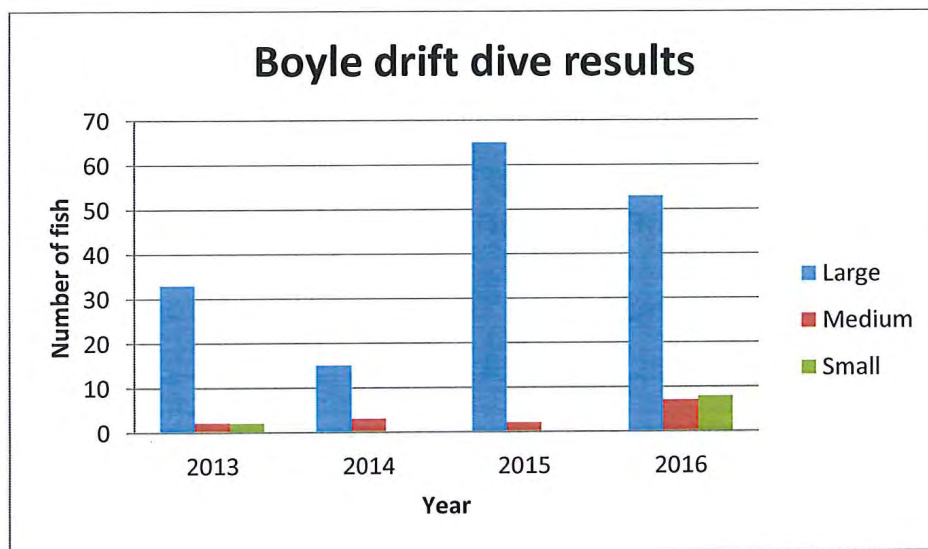
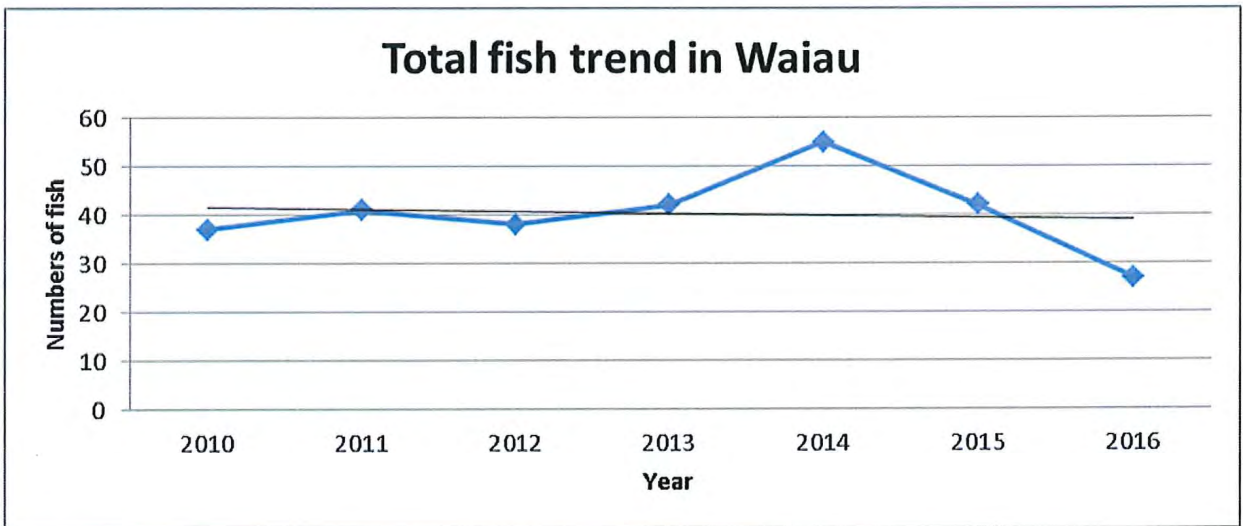
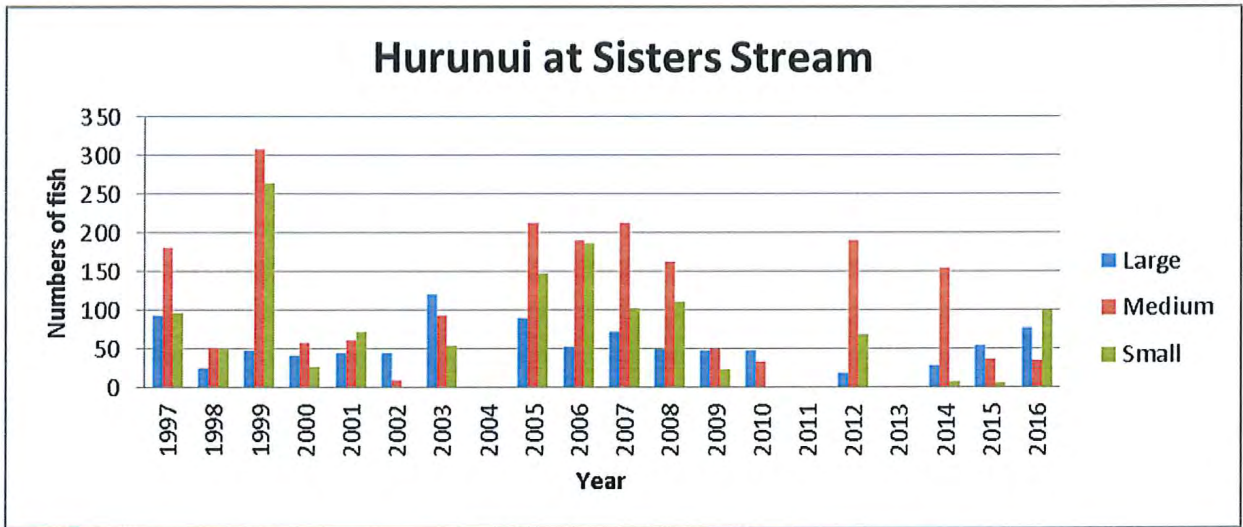
The graph below shows the results of the Rainbow trout survey carried out in September 2015.

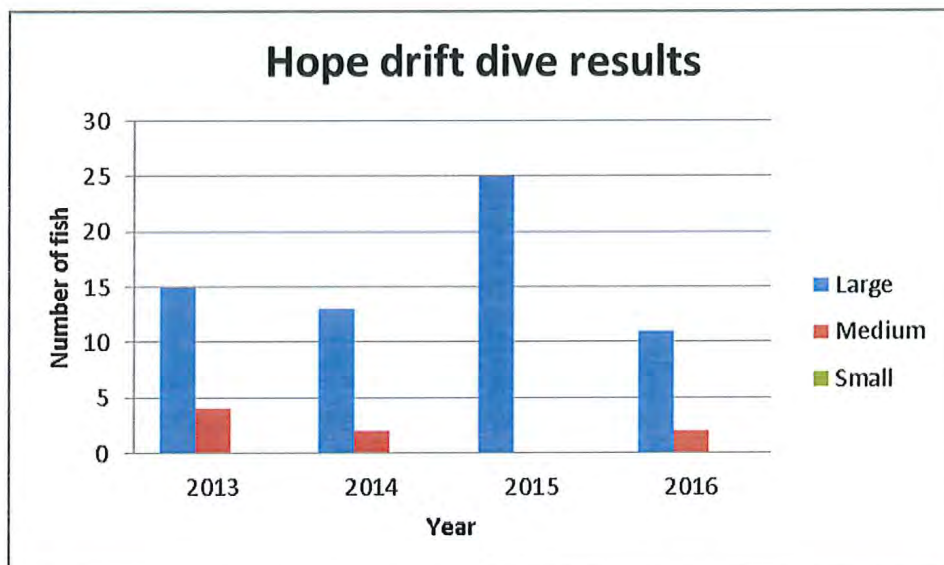


Objective 1.1.1.3	Performance Measure	Actual Result
<p>To monitor the trout populations of the Hurunui, Waiiau, Hope and Boyle Rivers.</p>	<p>Conditions permitting, collect trout population data by drift dive surveys and maintain a database of trout abundance.</p> <p>Where historic data exists, prepare a written report detailing changes in trout abundance for the rivers surveyed.</p> <p>Highlight management implications to Council at or prior to the April Council Meeting.</p>	<p>The tables and graphs below show the 2016 drift dive results. A report was presented to Council in June 2016 and is available from the regional Fish &amp; Game Office.</p>









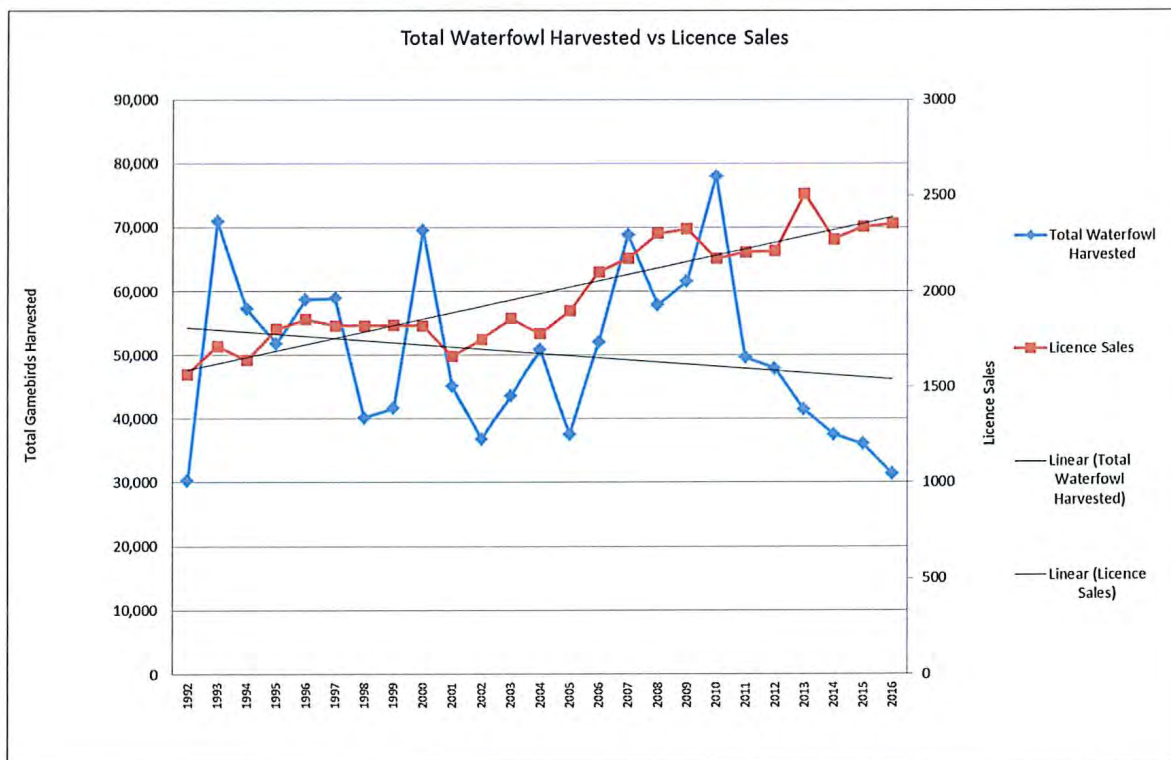
Objective 1.1.1.4	Performance Measure	Actual Result
To monitor spawning trout populations in the upper Ashley Catchment, key Selwyn River tributaries, by a one-off fish count during peak spawning. Investigate sea-run trout populations in the Rakaia & Waimakariri rivers.	<p>Collect trout population data and maintain database.</p> <p>Prepare a written report detailing changes in trout abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>Staff carried out a comprehensive Brown trout spawning survey of the Selwyn River catchment on High Peak, Peak Hill and Snowden Stations. This was presented to Council in August 2016. A full report is available from the regional Fish &amp; Game Office.</p> <p>The upper Ashley River was not surveyed due to time constraints at peak Brown Trout spawning.</p> <p>No investigation of sea-run trout populations in the Rakaia &amp; Waimakariri rivers was carried out.</p>



Objective 1.1.1.5	Performance Measure	Actual Result
<p>To monitor game bird populations.</p>	<p>Collect population data and maintain a database for Paradise Shelduck, Black swan, Shoveler duck, Mallard duck and Pukeko.</p> <p>Prepare a written report detailing changes in game bird abundance and highlight management implications for Council.</p>	<p>Staff and volunteers counted Shoveler ducks as part of the annual national trend count. The population of Shoveler duck at the sites counted appear to be stable nationwide.</p> <p>The annual trend count of Paradise Shelduck and Black Swan was undertaken during February 2016. 15,378 Paradise Shelduck were counted, along with 4,253 Black Swan, both down on high counts in 2014/15.</p> <p>The Central South Island and North Canterbury dabbling duck aerial survey was carried out. Due to a change in reporting, this report, along with all other gamebird monitoring, is now part of the Annual Gamebird Report, presented to Council at the October 2016 Council meeting. A full report is available from the Fish &amp; Game Office.</p> <p>Pukekos were not monitored.</p>
<p>Objective 1.1.2.1</p>	<p>Performance Measure</p>	<p>Actual Result</p>
<p>To maximise the recreational harvest of anadromous</p>	<p>Monitor the catch of anadromous salmon by</p>	<p>Phone surveys were carried out with 1,901 randomly selected</p>

chinook salmon while minimising impacts on the long term sustainability of the fishery.	recreational anglers through an end of season phone survey for inclusion in the Salmon Management Report (see 1.1.1.1).	anglers and 400 expert anglers to assess salmon angler harvest.  These surveys were then analysed and reported in the annual salmon management report.
<b>Objective 1.1.2.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.	Monitor the level of salmon by-catch as per the "Salmon at Sea" agreement with the Ministry of Fisheries and commercial fishing industry, including training and placement of volunteer verifiers on commercial fishing boats where necessary.  Report findings in the Salmon Management Report (see 1.1.1.1).	Meetings between commercial & recreational partners to the Salmon at Sea Agreement are held as required. No meetings have been required since the Agreement was updated in 2014. Fish & Game staff have open access to travel as verifiers on any vessel operating in the salmon exclusion zone around Banks Peninsula, however, Fish & game have not requested this for a number of years now..  A full report outlining salmon caught by commercial boats is no longer completed by MPI. The commercial catch data for last two seasons has not been made available at the time this report was prepared, but historic catch records will be prepared by MPI and made available from the Fish & Game

		<p>office.</p> <p>The most recent trends in catch show that under the Salmon at Sea Agreement, very few salmon are caught by the commercial fleet each year, compared with historic catches.</p>
<b>Objective 1.1.2.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To monitor the harvest of game birds by recreational hunters.	Supply regional game harvest phone survey data to the National Game Bird Hunter Survey Co-ordinator.	<p>The National Gamebird Harvest Survey was conducted during the gamebird hunting season and data supplied to the National Co-ordinator.</p> <p>Results of the 2016 survey were not fully analysed until after the end of the 2015/16 financial year reported here, however a full report was presented at the October 2016 Council meeting and is available from the regional Fish &amp; Game office.</p> <p>The following graph shows that over the past two decades we have seen a trend of increasing gamebird licence sales, however total gamebirds harvested has fluctuated significantly with a noticeable decline over the last 4 years.</p>



Objective 1.1.3.1	Performance Measure	Actual Result
To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public.	Undertake fish salvage operations when necessary on the Amuri irrigation race, the Craigieburn Stream, the Ashley River and tributaries of the Selwyn River.  Cost recovery will be sought where fish stranding is the result of deliberate human actions.	Staff and volunteers salvaged the Amuri Irrigation Scheme on 1 – 3 June, with full cost recovery.  Staff responded to a number of small fish strandings throughout the summer months,
Objective 1.1.4.1	Performance Measure	Actual Result
To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for	Operate a Fish & Game hatchery program based at facilities at Montrose Station and Peacock Springs.	From the two F&G managed hatcheries, Montrose on the Rakaia River & Isaacs adjacent to the Waimakariri

release.	<i>Please Note:</i> The achievement of OWP production targets may have changed due to operational issues outside the control of Fish & Game.	River, salmon and trout were bred and released as follows:
----------	--	--

### Salmon Production

- 60,000 x 50g smolt from Montrose into the Rakaia River.
- 30,000 x 50g smolt imprinted for one month and released from Silverstream Hatchery.
- 30,000 x 50g smolt released from Isaacs into the Otukaikino River.
- 10,000 x 15g smolt into Lake Coleridge tributaries including Harper River.
- 30,000 x 7-10g smolt transferred from Montrose and released into Whiskey Creek, then into the Rakaia River.
- 20,000 x 7g fry transferred to West Coast Fish & Game.
- 10,000 x 50 gram smolt transferred to Kaikoura Salmon Enhancement Trust.
- 800 x 750g two year olds - Isaac TAKF Sponsorship.
- 2,000 x 750g two year olds – Groynes Lakes.
- 100,000 ova to Otago Fish & Game hatchery.
- Surplus ova for ova planting - 100,000.

### Rainbow Trout production - (21,500 released) lakes and rivers combined

- 15,000 fingerlings for North Canterbury High Country Lakes (see table on following page).
- 5,500 x fingerlings released into North Canterbury Rivers (Harper/Avoca, Lake Sumner, Hanmer/Lewis Area).
- 1,000 held until two years and available for sale to other regions for regional TAKF days with surplus available for the Groynes young angler program.

### Brown Trout production - (22,500 released)

- 3,000 x fingerlings into the upper Selwyn River.
- 2,000 x fingerlings into Lake Ellesmere tributaries.
- 1,000 x fingerlings into the upper Okuku River (partly sponsored release)

- 1,000 x fingerlings into Lake Guyon.
- 1,000 x fingerlings into the upper Waipara River.
- 1,000 x fingerlings into upper Waikari River.
- 1,500 x fingerlings to be held until two years for release into lower Rakaia tributaries.
- 2,000 x fingerlings into release into the Avon/Heathcote Rivers.
- 4,000 x fingerlings into the Ashley/Boyle/Doubtful/Lewis area.
- 2,000 x fingerlings into the Hope River.
- 2,000 x fingerlings into the Cam/Styx/Silverstream Rivers.
- 2,000 x fingerlings into Lake Georgina & Lake Lyndon.

Lake Stocked	Number of Rainbows
Lyndon	1,500
Georgina	1,000
Evelyn	500
Selfe	1,500
Henrietta	200
Ida	500
Catherine/ Monck	1,000
Rubicon	100
Pearson	4,000
Grasmere	1,500
Letitia	600
Sarah	500
Hawdon	1,000
Guyon	1,000

Objective 1.1.7.1	Performance Measure	Actual Result
To maintain and improve the region's sports fish and game bird resources by formulating and recommending angling and hunting conditions to the	In conjunction with the Regulations Committee, conduct a biennial public review of angling regulations including consultation with stakeholders.	The biennial review of the gamebird hunting regulations was undertaken following stakeholder consultation.  Staff completed the North

Minister of Conservation.	Dispatch draft regulations to the New Zealand Fish and Game Council by March 31 (hunting) and May 31 (fish).  Update regulation signage with any changes.	Canterbury section of the 2015/16 Sports Fishing Regulation guide, Gamebird Hunting Guide and gazetted both the hunting and angling regulations.  As an interim measure, DoC approval was given to close all waterways east of SH1 for the 2016 winter season in response to degradation of many of those waterways and reduced fish stocks.
<b>Objective 1.1.8.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To minimise adverse impacts of game species on crops and pasture.	In conjunction with the Gamebird Committee, organise dispersal and control of unwanted gamebird populations which are brought to the attention of Fish and Game.  Report results of control activities in the Annual Report.	Permits were issued to disturb or kill game birds causing a nuisance.  Permits issued during the year were; 1 for Swan, 4 for Pukeko, 5 for Paradise Shelduck and 2 for Mallards.

**OUTPUT AREA 2:**

**HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT**

Objective 1.2.1.1	Performance Measure	Actual Result
<p>To ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access, either by providing appropriate conditions to avoid, remedy or mitigate adverse effects, or if this is not possible, by consent being declined.</p>	<p>Monitor resource consent applications and lodge submissions to those which have the potential to impact sports fish and game bird habitat and angler access.</p>	<p>A number of individual resource consent applications were notified to Fish &amp; Game, or have been on-going from the previous year.</p> <p>Below is a summary of some of the significant consents with which Fish &amp; Game has been involved;</p> <p><b><u>Grasmere Station</u></b></p> <p>Opposed the P &amp; E Ltd water take and irrigation application appeal, on the basis of increased nutrient run off into Lake Grasmere and Grasmere Stream. The decision on this Environment Court case is pending</p> <p>.</p> <p><b><u>Ngai Tahu Farm Ltd Balmoral Forest Land Use and Water Take Applications</u></b></p> <p>Ngai Tahu has now withdrawn its Environment Court appeal and is pursuing a nutrient allocation share arrangement with the Hurunui Water Project, in which it is a</p>



		<p>shareholder.</p> <p><b><u>Kakapo Brook</u></b>  Consents were applied for to extract water from the Kakapo Brook for the purpose of irrigation and year round electricity generation, within the Glynn Wye high country Station. Fish and Game submitted substantial in-house evidence at the consent hearing, due to the values associated with this area. The application has since been declined without appeal from the applicant.</p> <p><b><u>Minor Consents</u></b>  Fish and Game provided comment on a number of smaller consent cases during the course of the year, and gave pre-notification approval for some where the impacts on in-stream values were being adequately mitigated or avoided.</p>
<b>Objective 1.2.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To seek to ensure that all regional and district plans provide appropriate protection for sports fish and game bird habitat and angler access.	Make submissions on statutory plans which have the potential to impact sports fish and game bird habitat and angler and hunter access.	<p>Fish and Game was involved in submissions on:</p> <p><b><u>Land and Water Regional Plan – Plan Change 4.</u></b></p>

	<p>Advocate for the preparation of statutory plans for key resources where they do not exist.</p> <p>Seek an active role in the development of non-statutory management plans when such plans may result in changes to access or habitat management.</p>	<p>Fish and Game provided joint Central South Island (CSIF&amp;GC) and North Canterbury evidence on proposed changes to the regional land and water plan. Key areas of focus included the protection of spring fed streams above Schedule 17 spawning areas, stock access exclusion for streams at or below a 3 degree slope gradient and the need to retain use of the word “outstanding” within the plan, to align with NPSFM and CRPS policy.</p> <p><u>Land and Water Regional Plan – Plan Change 5 Good Management Practice/ GMP Matrix + the Waitaki sub-regional variation.</u></p> <p>Fish and Game has submitted and provided joint evidence on these plan changes, with CSIF&amp;GC focusing on the Waitaki plan. The introduction of Good Management Practices and the GMP Matrix, an important milestone for land and water management in Canterbury. Fish and Game was involved</p>
--	--	--

		<p>in an advisory capacity in its development.</p> <p><u>Recreation and Amenity Omnibus Report Proposal</u></p> <p>Fish and Game in conjunction with other freshwater activity organisations, has prepared a proposal for the Regional Water Management Committee, which seeks greater understanding and recognition of freshwater recreation and amenity values.</p>
<b>Objective 1.2.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure the Resource Management Act is functioning in terms of its provisions and compliance. (See planned result in OWP)	<p>Follow up on complaints from the public regarding breaches of resource consent and statutory plan provisions, including liaising with enforcement staff at Environment Canterbury.</p> <p>Undertake monitoring of compliance with provisions of key consents where necessary.</p> <p>Monitor the effectiveness of works carried out on the Harper Diversion in 2011 to assist fish passage.</p>	<p>Fish and Game met with ECan Commissioners and staff, and continue to request greater investment from ECan in relation to regulation monitoring, particularly in regard to complaints around stock in waterways and permitted activity rules.</p> <p>Numerous instances of non-compliance witnessed by Fish &amp; Game staff and anglers were reported to ECan's pollution hotline. These included stock damage to waterways, discharges to water and poorly performing</p>

	<p>Monitor compliance with Trustpower's requirements to maintain a suitable diversion and fish screen at the Highbank Power Station.</p> <p>Continue participation at the ECan Fish Screen Working Party.</p> <p>Continue the survey of fish screen efficiency and other relevant consent conditions affecting fish and game populations.</p> <p>Lobby Environment Canterbury staff to implement the "stock in waterways" policies on the NRRP where issues are identified.</p>	fish screens.
<b>Objective 1.2.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To promote the plight of lowland rivers through national, regional and local advocacy.	Use statutory and non-statutory processes to publicise the issues of lowland river decline, and promote the amelioration of this issue.	Provided public presentations on the plight and possible solutions for a number of threatened lowland streams. Provided the media with examples of where lowland rivers are being poorly managed. Media interest was significant in 2016 leading to numerous online and print articles highlighting the issues and leading to Environment

		Canterbury instigating a protocol to improve their response to reports of stock damage.
<b>Objective 1.2.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the protection and enhancement of sports fish and game habitat, as well as public access through the crown pastoral leasehold and land tenure review process.	Undertake field surveys and prepare reports advocating for the protection and enhancement of fish and game habitat on leasehold land as it comes up for renewal or tenure review.	Staff visited and made a submission on the tenure review of Glenfalloch Station in the Rakaia headwaters.
<b>Objective 1.2.1.7.</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To assess the long term impacts of intensive farming and land use on the general health of streams.	Undertake monitoring projects on salmon and trout spawning streams.	Staff prepared a preliminary report looking to monitor the long term health of waterbodies in the region, with trial fieldwork to commence early 2017.
<b>Objective 1.2.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that salmon spawning habitat is restored and the effects of farm stock are reduced.	In conjunction with the Salmon and Trout Committee, liaise with key landowners who adjoin salmon spawning streams to reduce the effects of stock intrusion. Contribute directly towards fencing, planting and maintenance costs. Seek funding from external sources (eg CWMS Zonal Committee Restoration/Enhancement Funds) to expand the program	Staff collected water samples from four sections of the Glenariffe Stream, two sections of the Hydra Waters, Winding Creek, Cora Lynn and Bealey Springs as part of the three year project recording habitat and water quality monitoring in conjunction with ECan.  Staff worked with Glenariffe, Glanaan & Double Hill stations on the Glenariffe

	<p>beyond the constraints of the Fish &amp; Game budget.</p> <p>In conjunction with ECan, undertake monthly habitat and water quality surveys of the Glenariffe Stream, Hydra Waters, Winding Creek, Cora Lynn and Bealey Bridge Springs. Undertake a more comprehensive annual habitat and water quality survey of the Glenariffe Stream. Include summary of activity in Salmon Management Report.</p>	<p>Stream, in an effort to fence the stream margins and wetland areas in conjunction with ECan. Staff worked with ECan and Mount White station to protect One Tree Swamp from cattle damage.</p>
<b>Objective 1.2.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement).</p>	<p>Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the agreement.</p> <p>Prepare a report to the October Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Maimai Agreement.</p>	<p>Staff completed the 2015/16 Maimai Management Report, which is available from the regional Fish &amp; Game office.</p>
<b>Objective 1.2.3.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To participate in the implementation of the Lake Ellesmere Joint Management Plan (JMP), (Ngai Tahu Treaty of Waitangi Settlement).</p>	<p>Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the Plan.</p> <p>Undertake agreed projects to the value of half the adult whole season game licence</p>	<p>Staff met with DoC &amp; Ngai Tahu to discuss JMP projects.</p> <p>Staff removed a significant amount of debris encountered during the derelict maimai removal program.</p>

	<p>fee for all maimais on Ngai Tahu and DOC land.</p> <p>Prepare a report to the October Council Meeting outlining work undertaken in accordance with the Joint Management Plan.</p>	
<b>Objective 1.2.3.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake protection and enhancement works in key areas where necessary and within budgetary and management constraints.	<p>Participate in the activities of the Lake Coleridge Trust.</p> <p>Help angling and hunting clubs with organisation of Stream Help days and other fish and game habitat improvement projects.</p> <p>Carry out removal of silt using the Sand Wand from one degraded trout stream.</p>	<p>Attended several meetings with organisations such as CPW, Barrhill Irrigation and Ngai Tahu Properties.</p> <p>Staff began a project to restore two Ellesmere waterways that once had prolific trout spawning (The Snake and Powells Rd Drain).</p> <p>Staff began a project looking to operate the sand wand to remove silt from the headwaters of the Wairarapa Stream, a tributary of the Avon River in Christchurch.</p>

<b><u>OUTPUT AREA 3:</u></b>		
<b>PARTICIPATION</b>		
<b>Objective 1.3.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the maintenance and	Use available opportunities to advocate for improved angler	Liased with the Walking Access Commission to

enhancement of public access to the angling and hunting resource.	and hunter access.  Investigate and attempt to resolve instances of access restriction.  Maintain an inventory of the status of access to North Canterbury fishing and hunting locations.  Respond to access enquiries.	resolve an access issue at Rockford Road on the Waimakariri River.
<b>Objective 1.3.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To clearly identify access points to angling and hunting resource.	Maintain and improve access and information signage and inventory.	Staff completed an audit of all access and information signage in the region and repaired/replaced where necessary.
<b>Objective 1.3.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To circulate written information about angling and hunting access in the region.	Reprint access pamphlets as necessary.	Staff responded to a number of access queries, most of which were largely a result of mis-interpretation of agreed access arrangements.  Access pamphlets were reprinted as necessary.
<b>Objective 1.3.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Produce a supplement for inclusion in the two special editions of Fish & Game magazine.  Maintain and improve the North Canterbury Fish and Game web site.	Staff completed the North Canterbury supplement of the two Fish & Game magazines sent out free to all last season's whole season sports fish and game bird licence holders.



		In addition to the usual material, the regional website was regularly updated to illustrate local happenings such as fish releases and other newsworthy events to stakeholders.
<b>Objective 1.3.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Submit articles for publication in magazines such as The Fishing Paper.	Staff wrote articles for the bi-monthly Fish & Game e-zines Reel Life and Both Barrels.
<b>Objective 1.3.5.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate and organise events which promote angling to young people.	<p>In conjunction with Youth Committee, participate in the annual Take-a-Kid-Fishing (TAKF) day and other events upon request.</p> <p>Maintain the Groyne Junior Fishery by stocking, using rainbow trout reared at the Fish &amp; Game hatcheries and surplus salmon from commercial hatcheries when available.</p>	<p>Staff participated in the annual TAKF event with around 3,000 children attending.</p> <p>Approximately 1,800 additional salmon were released into the Groyne Fishing Lakes over the summer months.</p> <p>The Fresh Waters programme included pupils from 30 North Canterbury schools, including raising salmon in class as part of the Fish In Schools (FIS) programme creating greater awareness, mentoring and learning angling skills. Additionally, 3 new tanks were installed in Southland</p>

		<p>and 1 on the West Coast.</p> <p>Through the Fresh Waters programme, various groups of young people and their families, including the 26 FIS participating schools took part in tutored angling activities at the Groynes, fishing for trout and salmon stocked by Fish &amp; Game.</p> <p>The Lake Lyndon family fishing day was cancelled due to a shortage of trout that were planned for release.</p>
<b>Objective 1.3.5.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide selected young hunters with the training and initial success required to convince them to take up hunting permanently.	<p>In conjunction with the Youth Committee, conduct a young hunter programme.</p> <p>Help young hunters through training, practice and real hunting program in association with local hunting clubs.</p> <p>Secure sponsorship to allow an enlarged program.</p>	<p>Planning for a young hunter program is being advanced within the Youth Program.</p> <p>Staff attended and presented prizes at the NZ Secondary Schools Clay Target Shooting Championships which is partly sponsored by Fish &amp; Game.</p>
<b>Objective 1.3.5.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To allocate hunting stands on Boggy Creek wetland in an equitable manner.	Advertise and run a balloting program in an equitable and transparent manner.	The balloting of the Boggy Creek hunting stands was completed with all stands allocated.

<b>Objective 1.3.5.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage angling and hunting competitions to facilitate participation and training. To use hunting competitions to minimise negative impacts of game bird populations.	<p>Consider applications from groups wishing to hold angling and hunting competitions.</p> <p>Monitor the impact of competitions on fish and game populations.</p> <p>Use fishing and hunting competitions to promote Fish &amp; Game values and issues.</p>	Permission was granted to hold fishing competitions to Rakaia River Fishing Promotions Association (Rakaia River), NZSAA (Waimakariri River). and the Kaiapoi Fishing Club (Jnr Section, Kaiapoi River)
<b>Objective 1.3.6.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To foster good relations with key stakeholder groups.	In conjunction with the Club and Retail Committee, circulate clubs regularly with Council reports and aim to make at least 12 talks to local fishing and hunting clubs.	Staff gave presentations to; Canterbury Anglers and the NZ Salmon Anglers Association AGM.
<b>Objective 1.3.6.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide services to anglers and hunters to assist them in achieving satisfaction from their sport.	<p>Provision of information and services to anglers and hunters including:</p> <p>Daily telephone river condition reports throughout the fishing season</p> <p>Weekly fishing reports emailed to the fishing database and placed on the website.</p> <p>Respond to angler and hunter inquiries</p>	<p>Staff prepared weekly fishing reports emailed to licence holders from October – March inclusive.</p> <p>Staff attended and spoke at the Rakaia, Waimakariri and the Rangers' Salmon fishing competitions.</p> <p>Staff and volunteers organised the 2015 Lake Coleridge fishing competition, with around 300</p>

	<p>Presence of staff at significant angling and hunting events.</p> <p>Organise and run the Lake Coleridge Fishing Competition.</p>	<p>anglers attending.</p> <p>Staff recorded daily telephone river condition reports throughout the fishing season.</p>
--	---	--

<b>OUTPUT AREA 4:</b>		
<b>PUBLIC INTERFACE</b>		
<b>Objective 1.4.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with statutory organisations on issues affecting Fish and Game values.	<p>Regular meetings with DOC, ECan, University of Canterbury and NIWA.</p> <p>Annual contact with local Members of Parliament.</p> <p>Liaison with the Overseas Investment Commission on Fish &amp; Game values for the properties in our region.</p> <p>Liaise with other statutory organisations as opportunities arise.</p>	<p>Formal meetings were held with DoC, ECan Commissioners and their staff, on a range of subjects, which focused on joint project work as well as RMA issues.</p> <p>The ECan meetings were attended by representatives of both Fish &amp; Game staff and Councillors.</p>
<b>Objective 1.4.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with landowners on issues affecting Fish and Game values.	Liaise with the landowners and landowner groups to ensure that Fish and Game values are protected and that our functions do not have an unacceptable impact	Staff met with the owners of a number of strategically located high country stations including Glenariffe, Glenthorne, Mt Algidus, Cora Lynn, Glanaan,

	<p>on their interests.</p> <p>Identify and form relationships with landowners who manage or adjoin habitats of particular significance to Fish &amp; Game.</p>	<p>Double Hill, Flock Hill, Winding Creek, Snowdon, High Peak, &amp; Middle Rock to discuss land use/protection of critical spawning areas and wetlands.</p>
<b>Objective 1.4.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with iwi on issues affecting sports fish and game.	<p>Liaise with iwi as per Section 4 of the Conservation Act 1987 through regular contact and meetings with Te Runanga o Ngai Tahu.</p> <p>Facilitation of native gamebird control permits where problem populations exist.</p>	<p>Staff met with ECan and Ngai Tahu around the restoration of Lake Ellesmere.</p>
<b>Objective 1.4.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that Fish and Game gets comprehensive and supportive media coverage.	<p>Identify key media outlets and maintain relations with key media personnel.</p> <p>Make regular media releases about issues of concern to Fish and Game</p> <p>Respond promptly to approaches from the media for Fish and Game views on current issues.</p> <p>Participate in national public awareness campaigns.</p>	<p>There was considerable media exposure for NCF&amp;G throughout the year, including a number of TV News items, radio interviews, local and regional newspaper articles, Facebook videos and articles of interest.</p>
<b>Objective 1.4.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To gain public support for angling and hunting and Fish & Game activities in	<p>Undertake the following public relations initiatives:</p>	<p>Through the Fresh Waters education programme, staff assisted various groups of</p>

<p>general.</p>	<p>Deal promptly with all approaches from the general public for information and assistance with Fish &amp; Game matters.</p> <p>In conjunction with volunteers ensure the smooth running of the "Fish in Schools" programme.</p> <p>Presence of staff at selected shows and events.</p> <p>Rescue or euthanise injured game birds resources permit.</p>	<p>school groups and other youth groups with fishing lessons at the Groynes.</p>
-----------------	--	--

<p><b><u>OUTPUT AREA 5:</u></b> <b>COMPLIANCE</b></p>		
<p>Objective 1.5.1.1</p>	<p>Performance Measure</p>	<p>Actual Result</p>
<p>To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation.</p>	<p>In conjunction with the Compliance Committee, undertake compliance operations involving staff and honorary rangers.</p> <p>Maintain contact with the honorary ranger team through monthly newsletters, regular telephone calls and an annual social event.</p> <p>Respond to information from the public regarding breaches of angling and hunting regulations.</p> <p>Report on the compliance activities in the Annual Report. A minimum of</p>	<p>Rangers met the 10% by an additional 6% coverage goal and greater than 95% compliance was recorded.</p> <p>Compliance operations were held around the Coleridge lakes over the high country lakes opening weekend.</p> <p>Rangers visited Lake Coleridge for the last weekend of the winter fishing season and staff and honorary rangers spent a number of planned</p>

	<p>the following operations is planned:</p> <p>Full time staff to conduct five days ranging per year</p> <p>Part time staff to complete two days ranging per year</p> <p>Three organised compliance operations (each) to the Rakaia and Waimakariri Rivers.</p> <p>One organised compliance operation to the Hurunui and Waiau Rivers.</p> <p>Two organised compliance operations to the High Country lakes.</p> <p>A Gamebird Season Opening Weekend compliance operation</p> <p>A pheasant season compliance operation.</p>	<p>ranging days on the Rakaia and Waimakariri Rivers, along with callouts to a variety of compliance issues.</p> <p>A ranging program was carried out for opening weekend of the game bird hunting and the annual pheasant hunting weekend, along with the closing weekend of the duck hunting season.</p>
<b>Objective 1.5.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that a trained and motivated team of honorary rangers is available to undertake compliance activities in the region.	<p>In conjunction with the Compliance Committee, conduct a minimum of two pre-season ranger training meetings during the year.</p> <p>Ensure rangers have completed relevant ranger training courses.</p>	<p>Two pre-fishing and gamebird hunting season ranger training meetings were held.</p> <p>The Compliance Committee developed and implemented a compliance plan for the summer months.</p> <p>A two day CERT training course was held for those rangers who had not been trained, along with a one day refresher for all rangers.</p>
<b>Objective 1.5.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake	Liaise with rangers regarding	A total of 13 prosecutions for

appropriate enforcement actions including prosecutions for breaches of legislation.	detected offences, prepare offence reports where necessary and provide information to the Council's Prosecutor, all within agreed timelines.	various angling and gamebird offences were undertaken during the year, all of which were successful. All prosecutions were achieved using internal legal resources.
---	--	---

<b><u>OUTPUT AREA 6:</u></b>		
<b>LICENCING</b>		
<b>Objective 1.6.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with the contractor over the circulation of licences to licence agents.	Effective liaison with the contractor over the circulation of licences to licence agents.	All licence agents received stocks of the 2015/16 licences and regulations.
<b>Objective 1.6.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain a database of past and present licence holders.	Liaise with the contractor over the management of the licence database.	Completed.
<b>Objective 1.6.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To produce regulation guides to accompany angling and hunting licences.	Contribute to national regulation and access guides.  Circulate guides to licence agents for distribution with angling and hunting licences at the point of sale.	Staff provided input into the South Island angling and hunting regulation guides produced by the New Zealand Council.  Ensured Access Guides were freely available at point of sale.
<b>Objective 1.6.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain good relationships with licence agents.	In conjunction with the Club and Retail Committee, visit major licence agents minimum twice per year.	All major licence agents were visited at various times throughout the year.



	Respond to other requests for information from licence agents as they arise.	
<b>Objective 1.6.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reward licence agents.	Liaise with the contractor over the payment of commission to licence agents.	Liaised with the licence contractor, Eyede over commission payments.

<b><u>OUTPUT AREA 7:</u></b>		
<b>COUNCIL</b>		
<b>Objective 1.7.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective resolution of Council responsibilities and business.	<p>Prepare and circulate agendas, management reports and background papers at least one week prior to Council meetings.</p> <p>Record meeting minutes and action meeting business in a timely manner.</p> <p>Give assistance to Council working parties as required.</p> <p>Prepare regular Council reports for circulation to the media, clubs, statutory agencies and warranted officers.</p>	<p>Six Council meetings were held at the DoC offices in Sockburn.</p> <p>Material prior to the meetings was despatched in a timely manner (with the odd delivery delay), as were comprehensive minutes of each meeting held, completed.</p>

**OUTPUT AREA 8:****PLANNING AND REPORTING**

<b>Objective 1.8.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To formulate and adopt an Operational Work Plan and budget.	Prepare and circulate a draft annual operational work plan before the April Council meeting.  Present the final draft of the plan to the May Managers' meeting.  Adopt Annual Operational Work Plan and Budget for the 2016/17 year by 31 <sup>st</sup> July 2016.	Prepared the AOWP and budget which were approved by NCF&G Council and by the NZ Managers.  Completed  Completed  Regular staff operations meetings were held throughout the year.
<b>Objective 1.8.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet the annual reporting requirements of Section 26W of the Conservation Act.	Prepare and publish an audited Annual Report and Statement of Accounts for the period 1/09/2015 to 31/08/2016.  Prepare and conduct an Annual General Meeting.	The audited Annual Report for the period 1/09/2015 to 31/08/2016 was prepared and circulated prior to the December 2016 AGM.  Scheduled for 14 Dec. 2016
<b>Objective 1.8.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective liaison with the New Zealand Fish and Game Council.	Reply to NZFGC requests for information and input.  Develop and implement national policy upon approval by the North Canterbury	Liaised with NZ F&G Council as necessary as well as the NZC office on issues of importance, particularly RMA proceedings, and worked

	<p>Council.</p> <p>Inform NZFGC of issues of national significance as they arise.</p> <p>Attend national conferences, managers' meetings, Public Awareness Network meetings and RMA advocacy meetings.</p>	<p>closely with other affected F&amp;G regions.</p> <p>Extensive and regular consultation with regional and national Communications Advisors.</p> <p>Attended all Regional Managers' meetings.</p>
<b>Objective 1.8.4.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.	<p>Field and technical expertise provided to other Fish &amp; Game regions free of charge upon request. This includes provision of jet boat services and the gifting of surplus fish from the hatchery program.</p> <p>Reply to requests for information and input from other Fish and Game Regions.</p> <p>Liaise on inter-regional issues.</p>	<p>Liaised regularly with other regions on common issues, particularly RMA proceedings.</p> <p>Assisted other regions with transportation of live fish stock from the NCF&amp;G hatchery.</p> <p>Staff assisted West Coast F&amp;G with a drift dive.</p>

<b><u>OUTPUT AREA 9:</u></b>		
<b>ADMINISTRATION</b>		
<b>Objective 1.9.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To facilitate the effective and efficient operation of the North Canterbury Fish & Game Council.	<p>Provision of clerical, accounting and reception services.</p> <p>Carrying out of general duties</p>	Achieved effective administration and accounting objectives.

	such as maintaining office premises, assisting with asset replacement and general purchases.	
<b>Objective 1.9.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To have motivated, effective staff with up to date knowledge of the Fish & Game issues.	<p>Maintain an effective staff resource and staff development by holding fortnightly operations meetings, facilitating training, holding contract and assessment discussions, carrying out appointments when necessary.</p> <p>In conjunction with the Management Committee, conduct an annual performance assessment of the Regional Manager.</p> <p>Operate an internal marine training program under delegation from Maritime NZ.</p>	<p>Training programs were identified and implemented across a number of areas, including First Aid refreshers and jet boat training.</p> <p>A Health &amp; Safety manual has been prepared for all aspects of the organisation. It is being regularly updated as necessary.</p> <p>Maritime NZ carried out an audit of the jetboat safety procedures with all aspects found compliant.</p>
<b>Objective 1.9.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage the finances of the North Canterbury Fish & Game Council.	<p>Ensure all tax and statutory returns are dealt with, manage cash flow and banking to maximise interest and income on investments, maintain appropriate insurances on assets, ensure monthly accounts are paid.</p> <p>Instigate forward financial</p>	<p>The financial reporting system in place enables accurate and timely financial reporting as well as more efficient use of funds under management.</p> <p>All accounts and other liabilities, including taxation have been paid when due.</p> <p>Total overhead budget</p>

	<p>planning of Council finances to ensure wise, efficient and prudent financial management.</p>	<p>allocated was adhered to.</p> <p>An annual operating surplus was achieved when adjusted for true income in advance and non operational expenditure.</p>
--	---	--

# North Canterbury Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended

31 August 2016

---

### Contents

---

	Page
<b>Financial Information:</b>	
Statement of Financial Responsibility	55
Statement of Financial Performance	56
Statement of Financial Position	57
Statement of Cash Flows	58
Statement of Accounting Policies	59-63
Notes to the Performance Report	64-77

# North Canterbury Fish and Game Council

## Statement of Financial Responsibility

For the year ended  
31 August 2016

---

In accordance with the requirements of Section 42 of the Public Finance Act 1989, the Council of the North Canterbury Fish and Game Council accepts responsibility for the preparation of the annual financial statements and the judgements used on these statements.

The Council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Council's financial reporting.

In the opinion of the Council, the annual financial statements fairly reflect the financial position and operations of the Council.



---

Council Chairperson



---

Council Manager

**North Canterbury 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	1,764,594	1,681,477	1,778,974
Interest	1	50,893	41,792	55,725
Other revenue	1	119,988	94,000	357,717
<b>Total Revenue</b>		<b>1,935,475</b>	<b>1,817,269</b>	<b>2,192,416</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	211,695	124,000	149,225
Habitat protection & management	2	18,072	11,000	26,400
Angler & Hunter participation	2	15,278	25,000	14,212
Public interface	2	900	600	1,598
Compliance	2	6,423	9,000	5,458
Licence Sales Commission	2	94,538	-	82,907
Council	2	3,740	4,700	4,081
Planning & reporting	2	24,646	17,000	18,482
<b>Overheads</b>				
Employee related costs	2	580,392	556,793	581,623
Depreciation	4	69,062	-	71,065
Other expenses	2	130,556	125,548	157,117
<b>Total Expenses</b>		<b>1,155,302</b>	<b>873,641</b>	<b>1,112,168</b>
<b>Operating Surplus/(Deficit)</b>		<b>780,173</b>	<b>943,628</b>	<b>1,080,248</b>
<b>Less Other Expenses</b>				
Levies to NZFGC		854,874	854,874	802,588
Youth Programme	12	89,022	-	32,417
Whiskey Creek	12	8,576	-	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>(172,299)</b>	<b>88,754</b>	<b>245,243</b>



**North Canterbury 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	1,226,476	1,007,348	1,462,323
Debtors and other receivables	3	109,544	391,059	131,219
Biological asset	3	53,700	50,250	51,460
Stock on hand	3	15,418	15,705	24,953
<b>Total Current Assets</b>		<b>1,405,138</b>	<b>1,464,362</b>	<b>1,669,955</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	905,857	951,365	812,338
<b>Total Non-Current Assets</b>		<b>905,857</b>	<b>951,365</b>	<b>812,338</b>
<b>TOTAL ASSETS</b>		<b>2,310,995</b>	<b>2,415,727</b>	<b>2,482,293</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	73,391	90,717	55,918
Employee costs payable	3	71,023	46,930	68,575
Other current liabilities	3	155,734	119,394	174,654
<b>Total Current Liabilities</b>		<b>300,148</b>	<b>257,041</b>	<b>299,147</b>
<b>TOTAL LIABILITES</b>		<b>300,148</b>	<b>257,041</b>	<b>299,147</b>
<b>NET ASSETS</b>		<b>2,010,847</b>	<b>2,158,686</b>	<b>2,183,146</b>
<b>EQUITY</b>		<b>2,010,847</b>	<b>2,158,686</b>	<b>2,183,146</b>

**North Canterbury 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 & other income	1,881,744		2,247,344
Interest	50,893		55,725
<b>Cash was applied to:</b>			
Payments to suppliers & employees	2,032,418		1,889,819
GST (net)	(5,949)		26,237
<b>Net Cash Flows from Operating Activities</b>	<b>(93,832)</b>	-	<b>387,013</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	22,874		128,029
Sale of investments/deposits			
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	164,889		60,067
Purchase of investments/deposits	(238,276)		434,297
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>96,261</b>	-	<b>(366,335)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>2,429</b>	-	<b>20,678</b>
<b>Opening Cash</b>	<b>32,872</b>		<b>12,194</b>
<b>Closing Cash</b>	<b>35,301</b>	-	<b>32,872</b>
<b>This is represented by:</b>			
Cash on hand	199		179
Kiwibank - 00	35,102		32,693
<b>Bank accounts and cash</b>	<b>35,301</b>	-	<b>32,872</b>

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2016

---

### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

North Canterbury Fish and Game Council is a Public Entity as defined by Schedule 4 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004.

The objective of the North Canterbury Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

#### Basis of Preparation

North Canterbury 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.

#### Measurement Basis

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy.

The accounting principals recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied consistently to all periods presented in these financial statements.

#### Presentation Currency

The financial statements are presented in New Zealand dollars. All figures have been rounded to the nearest dollar amount.

#### Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of financial performance and the financial position have been applied.

#### Budget Figures

The budget figures are those approved by the Council in its annual operation plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2016

---

### SIGNIFICANT ACCOUNTING POLICIES

#### **Revenue Recognition**

North Canterbury Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales. All are recorded as revenue in the period they are earned. However, for any grants, where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

#### *Licence Revenue*

Licence revenue is recognised in relation to the period covered by the Game Bird or Fish Licence. The licences give the users the right to fish or hunt for a designated period. Fish & Game Councils have adopted a standard policy so that a portion of licence money received is shown as a liability in the statement of financial position as income in advance.

Revenue is reported evenly in the statement of financial performance as the period covered by the licence progresses and reduces the liability for the revenue received in advance by the same amount at the same time (i.e. one twelfth of revenue is accrued at each balance date as income received in advance).

#### *Grants Received*

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the conditions of the grant is satisfied.

#### *Interest*

Interest revenue on term deposits is recorded as it is earned during the year.

#### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

#### **Employee related costs**

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

Performance payments are recorded when the employee is notified.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2016

---

### 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 cash on hand, cheque or savings accounts, and deposits held at call with banks.

### Debtors and Prepayments

Debtors represent items that the Council has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Council realistically expects to receive. A provision for impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of debt.

### 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.

### Stock on Hand

Stock on hand has been recorded at cost.

### 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal is recognised on the Statement of Financial Performance.

Depreciation is provided on a straight line 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	3.0%
Plant & Equipment	5.0% to 40.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2016

---

### **Creditors and accrued expenses**

Creditors and accrued expenses represents liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Creditors and accrued expenses are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **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.

### **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 as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from the payment of Income tax under Section CW38 of that Act.

### **Tier 2 PBE Accounting Standards applied**

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

### **Statement of Cashflows**

The following are the definitions of the terms used in the Statement of Cashflows;

- (1) Cash is considered to be cash on hand and current accounts in banks, net of overdrafts.
- (2) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- (3) Financing activities are those activities which result in changes in the size and composition of the capital structure of the organisation. This includes both equity and debt not falling within the definition of cash.
- (4) Operating activities include all transactions and other events that are not investing or financing activities.

### **Biological Asset - Fish Stock**

Biological assets of fish stock of Brown Trout, Rainbow Trout and Salmon are measured based on fair value less costs to sell, with any change therein recognised in the profit and loss. Costs to sell include all costs that would be necessary to sell fish, including transportation costs. The stock figure relates solely to fish of similar age, weight, breed and genetic make-up.

# **North Canterbury Fish and Game Council**

## **Statement of Accounting Policies**

**For the year ended**

**31 August 2016**

---

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

# North Canterbury 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	1,571,392	1,500,616	1,585,865
Game licence	193,202	180,861	193,109
<b>Total</b>	<b>1,764,594</b>	<b>1,681,477</b>	<b>1,778,974</b>
<b>Interest</b>			
Interest received	50,893	41,792	55,725
<b>Total</b>	<b>50,893</b>	<b>41,792</b>	<b>55,725</b>
<b>Other revenue</b>			
Miscellaneous income	37,906	-	164,277
Fencing income	-	-	-
Angling & Hunting competitions	385	4,000	3,135
Salvage	8,850	10,000	8,400
Fines/Prosecutions	3,265	4,000	10,265
Hatchery income	62,510	75,000	57,879
Angler & Hunter relations income	-	1,000	-
Agency income	(6,199)	-	(6,237)
Gain on sale/disposal of assets	-	-	109,540
Fish stock movement	2,240	-	1,210
Fish food stock movement	(9,535)	-	9,248
Depreciation recovered	20,566	-	-
<b>Total</b>	<b>119,988</b>	<b>94,000</b>	<b>357,717</b>



# North Canterbury 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	23,788	20,500	16,021
Harvest assessment	6,925	8,000	6,246
Species rescue	255	500	390
Hatchery operations	180,727	95,000	126,568
Regulations	-	-	-
Control	-	-	-
<b>Total</b>	<b>211,695</b>	<b>124,000</b>	<b>149,225</b>
<b>Habitat protection &amp; management</b>			
Resource management	9,559	3,500	2,552
Assisted Habitat	5,756	4,700	10,041
Works & management (Other land)	2,757	2,800	13,807
<b>Total</b>	<b>18,072</b>	<b>11,000</b>	<b>26,400</b>
<b>Angler &amp; Hunter participation</b>			
Access	8,187	14,500	9,157
Newsletters	4,500	4,500	1,696
Training	102	1,000	1,324
Club relations	2,489	5,000	2,035
<b>Total</b>	<b>15,278</b>	<b>25,000</b>	<b>14,212</b>
<b>Public interface</b>			
Liaison	900	600	1,598
<b>Total</b>	<b>900</b>	<b>600</b>	<b>1,598</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

Note 2 : ANALYSIS OF EXPENSES	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
<b>Compliance</b>			
Ranging	5,033	6,500	4,833
Ranger training	430	2,500	625
Enforcement	960	-	-
<b>Total</b>	<b>6,423</b>	<b>9,000</b>	<b>5,458</b>
<b>Licence Sales Commission</b>			
Commission	89,858	-	82,907
NZ Fish & Game Council levy	4,680	-	-
<b>Total</b>	<b>94,538</b>	<b>-</b>	<b>82,907</b>
<b>Council</b>			
Council meetings	3,740	4,700	4,081
<b>Total</b>	<b>3,740</b>	<b>4,700</b>	<b>4,081</b>
<b>Planning &amp; reporting</b>			
Reporting	24,471	16,000	18,402
National liaison	175	1,000	80
<b>Total</b>	<b>24,646</b>	<b>17,000</b>	<b>18,482</b>
<b>Employee related costs</b>			
Salaries and wages	551,399	544,793	549,897
Fringe benefit tax	18,993	-	17,749
ACC levies	1,526	8,500	3,359
Staff training and other expenses	8,474	3,500	10,618
<b>Total</b>	<b>580,392</b>	<b>556,793</b>	<b>581,623</b>

# North Canterbury 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>Other expenses</b>			
Office premises	5,669	9,700	33,123
Office equipment	922	3,500	663
Communications/consumables	25,574	22,250	22,414
General	31,722	35,598	33,174
General equipment	5,841	6,000	2,884
Vehicles/marine	58,520	48,500	64,859
Loss on sale of disposal of assets	2,308	-	-
<b>Total</b>	<b>130,556</b>	<b>125,548</b>	<b>157,117</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2016 \$	Actual 2015 \$
<b>Bank accounts and cash</b>		
Cash on hand	199	179
Kiwibank	1,226,277	1,462,144
<b>Total</b>	<b>1,226,476</b>	<b>1,462,323</b>
<b>Debtors and other receivables</b>		
Accounts receivable	60,993	81,381
GST receivable	46,885	47,576
Prepayments	1,666	2,262
<b>Total</b>	<b>109,544</b>	<b>131,219</b>
<b>Biological asset - fish stock</b>		
Brown trout	-	5,200
Rainbow trout	18,700	10,060
Salmon	35,000	36,200
<b>Total</b>	<b>53,700</b>	<b>51,460</b>
<b>Stock on hand</b>		
Fish food on hand	15,418	24,953
<b>Total</b>	<b>15,418</b>	<b>24,953</b>
<b>Creditors and accrued expenses</b>		
GST Payable	-	-
Audit & accounting fee accruals	15,000	13,000
Trade and other payables	58,391	42,918
<b>Total</b>	<b>73,391</b>	<b>55,918</b>
<b>Employee costs payable</b>		
Annual leave and time in lieu	63,547	60,136
PAYE owing	7,476	8,439
<b>Total</b>	<b>71,023</b>	<b>68,575</b>

# North Canterbury 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>Other current liabilities</b>		
Income in advance	155,734	174,654
<b>Total</b>	<b>155,734</b>	<b>174,654</b>

## North Canterbury 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	Capital Profit	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015				-	373,015
Buildings	224,024	103,233			7,074	320,183
Plant & Equipment	79,403	9,043	2,308		12,938	73,200
Vehicles	134,824	52,613	-		48,301	139,136
Office Equipment	1,072				749	323
<b>Total</b>	<b>812,338</b>	<b>164,889</b>	<b>2,308</b>	<b>-</b>	<b>69,062</b>	<b>905,857</b>

##### 2015

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Capital Profit	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	501,044		237,569	109,540	-	373,015
Buildings	231,098				7,074	224,024
Plant & Equipment	81,593	9,702			11,892	79,403
Vehicles	133,243	50,365			48,784	134,824
Office Equipment	4,387				3,315	1,072
<b>Total</b>	<b>951,365</b>	<b>60,067</b>	<b>237,569</b>	<b>109,540</b>	<b>71,065</b>	<b>812,338</b>

# North Canterbury 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	1,193,339	1,535,555
Surplus/(Deficit)	(172,299)	245,242
Transfer to Reserves	-	(587,458)
Transfer from Reserves	39,768	-
<b>Balance at 31 August</b>	<b>1,060,808</b>	<b>1,193,339</b>
<b>Restricted Reserves</b>		
Balance as at 1 September	989,807	402,349
Transfer to Accumulated Funds	(39,768)	-
Transfer from Accumulated Funds	-	587,458
<b>Balance at 31 August</b>	<b>950,039</b>	<b>989,807</b>
<b>Total Equity as at 31 August</b>	<b>2,010,847</b>	<b>2,183,146</b>

<b>Breakdown of Restricted Reserves</b>		<b>Actual 2016 \$</b>	<b>Actual 2015 \$</b>
<b>Name</b>	<b>Nature and Purpose</b>		
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 3.30-4.20% and have been set aside for asset replacement as and when required.	84,694	84,694
Building Reserve	These funds are invested at the Kiwibank at interest rates of 3.15-4.20% and are set aside for the development of the property at 595 Johns Road.	572,961	388,933

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2016

Note 5: EQUITY	Actual 2016 \$	Actual 2015 \$
Greenpark reserve	-	36,553
Land Proceeds for Appropriation	-	237,090
The Youth & Family Programme Reserve	-	27,583



# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

<b>Note 5: EQUITY</b>		<b>Actual</b>	<b>Actual</b>
		<b>2016</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>
Back Country Fishery Reserve	These funds are the accumulation of the 'premium' on non-resident licence sales. The funds can only be used for the management, maintenance, enhancement and related costs of back country fisheries.	67,485	-
Maimai Fund Reserve	These funds represent the net balance of the annual F&G contribution (levy on mai mai related gamebird licence fees) specifically set aside for the on-going removal of derelict mai mai at Lake Ellesmere/Te Waihora. This is a Joint Management project between F&G, Ngai Tahu and DoC. Funds are introduced and expended annually.	30,615	7,630
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	187,648	207,324

# North Canterbury 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>
Whiskey Creek Reserve	These funds are for the purpose of establishing and maintaining a fish rearing facility on land adjacent to the Rakaia River at Coleridge. Funds received are restricted to approved contributions from other dedicated reserves subject to those reserves permitting such use.	6,636	-
<b>Total Restricted Reserves</b>		<b>950,039</b>	<b>989,807</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

---

### Note 6 : COMMITMENTS & CONTINGENCIES

#### **Commitments**

There are no commitments as at balance date. (Last Year - nil )

#### **Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - \$22,490)

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

---

### **Note 7: SEGMENT REPORTING**

The Council operates exclusively to manage, maintain and enhance the sports fish and game resource within the North Canterbury Region.

### **Note 8: OPERATING LEASE**

The organisation leases the use of land at the Rakaia (Montrose) hatchery which was formalised in the 2013 year under a 3 + 2 year operating lease. The total lease is for \$10,000 to be amortised over 5 years, with an additional \$2,000 to be paid yearly towards an access road maintenance fund for the term of the lease.

The initial term of the lease was for 3 years and has been renewed for a further 2 years. The current and non current portions will be as follows:

Current:	\$2,000
Non-current:	\$2,000

### **Note 9 : RELATED PARTY TRANSACTIONS**

There were no transactions involving related parties during the financial year. (Last Year - nil)

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2016

---

### 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: RECONCILIATION WITH REPORTED OPERATING SURPLUS

	2016	2015
	\$	\$
Reported Operating Profit/(Loss) for the year	(172,299)	135,701
<b>Add (Less) Non-Cash Items:</b>		
Depreciation	48,496	71,065
Capital Gain on Sale of Fixed Assets	-	109,540
Loss on Sale of Fixed Assets	-	-
	<u>(123,803)</u>	<u>316,306</u>
<b>Add (Less) Movements in Working Capital Items</b>		
(Increase) Decrease in Accounts Receivable	20,388	127,252
(Increase) Decrease in Income in Advance	(18,324)	(9,151)
(Decrease) Increase in Accounts Payable	20,612	(36,936)
(Increase) Decrease in Inventory	7,295	(10,458)
	<u>29,971</u>	<u>70,707</u>
Net Cash Inflow from Operating Activities	<u><u>(\$ 93,832)</u></u>	<u><u>\$ 387,013</u></u>

### Note 12: OTHER EXPENSES

The Youth Programme and Whiskey Creek expenses are shown below the Operating Surplus as they do not relate to the daily operation of this organisation. They are costs incurred by the organisation and have been met through approved contributions from reserves.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF  
NORTH CANTERBURY 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 North Canterbury 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.

We have audited:

- the financial statements of the Fish and Game Council on pages 56 to 77, 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 16 to 53.

**Qualified opinion – Opening Inventory, Closing Inventory and Biological Assets Balances**

The Fish and Game Council has recognised inventories (fish stock) of \$15,418 and biological assets (fish) of \$53,700 as at 31 August 2016. However, the Fish and Game Council has not carried out a physical inspection of fish stock and fish, and has no formal costing procedures in place to value these assets. We were unable to independently verify the quantity of fish stock and fish as at this date. As a result, we were therefore, unable to satisfy ourselves as to these balances by other audit procedures. Any misstatement in respect of the quantity of fish stock and fish held would affect the statement of financial position and statement of comprehensive income for the period.

Attention is drawn to the fact that a qualified opinion was issued on the Council's 31 August 2015 financial statements for the same reasons as above.

In our opinion, except for the possible effects for the matter outlined above:

- 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 – Accrual (Public Sector).
- 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 14 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. We are unable to determine whether there are material misstatements because the scope of our work was limited, as we refer 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 qualified 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