



Performance Report of the

# **Southland Fish and Game Council**

for the year ended  
31 August 2021

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*Presented to the House of Representatives.  
Pursuant to the Conservation Act 1987*

26th November 2021

Hon Kiri Allan  
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 Amendment Act 2004, the Performance Report of the Southland Fish & Game Council for the year ended 31 August 2021.

Yours faithfully

A handwritten signature in purple ink, consisting of several overlapping loops and a long horizontal stroke.

Lindsay Withington  
Chairman, Southland Fish & Game Council

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## **CHAIRMAN'S REPORT 2020-2021**

Despite the challenges associated with the global Covid-19 pandemic, it has been another productive year for the Southland Fish and Game Council. In the lead-up to the fishing season there was considerable uncertainty concerning how we would perform financially without non-resident anglers who typically provide one quarter of our fishing licence revenue. Fortunately, we had significant growth in participation from new and re-activated anglers which made up for the shortfall in revenue from the lack of non-resident angler licence sales. The challenge moving forward will be the retention of these new and re-activated licence holders. However, with the Council's strong focus on Recruitment, Retention and Reactivation (R3) I am confident that many of these anglers will be retained, and we will be in a strong financial position moving forward.

The absence of non-resident anglers this season was certainly noticeable and provided anglers with an opportunity to fish their favourite rivers without having to worry about overcrowding. The absence of non-resident anglers also gave the Council a unique opportunity to access resident angler use of our premier fisheries. We now have quantitative data on resident angler use of the upper Oreti, Clinton and Worsley rivers. The results from this work will enable the Council to advocate for management mechanisms that ensure equitable use of our premier fisheries by resident and non-resident anglers when our borders eventually re-open.

It was pleasing that the 2021 gamebird hunting season could proceed uninterrupted by Covid-19 restrictions. By all accounts it was a fantastic gamebird season with plenty of birds available for harvest. As I write this report, spring rain has arrived at just the right time to create the all-important surface water for our growing mallard ducklings which should provide us with another fantastic season next year.

Finally, it's well recognised that some of the most important work that Fish & Game does is advocacy for habitat. This has been another year when much of our work has been dominated by Environment Court proceedings challenging Environment Southland's Water and Land Plan. It's extremely unfortunate that anglers and hunters must contribute so much resourcing to these issues and arguably wouldn't have to if regional councils upheld their responsibilities under the Resource Management Act. Instead, it requires the inevitable Environment Court proceedings to ensure the plan is necessarily robust. However, the interim judgement for the Objectives and Policies of the case is very positive, recognizing the degree of degradation of our rivers and that this plan must achieve improvement.

On behalf of the Council, I would like to thank all staff for their dedication and enthusiasm. I have enjoyed working with you all and I look forward to the year ahead.



Lindsay Withington  
Chairman Southland Fish & Game

**STATEMENT OF RESPONSIBILITY**  
**FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

26th November 2021

The Council & Management of the Southland Fish & Game Council accepts responsibility for the accuracy of and judgements used in the preparation of the Performance Report, and the establishment and maintenance of internal controls designed to provide reasonable assurance of the integrity and reliability of financial reporting.

In our opinion, the information set out in the following statements and attached notes to these statements, fairly reflects the financial activities and performance of the Southland Fish & Game Council, for the period ended 31 August 2021 and its financial position at that date.



Lindsay Withington  
**Chairman**  
**Southland Fish & Game Council**



Zane Moss  
**Manager**  
**Southland Fish & Game Council**

## **STRUCTURE:**

### **ELECTED COUNCILLORS:**

In the year 2020/2021 6 x normal Council meetings were held and 1 x Extraordinary meeting held on 26<sup>th</sup> July 2021.

Meetings attended:

**CHAIRMAN** – \* Lindsay Withington (7)

### **COUNCIL-**

Dave Harris (7)                      Michael Hartstonge (7)                      Chris Owen (3)

Paul Stenning (6)                      Corey Carston (5)                      Lyndon Norman (6)

Ken Cochrane (0)                      Bevan McNaughton (6)                      Dave MacGregor (7)

Craig Horrell (5)                      \*Richie Crean (6)

Cyril Gilroy – Te Runanga o Ngai Tahu (0) (Due to ill health).

NZFGC member	Dave Harris
Te Anau Ward	Craig Horrell
Gore Ward	Lyndon Norman

\*Cr Crean joined the Council on 10<sup>th</sup> December 2020 to fill a vacancy on the Council.

On the 17<sup>th</sup> August 2021 NZ moved to Alert Level 4 of the COVID-19 pandemic restrictions.

On the 31<sup>st</sup> August 2021 all of NZ except Auckland & Northland moved to Alert Level 3 of the COVID-19 pandemic restrictions.

On the 7<sup>th</sup> September 2021 NZ moved to Alert Level 2, except Auckland who stayed at Level 4 .

## **STAFF, LIFE MEMBERS, HONORARY RANGERS.**

### **AUDITOR**

The Audit Office (Wellington). Mr Aaron Higham, BDO Invercargill, contracted on behalf of the Auditor General, Audit Department.

### **STAFF MEMBERS**

<u>Manager</u>	Zane Moss	MSc. (Hons)
<u>Field staff:</u>	Bill Jarvie,	Te Anau Basin
	Cohen Stewart	MSc. (Hons)
	Erin Garrick	MSc. (Hons)
	Joshua Tabak	(Fiordland CCD Compliance Contractor)
<u>Resource Management Officer:</u>	Jacob Smyth	BA, LLB
<u>Administration</u>	Cheryl Mason	
	Ann Heffernan	(am)

### **Offices**

The Council Office is located at 17 Eye Street, West Invercargill, Invercargill and the Te Anau office is located at the Te Anau Wildlife Park, 178 Manapouri Te Anau Highway, Te Anau.

### **HONORARY RANGERS 2021:**

Hartstonge	Michael
MacCallum	Iain
Prentice	Len
Waghorn	Ray
Withington	Lindsay
Tabak	Josh
Boyle	Adam
Johansen	Brad
Dawson	Patrick
Matchett	Jarred
Young	Peter
Harris	Dave
Browne	Ken

### **COMPLIMENTARY LICENCES ISSUED.**

Issued to: Southland Fish and Game Council Manager & Field Staff.  
Josh Tabak (Fiordland Compliance & CCD Contract).

### **COMPASSIONATE LICENCES ISSUED:**

Issued to: Logan Scannell Invercargill, Fish Licence # 5376243  
David Scannell Invercargill, Fish Licence # 5376239  
David Carter Queenstown, Fish Licence # 5331116, Game Licence # 442988.

### **GENERAL INFORMATION:**

Physical Address: 17 Eye Street, West Invercargill, Invercargill 9810.  
Postal Address: P O Box 159, Invercargill 9840.  
Phone: (03) 2159117  
Email: [southland@fishandgame.org.nz](mailto:southland@fishandgame.org.nz)  
Website: [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

### **ENTITY INFORMATION:**

**Entity Name:**

Fish & Game NZ, Southland Region.

**Type of Entity:**

Public Benefit Entity – Fish & Game Council.

**Legal Basis:**

The Conservation Act 1987, as amended by the Conservation law Reform Act 1990, outlines the functions of Fish & Game Councils. We are a Public Benefit Entity, under the Public Finance Act, Schedule 4 Organisations.

### **ENTITY'S PURPOSE:**

The Purpose of the Southland Fish & Game Council is defined in section 26Q (1) of the Conservation Act (1987):

*“The functions of each Fish and Game Council shall be to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters”*

**Structure of the entity's operations:**

At balance date the Council has 12 Councillors, and one Te Runanga o Ngai Tahu representative appointed to the Council. Councillors are elected every three years. Council meets at least six times per year and employs 5 fulltime staff and two part time staff members.

**Main methods used by the entity to raise funds:**

The main source of revenue for the organisation is derived from the sale of fish and game licences to anglers & hunters in the Southland Region.

**Entity's reliance on volunteer and donated goods and services:**

The Council is reliant on volunteer Honorary Rangers to assist staff with compliance work in the region. The Council is not reliant on donated goods or services.



## LICENCE SALES TRENDS

The following table details **complete** season licence sales since the 2014/2015 seasons for both fish and game.

### Fish Licences sold:

<b>Category</b>	<b>2020/2021</b>	<b>2019/2020</b>	<b>2018/2019</b>	<b>2017/2018</b>	<b>2016/2017</b>	<b>2015/2016</b>	<b>2014/2015</b>
Adult WS	3121	2819	2866	3210	3096	3058	3893
Junior WS	645	574	564	627	610	534	558
Non-Res Adult	97	1080	1170	1021	890	798	703
Non-Res Jnr	3	29	35	20	9	17	11
Non-Res Child		11	16				
NR Day Adult	79	1051	1567	2485			
NR Day Jnr		35	50	89			
NR Day Child	1	24	43				
Senior Loyal Adult	560	507	476	452	417	397	
Local Area Ad	307	235	239	195	303	465	
Winter Adult	98	122	118	91	96	87	112
Winter Junior							14
Long Break Adult	15	19	29	337	37	42	
Short Break Adult	378	349	356	34	372	368	
Day Adult	1363	1074	1294	1187	3338	2709	2438
Day Jnr	138	145	134	117	217	166	159
Family	2484	2207	2449	2566	2580	2523	2687
<b>TOTALS</b>	<b>9289</b>	<b>10281</b>	<b>11406</b>	<b>12431</b>	<b>11965</b>	<b>11164</b>	<b>10575</b>
<i>Price of Adult Whole Season</i>	<b>\$137</b>	<b>\$133</b>	<b>\$130</b>	<b>\$127</b>	<b>\$125</b>	<b>\$124</b>	<b>\$123</b>
<i>LEQ's</i>	<b>7514</b>	<b>8065</b>	<b>8626</b>	<b>9029</b>	<b>9101</b>	<b>8847</b>	<b>8992</b>

### Game Licences sold:

<b>Category</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Adult WS	4735	4530	4763	4888	5073	5177	5061
Junior WS	462	429	429	438	438	447	481
Child	179	142	146	150	139	195	142
Ad Day	30	55	47	28	52	51	32
Jun Day	1	2	2	2		1	1
<b>TOTALS</b>	<b>5407</b>	<b>5158</b>	<b>5387</b>	<b>5506</b>	<b>5702</b>	<b>5871</b>	<b>5717</b>
<i>Price of Adult Whole Season (incl)</i>	<b>\$98</b>	<b>\$98</b>	<b>\$96</b>	<b>\$94</b>	<b>\$93</b>	<b>\$92</b>	<b>\$91</b>
<i>LEQ's</i>	<b>4858</b>	<b>4650</b>	<b>4876</b>	<b>4997</b>	<b>5188</b>	<b>5289</b>	<b>5177</b>



## **STAFF HOURS 1st September 2020 to 31st August 2021.**

<b>Project #</b>	<b>Project</b>	<b>Total</b>	<b>Budget</b>
1111	Fish pop monitoring (spawning surveys)	62	70
1112	Adult pop monitoring (drift diving etc.)	197	180
1113	Salmon spawning monitoring	16	20
1114	Mallard monitoring	79	80
1115	Paradise shelduck & swan counts	54	50
1116	Shoveler & Grey Teal counts	30	30
1117	Feral cat home study	256	250
1118	Predator Control (influence on mallard nests)	216	220
1119	Fish Monitoring in lakes	19	20
1120	Biodiversity values waterfowl habitat	175	180
1121	Game hunter telephone surveys	34	40
1131	Fish salvage	3	12
1132	Fish pass - Nokomai	0	0
1161	Put and take fisheries	93	100
1171	Angler Notice	24	20
1172	Game Gazette	19	20
1181	Crop protection	10	10
1211	RMA - Hearings, Plans, Policies	943	1000
1212	RMA - Consents evaluation	796	900
1221	Wildlife management reserves	81	80
1232	Pond/wetland identification and advice	538	560
1236	Estuarine health study	244	250
1241	Waiau River hydro effects (periphyton)	212	250
1242	MLC Fish pass management	121	190
1243	Waiau Trust	63	70
1244	Water quality & ecosystem monitoring	51	0
1311	Access protection/enhancement	79	80
1312	Placement/management signs	127	160
1313	Monowai Jetty proposal	12	20
1314	Pressure Sensitive Fisheries	312	320
1331	Promote Fish/Hunt via general media	48	50
1332	F & G magazine & feature articles	186	200
1333	Production Angling/Hunting Regs	27	30
1334	R3- Recruitment, reactivation, retention.	216	230
1341	Handouts & pamphlets	37	50
1351	Hunter & Angler training programme	6	20
1361	General liaison hunting/angling club	36	30
1411	Liaison with Conservation Boards	15	20
1412	Liaison with DoC	63	80
1421	Com. with Conservation groups	104	100
1422	Communication with Iwi	48	50
1423	Communication with Farmers	123	100
1424	Com. with Local Authorities	145	150
1425	Communications with Politicians	20	20
1426	Com with Anglers & Hunters	348	350
1427	Com with other F & G Regions	281	250
1428	Fish & Game Web site maintenance	6	10

**STAFF HOURS 1st September 2020 to 31st August 2021.**

1432	Media Liaison	57	60
1441	Fishing Competitions	149	150
1451	Office Displays	0	0
1452	Fish in Schools, youth organisations,	111	100
1453	Talks to interest groups	37	30
1511	River angling ranging duties	165	170
1512	Lake angling ranging duties	100	100
1513	Game season ranging duties	206	220
1521	Honorary ranger appointment	14	20
1522	Honorary ranger's team	110	150
1531	Informations; Prosecutions	178	190
1532	Maritime Operator Safety Systems	4	5
1611	Agent servicing & training	23	30
1711	Eyede database maintenance	4	10
1721	Council servicing	101	115
1724	Staff attendance at Council meetings	71	80
1725	Staff attendance at staff meetings	92	100
1811	Management Plan	86	95
1821	OWP, budget, fee setting process	26	30
1831	Preparation of Annual report	108	100
1832	Annual General Meeting	17	20
1841	Policy Development-National.	67	70
1842	National Liaison	161	150
	<b>Total A</b>	<b>8450</b>	<b>8917</b>
1913	Maint & Office Admin Invercargill	2284	2518
1913	Maint & Office Admin Te Anau	289	
1914	Te Anau accommodation upgrade	16	
1915	Wildlife Park development	3	
1916	Sick leave/ bereavement	160	
1917	Health & Safety & staff training	249	
1918	COVID-19	196	
	<b>Total B</b>	<b>3195</b>	<b>2518</b>
	<b>Grand totals(A+B)</b>	<b>11645</b>	<b>11435</b>

## **STATEMENT OF SERVICE PERFORMANCE.**

**Period 1 September 2020 - 31 August 2021**

### **INTRODUCTION**

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Amendment Act 2004 Fish & Game New Zealand, Southland Region, has prepared the following Statement of Service Performance for the 2020-2021 financial Year.

### **Entity Mission**

The Southland Fish & Game Council's mission can be defined as:

*"The management, maintenance and enhancement of the sports fish and game bird resource in the Southland Fish and Game Region".*

### **Entity Strategy**

The Southland Fish and Game Council has developed an Operational Work Plan that addresses their Purpose. In addition, the Council have identified pressure sensitive fisheries as a key priority. The Council utilises scientifically robust monitoring and research to inform Fish & Game's management and advocacy to ensure the organisation is respected, effective and resilient.

### **Entity Impact**

Anglers and hunters are better informed on access and opportunities, fishing and hunting regulations maximise satisfaction, while ensuring populations are harvested on a sustainable basis and there is greater public awareness of the need to improve water quality and thereby habitat.

The activities of the Southland Fish & Game Council are planned under eight output areas detailed in the Operational Work Plan, to address the organisation's purpose.

The Statement of Service Performance provides summary details of the resources that were anticipated to be required along with the actual results of the year. In addition, the performance goals for each project are listed along with a description of the result that was achieved.

For the purposes of this Statement of Service Performance, the overhead expenses detailed in the Statement of Financial Performance – (Administration, Employee benefits, depreciation, and other admin expenses) have been allocated to each of the eight output areas on the basis of the proportion of staff time directly expended in each area.

**Summary:**

<b>Output Areas</b>	<b>Budget 2021</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
	<b>Total Expenses</b>	<b>Total Expenses</b>	<b>Total Expenses</b>
1) Species Management	111,212	120,965	135,939
2) Habitat Protection	247,671	273,291	275,706
3) Angler & Hunter Participation	98,870	97,967	93,154
4) Public Interface	111,031	126,225	134,485
5) Compliance	70,548	91,113	103,939
6) Licensing	2,227	57,659	58,997
7) Council	30,737	28,115	37,624
8) Planning & Reporting	43,062	46,658	42,356
<b>Total Outputs</b>	<b>715,357</b>	<b>841,994</b>	<b>882,200</b>

## **OUTCOME 1 –SPECIES MANAGEMENT**

### **POPULATION MONITORING**

#### **Project 1111 Trout spawning monitoring**

**Goal:** To quantify fish use of spawning streams where changes in land use or angler harvest are occurring or may occur.

#### **Pamela Burn fish capture**

In early September 2020, staff captured 109 rainbow trout from the Pamela Burn, a key spawning tributary of Lake Monowai. Trout length, spawning status, sex and lipid (fat) content was recorded. Lipid content was measured using a handheld Distell fat meter.

On average, the trout were 510mm in length. There was no significant difference in the size of spawning male and female trout. On average the lipid content in the spawning trout was 1.3% (range 0.7-7.3%). There was no significant difference in the lipid content of male and female trout and pre and post-spawn trout. However, there was a significant positive linear relationship between trout size and lipid content. Larger fish had a higher lipid content, particularly those fish greater than 560mm. This may be due to mice in the diet of larger trout during last year's mouse plague or that larger fish are not growing as much as smaller fish so are able to store extra calories as lipids.

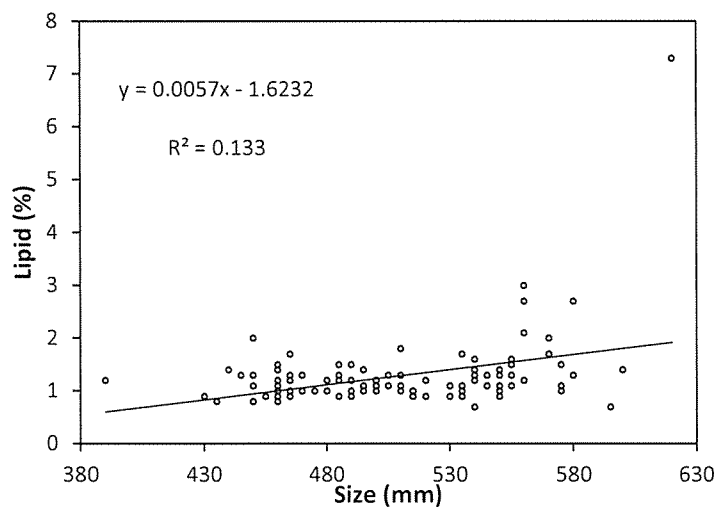


Figure 1: The lipid content of pre and post-spawn rainbow trout captured in the Pamela Burn.

#### **Waituna fish capture**

In July 2021, staff caught a representative sample of spawning brown trout from the Waituna Creek and measured their length. The average fish size for 2021 was 521mm which is slightly shorter than the long-term average of 540mm (Figure 2a, b).

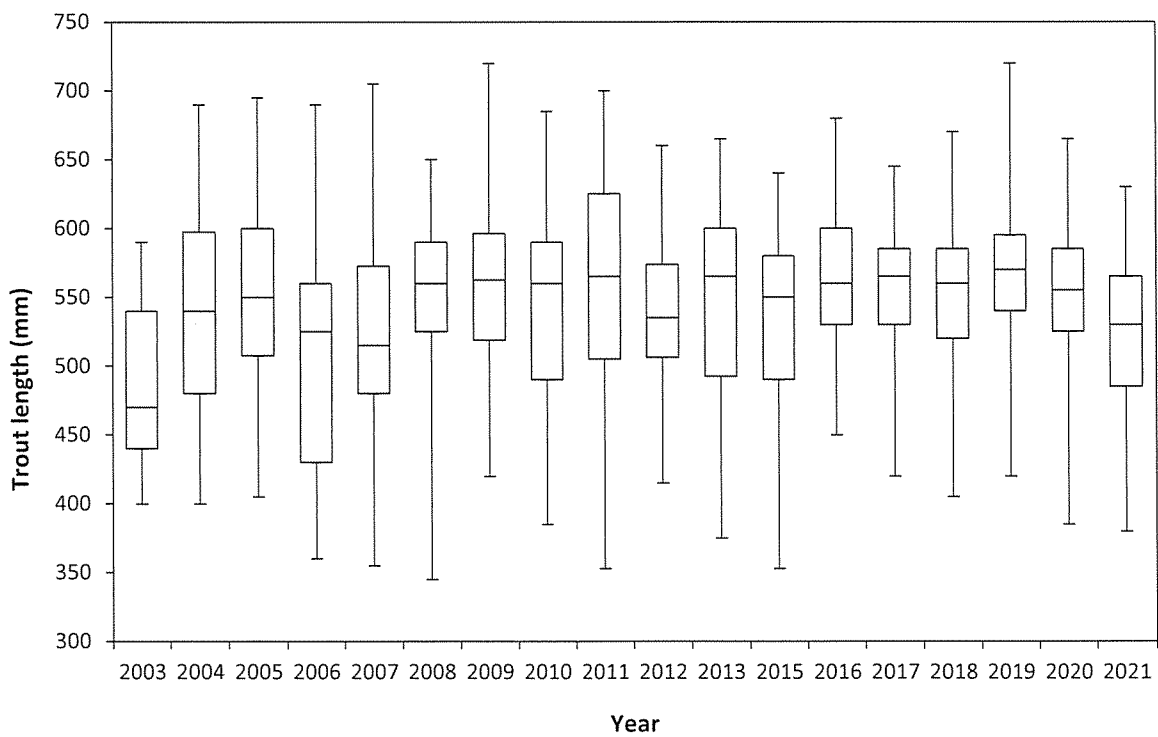
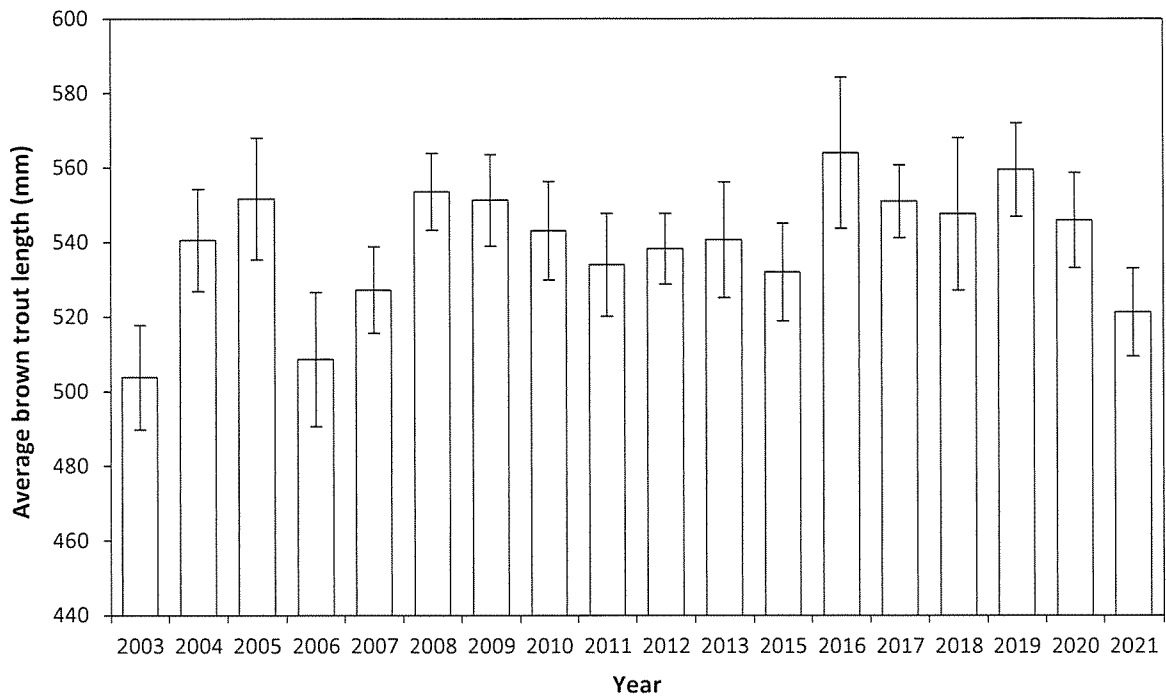


Figure 2: (a) The average size and (b) size distribution of spawning brown trout in the Waituna Creek.

**Goal:** To monitor trout populations in the reaches of our main rivers where drift diving is an appropriate method. Work to include assessment of trout numbers in relation to habitat variables (water depth, pool area, cover) during drift dive counts where appropriate.

**Output:** Favourable river conditions during the summer period enabled staff to conduct drift dive surveys on the upper Mataura, upper Oreti, lower Mararoa, middle Aparima, Monowai and upper Waiau.

Mataura River

The trout count on the upper Mataura was much lower this year relative to recent years (Figure 4). On average there were 18 trout per km which is 56% lower than the long-term average (32.8 trout per km). Although this result was disappointing, a lower count was expected this year given the extensive flooding that occurred during February 2020. There was almost a complete absence of medium sized trout (25-30cm) and during a typical year, medium sized trout make up a substantial proportion of the upper Mataura trout population. Also noteworthy was willow removal that had occurred in both reaches (upstream and downstream of the Garston Bridge). This willow removal occurred during the winter of 2020. Willow removal has altered habitat structure and may have further influenced the counts.

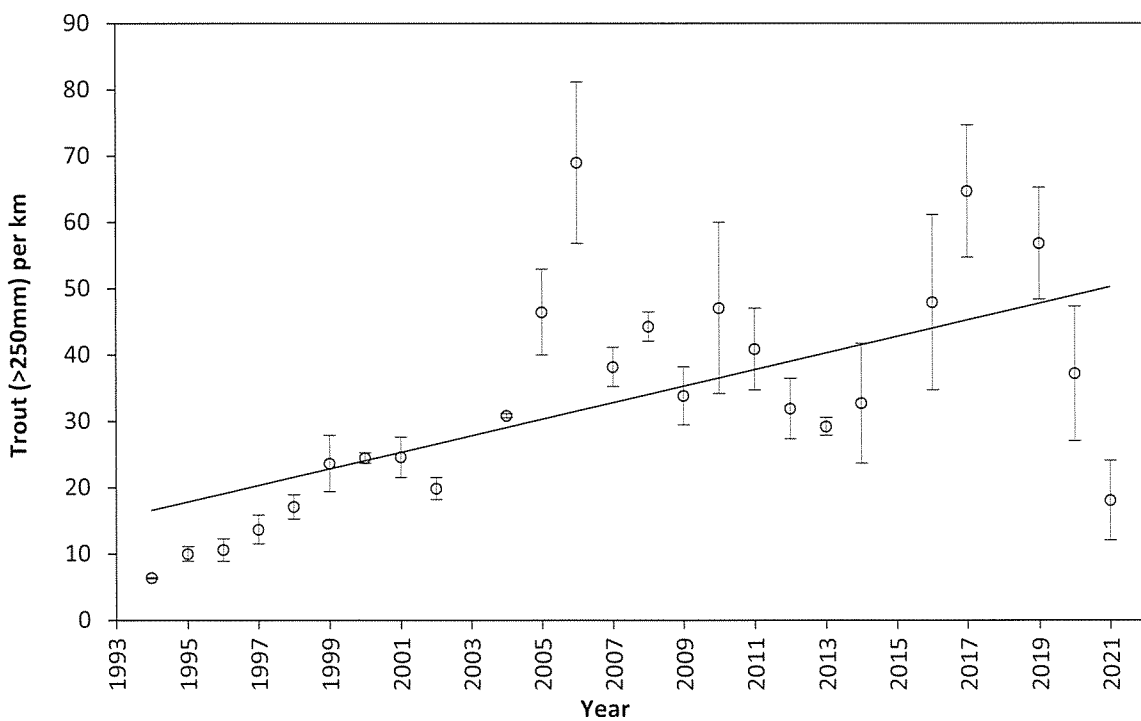


Figure 3: Drift diving results for the upper Mataura River

Oreti River

There was another high fish count on the Oreti this season (the highest count on record). On average, there were 37.4 trout per km (Figure 5) which is 47% higher than the long-term average (19.9 per km). The 'extra' fish this year came from an elevated count on the Lincoln Hill Beat where the count was 50% higher than last year. The high count this year was unexpected because the Oreti was affected by flooding in February 2020. Excellent fish condition in 2020 (due to the mouse year) and quality refuge habitat on the Oreti (large



boulders and undercut banks/rock walls) may have allowed for increased fish survival relative to the Mataura.

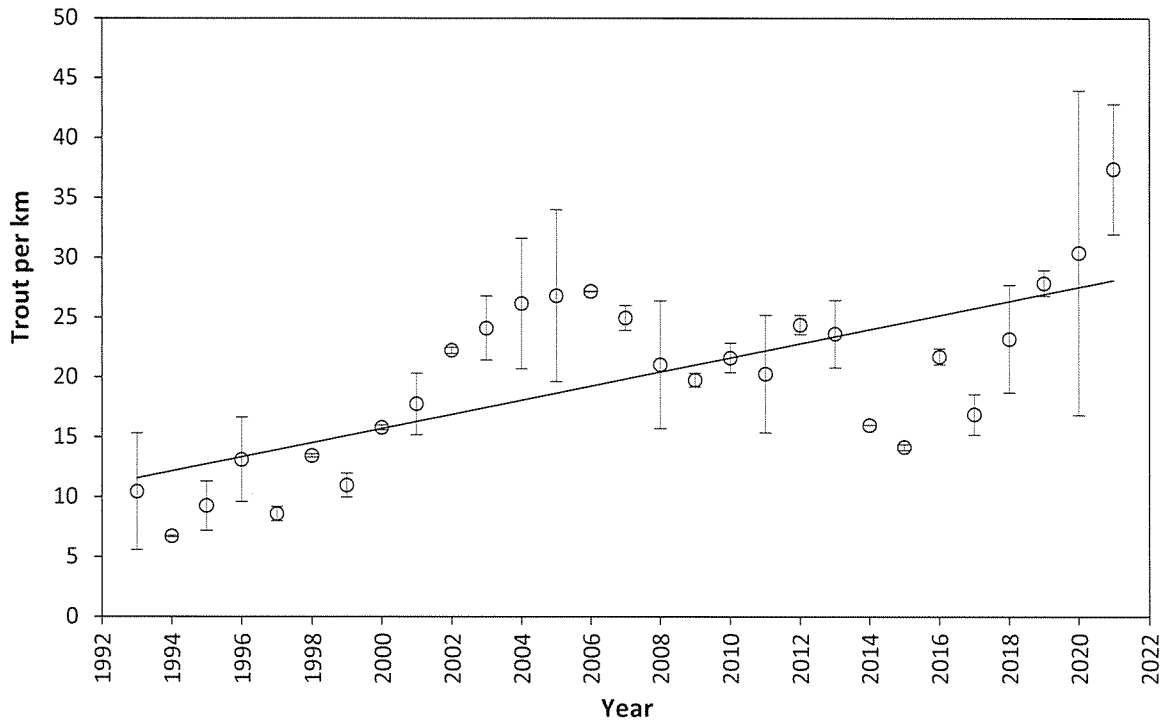


Figure 4: Drift diving results for the upper Oreti River.

Lower Mararoa

The lower Mararoa rainbow trout count was lower this year relative to recent years (Figure 5). There were 29 rainbow trout per km. Staff noticed that the river’s course had changed in several places resulting in the loss of pool habitat. Some pools had also been infilled with gravel. Changes in physical river habitat may have influenced the counts. Despite the lower counts this year, large and well-conditioned rainbow trout were still observed. The brown trout count was comparable to recent years (~4 per km) and only one chinook salmon was seen.

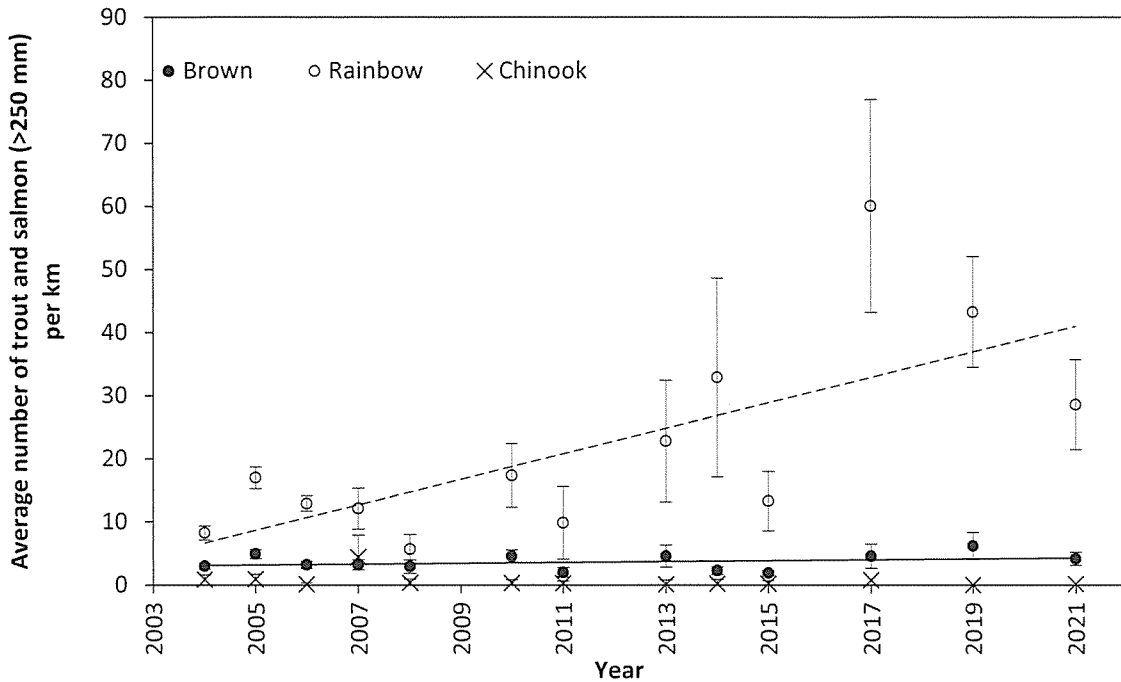


Figure 5: Drift diving results for the lower Mararoa River.

Middle Aparima River

The Aparima River brown trout count was in line with recent years (Figure 6). Staff observed an average of twenty-six trout per kilometre. Last year’s flood significantly changed the rivers morphology, particularly in the bottom reach (near Opio). Most of the trout observed were in noticeably good condition, especially when compared to previous years.

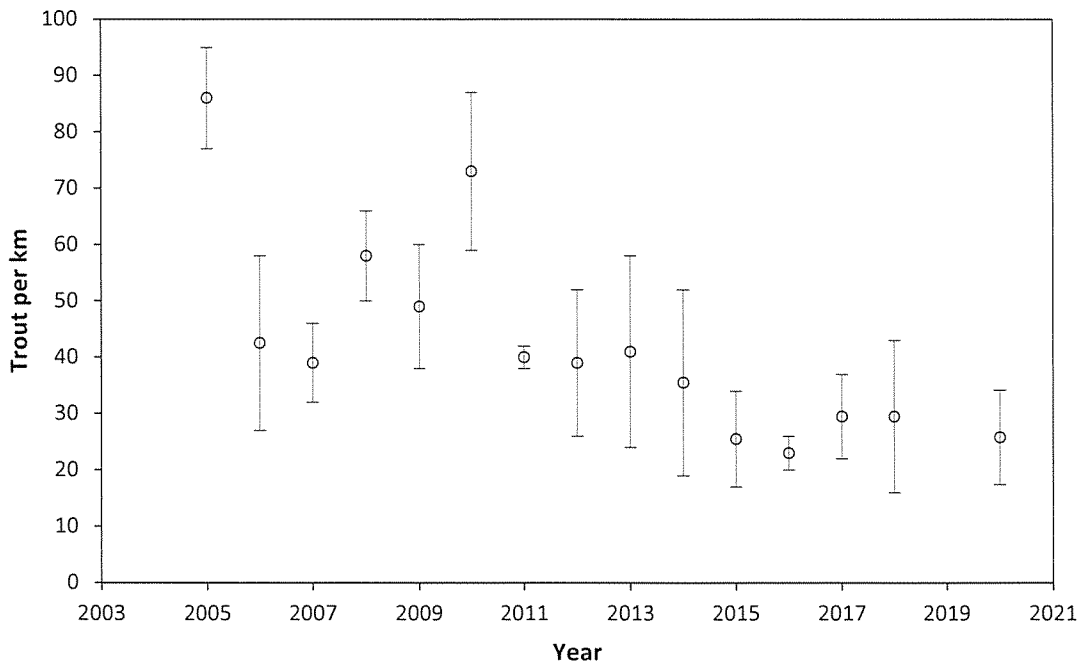


Figure 6: Drift diving results for the Aparima River.

Monowai River

There was another solid rainbow count on the Monowai River this season. On average, staff counted 25 rainbow trout per km and 7 brown trout per km (Figure 7). Many of the brown trout were still carrying condition from the previous season's mouse year.

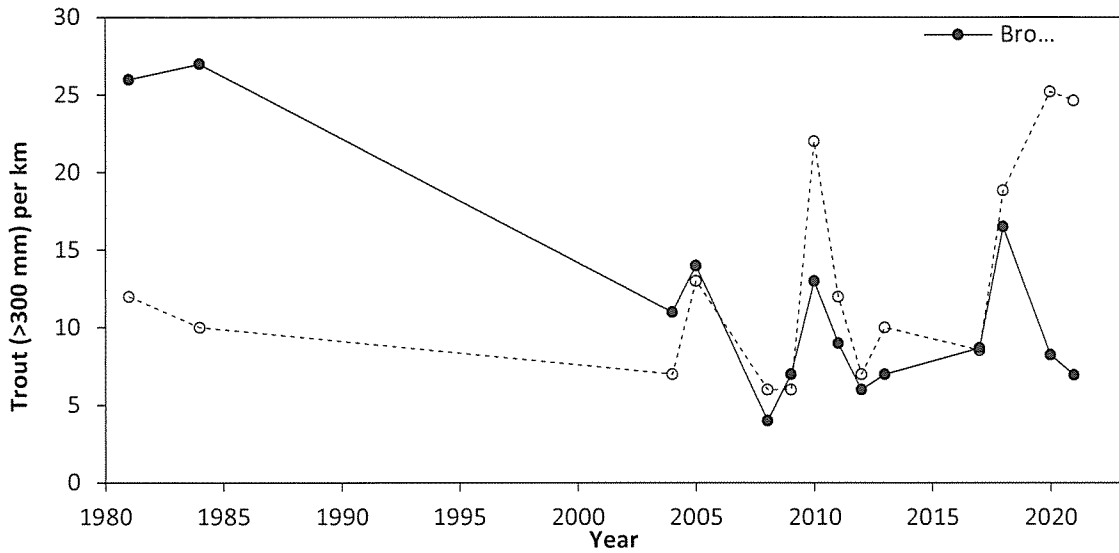


Figure 7: Drift diving results for the Monowai River.

Upper Waiau

Suitable river flows and the availability of Otago Fish and Game staff allowed for the upper Waiau drift dive to be conducted this season. On average, staff counted 228 rainbow trout per km and 97 brown trout per km (Fig. 8). The rainbow trout count was highly variable with the highest counts (>1000 rainbows per km) in the ~1km of river below the Te Anau Lake Control

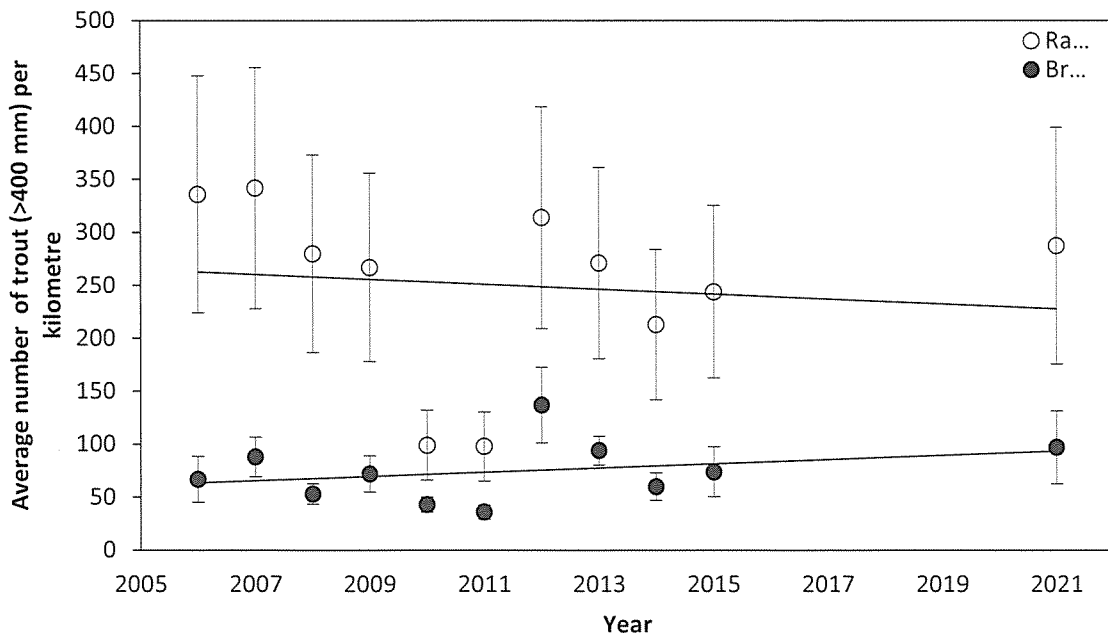


Figure 8: Drift diving results for the upper Waiau River.

### **Project 1113 Salmon spawning**

Goal: Monitor the salmon population in the Irthing Stream.

#### Irthing Stream

A salmon spawning survey was conducted on the Irthing Stream in early May. Sixteen redds and 39 salmon were counted (Table 1) which is much higher than recent years. Many of the salmon (32) were yet to spawn and were grouped in a single pool.

**Table 1:** Salmon spawning survey results from the Irthing Stream.

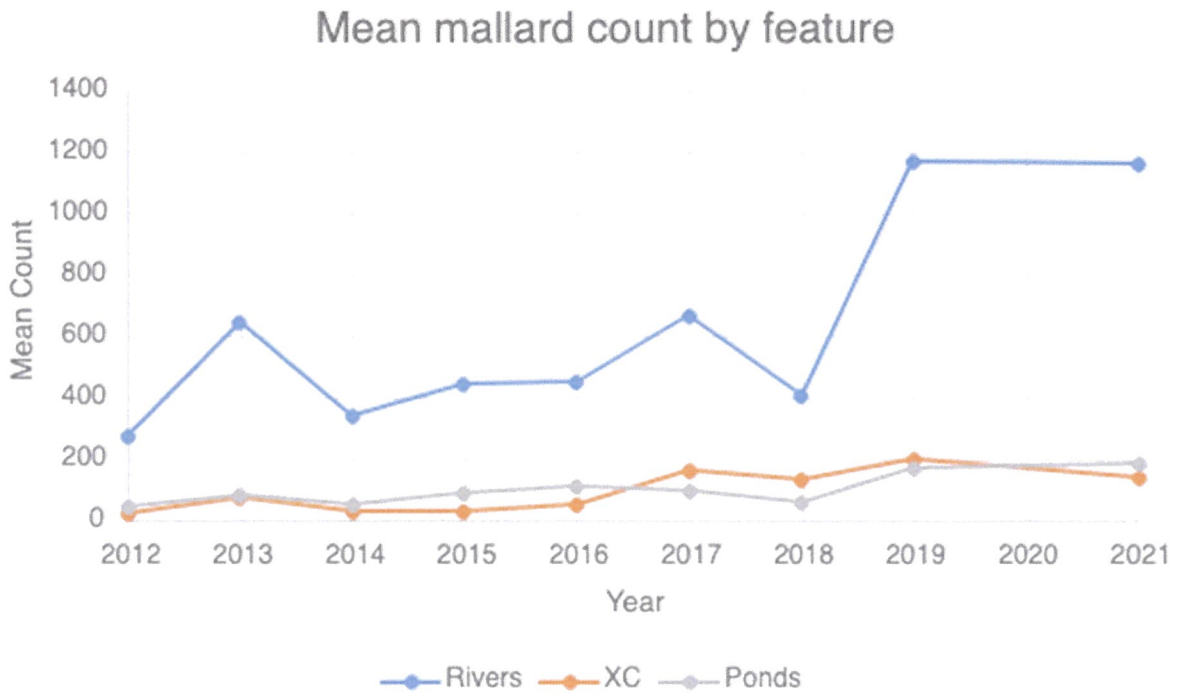
Irthing Stream	2007	2008	2009	2010	2011	2012	2018	2020	2021
Redds	34	5	22	49	39	16	1	4	16
Salmon							17	6	39

### **Project 1114 Mallard monitoring**

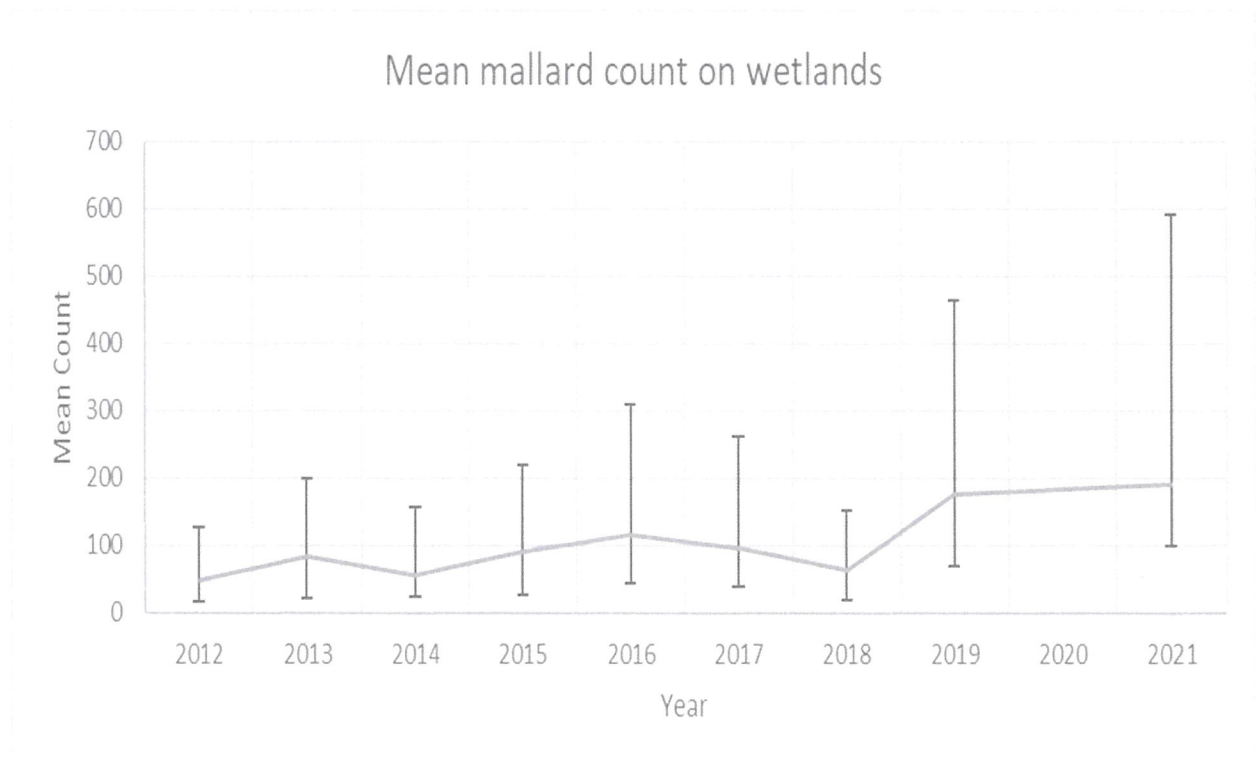
Goal: To quantify relative mallard duck productivity and survival and influencing factors.

Aerial mallard counts were carried out on March 22-23<sup>rd</sup> 2021 across the region. The overall mallard count was very similar to our last aerial count, which was completed in 2019, which was the highest count we have ever had.

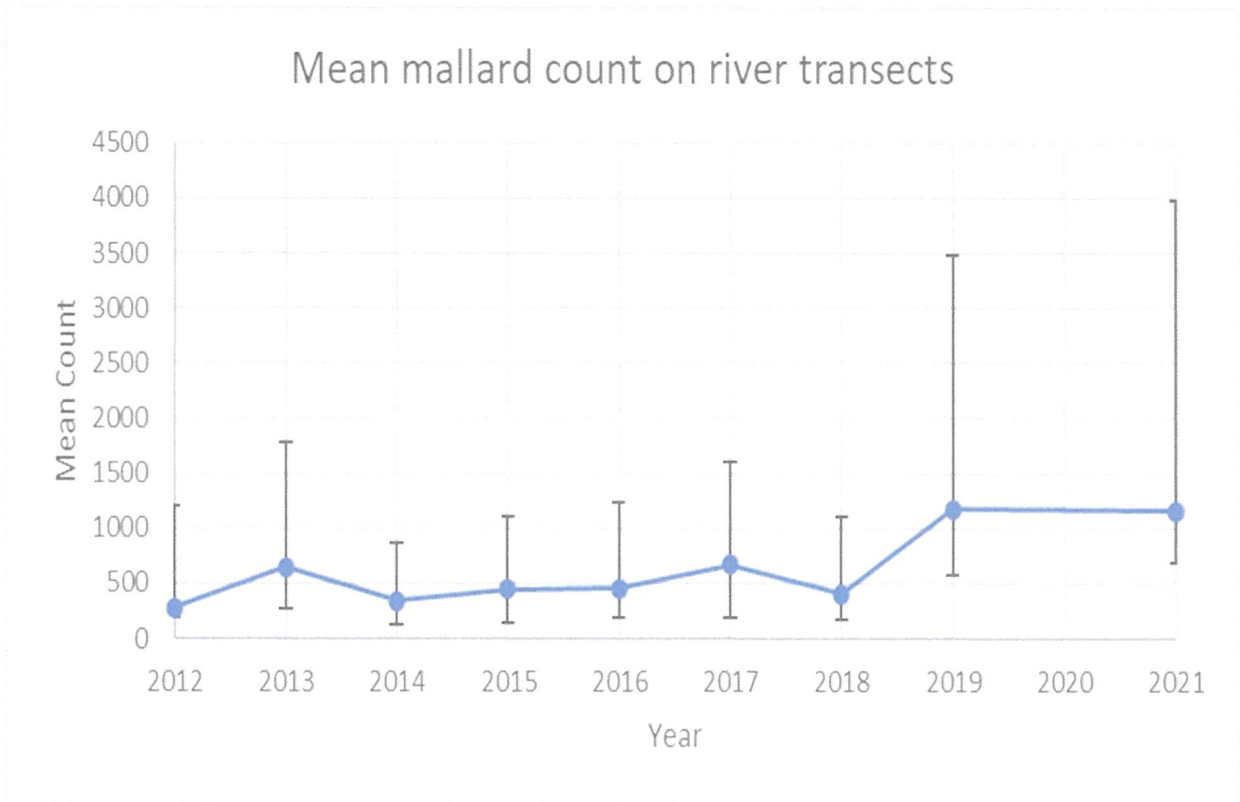
Due to the Covid-19 lockdown preventing us from conducting out mallard monitoring flights last year, we'll never know exactly how high the mallard population became but everything pointed to an even higher count. Consequently, this season was again well above average. Specifically, mallard numbers on the Mataura River transects were great with three times 2019's count on the mid-transect around Knapdale for example. The Lower Waiau river, Lower Aparima river and Tussock Creek – Hedgehope area had higher than normal counts with slightly less than usual counted down the Oreti river and Ryal Bush – Thomson Crossing area. As per usual, plenty of mallards were seen around Riversdale, Ardlussa and Gore area. The Te Anau Basin was not counted this season.



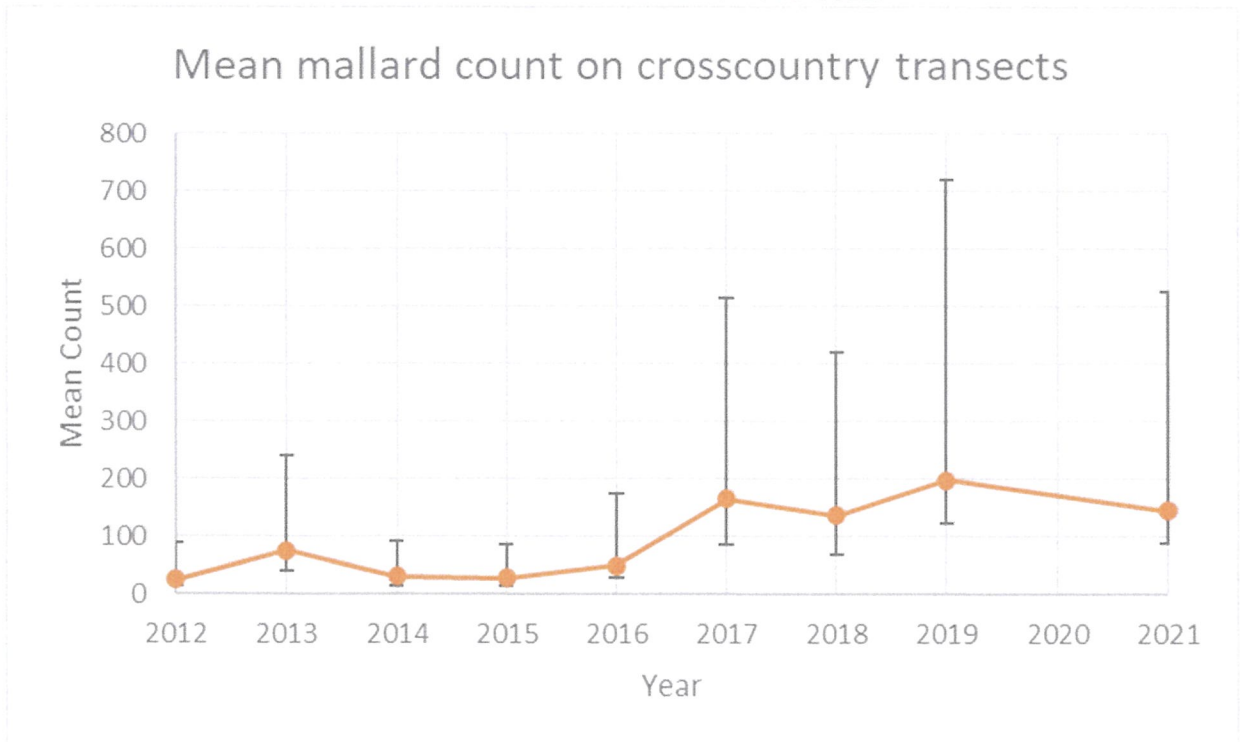
Mean mallard count by feature: 10km river transects (blue), 10km cross-country transects (orange) and wetlands (grey) across Southland 2012-2021.



Mean mallard count on randomly selected wetlands across Southland 2012-2021.



Mean mallard count on river transects across Southland 2012-2021.



Mean mallard counts on cross-country transects across Southland 2012-2021.

Total count of mallards on river transects, cross-country transects and ponds across years.

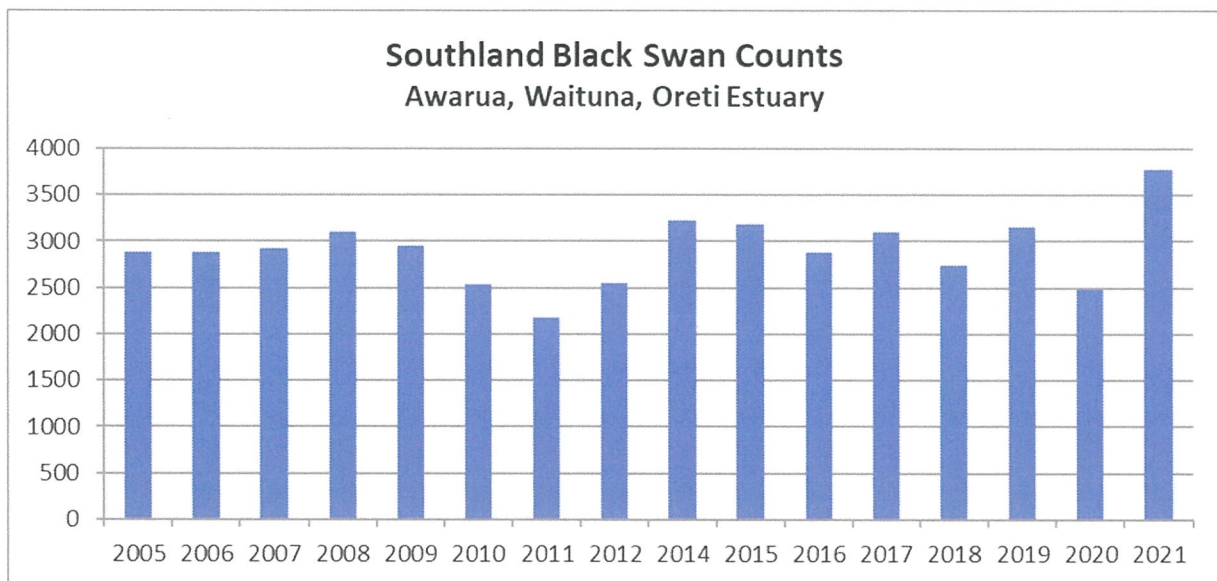
	2012	2013	2014	2015	2016	2017	2018	2019	2021
Rivers	2768	7775	4096	5359	5496	8051	4889	14122	13962
Cross-country	321	922	351	288	555	1664	1507	2195	1756
Ponds	3062	7021	4570	7358	9469	7933	5063	12406	11814
Totals	6151	15718	9017	13005	15520	17648	11459	28723	27532

**Project 1115 Paradise shelduck, black swan population assessment**

**Goal:** To assess an index of abundance and distribution of paradise shelduck and black swan in Southland to ensure populations are being maintained to maximize hunting opportunity.

**Black Swan Counts**

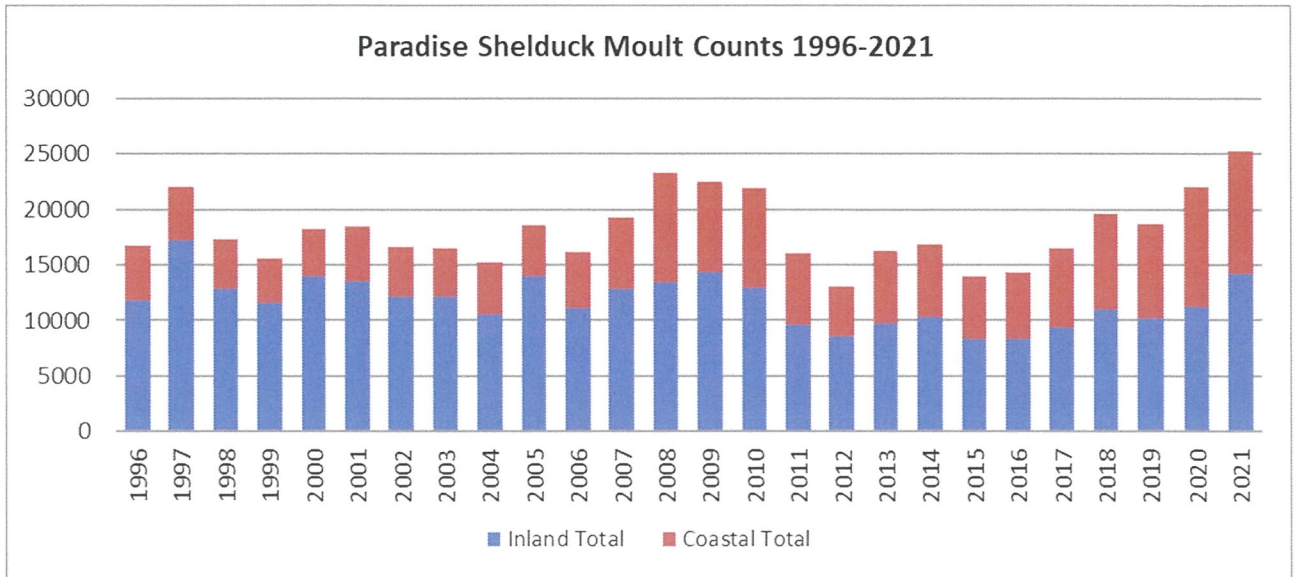
**Output:** Black swan are counted on the Invercargill Estuary, Awarua Bay and Waituna Lagoon during their summer moult (mid-January). This year the swan count was the highest count recorded.



Black swan counts across three Southland sites.

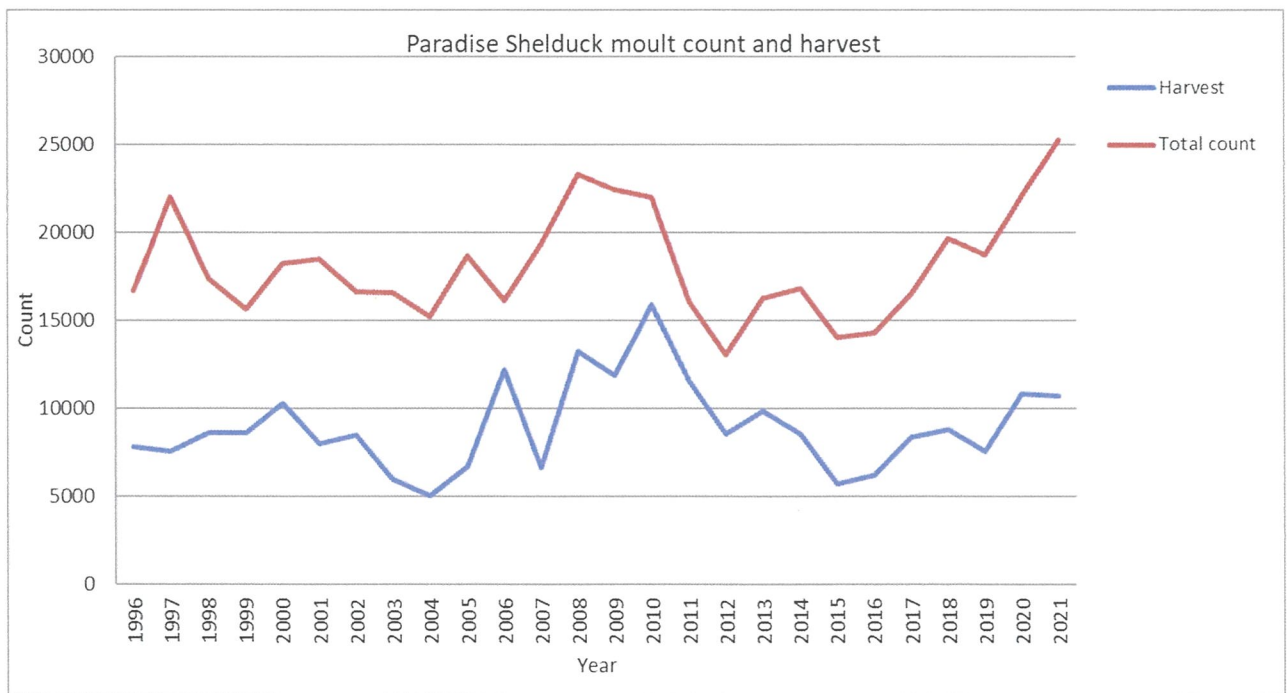
**Paradise Shelduck Counts**

**Output:** The annual Paradise Shelduck count was undertaken during their moult on the week of 11<sup>th</sup> of January. This is when they congregate in large flocks on big bodies of water.



Paradise Shelduck trend counts 1996-2021.

Paradise Shelduck numbers are greatly influenced by hunting pressure, which can be seen in the below figure. Of all the game bird and sports fish species we manage, Paradise Shelduck show the greatest response to harvest.



Paradise Shelduck harvest vs moult count 1996-2021.

**Project 1116 Shoveler and grey teal population assessment**

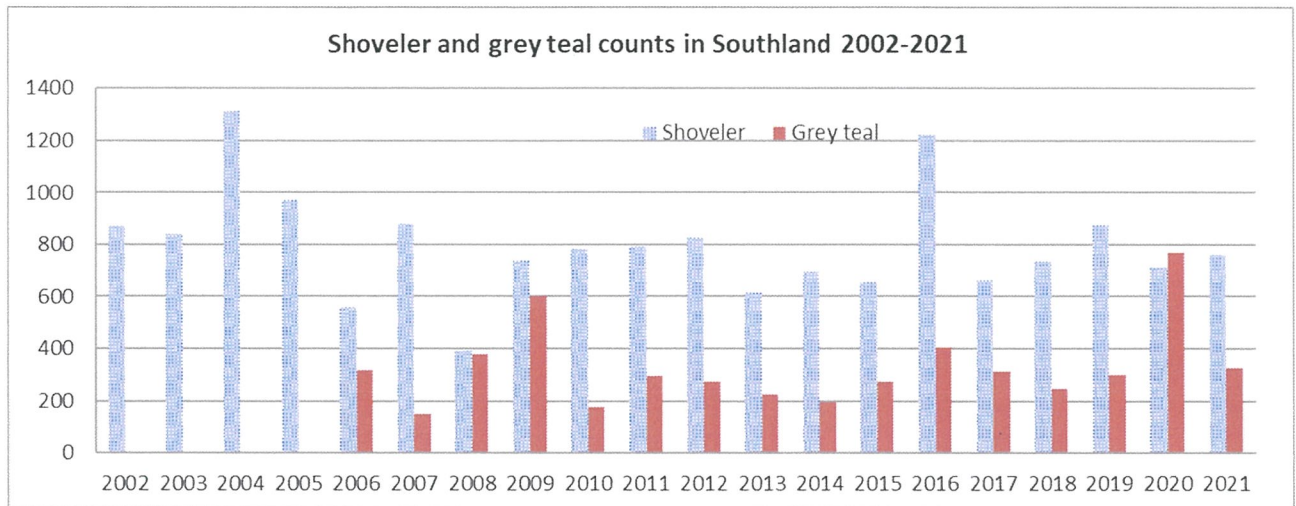
**Goal:** To quantify the relative abundance of shoveler and grey teal in Southland as part of a national census.

**Output:** Fish and Game New Zealand conducted a national count of shoveler duck (*Anas rhynchos*) on August 9<sup>th</sup>, 2021, to which the Southland region contributes.



This is timed at the end of hunting seasons and before females disappear to breed. This is the 22<sup>nd</sup> annual count (2000-2021) to monitor the change in the New Zealand population. The population of shoveler at the count sites indicate little or no long-term change.

Consistent with previous years where the 22-year average ratio of recorded males to recorded females is 1.58, the 2021 male: female ratio was 1.69.



Shoveler and grey teal count in Southland.

Grey teal, while not currently a game bird, could possibly have their status changed in the future. Because they are often associated with shoveler, counts of these birds are included. These figures only show trends at these sites rather than at the whole population level.

Historically pukeko were shot in Southland, however observations suggested a dramatic reduction in their abundance in the mid-nineties. Instead of attempting to defend the sustainability of a harvest, which would have required a robust and expensive monitoring regime, given their patchy and variable distribution, the Southland Council imposed a zero-bag limit thereby prohibiting harvest.

#### **Project 1117 Feral cat home range study**

**Goal:** To identify feral cat habitat utilisation to inform potential future control options.

**Output:** For the 2020-21-year staff have been liaising and supporting the Department of Conservation in pre-feeding, trapping, and recapturing collared feral cats. The DOC received ethics approval to capture, and GPS collar another 10 feral cats which was completed late 2020. Recapturing of collared cats is ongoing, with only half of the ten so far recaptured.

#### **Project 1120 Biodiversity values of waterfowl habitat**

**Goal:** To establish regional estimates of eel biomass in artificially created or maintained wetlands (duck ponds).

**Output:** To highlight the value of hunter-created wetlands as habitat for native fish, staff conducted eel surveys in Southland duck hunting ponds. Eel population surveys were conducted in 56 duck ponds located on private agricultural land across Southland. Native

shortfin eels were found in 28 ponds with an average population size of 22 and biomass of 9.3 kg. Endemic longfin eels were found in 26 ponds with an average population size of nine and biomass of 7.6 kg. It is estimated that there are  $7,013 \pm (1761)$  duck ponds in Southland and they collectively support 36,000 shortfin eels weighing 15,500 kg and 60,000 longfin eels weighing 53,000 kg. This work was published in the New Zealand Journal of Zoology enabling Fish & Game to highlight the good work that hunters do for wetland habitat creation.

## Waterfowl hunting wetlands as habitat for two New Zealand eel species

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### ABSTRACT

New Zealand's native shortfin eel (*Anguilla australis*) and endemic longfin eel (*Anguilla dieffenbachii*) have been negatively affected by wetland habitat loss. However, in Southland, open water wetland habitat has been created by hunters in the form of waterfowl hunting wetlands (duck ponds), habitat which can be utilised by eels. The aim of this study was to estimate the number and biomass of eels supported by Southland duck ponds to highlight the value of hunter-created wetlands as eel habitat. Eel population surveys were conducted in 56 duck ponds located on private agricultural land across Southland. Shortfin eels were found in 28 ponds with an average population size of 22 and biomass of 9.3 kg. Longfin eels were found in 26 ponds with an average population size of nine and biomass of 7.6 kg. Estimates indicate there are  $7,013 \pm (1761)$  duck ponds in Southland and they collectively support 36,000 shortfin eels weighing 15,500 kg and 60,000 longfin eels weighing 53,000 kg. Results from this study show that duck hunting ponds are utilised by shortfin and longfin eels.

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## Introduction

Wetlands support high levels of biodiversity globally and are important habitat for a wide range of plants and animals (Cronk and Fennessy 2001; Keddy 2010; Ma et al. 2010; Batzer and Boix 2016). Since 1900, global wetland coverage has declined by at least 50% (Davidson 2014) and in New Zealand there has been a 90% reduction in wetland habitat since European colonisation (Aussiel et al. 2011). Wetland habitat loss in New Zealand has been implicated in the decline of several native animal species (Hayes and Williams 1982; Jellyman 2007; O'Brien and Dunn 2007; O'Donnell and Robertson 2016) and is of concern for conservation managers (Sage 2018).

In Southland, New Zealand, wetland habitat loss has been substantial (Robertson et al. 2019). However, the loss of some natural open water wetland habitat has to a small degree been offset with the construction of man-made wetlands (duck ponds), built to hunt mallard ducks (*Anas platyrhynchos*), a highly valued introduced gamebird (Stewart and Garrick 2017). These ponds are located on private land throughout Southland, are often shallow (<2 m deep), and are usually <1 ha in size.

## **HARVEST ASSESSMENT**

### **Project 1121 Gamebird hunter telephone survey**

**Goal:** To quantify trends in hunter success rate and harvest rate and evaluate hunter's views on issues affecting hunters as required.

**Output:**

Staff conducted fortnightly gamebird harvest surveys throughout the gamebird season. Total season harvests for each gamebird are featured in the table below (Table 2):

Table 2. All of season harvest estimates for Southland hunters.

<b>Gamebird</b>	<b>Harvest (95%CI)</b>
Mallard	132,009 (118,307 – 147,298)
Paradise Shelduck	10,671 (8,064 – 14,121)
Shoveler	1,268 (781 – 2,059)
Black Swan	497 (178 – 1384)
Canada Geese	1,179 (501 – 2,775)
Pheasant	Nil
California Quail	Nil

## **FISH SALVAGE**

### **Project 1131 Fish salvage**

**Goal:** Remove stranded fish from streams where significant numbers of fish are involved and where continued survival of the salvaged fish is assured.

**Output:** Due to adequate rainfall and rivers levels over the summer, no fish selvage operations were required.

## **RELEASES**

### **Project 1161 Put and take fisheries**

**Goal:** To maintain/establish put and take fisheries in the region.

**Output:** Maintenance of acceptable fisheries was achieved with releases into Lakes Henry and Thomas and McGregor Pond.

## **REGULATIONS**

### **Project 1171 Anglers' Notice**

**Goal:** To produce an angler's notice that maximizes opportunities without adversely affecting the sustainability of the resource.

**Output:** Substantial changes were made to the anglers notice for the 2020/21 season to aid in Council R3 objectives. Complex fishing regulations are a known barrier to participation, so the Council decided to simplify the Southland Anglers' Notice.

Except for the upper Oreti, all rivers and lakes have a two trout bag limit, and all legal methods are permitted. The one fish bag limit and fly and spin regulations remain for the upper Oreti. These changes have provided more simplicity to our regulations and Southland now has the most straightforward regulations of any Fish & Game region.

### **Project 1172 Game Gazette**

**Goal:** To produce a game gazette notice that maximises opportunities without adversely affecting the sustainability of the resource. To consult with Ngai Tahu over regulations affecting native game birds.

**Output:** A game notice was produced based on robust surveying of hunter preference and scientific population monitoring.

### **Project 1181 Crop protection**

**Goal:** To minimize crop predation by game birds, by encouraging landowners to manage any problems themselves, with assistance as required.

**Output:** Complaints were responded to as required with 26 permits issued to disturb and disperse mallards and paradise shelduck from crops.

## **OUTCOME 2 - HABITAT PROTECTION AND MANAGEMENT**

### **Project 1211 RMA plan/policy investigation**

**Goal:** To ensure management plans prepared by regional and local authorities or government departments have regard for sports fish and game bird habitats.

**Output:** Environment Court appeal on Proposed Southland Water and Land Plan

Fish & Game is currently engaged in Environment Court appeals against the Proposed Southland Water and Land Plan ('the Proposed Plan'), which was publicly notified in mid-2016. Twenty five parties have appealed various parts of the Proposed Plan. The appeals have been separated into two groups, namely:

1. Topic A matters, which relate to:
  - a. The state of the environment, including ecological health, human health for contact recreation and ground / surface water quality; and
  - b. 'Higher order' provisions, including objectives and policies that create the framework for rules in the Proposed Plan.
2. Topic B matters, which relates to remaining policies, rules, including land use and discharge rules (point source and diffuse), and appendices.

The Topic A provisions were heard in mid-2019 and June 2020, with four interim decisions being released between December 2019 – November 2020.

Environment Court assisted mediation, which Fish & Game staff participated in, has occurred on some of the Topic B provisions in the first half of 2021, and has had some success in reaching agreed outcomes. 'Fundamental' issues in relation to Topic B do, however, remain unresolved. This includes how to respond to the Topic A decision, particularly with respect to land use activities (Topic B5 – farming) – the evidence before the Environment Court is clear that water quality is degraded in some parts of Southland, and that the trend is of further decline in some areas for some contaminants. The Environment Court has indicated that the Proposed Plan needs to demonstrate how that decline will be stopped and improvement commenced.

Timetabling directions with respect to filing of evidence and conferencing of expert witnesses have been made by the Environment Court to progress Topic B matters to 4 – 6 weeks of hearings in Christchurch between mid-March 2022 – mid/late March 2022. The sequence of hearing will be in three tranches as follows:

1. Tranche 1 – Topics B2 (water quality and discharges); B3 (wetland and indigenous biodiversity); B4 (bed disturbances) and B5 (farming);
2. Tranche 2: Topic B1 (water takes); and
3. Tranche 3: B6 – infrastructure and Waiiau / Manapouri Power Scheme.

Given the continuing impact of the COVID-19 pandemic, the hearings have been scheduled to be heard in Christchurch where the Environment Court has the greatest ability to accommodate social distancing in a large hearing and provide audio-visual link services.

#### **Project 1212 RMA consents evaluation**

**Goal:** To ensure consents issued under the Resource Management Act do not allow activities that detrimentally impact on the sports fish and game resource.

#### **Output: Resource consent applications**

Sixty resource consents were received and considered by Fish & Game as an affected party, which are summarized by topic below (Table 3).

**Table 3.** Resource consents received and considered by Fish & Game as an affected party

<b>Land use</b>	<b>Instream works</b>	<b>Discharges</b>	<b>Gravel / rock extraction</b>
10 consent applications	20 consent applications	16 consent applications	14 consent applications

## **WORKS AND MANAGEMENT - COUNCIL CONTROLLED LAND**

### **Project 1221 Wildlife management reserves**

**Goal:** To maintain and manage wildlife management reserves in the region. The reserves are Redcliff, Kakapo Swamp, Dawson City, Lake Luxmore, Riverslea and Mandeville ponds

**Output:** Noxious weeds were controlled, hunter access maintained, and habitat protected.

## **ASSISTED HABITAT**

### **Project 1232 Pond/Wetland identification and advice**

**Goal:** To provide advice and financial support to landowners as appropriate to promote building and enhancement of ponds useful as habitat and for hunting.

**Output:** Pond building and planting advice was provided to 30 landowners as requested during the year. We continue to offer a pond subsidy to pond development or enhancement projects that are beneficial to waterfowl and provide hunting opportunities. We also provide *Carex secta* to new wetland builds or those that need enhancing or planting.

This year we provided a subsidy towards six wetland builds. In addition, we provided *Carex secta* plants to six wetland projects. We also applied for and received a Gamebird Habitat Trust grant for pond creation at Tokanui.

### **Project 1234 Monowai Hydro Power effects**

**Goal:** To investigate possible work relating to effects of hydropower generation on Monowai River.

**Output:** Muddy Creek was historically an important brown trout spawning creek of the Monowai River. However, since the mid-90s, spawning surveys have revealed no spawning fish or redds (Table 4). Further, an electric fishing survey was conducted during the summer of 2020 and no juvenile brown trout were found. It has been suggested that a rock shoot in the bottom of the creek (Figure 9) is preventing fish migration.

No spawning survey was conducted this year, instead an alternative approach was used to determine whether brown trout can access Muddy Creek above the rock shoot. An eDNA water sample was taken on 2-7-2021, above the rock shoot. The eDNA ('e' stands for environmental) approach is relatively new and with a simple water sample, enables us to determine the animals that live in a stream via their DNA in the water column. The eDNA water sample revealed brown trout DNA was present in the water column which suggests at

least some trout can navigate the falls during certain conditions. However, the sequence count for brown trout was low which is suggestive of limited spawning. If significant spawning was occurring lots of trout DNA would be in the water column.

The eDNA results, coupled with the historical trout spawning survey results is strong evidence that trout cannot easily navigate the Muddy Creek rock shoot. Some remediation will be required for improved fish passage into the upper reaches of Muddy Creek.

Table 4: Muddy Creek redd counts

Date	9/08/1982	10/08/1984	20/06/1996	1/06/2008	8/08/2018
Redds	55	29	0	0	0



Figure 9: Possible waterfall barrier on Muddy Creek.

**Project 1236 Estuarine health study**

**Goal:** To identify the significance of smelt to our lower river trout fisheries and ecosystems.

**Output:** Staff worked with University of Otago Masters student Tyler Kleyzen and his academic supervisor Dr Travis Ingram to study the importance of smelt in the lower Oreti River and estuarine food web.

At three sites along the Oreti River freshwater-to-marine continuum, trout, eels and flounder were captured on four separate sampling occasions, during different phases of the smelt run. Trout, eel and flounder gut contents were removed and identified to give insight into diet. Fish mucus (slime), muscle tissue and potential prey items (smelt, whitebait, crabs, invertebrates, bullies etc) were also collected and analysed for carbon and nitrogen stable isotopes. This will enable the use of isotope mixing models to assess diet over a longer time period. Results will be analysed over the coming months and submitted for publication in an academic journal.

## ***ASSESSING & MONITORING***

### **Project 1241 – Waiau River Hydro Power effects**

**Goal:** To complete work relating to effects of flow manipulation of the Lower Waiau River as a consequence of hydropower generation.

**Outputs:** Monitoring of periphyton biomass was completed on the Mararoa and lower Waiau Rivers, in consultation with Meridian and NIWA, to establish when it was necessary to provide flushing flows to control excessive growth of didymo in the river.

Staff participated in the Waiau Working Party and ensured Fish & Game’s statutory interests were represented.

### **Project 1242 Mararoa Weir (MLC) Fish Pass maintenance**

**Goal:** Ensure the fish pass is maintained to maximize suitability for salmonid passage.

**Output:** Staff delivered services to Meridian Energy in relation to the fish pass at the MLC and other sports fish related issues as required.

### **Project 1243 – Waiau Fisheries & Wildlife Habitat Enhancement Trust**

**Goal:** To comply with the contract entered into with the Waiau Trust for the provision of administrative and secretarial services.

**Output:** Administration and reporting was delivered as required to Waiau Trust by due date. Because of anticipated future staffing changes, we withdrew from the Waiau Trust at the end of its financial year March 2021.

### **Project 1244 – Water quality and ecosystem monitoring**

**Goal:** To assist in the gathering of data on water quality and ecosystem health for external organisations.

**Output:** Services were provided where such activity was consistent with Fish & Game’s core work and added to staff knowledge and expertise. This included a Landcare Research shoreline survey and Department of Conservation water sampling.

## **OUTCOME 3 - PARTICIPATION**

### ***ACCESS***

#### **Project 1311 Maintenance, protection & enhancement of access**

**Goal:** To maintain access and inventory of access to rivers and lakes and publish access points.

**Output:** Anglers’ access signs were replaced, and additional signs erected. At the request of the landowners, additional signage was provided to instruct anglers on where access to the river was appropriate and to follow appropriate angler etiquette.



Staff have liaised with the Southland District Council, Environment Southland, Rayonier NZ Ltd and the Walking Access Commission, to ensure access is maintained at several important access points.

**Project 1314 Pressure sensitive fisheries**

**Goal:** To research angler perceptions of crowding on our premier fisheries and determine an appropriate management response.

**Output:** With the absence of non-resident anglers this season, there was a one-time opportunity to assess resident angler demand for the upper Oreti River without the presence of non-residents. To monitor upper Oreti angler use, staff deployed trail cameras overlooking the fishing beat carparks. This approach was also used during the 2018/19 season and enabled comparisons between seasons.

Results showed that during the 2020/21 season there was substantial demand for the upper Oreti River from resident anglers (Table 5). During some months, some of the most popular fishing beats received comparable levels of pressure (had similar beat occupancy rates) to that of the 2018/19 season, when non-residents had access to the fishery. The average monthly beat occupancy rate is outlined in Table XX.

In conjunction with the trail camera study of 2018/19, an angler origin assessment was also conducted. Staff determined angler use of the upper Oreti by both residents and non-residents via on-the-ground licence checks. Staff found that 79% of use was from non-residents whilst 21% of use was from residents (a ~4:1 ratio). Using this data staff were able to estimate beat occupancy rates by both residents and non-residents in 2018/19 and compare resident use in 2018/19 with the 2020/21 season.

Resident occupancy of the Oreti fishing beats was ~390% higher in the 2020/21 season relative to the 2018/19 season. This result strongly suggests that resident anglers have been displaced by non-resident anglers on the upper Oreti. It is likely that during the 2020/21 season, resident anglers were aware that non-resident anglers would not be present, so consciously decided to fish the Oreti more this season relative to previous seasons.

Table 5: Upper Oreti River beat occupancy rate for 2018/19 and 2020/21 fishing season.

Month	Beat occupancy rate 2018/19	Beat occupancy rate 2020/21
October	65%*	23%
November	30%	17%
December	53%	32%
January	34%	31%
February	52%	44%
March	23%	28%
April	20%	24%

\*Due to camera malfunctions, a large amount of data is missing for October 2018. This will affect the accuracy of the beat occupancy rate.

### Upper Oreti angler perceptions and satisfaction survey

To help understand upper Oreti angler perceptions and satisfaction this season, staff conducted a backcountry angler survey. Key aims of this survey was to assess whether resident anglers fished the upper Oreti more this season, whether satisfaction was greater, and potential reasons why. Without asking leading questions, we particularly wanted to assess whether anglers fished more and were more satisfied because they knew they would not have to compete for fishing space with non-resident anglers.

On average, survey respondents visited the upper Oreti on 2.5 occasions during the 2020/21 season.

Of the 106 anglers who answered the survey question on fishing effort, 42 anglers (40%) fished the Oreti more this season relative to previous seasons, 16 anglers (15%) fished less this season and 26 anglers (25%) fished a comparable number of times. Twenty-two anglers (21%) fished the Oreti for the first time. Of those anglers who fished the Oreti more this season and provided a reason why (n = 37), 27 (73%) stated that reduced pressure/crowding was the reason for their increased fishing effort.

Eighty-two respondents answered the satisfaction question. Forty-two (51%) enjoyed their fishing on the Oreti more this season relative to previous seasons. Six (7%) enjoyed their fishing less this season and the satisfaction of 34 (42%) respondents was comparable to previous seasons. Of those anglers who enjoyed their fishing more this season and provided an explanation as to why, reduced fishing pressure/crowding was mentioned by 30 anglers (71%). Fishing related factors (fish condition, weather etc.) was mentioned by 13 anglers (31%) and personal factors were mentioned by one angler (2%).

Eighty anglers answered the question relating to angler encounters whilst fishing. Fifty-eight anglers (73%) stated they encountered less anglers than usual, three anglers (4%) stated they encountered more anglers than usual, and 19 anglers (24%) stated they encountered about the same number of anglers as usual.

Seventy-eight anglers answered the question pertaining to fish catchability. Twenty-four anglers (31%) believed the fish were easier to catch this season whilst nine anglers (12%) believed the fish were harder to catch this season. Forty-five anglers (58%) believed fish catchability was comparable to previous seasons.

In summary:

- 1.) Over one third of surveyed anglers fished the Oreti more frequently this season relative to previous seasons and the main reason for increased fishing effort was less pressure/crowding.
- 2.) Over half of the surveyed anglers enjoyed their Oreti fishing more this season relative to previous seasons and the main reason for increased enjoyment was less pressure and crowding.
- 3.) When fishing on the Oreti, a substantial majority of surveyed anglers encountered less anglers this season compared to previous seasons.
- 4.) Reduced fishing pressure this season did not affect the perceived catchability of Oreti trout.

#### Clinton and Worsley Ballot

This was the first season in which the Clinton and Worsley rivers were managed as a controlled fishery. Staff administered a fortnightly ballot in which anglers could enter to be assigned one of eighteen allocations on the Worsley, lower Clinton or middle Clinton beats (six allocations per beat, per fortnight). Without non-resident anglers this season, demand for the ballot from resident anglers was variable (Table 6). Early season was particularly popular as well as over the Christmas/New Year holiday period. Feedback on the ballot was variable. Some anglers reported that the ballot had limited their angling freedom whilst other anglers appreciated the ballot system because it gave them assurance that if they were assigned an allocation, they had the river to themselves and there would not be any conflict with other anglers.

Table 6: Worsley/Clinton ballot allocation result summary

Period	Date	Worsley		Lower Clinton		Upper Clinton		Total
		Weekday	Weekend	Weekday	Weekend	Weekday	Weekend	
1	Nov 1-Nov 15	2/4	2/2	3/4	2/2	2/4	1/2	12/18
2	Nov 16-Dec 29	2/4	2/2	2/4	2/2	0/4	1/2	9/18
3	Nov 30-Dec 13	2/4	2/2	1/4	2/2	1/4	1/2	9/18
4	Dec 14-Dec 27	4/4	2/2	1/4	2/2	1/4	1/2	11/18
5	Dec 28-Jan 10	2/4	2/2	0/4	1/2	1/4	0/2	6/18
6	Jan 11-Jan 17	1/4	1/2	1/4	1/2	2/4	0/2	6/18
7	Jan 18-Feb 7	2/4	2/2	1/4	2/2	0/4	2/2	9/18
8	Feb 8-Feb 21	1/4	2/2	2/4	1/2	1/4	0/2	7/18
9	Feb 22-Mar 7	1/4	1/2	0/4	1/2	1/4	0/2	4/18
10	Mar 8-Mar 21	2/4	2/2	1/4	1/2	1/4	1/2	8/18
11	Mar 22-Apr 4	0/4	1/2	3/4	2/2	2/4	1/2	9/18
12	Apr 5-Apr 18	0/4	0/2	2/4	2/2	2/4	2/2	9/18
13	Apr 19-May 2	0/4	0/2	1/4	0/2	1/4	0/2	2/18
14	May 3-May 16	0/4	0/2	1/4	0/2	0/4	0/2	1/18
15	17 May-31 May	0/4	1/2	0/4	1/2	0/4	0/2	2/18
<b>Allocation rate</b>		20/60 (33%)	20/30 (67%)	19/60 (32%)	20/30 (67%)	15/60 (25%)	10/30 (33%)	
<b>Season allocation rate</b>		40/90 (44%)		39/90 (43%)		25/90 (28%)		104/270 (39%)

### **Project 1331 Promotion of fishing/hunting via general media**

**Goal:** To encourage participation in angling and hunting through promotion by general media.

**Output:** Relevant local stories were produced in the leadup to both the game and sports fishing seasons as well as during key periods i.e., Christmas holiday period.

### **Project 1332 Promotion of fishing/hunting via magazine, Internet and Print**

**Goal:** To encourage participation in angling and hunting through promotion by feature articles in newspapers, internet, and the F&G magazine.

**Output:** The promotion of fishing and hunting via the Fish & Game magazine, internet (social media – Facebook, YouTube) and e-zines had a strong R3 focus.

Articles in the fish edition of the magazine centred around the promotion of local opportunities and upskilling new or reactivated anglers.

Magazine articles for the game edition of the magazine encouraged increased participation by highlighting hunting opportunities after opening weekend and the food value of gamebirds.

Weekend fishing tips were posted on the Southland Fish & Game Facebook page throughout the fishing season. These posts highlighted local fishing opportunities or provided tips for increased success. Some posts included instructional videos which were very well received. These videos were also posted on the Fish & Game YouTube channel.

E-zines Reel Life and Both Barrels were produced monthly during the fishing/hunting season. E-zine content provided relevant and timely fishing and hunting information.

### **Project 1333 Production of an angling/hunting regulation booklets**

**Goal:** To produce an access / regulation booklet to be free of charge for anglers/hunters to be distributed with licences.

**Output:** Booklet produced for start for the angling season and hunting season for distribution with magazines and licences.

## ***OTHER PUBLICATIONS***

### **Project 1341 Books, handouts, pamphlets and internet**

**Goal:** Produce information on regulations, access points and provide angling and hunting tips for the region in various formats.

**Output:** Appropriate stocks of access brochures for all areas of the region, and other material such as maps of our main lakes, shotgun patterning sheets, wetland and maimai designs etc were maintained. Northern Southland access brochures were updated and reprinted during the year. Other information that may be of interest to anglers and hunters, such as marine fish regulations, maps, Department of Conservation brochures and hunting permits were also maintained. Distribution of this information was given to anglers, hunters, information outlets and licence agents as requested.

## ***TRAINING***

### **Project 1351 Hunter and angler recruitment and retention**

**Goal:** To identify opportunities to recruit participants and to assist hunters and anglers with skills necessary to enjoy their sports.

**Output:** Southland R3 email marketing campaign

To enhance the retention and re-activation of licence holders, staff conducted an email marketing campaign, taking into consideration key calendar dates (opening day, Labour Weekend, Christmas). The focus of the marketing campaign was to provide relevant and timely fishing tips as well as video links to upskill anglers and inspire them to continue fishing. Angler groups targeted in the campaign included current licence holders, new licence holders and lapsed licence holders (both short-term and long-term lapsed anglers).

Overall, the email marketing campaign resulted in very little direct licence purchasing. There were very few licences purchased using the embedded licence buying link. However, we did learn that the instructional video links were highly used, particularly amongst new anglers.

Moving forward, more instructional videos should be produced and distributed to new anglers so they can be upskilled.

Another key finding of our email marketing campaign was that there are anglers who open our promotional emails, are clicking on the “Buy Licence” link but are not following through with the licence purchase. The reason for this is unknown but may be due to the licence cost or useability of the Public Online licence buying system. Steve Dougherty (NZC Marketing Manager) has mentioned that under our new contract with Eyede, there will be an adjustment to the online licence buying platform to make it more user friendly.

For more detailed results from this marketing campaign, see the notes from the February 11 meeting.

### *R3 focus moving forward*

Sending instructional material to new anglers each season should be prioritised. New anglers will struggle to catch fish without guidance, especially if they do not have an experienced angler assisting them. During a separate analysis looking at the retention of new Southland anglers, only 60% (no licence for previous 8 years) in 2018/19 repurchased a licence in 2019/20 (a 40% drop-out rate). It will be important to come up with initiatives to help beginners who have entered the sport to be more successful and therefore retained.

### New angler survey

The 2020/21 season saw a significant uptake in fishing by new or long term lapsed anglers. To try and help understand why these individuals took up fishing, In July 2021, a new/reactivated angler survey was conducted. This survey sought to determine why anglers decided to participate (motivation) this season, what they value about trout fishing, where they went fishing, how successful they were and how Fish and Game could help them. Key findings are outlined below:

- Just under 30% of respondents found trout fishing difficult or very difficult. For first time licence holders, approximately one third found fishing difficult, one third found fishing easy and one third found fishing neither easy nor difficult.
- Only 25% of respondents had watched instructional fishing videos produced by F&G. For new Southland licence holders, only 20% had seen our instructional videos.
- A majority (72%) of anglers sourced their fishing information from friends/family. Where anglers sourced their information did not clearly influence success rates.
- The main reasons new/long term lapsed anglers took up fishing this season was (1) they were encouraged by friends/family (2) fishing was easily added to holiday plans (3) they ‘just wanted to give it a go’.
- The main reasons new anglers go fishing is to (1) enjoy nature/get outdoors (2) escape everyday stress (3) spend time with friends/family (4) the thrill of the catch.
- When it comes to who beginner anglers’ fish with, there was a fairly even split between (1) friends (2) spouse (3) alone (4) children.
- Eighty percent of surveyed anglers fished more than twice this season. Just under half of the anglers surveyed fished more than four times.

- When asked about the information Fish & Game could provide to help anglers with their fishing and encourage them to participate more often, anglers identified (1) ideas on where to go fishing (2) general tips and tricks (3) specific instructional videos for the areas they fish.
- Almost 70% of new anglers were satisfied or very satisfied with their freshwater fishing experience. The main reason for dissatisfaction was lack of success.
- Thirty-eight percent of new anglers did not catch a fish.
- Just over one half of the new anglers surveyed said they would buy a licence next season whilst 42% of anglers are undecided on whether they will buy a licence.
- The more successful anglers were, the more likely they were to indicate that they would buy a licence next season.
- Anglers who found fishing easy were more likely to indicate they would buy a licence next season whilst anglers who found fishing difficult were more likely to be undecided on whether they would buy a licence next season.
- Although anglers who found fishing easy were more likely to be satisfied or very satisfied, over 50% of anglers who found fishing difficult were still satisfied with their fishing experience.

To encourage recruitment into gamebird hunting, Southland Fish and Game supported a regional school clay bird shooting competition.

Gore District Council hosted an event called “On the Fly” which was celebrating the Mataura River and its fishing heritage. There was a great turn out from the public to the event where we handed out free lures and other fishing gear as well as information on access, free kids license and fielded a lot of questions.

#### **Project 1361 General liaison angling or hunting clubs**

**Goal:** To encourage recruitment and retention of anglers and hunters, who wish to take up the sport, through the mentoring provided by angling or hunting clubs.

**Output:** Staff delivered presentations to angling clubs when requested to do so.

### **OUTCOME 4 - PUBLIC INTERFACE**

#### ***LIAISON***

#### **Project 1411 Liaison with Conservation Boards**

**Goal:** To attend relevant conservation board meetings

**Output:** Manager interacted with members of the Conservation Board to ensure that if issues that were relevant to Fish & Game arose that our needs were represented.

#### **Project 1412 Liaison with DoC**

**Goal:** To maintain a close and harmonious working relationship with Department of Conservation over matters of common interest.

**Output:** Staff maintained close relationships with DOC personal and had frequent contact over RMA issues, particularly the WAL Plan.

## **COMMUNICATION**

### **Project 1421 Communication with conservation groups**

**Goal:** To maintain good relations with conservation groups.

**Output:** Staff maintained good relationships with conservation groups, particularly Forest & Bird.

### **Project 1422 Communication with iwi**

**Goal:** To work with Iwi where there are opportunities to improve our mutual advocacy for shared values, such as freshwater quality, quantity and wetlands.

**Output:** Staff maintained close relationships with Iwi, and had frequent contact over RMA issues, particularly the WAL Plan. Staff were particularly involved in a proposal to create a series of large open water wetlands in the lower Waituna catchment, where we anticipate entering an MOU with Iwi to manage and supervise the construction.

### **Project 1423 Communication with farmers**

**Goal:** To maintain good relations with Federated Farmers, individual farmers and landowners.

**Output:** Farmers' questions and concerns were dealt with in a professional and friendly manner. Attendance at relevant meetings when anglers' and hunters' interests were likely to be affected. Staff also met with Federated Farmers Executive.

### **Project 1424 Communications with local authorities**

**Goal:** To maintain good relations with the local authorities

**Output:** Attendance at relevant meetings when anglers' and hunters' interests were likely to be affected.

### **Project 1425 Communications with politicians**

**Goal:** To maintain good relations with politicians.

**Output:** Staff met with politicians on various occasions through the year to outline Fish & Game Council views.

### **Project 1426 Communication with Anglers & Hunters**

**Goal:** To maintain good relations with anglers and hunters.

**Output:** Anglers' and hunters' interests and concerns were addressed in a professional, helpful, friendly and timely manner.



### **Project 1427 Communication with Fish & Game staff in other regions**

**Goal:** To provide input or seek advice and respond to requests from other Fish & Game regions.

**Output:** Staff worked with Fish and Game staff from other regions, sharing expertise and information. Staff are particularly engaged with staff of our neighbouring Otago Region, combining for activities such as drift diving, but also communications and pressure sensitive fisheries management.

### **Project 1428 Maintenance of Fish and Game Web Site**

**Goal:** To maintain up to date and informative information on the Southland Region's page of the NZFGC website.

**Output:** Information was provided to New Zealand council staff to highlight anglers' and hunters' opportunities.

## ***ADVOCACY***

### **Project 1432 Media liaison**

**Goal:** To identify and utilise media opportunities that highlight the positive work and advocacy that Fish & Game does.

**Output:** Staff appeared during TV media stories advocating for freshwater health and wetlands.

## ***PUBLIC PROMOTIONS***

### **Project 1441 Fishing Competitions**

**Goal:** To ensure all fishing competitions are authorised and comply with Council Policy to encourage participation rather than competition.

**Output:** Applications for fishing competitions were reviewed and comply with Council Policy. Fish & Game had a presence at significant fishing competitions (>50 entrants) and provided information on successful fishing methods, access and general assistance to the organisers and participants.

## ***VISITOR INTERFACE/EDUCATION/INTERPRETATION***

### **Project 1451 Office displays**

**Goal:** To maintain an interesting and attractive office display at Invercargill and Te Anau.

**Output:** Displays were relevant and interesting and pertained to the current season.

### **Project 1452 Schools/youth organisations**

**Goal:** To provide information & assistance to schools, students and youth groups as requested.

**Output:** The Fish in Schools (FIS) program was highly successful with fourteen schools participating. Classes received a fish tank, water chiller, water filter system and eyed ova (which grow into juvenile salmon). By growing salmon in the classroom, students learned about salmon habitat requirements and factors that affect ecosystem health.

#### **Project 1453 Talks to interest groups**

**Goal:** To provide information to interested groups on request.

**Output:** Talks were delivered to a variety of audiences including retailers, angling clubs, schools and community groups. The talks communicated key Fish & Game values and highlighted the important work that Fish & Game does.

## **OUTCOME 5 – COMPLIANCE**

### **RANGING**

#### **Project 1511 River angling ranging duties**

**Goal:** To have river anglers comply with relevant fishing regulations.

**Output:** Staff and honorary rangers recorded 207 river angler interviews. This effort was spread across the Southland region ensuring there was not only education provided to anglers encountered, but also that anglers who may have otherwise considered breaking regulations would be deterred. The near-elimination of international travel due to Covid-19 meant that non-resident anglers were absent from our rivers. This impacted on the number of angler interviews.

#### **Project 1512 Lake angling ranging duties**

**Goal:** To have lake anglers comply with relevant fishing regulations.

**Output:** Staff and honorary rangers recorded 89 interviews with lake anglers. In general, there was reduced lake activity, reflecting impacts of Covid-19 restrictions and concerns.

#### **Project 1513 – Game season ranging duties**

**Goal:** To have hunters comply with relevant game bird hunting regulations.

**Output:** For the 2021 opening weekend four teams undertook Opening Weekend ranging. Each team consisted of a Fish & Game staff member and a NZ Police officer. Southland hunters expect to be interviewed by Fish & Game and are largely accepting of their responsibilities regarding licencing and adhering to regulations. The presence of Police Officers is also welcomed by the great majority of hunters. A total of 102 active hunters at more than 60 sites (ponds, rivers, lakes) were interviewed over the 2021 Game Bird Hunting Opening Weekend.

Areas covered:

- Mokotua, Awarua Bay, Omaui, Tisbury
- Ohai, Nightcaps, Aparima, Scotts Gap
- Benmore, Winton, Branxholme, Mabel Bush, Hedgehope, Maitai

- Riversdale, Otama, Wendon, Waipounamu, Ardlussa

Offences recorded.

Hunting without a licence 1

Hunting without a licence & Possession of lead shot 2

Possession of lead shot 2

Over-capacity magazine 1

**RANGER TRAINING**

**Project 1521: Honorary Ranger Appointments**

**Goal:** To appoint efficient, motivated honorary rangers to join the existing team.

**Output:** One new honorary ranger has been appointed this year. New ranger applications were entered into the national verification/vetting system upon receipt of the required documentation. Over the past year all warrant holders, both staff and honorary, have been through a process of reassessment before warrants have been renewed.

**Project 1522 Honorary Ranger’s Team**

**Goal:** To maintain a team of effective honorary rangers.

**Output:** Honorary rangers have been contacted with relevant information throughout the year. Honorary rangers are encouraged where possible to assist with Fish & Game field activities in addition to ranging.

The number of interviews conducted by honorary rangers varies between them, which reflects different patterns of fishing activity. However, there are assessments made each season and rangers not reaching expectations are encouraged to lift their performance. Two rangers have relinquished their warrants this season.

Internal training and externally delivered compliance training continue to be coordinated with neighbouring regions for cost efficiency reasons. All staff and honorary rangers have met the nationally set standards for the processing of warrant-renewals.

**Project 1531: Informations, prosecutions**

**Goal:** a) To expedite alleged offences to the courts in an efficient and timely manner.

**Output:** All informations were filed within 6 months of offence detection. In total 11 offences were prosecuted (Table 7).

Fishing without a licence	9
Hunting without a licence	1
Possession of lead shot	1

**Project 1532: Maritime Operator Safety System (MOSS).**

**Goal:** To ensure Fish & Game’s boats are operated in accordance with our approved Maritime Transport Operator Plan.

**Output:** Both boats (SFG1, SFG2) are currently in survey. Both boats continue to be operated in accordance with our MOSS and our Health and Safety plan.

## **OUTCOME 6 - LICENSING**

### **LICENCE MANAGEMENT**

#### **Project 1611: Liaison with fishing & gamebird hunting licence sales agents**

**Goals:** To liaise with licence agents to ensure they understand and recognise Fish & Game's role in management of sports fishing and gamebird hunting in the recreational interests of anglers and hunters and that they recognise the value of the service they provide to stakeholders as mutually beneficial.

**Output:** All Agents were supplied with new fish and game season information, so they were well informed before licences went on sale. All Agents performed well with all monies owing from licence sales to Fish & Game current. All queries from licence holders & Fish & Game attended to in a timely manner.

### **AGENT SERVICING**

#### **Project 1621: Agent servicing and training**

**Goal:**

- (a) To process licence agency applications and ensure they are good credit risks.
- (b) Take all steps necessary to ensure the council is not an unsecured creditor in the event of a receivership.
- (c) To ensure agents know what is required of them to carry out their obligations under the Agents Agreement.
- (d) To maintain accurate records of licence sales by agent and ensure agents perform satisfactorily.

**Output:** No new Agents engaged this year, all agents carrying out their obligations as per their Agents Agreements.

## **OUTCOME 7 - COUNCILS**

### **DATABASE OF ANGLERS AND HUNTERS**

#### **Project 1711: SFGC Angler/Hunter Database**

**Goal:** To liaise with the NZC licence administration provider to maintain a roll of anglers and hunters as required for electoral purposes, for distribution of the magazine and for compliance monitoring.

**Output:** Duplicate entries of fishing licences and game licences, contact details & address accuracies for mailing lists & compliance are identified and removed/corrected on an ongoing basis from the database to keep it up to date and as accurate as possible for the electoral roll, compliance and mailing lists when required.

## ***COUNCIL MEETINGS***

### **Project 1721: Council servicing**

**Goal:** To provide councillors with full meeting agendas and minutes of meetings on the weekend prior to the council meetings and relevant information as it becomes available.

**Output:** All agendas & reports provided to Council by mail or courier & emails prior to Council meetings in all cases.

### **Project 1724: Staff attendance at Council meetings**

**Goal:** To ensure that staff provide adequate technical information to underpin Council's planning and policy development.

**Output:** Specific reports completed when required by Council and good relationships maintained.

### **Project 1725: Staff attendance at staff meetings**

**Goal:** To ensure that the Southland Fish & Game team operate efficiently.

**Output:** Staff attended internal meetings as and where necessary.

## **OUTCOME 8 - PLANNING AND REPORTING**

### ***MANAGEMENT/STRATEGIC PLANNING***

#### **Project 1811: Management Plan**

**Goal:** To renew the statutory Sports Fish and Game Management Plan.

**Output:** The review of the SFGMP is well advanced, however, with the proposed amalgamations of the Otago & Southland regions the work has been put on hold, subject to the final decision on amalgamations.

### ***ANNUAL OWP/BUDGET/FEE SETTING***

#### **Project 1821: Operational Work Plan/budget and fee setting**

**Goal:** To prepare annual operational work plans and budget for approval by Council and subsequent presentation at the Managers meeting.

**Output:** Operational Work Plan & Budget was considered & approved by Council.

### ***REPORTING/AUDIT REQUIREMENTS***

#### **Project 1831 - Preparation of Annual Report**

**Goal:** To prepare the 2019/20 Annual Report by the due date.

**Output:** Annual Report presented to licence holders at the AGM and presented to Parliament by due date.

### **Project 1832 - Annual General Meeting**

**Goal:** To hold an Annual General Meeting before the end of December 2020

**Output:** The Annual General Meeting was advertised & held on the 10<sup>th</sup> December 2020. Agendas were sent out prior to the date of the meeting. Persons attending the previous AGM were mailed agendas.

### **Project 1833 - Quarterly reports to the national office**

**Goal:** To forward quarterly actual figures compared to budget predictions for each quarterly period other than the last quarter of the year.

**Output:** All reports forwarded on time.

## ***NATIONAL LIAISON***

### **Project 1841. Policy development, Manager's meetings, national committees**

**Goal:** To provide F&GNZ with information as requested and to ensure Southland Fish & Game Council interests are well represented at a national level.

**Output:** Staff have attended relevant meetings, and contributed significantly to various issues, in particular the Natural and Built Environments Act, the NPSFM and the NES for Intensive Wintering.

### **Project 1842 - National liaison**

**Goal:** To provide input and expertise to working parties and research committees as required.

**Output:** Staff continued to advance the Council's objective of improving management of Pressure Sensitive Fisheries.

## **INPUT 9 - ADMINISTRATION**

### **Project 1913. Maintenance and office administration**

**Goal:** To ensure the council's offices in Invercargill and Te Anau (including the other buildings at the Wildlife Park) are run efficiently and maintained (including vehicles and equipment).

**Output.** All Council equipment operating efficiently. Efficient and effective service to persons making enquiries to the offices.

**Goal:** a) Ensure staff always act in accordance with F&G's Health and Safety plan.  
b) Ensure staff receive appropriate training.

**Output:** Staff have conducted their work in a safe manner and have adhered to the H&S procedures outlined in the H&S Plan. H&S is regularly discussed by staff at staff meetings. Staff receive ongoing relevant training to enable them to conduct their work safely.

**Compliance with Legislation.**

The Southland Fish & Game Council is required to be compliant with relevant NZ legislation. A spreadsheet is kept of all relevant legislation we work under and updated each year to ensure we are compliant with current legislation.

Important legislation we work under is: Conservation Act 1987, Wildlife Act 1953, Freshwater Fisheries Regulations 1983, Wildlife Regulations 1955, Resource Management Act 1991, Walking Access Act 2008, Crown Entities Act 2004, Public Finance Act 1989, Employment Relations Act 2000, Health & Safety at Work Act 2015, Income Tax Act 2007, Goods and Services Act 1985, Privacy Act 1993, Local Government Official Information & Meetings Act 1987 and the COVID-19 Public Health Response Amendment Act 2020.

The council has not recorded any breaches in legislation.

**Southland Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
**31 August 2021**

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,299,529	1,072,580	1,364,462
Donations & other similar revenue	1	8,100	6,000	55,378
Interest	1	12,047	17,956	19,937
Other revenue from providing goods and services	1	166,022	47,702	119,438
<b>Total Revenue</b>		<b>1,485,698</b>	<b>1,144,238</b>	<b>1,559,215</b>
<b>EXPENSES</b>				
<b>Outputs (from providing goods and services)</b>				
Species management	2	14,340	14,580	7,970
Habitat protection & management	2	20,657	2,750	33,346
Angler & Hunter participation	2	8,007	10,550	6,007
Public interface	2	1,608	1,930	836
Compliance	2	26,773	7,091	43,416
Licensing	2	55,752	-	57,311
Council	2	5,977	8,100	9,226
Planning & reporting	2	8,270	8,550	8,456
<b>Overheads</b>				
Employee related costs	2	551,290	555,450	551,134
Depreciation	4	59,284	-	65,167
Other expenses (from providing goods and services)	2	90,036	106,356	99,331
<b>Total Expenses</b>		<b>841,994</b>	<b>715,357</b>	<b>882,200</b>
<b>Operating Surplus/(Deficit)</b>		<b>643,704</b>	<b>428,881</b>	<b>677,015</b>
<b>Less Other Expenses</b>				
Levies to NZFGC		496,639	496,639	700,301
<b>NET SURPLUS/(DEFICIT)</b>		<b>147,065</b>	<b>(67,758)</b>	<b>(23,286)</b>



**Southland Fish and Game Council**  
**Statement of Financial Position**

As at  
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	322,454	241,544	241,544
Debtors and prepayments	3	84,286	53,872	53,872
Investments	3	683,751	672,057	672,057
Inventory	3	13,728	14,479	14,479
<b>Total Current Assets</b>		<b>1,104,219</b>	<b>981,952</b>	<b>981,952</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	515,424	572,946	572,946
<b>Total Non-Current Assets</b>		<b>515,424</b>	<b>572,946</b>	<b>572,946</b>
<b>TOTAL ASSETS</b>		<b>1,619,643</b>	<b>1,554,898</b>	<b>1,554,898</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	80,872	167,504	167,504
Employee costs payable	3	41,473	37,161	37,161
<b>Total Current Liabilities</b>		<b>122,345</b>	<b>204,665</b>	<b>204,665</b>
<b>TOTAL LIABILITES</b>		<b>122,345</b>	<b>204,665</b>	<b>204,665</b>
<b>NET ASSETS</b>		<b>1,497,298</b>	<b>1,350,233</b>	<b>1,350,233</b>
<b>ACCUMULATED FUNDS</b>				
Accumulated Funds		713,807	581,471	581,471
Dedicated Reserves		658,826	652,197	652,197
Restricted Reserves		124,665	116,565	116,565
<b>Total Accumulated Funds</b>		<b>1,497,298</b>	<b>1,350,233</b>	<b>1,350,233</b>

Chairman : \_\_\_\_\_



Manager \_\_\_\_\_



Dated 26th November 2021

Dated 26th November 2021

**Statement of Cash Flows**  
**For the year ended**  
**31 August 2021**

	<b>Actual</b> <b>2021</b> \$	<b>Actual</b> <b>2020</b> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Licence Sales	1,299,529	1,359,430
GST	-	29,040
Interest	12,047	19,937
Donations	8,100	9,000
Revenue from Government Grants	-	46,378
Other Revenue providing goods & services	120,266	108,267
<b>Cash was applied to:</b>		
Payments to suppliers	(808,001)	(963,280)
Payments to employees	(512,660)	(510,937)
Other operating Exps	-	
GST (net)	(24,914)	-
<b>Net Cash Flows from Operating Activities</b>	<b>94,367</b>	<b>97,835</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Sale of property, plant and equipment	-	10,000
Sale of investments/deposits	-	-
<b>Cash was applied to:</b>		
Purchase of property, plant and equipment	(1,761)	(34,300)
Purchase of investments/deposits	(11,696)	(19,294)
<b>Net Cash Flows from Investing and Financing Activi</b>	<b>(13,457)</b>	<b>(43,594)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>80,910</b>	<b>54,241</b>
<b>Opening Cash</b>	<b>241,544</b>	<b>187,303</b>
<b>Closing Cash</b>	<b>322,454</b>	<b>241,544</b>
<b>This is represented by:</b>		
Bank accounts and cash	322,454	241,544

**Southland Fish and Game Council**  
**Statement of Accounting Policies**

**For the year ended**  
**31 August 2021**

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**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

Southland Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

**Basis of Preparation**

Southland 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.

**SPECIFIC ACCOUNTING POLICIES**

**Revenue Recognition:**

Southland 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. Any licence money received for a licence in advance will be treated as a liability.

**MSD COVID-19 Wage subsidy:**

The accounting standard for Tier 3 public benefit entities ("PBEs"), PBE SFR-A (NFP) Tier 3: Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit), requires grants and donations that have an associated "use or return" condition to be initially recognised as a liability and for revenue to be recognised (and the liability extinguished) as the conditions are met. As the NZ Government wage subsidy has a "use or return" condition, when it is received it must be initially recognised as a liability and then recognised as revenue (with the liability being extinguished) as wages/salaries are paid.

**Grant from NZFGC:**

Any grants provided from the New Zealand Fish and Game Council, is recognised as revenue when it is received.

**Interest:**

Interest revenue 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 and salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

**Levies to NZFGC:**

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

**Bank Accounts and cash:**

Bank Accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held on call with banks with original maturities of less than 90 days.

**Debtors:**

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

**Investments:**

Investments comprise investments in term deposits with banks with original maturities greater than 90 days. 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.

**Inventory**

Goods for distribution (maps and other items) are subsequently measured at cost and written down if they become obsolete.

**Property, plant and equipment:**

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

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

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

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

**Depreciation** is provided on a diminishing value basis. The associated depreciation rates of the major classes of assets have been used as follows:

Plant & Equipment	(9.5% to 100%)	DV
Motor Vehicles	(9.5% to 30%)	DV
Furniture & Fittings	(9.5% to 67%)	DV
Buildings	(3.0%)	DV

**Creditors and accrued expenses:**

Creditors and accrued expenses are measured at the amount owed.

**Game Bird Habitat Stamp levy:**

Levies of \$18,807 (2020 \$17,941) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993.

**Employee costs payable:**

A liability for employee costs payable is recognised when an employee has earned an entitlement.

These include salaries and wages, FBT, ACC & Paye accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

**Restricted & Dedicated Reserves:**

Restricted and dedicated reserves are those reserves subject to specific conditions or specific purposes and accepted as binding by the Council.

**Asset Replacement Reserves:**

The Asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

**Income Tax:**

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

**Budget Figures:**

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2020.

**Presentation Currency:**

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

**Tier 2 PBE Accounting Standards applied:**

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

**Changes in Accounting Policies:**

There have been no changes in accounting policies during the financial year.

## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Licence sales</b>			
Fish licence	900,673	716,233	932,620
Game licence	394,764	356,347	377,777
Non Resident Levy	4,092	-	54,065
<b>Total</b>	<b>1,299,529</b>	<b>1,072,580</b>	<b>1,364,462</b>
<b>Donations &amp; other similar revenue</b>			
Donations/koha from the public	8,100	6,000	9,000
MSD COVID-19 Wage subsidy	-	-	46,378
<b>Total</b>	<b>8,100</b>	<b>6,000</b>	<b>55,378</b>
<b>Interest</b>			
Other Interest for Funds held on Behalf of	174	-	408
Other Interest	11,873	17,956	19,529
<b>Total</b>	<b>12,047</b>	<b>17,956</b>	<b>19,937</b>
<b>Other revenue for providing goods &amp; services.</b>			
Diversion Scheme Game	7,700	2,000	-
Diversion Scheme Fishing	1,200	3,000	1,800
Dept. of Conservation Contracts	5,540	-	6,100
Environment Southland Contracts	-	-	15,764
Fines/Prosecutions	1,608	-	2,314
Gain on sale/disposal of assets	-	-	9,986
Landcare Research	5,553	-	13,217
Meridian Energy Contracts	10,652	12,000	10,286
MPI Biosecurity & compliance work	25,000	-	25,000
NIWA monitoring	35,866	10,000	10,532
NZFGC Southland Water & Land Plan	55,000	-	-
Put & Take Fisheries	-	-	2,443
Rent Te Anau Cottage	9,100	14,890	15,400
Rent Office space Eye Street	2,706	2,212	2,250
Sale of products	54	100	212
Te Anau Wildlife Park mowing	2,000	-	-
Waiau Trust	4,043	3,500	4,134
<b>Total</b>	<b>166,022</b>	<b>47,702</b>	<b>119,438</b>

**Southland Fish and Game Council**  
**Notes to the Performance Report**

For the year ended  
31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Species Management</b>			
Population monitoring	13,421	13,550	5,943
Mallard Research	276	300	1,110
Harvest assessment	576	730	480
Releases	67	-	-
Regulations	-	-	437
<b>Total</b>	<b>14,340</b>	<b>14,580</b>	<b>7,970</b>
<b>Habitat Protection &amp; Management</b>			
Resource Management	10	100	394
Proposed Sthld Water & Land Plan	12,966	-	19,256
Works & management	780	900	693
Assisted habitat	889	1,750	5,064
Pond Subsidies (from Game Diversions)	6,012	-	7,939
<b>Total</b>	<b>20,657</b>	<b>2,750</b>	<b>33,346</b>
<b>Angler &amp; Hunter Participation</b>			
Access	3,790	5,000	1,041
Newsletters	-	850	1,568
Other publications	3,111	3,300	1,553
Pressure Sensitive Fisheries	198	400	1,531
Training & R3	908	1,000	314
<b>Total</b>	<b>8,007</b>	<b>10,550</b>	<b>6,007</b>
<b>Public Interface</b>			
Communication	324	350	382
Advocacy	-	-	284
Public promotions	5	130	32
Visitor facilities / education / interpretation	450	450	78
Fish in Schools programme	829	1,000	60
<b>Total</b>	<b>1,608</b>	<b>1,930</b>	<b>836</b>
<b>Compliance</b>			
Ranging	89	91	21
Ranger training	282	3,600	1,302
Compliance	26,402	3,400	42,093
<b>Total</b>	<b>26,773</b>	<b>7,091</b>	<b>43,416</b>

## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Licensing</b>			
Commission	55,752	-	57,311
<b>Total</b>	<b>55,752</b>	<b>-</b>	<b>57,311</b>
<b>Council</b>			
Council meetings	5,977	8,100	9,226
<b>Total</b>	<b>5,977</b>	<b>8,100</b>	<b>9,226</b>
<b>Planning &amp; Reporting</b>			
Reporting	248	500	1,191
Audit fee	7,330	7,300	7,089
National liaison	692	750	176
<b>Total</b>	<b>8,270</b>	<b>8,550</b>	<b>8,456</b>
<b>Employee related costs</b>			
Salaries and wages	516,446	517,300	516,762
Fringe benefit tax	5,516	6,000	4,901
ACC levies	1,287	1,300	1,280
Staff training and other expenses	7,715	10,450	8,322
KiwiSaver contributions	20,326	20,400	19,869
<b>Total</b>	<b>551,290</b>	<b>555,450</b>	<b>551,134</b>
<b>Other Expenses</b>			
Communications & Consumables	11,814	12,800	11,656
Field equipment	2,905	3,500	1,745
General	25,581	29,256	23,681
Office equipment	7,499	8,500	9,483
Office premises	11,128	17,300	18,917
Vehicles	31,109	35,000	33,849
<b>Total</b>	<b>90,036</b>	<b>106,356</b>	<b>99,331</b>



## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2021

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2021 \$	Actual 2020 \$
<b>Bank accounts and cash</b>		
Current account balance	122,021	141,168
Deposits held on Call	200,233	100,176
Cash floats	200	200
<b>Total</b>	<b>322,454</b>	<b>241,544</b>
<b>Debtors and other receivables</b>		
Accounts receivable	71,186	53,872
GST receivable	13,100	-
<b>Total</b>	<b>84,286</b>	<b>53,872</b>
<b>Inventory</b>		
Fishing & Game books, maps, DVD's etc	13,728	14,479
<b>Total</b>	<b>13,728</b>	<b>14,479</b>
<b>Investments</b>		
BNZ Public Trust Fund	15,522	15,522
SBS Term deposit	668,229	656,535
<b>Total</b>	<b>683,751</b>	<b>672,057</b>
<b>Other non- current assets</b>		
Fixed Assets	515,424	572,946
<b>Total</b>	<b>515,424</b>	<b>572,946</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	5,350	51,726
GST Payable	-	9,556
Income in Advance	75,522	106,222
<b>Total</b>	<b>80,872</b>	<b>167,504</b>
<b>Employee costs payable</b>		
Annual leave and time in lieu	21,733	19,913
Accrued salaries and wages	15,773	13,802
PAYE owing	-	-
KiwiSaver & ESCT contributions owing	632	532
ACC contributions owing	(518)	(497)
FBT accrued	3,129	1,664
Protective clothing & allowances owing	724	1,747
<b>Total</b>	<b>41,473</b>	<b>37,161</b>

## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2021

#### Note 4 : PROPERTY PLANT & EQUIPMENT

#### 2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	133,065	-	-	-	133,065
Buildings	277,757	-	-	8,333	269,424
Plant & Equipment	39,246	1,761	-	14,460	26,547
Vehicles	98,708	-	-	29,512	69,196
Furniture & Fittings	24,171	-	-	6,979	17,192
<b>Total</b>	<b>572,947</b>	<b>1,761</b>	<b>-</b>	<b>59,284</b>	<b>515,424</b>

#### 2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	133,065			-	133,065
Buildings	286,347			8,590	277,757
Plant & Equipment	19,548	28,789	329	8,762	39,246
Vehicles	140,835		1	42,126	98,708
Furniture & Fittings	24,348	5,511		5,688	24,171
<b>Total</b>	<b>604,143</b>	<b>34,300</b>	<b>330</b>	<b>65,166</b>	<b>572,947</b>

All assets are measured on a cost basis. No revaluation of any asset has occurred.

#### Significant Donated

##### Assets - Not Recorded

#### Redcliff Wetlands:

The Council holds title to property titles 5C/1060, 5C/903, and 7A/490 in the Takitimu District, which are held as wetland reserves. As title was given by the owner on the basis that ownership would revert should the property be transferred, the asset is not listed in the Financial Statements.

#### Te Anau Fish Hatchery /Wildlife Park:

The Dept. of Conservation has vested the Te Anau Wildlife Park with the Southland Fish & Game Council for the access & use by the Council as well as partial access & use by the Department of Conservation. The vesting is at nil consideration and the land title is not transferred to the Southland Fish & Game Council. If the Southland Fish & Game Council do not require the property in the future, the title will revert with the Crown.

## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
<b>Accumulated Funds:</b>		
Balance as at 1 September 20	581,471	637,545
Surplus/(Deficit)	147,065	(23,286)
Transfer to/from Dedicated Reserves	(6,629)	(23,788)
Transfer to/from Restricted Reserves	(8,100)	(9,000)
<b>Accumulated Funds Balance at 31 August 21</b>	<b>713,807</b>	<b>581,471</b>
<b>Dedicated Reserves:</b>		
<b><i>Asset Replacement Reserve</i></b>	Replace operating assets	
Balance as at 1 September 20	162,125	184,731
Transfer (to) from Accumulated Funds	(1,761)	(22,606)
<b>Balance at 31 August 21</b>	<b>160,364</b>	<b>162,125</b>
<b><i>Angler Diversion Scheme</i></b>	Access & Education	
Balance as at 1 September 20	75,452	73,652
Transfer (to) from Accumulated Funds	2,808	1,800
<b>Balance at 31 August 21</b>	<b>78,260</b>	<b>75,452</b>
<b><i>Game Diversion Scheme</i></b>	Habitat Creation	
Balance as at 1 September 20	40,362	48,301
Transfer (to) from Accumulated Funds	1,688	(7,939)
<b>Balance at 31 August 21</b>	<b>42,050</b>	<b>40,362</b>
<b><i>Building Reserve</i></b>	Sale of Asset 1995	
Balance as at 1 September 20	113,165	113,165
Transfer (to) from Accumulated Funds	-	-
<b>Balance at 31 August 21</b>	<b>113,165</b>	<b>113,165</b>
<b><i>Non Resident Levy</i></b>	Management Pressure	
Balance as at 1 September 20	151,093	98,559
Levy received current year	4,092	54,065
Amount spent current year	(198)	(1,531)
	-	-
<b>Balance at 31 August 21</b>	<b>154,987</b>	<b>151,093</b>
<b><i>Hunting &amp; Habitat Schemes</i></b>	Sale of Asset 1998	
Balance as at 1 September 20	110,000	110,000
Transfer (to) from Accumulated Funds	-	-
<b>Balance at 31 August 21</b>	<b>110,000</b>	<b>110,000</b>
<b>Total Dedicated Reserves Balance at 31 August 21</b>	<b>658,826</b>	<b>652,197</b>

## Notes to the Performance Report

For the year ended

31 August 2021

Note 5: EQUITY CONTINUED	Actual 2021 \$	Actual 2020 \$
<b>Restricted Reserves:</b>		
<b><i>Special Fisheries /Access Project</i></b> Waituna Catchment		
Balance as at 1 September 20	10,000	10,000
Transfer (to) from Accumulated Funds	-	-
<b>Balance at 31 August 21</b>	<b>10,000</b>	<b>10,000</b>
<b><i>Hydro Mitigation</i></b> Monowai Power Scheme		
Balance as at 1 September 20	17,600	17,600
Transfer (to) from Accumulated Funds	-	-
<b>Balance at 31 August 21</b>	<b>17,600</b>	<b>17,600</b>
<b><i>Te Anau Wildlife Park</i></b> 30% share public donations		
Balance as at 1 September 20	73,443	64,443
Transfer (to) from Accumulated Funds	8,100	9,000
<b>Balance at 31 August 21</b>	<b>81,543</b>	<b>73,443</b>
<b><i>BNZ Public Trust Funds ( See Note 8)</i></b>		
Interest received current year	15,522	15,522
Interest trans to accumulated funds	174	408
	-174	-408
<b>Balance at 31 August 21</b>	<b>15,522</b>	<b>15,522</b>
<b>Total Restricted Reserves Balance at 31 August 21</b>	<b>124,665</b>	<b>116,565</b>
Total Accumulated Funds	713,807	581,471
Total Dedicated Reserves	658,826	652,197
Total Restricted Reserves	124,665	116,565
<b>Total Equity as at 31 August 21</b>	<b>\$1,497,298</b>	<b>\$1,350,233</b>

**Southland Fish and Game Council**  
**Notes to the Performance Report**  
**For the year ended**  
**31 August 2021**

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**Note 6 : COMMITMENTS & CONTINGENCIES**

**Commitments:**

NIL

**Contingent Liabilities:**

**Proposed Southland Water & Land Plan Appeal.**

To help save costs significant time by the Manager & the Resource Officer has been devoted to the Environment Court facilitated mediation on Topic B of the proposed Southland Water & Land Plan. Topic B relates to the suite of rules set out in the proposed Plan and some policies that were not considered /dealt with in Topic A.

Mediation to discuss outstanding appeal matters with all parties involved, with a view to reaching agreement or narrowing the issues where agreement cannot be reached was held in 2021 commencing in late March. As at balance date mediation was now finished and the Council were awaiting the Hearing due to commence in mid-March 2022.

As at the signing of the financial statements the Southland Council has spent \$152,793 on the Appeal to date and has received \$55,000 reimbursement from the NZ Council RMA legal fund. The balance has come from Council reserves.

At the time of signing of these financial statements the legal and planning costs associated with the Appeal Hearing is unable to be fully quantified.

**Note 7: OTHER**

Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary Rangers	Nil

**Note 8: ASSETS HELD ON BEHALF OF OTHERS**

**Interest - Public Trust**

In 1919 property held under Section 96 of the Reserves and other Lands Act 1915 was sold. The proceeds were held by the Public Trust Office until 28<sup>th</sup> April 2010, when the balance of the common fund, then \$15,521.94, was transferred to the control of the Southland Fish & Game Council. The Act provides that the Council cannot uplift the capital fund and on wind-up of the Council the capital fund will be dealt with by the Government of the day.

Interest received from the deposit for the year was \$174 (2020 \$408)

## Southland Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2021

#### Note 9: RELATED PARTY TRANSACTIONS

Related Party	Description of the Transaction	2021	2020	2020	2020
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
NZ Fish & Game	At 31st Aug 2021 levies paid to NZ Council including the Game Bird Habitat Stamp levy was recorded	515446	718242	Nil	Nil
Zane Moss	In 2021 the Council bought (805) carex secta plants for its pond subsidy scheme from Riparian Restoration (Manager's children). These robust plants were cheaper and more convenient than commercial alternatives, which were not always available.	2012	1939	Nil	Nil
Dr. Jane Kitson	Dr Jane Kitson is the Manager's wife who rents office space at 17 Eye St, to conduct her business. The rental has been calculated at terms no more favourable than to an unrelated party. All rental negotiations are conducted by the Chairman & Executive Committee. The Manager has no part in the negotiations.	2250	2250	Nil	Nil

#### Note 10: EVENTS AFTER BALANCE DATE

As approved in the 2021/2022 Budget by the Council at the 13th April 2021 meeting, two new vehicles for operations were purchased on the 29th October 2021 at a cost of \$52,470 each.

As outlined in Note 12, as a result of the COVID-19 pandemic, the New Zealand Government imposed various restrictions on the Council's ability to operate at various times throughout the 2021 financial year.

In mid-April 2021, quarantine-free travel commenced between New Zealand and Australia. However, that arrangement has since been amended or suspended on a number of occasions, and, at the time of signing these financial statements, is suspended.

In mid-August 2021, following the detection of COVID-19 in the community, the New Zealand Government ordered an economy-wide lockdown, during which all non-essential businesses and organisations would not be permitted to operate. The lockdown has since lifted for Southland.

At the time of signing these financial statements the international borders remain restricted with no indications of when this may change. COVID-19 continues to disrupt inbound international anglers and sales of non-resident licences has been significantly impacted.

#### Note 11: NON-RESIDENT LICENCE LEVY

The 2021/2022 Non-Resident licence levy \$4,092 (last year \$54,065) has been transferred to Dedicated Reserves for pressure sensitive fisheries management.

## **Note 12: COVID-19 PANDEMIC**

A new virus, COVID-19, arose in China in December 2019 and became a global pandemic by March 2020.

In response to the pandemic, in late March 2020, the New Zealand Government ordered a four-week lockdown, during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home. As a result of the lockdown, community transmission of COVID-19 was eliminated.

In late April 2020, the lockdown period ended, and the New Zealand Government started gradually easing the restrictions that had been placed on businesses, organisations and individuals. All restrictions within New Zealand were lifted by early June 2020, although substantial restrictions remained at the border.

In mid-February 2021, New Zealand commenced a COVID-19 vaccination program. It is intended that the vaccination program will be completed by the end of 2021. In mid-April 2021, quarantine-free travel commenced between New Zealand and Australia. However, that arrangement has since been amended or suspended on a number of occasions.

In mid-April 2021, quarantine-free travel commenced between New Zealand and Australia. However, that arrangement has since been amended or suspended on a number of occasions, and, at the time of signing these financial statements, is suspended.

In mid-August 2021, following the detection of COVID-19 in the community, the New Zealand Government ordered an economy-wide lockdown, during which all non-essential businesses and organisations would not be permitted to operate. The lockdown has since lifted for Southland at the time of signing these financial statements.

Since the end of the lockdown period, the Council has been able to operate, and has not been majorly affected by COVID-19.

The Southland Council reduced their budget this year (2020/2021) that reflected a reduction in revenue and expenditure and the utilisation of financial reserves to fund a forecast deficit due to border closures and cancelled contracts because of the pandemic. However, licence sales had exceeded forecasts and some contracts that had been cancelled were reinstated in the 20/21 year, hence the financial position is healthier than budgeted. The surplus this year will be utilised in the 2021/2022 year as budget forecasts for next year requires Southland Fish and Game Council to use reserves.

Although the Society has been impacted by COVID-19, the Council and management has concluded that the Council will be able to continue operating for at least 12 months from the date of signing these financial statements. That conclusion has been reached because:

- The Council's resident licence income has continued at a strong level; and
- The Council has sufficient financial resources to absorb the forecast deficits; and
- The NZ Fish and Game Council has established a policy to support any Fish and Game region to ensure liquidity and the ability of all Fish and Game Councils to remain a going concern.

# Southland Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

### Note 13: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2021

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

#### ACTUAL 2021

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	14,340	1,286	106,625	120,965
Habitat protection & management	20,657	3,047	252,634	273,291
Angler & hunter participation	8,007	1,085	89,960	97,967
Public interface	1,608	1,503	124,617	126,225
Compliance	26,773	776	64,340	91,113
Licensing	55,752	23	1,907	57,659
Council	5,977	267	22,138	28,115
Planning & reporting	8,270	463	38,388	46,658
Totals	141,384	8,450	700,610	841,994

#### Actual Overheads

Employee related costs	551,290
Depreciation	59,284
Other expenses	90,036
Total Overheads to Allocate	700,610

#### BUDGET 2021

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	14,580	1,302	96,632	111,212
Habitat protection & management	2,750	3,300	244,921	247,671
Angler & Hunter participation	10,550	1,190	88,320	98,870
Public interface	1,930	1,470	109,101	111,031
Compliance	7,091	855	63,457	70,548
Licensing	-	30	2,227	2,227
Council	8,100	305	22,637	30,737
Planning & reporting	8,550	465	34,512	43,062
Totals	53,551	8,917	661,806	715,357

#### Budget Overheads

Employee related costs	555,450
Depreciation	-
Other Expenses	106,356
Total Overheads to Allocate	661,806



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SOUTHLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021

The Auditor-General is the auditor of Southland Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

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

We have audited:

- the financial statements of the Fish and Game Council on pages 48 to 64, that comprise the statement of financial position as at 31 August 2021, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the entity information and the statement of service performance of the Fish and Game Council on pages 8 to 47.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 48 to 64:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2021; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) standard.
- the entity information and statement of service performance of the Fish and Game Council on pages 8 to 47:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
    - its actual revenue and output expenses as compared with the forecasts included in the annual work plan and budget for the financial year; and
  - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) standard.

Our audit was completed on 26 November 2021. This is the date at which our opinion is expressed.

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

## **Basis for opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the Letter to the Minister of Conservation, Chairperson's Report, Structure of Council, Members and Staff, and the Statement of Responsibility, included on pages 4 to 7, but does not include the financial statements, entity information and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements, entity information and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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



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Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

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

Aaron Higham  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand  
26 November 2021