



PERFORMANCE REPORT OF THE

**Nelson-Marlborough
Fish and Game Council**

FOR THE YEAR ENDED
AUGUST 31, 2020

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

Hon Kiri Allan
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26 X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report and Financial Statements of the Nelson-Marlborough Fish and Game Council for the year ended 31st August 2020.

Yours faithfully

A handwritten signature in black ink, appearing to read "Owen Baigent".

Owen Baigent
Chairman
Nelson-Marlborough Fish and Game Council

PERFORMANCE REPORT

1 September 2019 - 31 August 2020

Mission Statement

To manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters

STATUTORY BASIS

The Nelson-Marlborough Fish & Game Council was established on 4th May 1990 under the Conservation Act 1987 to manage, maintain and enhance sports fish and game birds in the recreational interests of anglers and hunters in the Nelson Marlborough Region.

CONTACT INFORMATION

FISH & GAME CENTRE

Street address 66 - 74 Champion Road, Richmond

Postal address Post Office Box 2173, Stoke

Telephone. 03 - 544 6382

Facsimile. 03 - 544 4058

Email: nelsonmarlborough@fishandgame.org.nz

BLENHEIM OPERATIONAL CENTRE

Street address.....Grovetown Park, S H 1, Blenheim

Telephone & Facsimile..... 03 - 578 8421

www.fishandgame.org.nz

CONTENTS

| | Page |
|--|-------|
| INTRODUCTION | |
| Purpose of Report | 5 |
| Mission Statement | 5 |
| Planning Horizon | 5 |
| Statutory Functions | 6 |
| General Information on the Council | 6 |
| ORGANISATION STRUCTURE | |
| Membership of Council | 6 |
| Appointments | 6 |
| Management Structure | 7 |
| CHAIRMAN'S REPORT | 8 |
| MANAGER'S REPORT | |
| Drift Diving | 9-10 |
| Wairau Branch Fish Movement | 10 |
| Trend Counts | 11 |
| Fishery Enhancement Investigations | 11 |
| Resource Management Act and Statutory Advocacy | 11-12 |
| Reserves and Habitat Enhancement | 12 |
| Spawning Habitat Monitoring | 12 |
| Didymo | 13 |
| Access | 13 |
| Back Country Fisheries Management | 13 |
| FINANCIAL STATEMENTS | |
| Statement of Responsibility | 14 |
| Statement of Financial Performance | 15 |
| Statement of Financial Position | 16 |
| Statement of Cash Flow | 17 |
| Statement of Accounting Policies | 18-20 |
| Notes to the Performance Report | 21-30 |
| STATEMENT OF SERVICE PERFORMANCE | 31-57 |
| INDEPENDENT AUDITOR'S REPORT | 58-61 |

1.0 INTRODUCTION

1.1 Purpose of Report

Briefly states the responsibilities and role or mission of the Nelson-Marlborough Fish and Game Council (Fish and Game).

Provides overview reports on the year ended 31st August 2020 by the Council Chairman and Manager.

Provides the audited financial reports of Council activities for the year, including a comparison with the actual amounts in the previous year, the budget estimates according to the Council's operational work plan as approved by the Minister of Conservation and the actual expenditure for the year; and

Describes the audited statement of service performance, being the actual outputs in time and money spent on Fish and Game management activities compared with those Budgeted for the period 1 September 2019 to 31 August 2020.

1.2 Mission Statement

To manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

This is achieved by

- monitoring sports fish and game populations.
- monitoring the success and satisfaction of users.
- identifying and initiating action to maintain and enhance sports fish and game populations and habitats.
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience.
- promoting recreational angling and game bird hunting and ensuring access to this resource.
- securing compliance with sports fish and game regulations.
- keeping anglers and hunters informed.
- involving users in the decision-making process.

1.3 Planning Horizon

Sports Fish and Game Management plans provide strategic long term (10 year) management planning, with goals, policies, and objectives. This annual report documents the annual performance of the last 12 months of Fish and Game activity in the region.

2.0 STATUTORY FUNCTION

The Nelson-Marlborough Fish and Game Council was established for the purposes of management, maintenance and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has various statutory responsibilities under the Conservation Act 1987 (and its Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (and the Wildlife Regulations 1955) and their associated regulatory notices.

3.0 GENERAL INFORMATION ON THE COUNCIL

3.1 Solicitor

Dean Van Mierlo – Planning Solicitor

3.2 Bankers

SBS Bank Nelson

3.3 Auditor

Crowe New Zealand Audit Partnership, on behalf of the Controller and Auditor General, Audit Department.

4.0 ORGANISATION STRUCTURE

4.1 Membership of Council

The Nelson-Marlborough Fish and Game Council have twelve elected Councillors. Six are elected from the six sub-regions and six at large

The members of Council during the year were:

| COUNCILLOR | Offices held | Council status | Meetings attended |
|-------------------|------------------------------------|-----------------------|--------------------------|
| Jim Anderson | Executive & Fish Committee | current | 4 |
| Owen Baigent | Chairman & Executive Committee | current | 5 |
| Robin Blackmore | Executive Committee | current | 5 |
| Bill Cash | Game Committee | current | 5 |
| Jack Gauld | Fish and Game Committees | current | 4 |
| David Haynes | Fish Committee | current | 5 |
| Steve Holmes | Game Committee | current | 4 |
| Tom Kroos | Executive & Fish & Game Committees | current | 4 |
| Ben Minchan | Game Committee | current | 4 |
| Bill O’Leary | NZ Council & Game Committee | current | 5 |
| Ben Sowry | Fish & Game Committees | | 5 |
| Jean Willis | Fish Committee | current | 4 |

The Chairman is a member of all committees *ex officio*. Keepa Timms is co-opted onto the Council from Ngai Tahu, Chris Golding and Phil Bradfield from the Department of Conservation attends Council meetings as a non-voting representative of the Minister of Conservation.

4.2 Appointments

Bill O’Leary is appointed to the New Zealand Fish and Game Council.

4.3 Management Structure

Day to day administration of the Council is the responsibility of the Manager and his staff, organised into operational and administrative areas.

| | | |
|----------------|--------------|----------|
| MANAGER | Rhys Barrier | Richmond |
| FIELD OFFICERS | Vaughan Lynn | Blenheim |
| | Lawson Davey | Richmond |
| | Jacob Lucas | Richmond |
| SECRETARY | Karen Crook | Richmond |

Chairman's Report

Another year has passed for our association and what a tumultuous one it has been. With a good start to the fishing season in October and licence sales tracking on a rising trajectory until COVID 19 struck and shut down all fishing activity. March/April is usually some of the best dry fly-fishing time. This also continued into May, which delayed the opening of the duck season by three weeks, resulting in a decrease of 87 game licence sales, this coupled with a decrease in non-resident fish licence sales meant an over spend in our budget of approximately \$4,000.00.

With the hatchery release and R3 program, along with a very successful family fishing day on Lake Argyle in January in conjunction with DOC Renwick and generous sponsorship by Hendersons of Blenheim, I am confident that this will be reversed by the increase in resident licence sales next season.

As is evident in the game report it is noticeable that Nelson Marlborough is in a slow decline in duck numbers, but again through the efforts of staff in conjunction with forest companies and restoration of wetlands, it is hopeful this can be arrested and reversed for the hunting season next year. Hopefully better harvests and more game bird food feasts can be prepared and presented by chef Phil Hazeldine at Club Waimea. Superb.

Although this has been a very trying year, all tasks set by council for staff have been achieved. All staff have excelled at their duties. For their dedication through these times I thank them, I also thank the team of councilor's who freely give their time to ensuring the successful continuity of this regions.

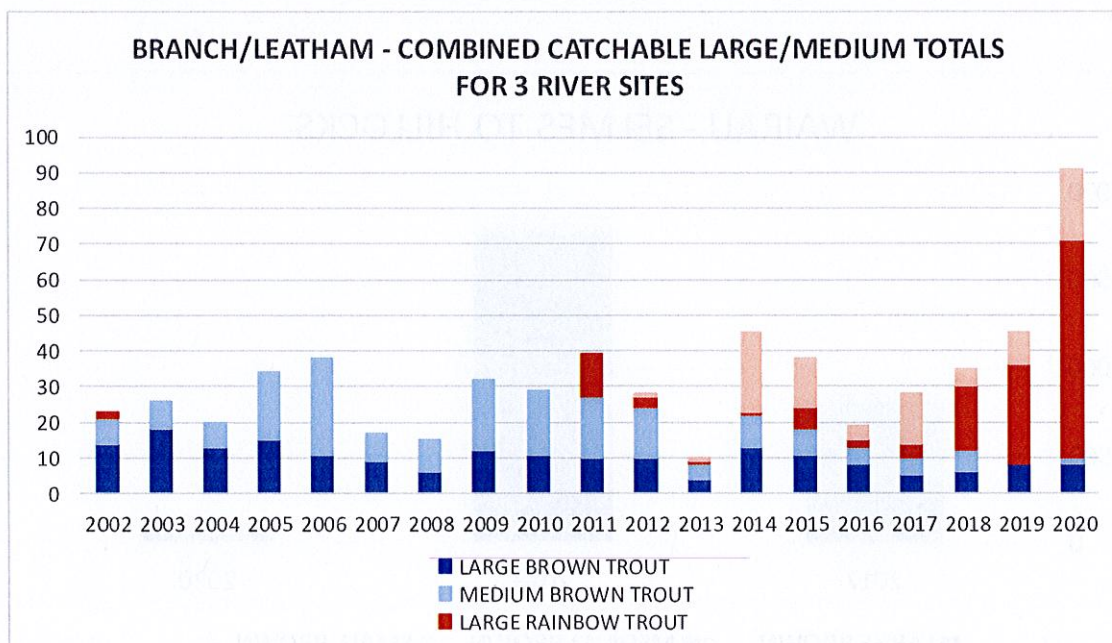


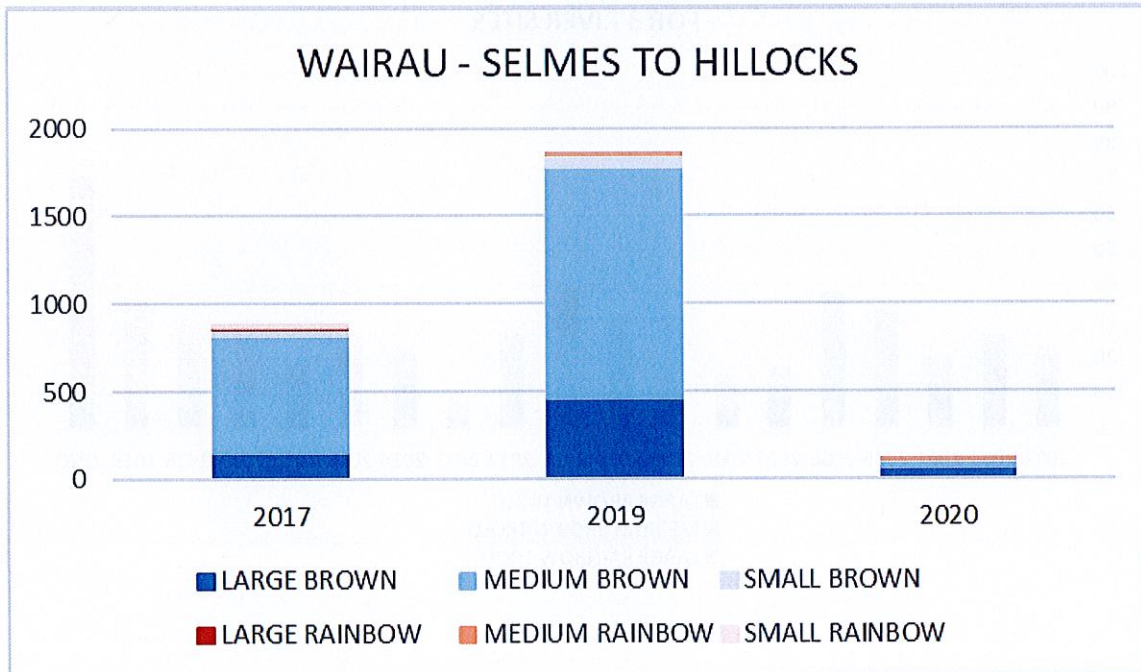
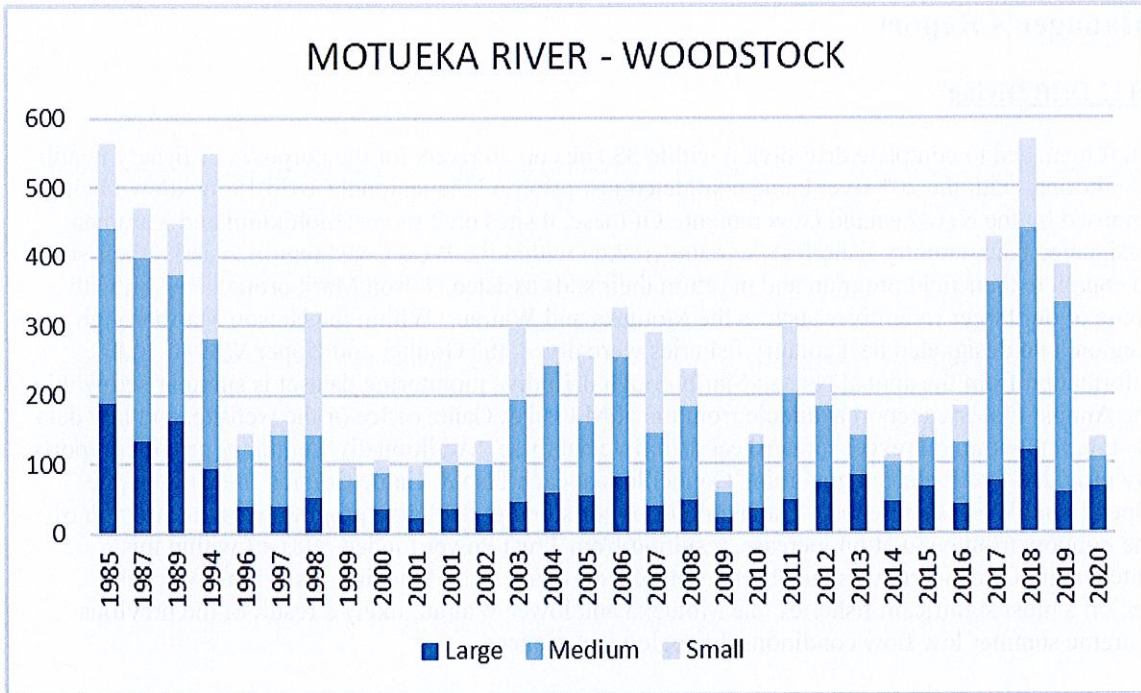
Owen Baigent
Chairman

Manager's Report

1111 Drift Diving

Staff managed to complete drift diving within 33 sites on 20 rivers for the purposes of fishery health monitoring, with the 20th river being completed just prior to NZ's national Covid 19 lockdown being imposed by the New Zealand Government. Of these, 4 sites on 2 rivers (Mohikinui and Karamea designated back-country fisheries) were undertaken within the West Coast region to assist their staff to complete their field program and in return their staff assisted Nelson Marlborough Region with some of our larger river dives such as the Motueka and Wairau. Within the Nelson Marlborough Region, two designated backcountry fisheries were dived, the Goulter and Upper Wairau. All information from the annual Nelson Marlborough drift dive monitoring dataset is summarised within the Annual Fisheries report available from the N/M Fish & Game office or the website, and raw data is stored in within our excel spreadsheet drift dive database. Additionally, summary progress reports are provided to our elected governing Councillors at each Fish & Game Council meeting via the Operational Work Plan report. The highlight of our summer drift dive program was the strength of the rainbow trout population increase, resulting from Trust Power funded releases within this catchment. Of concern, was the observation of significant loss of medium fish from two of the region's most significant fisheries, the Motueka and lower Wairau, likely a result of the previous extreme summer low flow conditions the region experienced.





1141 Wairau Branch Fish Movement

As shown in the graph above, the Branch/Leatham augmented fishery continues to grow from strength to strength with Trust Power now easily meeting its consent obligations of 7 catchable fish per kilometre being observed during annual drift dive monitoring.

1113 Trend Counts

Paradise shelduck and black swan counts were undertaken in early February using a combination of fixed wing aerial and ground counts. There was again a modest increase in total shelduck numbers counted in 2020, despite the daily hunter bag limit within Tasman and Golden Bay having now been increased to 15 birds. With over twice the number of shelduck present to any other sub-region, the Tasman-Golden Bay sub region receives by far the most crop depredation complaints that staff have to respond to outside the gamebird season. Black swan numbers increased across the region by over 3000 birds with an increase at both Farewell Spit and Marlborough count sites, but the total count still fell within the expected historical population range for this nationally mobile species. Shoveler counts were undertaken in early August, with an increase of 632 birds recorded within this region. Site index foot counts of mallards/greys across 60 coastal index sites from Golden Bay to Marlborough were undertaken 3 weeks later than normal, due to Covid movement restrictions, with a slight reduction on last year's total count for this species. The national annual shoveler duck counts were also undertaken in August.

All information from the annual Nelson Marlborough game bird monitoring dataset is summarised within the Annual Game report available from the N/M Fish & Game office or the website, and raw data is stored in within our excel spreadsheet trend count databases. Additionally, summary progress reports are provided to our elected governing Councillors at each Fish & Game Council meeting via the Operational Work Plan report.

1161 Fishery Enhancement Investigations

A number of fish releases, mainly within the enclosed 'put and take' fisheries of Lake Argyle and Challies junior fish out ponds, were undertaken throughout the year, aiding the regions new angler recruitment goals. The new adult fish out pond within the Waimea River park has now also been excavated, and resource consent planning preparation for a similar project within the Wairau bern lands near Marlborough continues. Exact details of fish numbers released and locations are summarised within the Annual Fisheries report available from the N/M Fish & Game office or the website, and raw data is stored in within our excel spreadsheet for fish releases. Additionally, bi-monthly summary progress reports are provided to our elected governing Councillors at each Fish & Game Council meeting via the Operational Work Plan report.

1210 Resource Management Act and Statutory Advocacy

Major areas of involvement as reported within our operational workplan report include:

Tasman Resource Management planning:

Liaison with Iwi and Tasman District Council around concerns over low flow management within the Upper Motueka continued as Hops development continues at pace. Tasman District Council have now indicated they will undertake a review of the Upper Motueka water planning controls in 2024 to give effect to the governments National Policy Statement for freshwater management. The Council has in the meantime commissioned Cawthron to undertake a review of their current environmental low flow monitoring program within the Upper Motueka, including whether additional information gathering is required to fully inform the 2024 plan review process. Fish & Game continues to gather its own information within this part of the catchment around water temperatures and trout population health.

Marlborough Environment Plan (MeP):

After presentation of extensive Fish & Game evidence including from an expert hydrologist at the draft plan hearings phase, decisions from the hearing panel on this plan were released. The most substantive issues for Fish & Game around water allocation and minimum flows, unfortunately remained un-addressed meaning Nelson Marlborough Fish & Game have had to formally appeal to

the Environment Court, a number of the MeP provisions, in particular those around water allocation and minimum flow cut-offs for irrigation takes. Encouragingly, a number of Marlborough Iwi, and the Department of Conservation joined Fish & Game appeal in support, under the section 274 provisions.

Nelson City Council planning:

Workloads within this area have been relatively light, as this is a lower priority environmental advocacy area for Nelson Marlborough Fish & Game, given its small predominantly urban planning area.

Resource Consents:

Marlborough water permit renewals continue to be submitted on where necessary to ensure consistency with our appeal on the MeP. Engagement in the pre-consent community consultation process for relocation of the Motueka sewage plant occurred, along with input into several applications within Tasman for conversion of dairy farmland into hops.

Proactive:

Attendance of several Tasman river care meetings and liaison with Taylors contracting staff occurred. The manager has also been appointed to the Te Hoiere (Pelorus) catchment steering group for this government funded project.

1220, 1230 Reserves and Habitat Enhancement

Additional weed control funded by the gamebird habitat trust was undertaken at Top Valley Wildlife management reserve.

Further kahikatea plantings were undertaken within Para Wetland along with weed releasing of existing native plantings. Culvert installations to improve wetland access and water control were installed. Ground control of willow, along with aerial spot spraying of willow regrowth over 1/3rd of the wetland was also achieved. A modest amount of ongoing funding for willow control was also procured from Marlborough District Council. Reasonably successful hunting was experienced by most hunters within Para on the COVID 19 delayed opening weekend of the game bird season in 2020.

Weed control at Supplejack, Sunrise, and Gibbs Rd forestry wetland creation sites was undertaken.

1241 Spawning Habitat Monitoring

Electric fishing monitoring was undertaken within the Opouri, Motupiko, and Riuwaka, with the Riuwaka still not yet showing native fishery recovery following Cyclone Gita. Several Wairau North bank tributaries, Fish Lake outlet, and the Rainy River were also E-fished in the search for juvenile brown trout fingerlings to augment the Wairau hatchery – numbers were around 1/3 of what would be expected in a stable year, with the reduction attributed to high pre-Xmas flows during the critical fry emergence phase in 2019.

Only a foot count within the Rainbow side stream for spawning salmon was able to be undertaken due to Covid 19 related social distancing requirements. Foot count assessments for spawning brown trout were undertaken in June/July within the Riuwaka, Upper Wairau (6-mile), Graham, and Stanley Brook.

1242 Didymo

Nelson Marlborough Fish & Game again engaged temporary 'Summer Freshwater Advocates' on behalf of both Tasman and Marlborough Council's utilising MPI sourced funding to promote awareness around water hygiene in relation to Didymo, Lake snow, and other aquatic pests.

1310 Access

Motueka and Pelorus/Rai Access tracks were given a spruce up, and signage replaced where necessary, along with a complete overhaul of content and layout of existing Motueka River Access pamphlets, the intent being to try and provide better angler support information on technique and the like to improve success rates. The regions top 30 campervan friendly river access points were also provided to a national Fish & Game initiative aimed at getting more kiwis out fishing for the 20/21 fishing season in an attempt to offset a forecast 10% decrease in non-resident fish licence sales due to Covid 19 related travel restrictions.

Negotiation with the new Vernon Station manager in an attempt to retain hunter access to the southern Wairau Lagoons area is ongoing, in this long problematic area for public access. Engagement with the Grovetown Lagoon Committee also occurred to rationalise current hunting sites now a public walkway exists through the Grovetown Lagoon site. Cycleway development through both the Wakapuaka and Para Wetland sites potentially threatens the long-term viability for gamebird hunting in these sites and engagement on these issues continues. An appeal point around the legal status of hunter Maimai under the Marlborough Environment Plan was also lodged. Agreement for balloted managed upland game hunting within Sumitomo pine forests was achieved, along with a roll over agreement for continued managed pheasant hunt weekends on the Eastern end of Rabbit Island.

1322 Back Country Fisheries Management

A regional liaison meeting with Fishing Guides was held in September 2019. Additional compliance and survey work within the Branch and Leatham Rivers were undertaken, along with fish catchability assessments and native fish electric fishing monitoring in March 2020. Unfortunately, a 20-year return flood prior to this monitoring work hammered these two river systems, no doubt contributing to the poor native and juvenile trout fishery monitoring results observed during March 2020 electric fishing. Trail cams were also used for angler pressure assessment within these two fisheries. As discussed earlier under drift diving, two designated back country fisheries (Goulter and Upper Wairau), were dived over this reporting period.

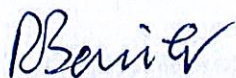
Rhys Barrier
Manager

Nelson Marlborough Fish and Game Council
Statement of Responsibility
For the year ended
31 August 2020

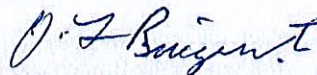
Date 23 - 11 - 2020

The Council and Management of the Nelson Marlborough Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Performance Report, and the establishment and maintenance of systems of internal control 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 Nelson Marlborough Fish and Game Council, for the period ended 31 August 2020



Rhys Barrier
Regional Manager
NELSON MARLBOROUGH
FISH AND GAME COUNCIL



Owen Baigent
Chairman
NELSON MARLBOROUGH
FISH AND GAME COUNCIL

Nelson Marlborough Fish and Game Council
Statement of Financial Performance

For the year ended
31 August 2020

| | Note | Actual 2020 \$ | Budget 2020 \$ | Actual 2019 \$ |
|--|---|----------------------|----------------------|----------------------|
| REVENUE | | | | |
| Fish and Game licence sales | 1 | 549,514 | 540,475 | 569,219 |
| Grants and donations | 1 | 32,632 | - | 54,983 |
| Interest | 1 | 3,245 | 4,155 | 4,833 |
| Funding from central or local government | 1 | 21,447 | - | 36,281 |
| Other revenue | 1 | 17,031 | 5,500 | 84,339 |
| Wairau Hatchery | 1 | 60,000 | 50,500 | - |
| Total Revenue | | 683,869 | 600,630 | 749,655 |
| EXPENSES | | | | |
| Outputs | | | | |
| Species management | 2 | 9,314 | 53,000 | 77,298 |
| Habitat protection & management | 2 | 30,870 | 10,500 | 64,762 |
| Angler & Hunter participation | 2 | 20,642 | 21,000 | 12,404 |
| Public interface | 2 | 6,100 | 6,900 | 2,399 |
| Compliance | 2 | 558 | 1,000 | 685 |
| Licensing | 2 | 24,052 | 24,122 | 24,504 |
| Council | 2 | 2,121 | 2,650 | 3,142 |
| Planning & reporting | 2 | 7,840 | 7,550 | 7,455 |
| Overheads | | | | |
| Employee related costs | 2 | 370,499 | 368,367 | 361,810 |
| Depreciation | 4 | 37,474 | - | 38,065 |
| Other expenses | 2 | 61,664 | 72,008 | 73,978 |
| Total Expenses | | 571,133 | 567,097 | 666,501 |
| Operating Surplus/(Deficit) | | 112,736 | 33,533 | 83,154 |
| Less Other Expenses | | | | |
| River Advocate | | 21,447 | - | 29,003 |
| NZ F&G Levy | | 33,533 | 33,533 | 19,362 |
| | | 54,980 | 33,533 | 48,365 |
| Wairau Hatchery | | | | |
| | Outputs | 61,062 | - | - |
| | Overheads Employee related costs | 38,273 | - | - |
| | | 99,334 | - | - |
| Total Other Expenses | | 154,314 | 33,533 | 48,365 |
| NET SURPLUS/(DEFICIT) | | (41,579) | - | 34,789 |

Nelson Marlborough Fish and Game Council
Statement of Financial Position

As at
31 August 2020

| | Note | Actual 2020 \$ | Budget 2020 \$ | Actual 2019 \$ |
|----------------------------------|------|----------------------|----------------------|----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Bank accounts and cash | 3 | 144,148 | 150,000 | 90,322 |
| Debtors and prepayments | 3 | 53,999 | 51,000 | 47,860 |
| Bank term deposits | 3 | 107,900 | 115,000 | 104,510 |
| Total Current Assets | | 306,047 | 316,000 | 242,692 |
| Non-Current Assets | | | | |
| Property, plant and equipment | 4 | 313,492 | 313,492 | 350,888 |
| Total Non-Current Assets | | 313,492 | 313,492 | 350,888 |
| TOTAL ASSETS | | 619,539 | 629,492 | 593,580 |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Creditors and accrued expenses | 3 | 85,468 | 70,000 | 63,671 |
| Employee costs payable | 3 | 62,087 | 20,000 | 16,424 |
| Total Current Liabilities | | 147,556 | 90,000 | 80,095 |
| NET ASSETS | | 471,983 | 539,492 | 513,485 |
| EQUITY | | | | |
| Accumulated Funds | | 258,716 | 309,492 | 305,957 |
| Restricted Reserves | | 213,266 | 230,000 | 207,528 |
| TOTAL EQUITY | 5 | 471,983 | 539,492 | 513,485 |

O. J. Baigent Chairman

P. Bennie Manager

Date: 23-11-2020



Nelson Marlborough Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2020

| | Actual 2020 \$ | Budget 2020 \$ | Actual 2019 \$ |
|---|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was received from: | | | |
| Licence Sales | 550,527 | 559,766 | 570,931 |
| Grants, donations and fundraising | 43,486 | 3,347 | 118,024 |
| Interest | 3,245 | 4,155 | 5,932 |
| Other revenue | 121,079 | 56,000 | 38,698 |
| Cash was applied to: | | | |
| Payments to suppliers & Employees | 658,417 | 553,000 | 674,231 |
| GST (net) | 2,604 | - | (9,921) |
| Net Cash Flows from Operating Activities | 57,316 | 70,268 | 69,275 |
| CASHFLOW FROM INVESTING & FINANCING ACTIVITIES | | | |
| Cash was received from: | | | |
| Sale of property, plant and equipment | - | - | 26,087 |
| Cash was applied to: | | | |
| Purchase of property, plant and equipment | - | - | 77,957 |
| Net Cash Flows from Investing and Financing Activities | - | - | (51,870) |
| Net Increase / (Decrease) in Cash | 57,316 | 70,268 | 17,405 |
| Opening Cash | 194,732 | 194,732 | 177,327 |
| Closing Cash | 252,048 | 265,000 | 194,732 |
| This is represented by: | | | |
| Bank accounts and cash | 144,148 | 150,000 | 90,222 |
| Bank term deposits | 107,900 | 115,000 | 104,510 |
| Total Cash | 252,048 | 265,000 | 194,732 |

Nelson Marlborough Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2020

Reporting Entity

Nelson Marlborough 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

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

Goods and Services Tax (GST)

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

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Nelson Marlborough 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.

Licence Revenue

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

Grants Received

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

Grant From NZFGC

If an annual grant is provided from the New Zealand Fish and Game Council, it is then 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, salaries and annual leave.

Performance payments are recorded when the employee is notified.

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

Levies to NZFGC

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

Bank Accounts and cash

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

Debtors

Debtors represents items the Council has issued invoices for, but has not received payment for at year end.

When it is likely the amount owed (or some portion) will not be able to be collected, a provision for impairment is recognised and the loss is recorded as a bad debts expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

Property, plant and equipment

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

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

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 that is 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 rates calculated to allocated the cost of the assets over their estimated useful life. The depreciation rates used are as follows:

| | | |
|---------------------|---------------|------|
| Buildings | 2.69 - 39.06 | % DV |
| Plant & Equipment | 9.00 - 80.40 | % DV |
| Motor Vehicles | 31.60 - 36.00 | % DV |
| Office Equipment | 11.40 - 60.00 | % DV |
| Land (Para Wetland) | 0 | % SL |

Creditors

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

Game Bird Habitat Stamp levy

Levies of \$3,277.39 have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

Restricted Reserves

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2019.

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. All policies have been applied on a basis constant with those used on the prior year.

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

| Note 1 : ANALYSIS OF REVENUE | Actual 2020 \$ | Budget 2020 \$ | Actual 2019 \$ |
|---|-------------------------------|-------------------------------|-------------------------------|
| Licence sales | | | |
| Fish licence | 442,798 | 445,030 | 461,050 |
| Game licence | 66,772 | 75,445 | 71,104 |
| Non resident Levy | 39,943 | 20,000 | 37,065 |
| Total | 549,514 | 540,475 | 569,219 |
| Grants and donations | | | |
| Grants from Game Bird Habitat Trust | 20,541 | - | 1,379 |
| General Donations for Para Wetland | - | - | 180 |
| National Fish & Game research funding | - | - | 8,767 |
| Mitigation towards Fisheries Enhancement | 3,348 | - | - |
| National Fish & Game legal funding | 8,744 | - | 44,657 |
| Total | 32,632 | - | 54,983 |
| Interest | | | |
| Interest | 3,245 | 4,155 | 4,833 |
| Total | 3,245 | 4,155 | 4,833 |
| Funding from central or local Govt | | | |
| River Advocacy Tasman District Council and Marlborough District Council | 21,447 | - | 29,003 |
| Ministry for the Environment - Salmon Surveillance | - | - | 7,278 |
| Total | 21,447 | - | 36,281 |
| Wairau Hatchery | | | |
| Trustpower Limited | 60,000 | 50,500 | - |
| Total | 60,000 | 50,500 | - |
| Other revenue | | | |
| Consultancy fees | 13,565 | 5,500 | 58,096 |
| Fines/Prosecutions | - | - | 652 |
| Sale of Fish | - | - | 6,833 |
| Sundry Income | 3,467 | - | 1,856 |
| Gain on sale/disposal of assets | - | - | 16,902 |
| Total | 17,031 | 5,500 | 84,339 |

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

| Note 2 : ANALYSIS OF EXPENSES | Actual 2020 \$ | Budget 2020 \$ | Actual 2019 \$ |
|--|-------------------------------|-------------------------------|-------------------------------|
| Species management | | | |
| Population monitoring | 5,338 | 7,500 | 6,059 |
| Harvest assessment | 1,577 | 1,500 | 1,678 |
| Fish salvage | - | - | 94 |
| Fishery Enhancement | 1,512 | - | 42,302 |
| Releases | 888 | 44,000 | 27,164 |
| Total | 9,314 | 53,000 | 77,298 |
| Habitat protection & management | | | |
| Resource management | 9,188 | - | 44,700 |
| Works & management | 21,394 | 5,000 | 1,862 |
| Assisted habitat | - | 500 | 119 |
| Assessing & monitoring | 288 | 5,000 | 18,081 |
| Total | 30,870 | 10,500 | 64,762 |
| Angler & Hunter participation | | | |
| Access | 144 | - | - |
| Backcountry management | 18,044 | 20,000 | 11,413 |
| Newsletters | - | - | 233 |
| Other publications | 2,453 | 1,000 | 652 |
| Training | - | - | 105 |
| Total | 20,642 | 21,000 | 12,404 |
| Public interface | | | |
| Communication | 301 | 400 | 69 |
| Advocacy | 390 | - | - |
| Public promotions | 5,408 | 6,500 | 2,129 |
| Visitor facilities | - | - | 200 |
| Total | 6,100 | 6,900 | 2,398 |
| Compliance | | | |
| Ranging | - | 500 | 685 |
| Ranger training | 558 | 500 | - |
| Total | 558 | 1,000 | 685 |

| | | | |
|-----------------------------------|----------------|----------------|----------------|
| Licensing | | | |
| Licence production & distribution | 503 | 700 | 831 |
| Commission | 23,550 | 23,422 | 23,673 |
| Total | 24,052 | 24,122 | 24,504 |
| Council | | | |
| Council meetings | 2,121 | 2,650 | 3,142 |
| Total | 2,121 | 2,650 | 3,142 |
| Planning & reporting | | | |
| Audit fee | 7,025 | 6,750 | 6,634 |
| National liaison | 21 | 200 | 219 |
| Reporting | 794 | 600 | 602 |
| Total | 7,840 | 7,550 | 7,455 |
| Employee related costs | | | |
| Salaries and wages | 347,326 | 346,953 | 342,437 |
| KiwiSaver contributions | 10,331 | 10,731 | 9,864 |
| ACC levies | - | 1,000 | 936 |
| Fringe benefit tax | 4,098 | 4,000 | 3,760 |
| Allowances | 2,042 | 2,783 | 1,865 |
| Staff training and other expenses | 6,703 | 2,900 | 2,947 |
| Total | 370,499 | 368,367 | 361,810 |
| Other expenses | | | |
| Office premises | 17,610 | 18,375 | 18,416 |
| Office equipment | 3,484 | 5,300 | 3,332 |
| Communications | 8,560 | 9,250 | 11,309 |
| General | 384 | 420 | 473 |
| Field equipment | 3,586 | 6,313 | 5,781 |
| Vehicles | 27,984 | 32,350 | 34,064 |
| GIS System | - | - | 250 |
| Bad debts | 56 | - | 353 |
| Total | 61,664 | 72,008 | 73,978 |

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

| Note 3 : ANALYSIS OF ASSETS AND LIABILITES | Note | Actual 2020 \$ | Actual 2019 \$ |
|--|------|----------------------|----------------------|
| Bank accounts and cash | | | |
| Current account balance | | 24,034 | 49,181 |
| Savings account balance | | 107,544 | 3,977 |
| Restricted cash | 7 | 12,565 | 37,065 |
| Cash on hand | | 5 | 99 |
| Total | | 144,148 | 90,322 |
| Debtors and other receivables | | | |
| Accounts receivable | | 52,683 | 46,215 |
| Interest Accrued | | 1,317 | 1,645 |
| Total | | 53,999 | 47,860 |
| Investments | | | |
| <i>Current portion</i> | | | |
| Term Deposits | | 107,900 | 104,510 |
| Total | | 107,900 | 104,510 |
| Creditors and accrued expenses | | | |
| Trade and other payables | | 12,468 | 15,009 |
| Fish licence income in advance | | 64,540 | 38,743 |
| GST Payable | | 8,460 | 9,919 |
| Total | | 85,468 | 63,671 |
| Employee costs payable | | | |
| Accrued salaries and wages | | 6,625 | 4,614 |
| Annual leave | | 8,542 | 5,572 |
| COVID-19 Subsidy | | 39,348 | - |
| PAYE owing | | 7,572 | 6,238 |
| Total | | 62,087 | 16,424 |

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

Note 4 : PROPERTY PLANT & EQUIPMENT

2020

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|-------------------|-------------------------|-----------|------------------|--|-------------------------|
| Land | 200,887 | - | - | - | 200,887 |
| Buildings | 51,976 | - | - | 2,866 | 49,110 |
| Plant & Equipment | 11,251 | - | - | 2,451 | 8,800 |
| Vehicles | 77,939 | - | - | 28,058 | 49,881 |
| Office Equipment | 8,913 | - | - | 4,099 | 4,814 |
| Total | 350,966 | - | - | 37,474 | 313,492 |

2019

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|-------------------|-------------------------|---------------|------------------|--|-------------------------|
| Land | 200,887 | - | - | - | 200,887 |
| Buildings | 32,543 | 22,089 | - | 2,656 | 51,976 |
| Plant & Equipment | 12,352 | 2,150 | - | 3,251 | 11,251 |
| Vehicles | 68,550 | 46,665 | 9,186 | 28,090 | 77,939 |
| Office Equipment | 5,850 | 7,053 | - | 3,990 | 8,913 |
| Total | 320,182 | 77,957 | 9,186 | 37,987 | 350,966 |

Notes to the Performance Report

For the year ended
31 August 2020

| Note 5: EQUITY | Actual 2020 \$ | Actual 2019 \$ |
|--|----------------------|----------------------|
| Accumulated Funds | | |
| Balance as at 1 September | 305,957 | 281,971 |
| Surplus/(Deficit) | (41,579) | 34,789 |
| Other Equity movements | 75 | - |
| Transfer from Reserves | 24,872 | 26,914 |
| Transfer to Reserves | (40,608) | (37,717) |
| Total Accumulated Funds | 248,716 | 305,957 |
| Dedicated and Restricted Reserves | | |
| Balance as at 1 September | 207,528 | 196,723 |
| Transfer to Accumulated Funds | (24,872) | (26,912) |
| Transfer from Accumulated Funds | 40,610 | 37,717 |
| Balance at 31 August | 223,266 | 207,528 |
| Total Equity as at 31 August | 471,982 | 513,484 |
| <u>Dedicated Reserves</u> | | |
| Asset Replacement Reserve | | |
| Balance as at 1 September | 106,088 | 106,088 |
| Transfer from Accumulated Funds | - | - |
| Transfer to Accumulated Funds | - | - |
| Balance at 31 August | 106,088 | 106,088 |
| Back Country Fisheries Reserve | | |
| Balance as at 1 September | 63,955 | 38,303 |
| Transfer from Accumulated Funds | 39,943 | 37,065 |
| Back Country Fisheries Expenses | (18,044) | (11,413) |
| Balance at 31 August | 85,854 | 63,955 |
| Fisheries Enhancement | | |
| Balance as at 1 September | 13,871 | 13,219 |
| Transfer from Accumulated Funds | - | 652 |
| Balance at 31 August | 13,871 | 13,871 |

| | | |
|--|----------------|----------------|
| Game Bird Enhancement | | |
| Balance as at 1 September | 1,787 | 1,787 |
| Balance at 31 August | 1,787 | 1,787 |
| | | |
| Marlb Junior Fishing Development | | |
| Balance as at 1 September | 15,000 | 15,000 |
| Balance at 31 August | 15,000 | 15,000 |
| | | |
| Publications | | |
| Balance as at 1 September | 1,032 | 1,032 |
| Publication Expenses | (1,032) | - |
| Balance at 31 August | - | 1,032 |
| | | |
| Wetland Enhancement | | |
| Balance as at 1 September | 5,796 | 5,796 |
| Transfer to Accumulated Funds | (5,796) | - |
| Balance at 31 August | - | 5,796 |
| Total Dedicated Reserves | 222,600 | 207,529 |
| | | |
| <u>Restricted Reserves</u> | | |
| Save NZ Rivers Restocking Reserve | | |
| Balance as at 1 September | - | 15,500 |
| Transfer to Accumulated Funds | - | (15,500) |
| Balance at 31 August | - | - |
| | | |
| Wairau Hatchery Reserve | | |
| Balance as at 1 September | - | - |
| Transfer from Accumulated Funds | 666 | - |
| Balance at 31 August | 666 | - |
| Total Restricted Reserves | 666 | - |
| | | |
| Total Dedicated and Restricted Reserves | 223,266 | 207,529 |

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

Nature and Purpose of Restricted and Dedicated Reserves

| | |
|--|---|
| Fisheries Enhancement Reserve: | Enhancement of fishing access. |
| Game Bird Enhancement Reserve: | Enhancement of Game Bird Habitat. |
| Marlborough Junior Fishing Development | Development of a junior fishing pond in Marlborough |
| Wairau Hatchery | Management of the hatchery in partnership with Trustpower |

Note 6 : COMMITMENTS & CONTINGENCIES

Commitments

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

Contingent Liabilities and Guarantees

There are no contingent liabilities (Last Year - nil)

Note 7: OTHER

Revenue with Conditions which have not been Recorded as a Liability

The amount of \$11,899 from the Non-resident licence fee has been set aside for the purpose of fishery management in waterways that are closed 1 May to 30 September. This has been noted as restricted cash in Note 3

The amount of \$666 being the surplus of the Wairau Hatchery operations will be accumulated in a restricted reserve call Wairau Hatchery for the ongoing management of the hatchery

Note 8 : RELATED PARTY TRANSACTIONS

| Related Party | Description of the Transaction |
|------------------------|---|
| Councillor Jack Gauld | Contract work River Advocate work and Drift Dives |
| Councillor Ben Sowry | Contract work River Advocate work and Drift Dives |
| Councillor Ben Mineham | Contract work for weed control Top Valley Reserve |

(Last Year - \$9,288)

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10: OUTSIDE GRANTS AND DONATIONS

The following Grant was received for the continued development of the Para Wetland New Zealand Gamebird Habitat Trust \$19,673

The following Grant was received for the continued maintenance of Top Valley Reserve New Zealand Gamebird Habitat Trust \$868

The following Grants and Donations were received for the purchase of fish for release within the region

Villa Maria \$1,304
TrustPower \$2,000.00
Donation \$43.

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

Note 11: SIGNIFICANT CHANGES

There has been no changes in accounting policies

Note 12: COMPARATIVES

There have been prior period comparatives which have been reclassified to make disclosure consistent with the current year

Note 13: COVID-19 RESPONSE

Covid-19 has had a financial impact on Nelson Marlborough Fish and Game Council. Licence revenue was reduced due to the lock down and the closure of the New Zealand borders. At the beginning of the lockdown there was uncertainty as to whether there would be a game season, however, positive lobbying from the NZFGC ensured that there was a Game season, all be it, delayed and shortened. This softened the financial impact of reduced income. The Nelson Marlborough Fish and Game Council opted to apply for the Wage subsidy, as it met the criteria and wanted to ensure all of our staff were fully employed. The 2019/20 budget were scrutinised and only essential work and spending was undertaken in order to reduce the impact of reduced licence income.

There has been a national response to the next financial year (2020/21) and the Nelson Marlborough Fish and Game Council has reduced the budget for the 2020/21 year along with a reduced projection of licence income. The Nelson Marlborough Fish and Game Council has accepted that in the 2020/21 year it will use reserves to cover any shortfalls.

The NZFGC has established a policy to support any Fish and Game region to ensure liquidity and to ensure that all Fish and Game Councils remain a going concern.

Nelson Marlborough Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 14: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2020

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 2020

| Output Area | Actual Direct \$ | Actual Hours | Allocation of Overheads | Total Costs per Output | Actual 2019 |
|---------------------------------|------------------|--------------|-------------------------|------------------------|----------------|
| Species management | 45,300 | 1,685 | 130,698 | 175,998 | 132,086 |
| Habitat protection & management | 1,585 | 712 | 55,227 | 56,812 | 92,275 |
| Angler & hunter participation | 20,641 | 900 | 69,770 | 90,411 | 79,526 |
| Public interface | 6,100 | 677 | 52,512 | 58,612 | 30,886 |
| Compliance | 558 | 308 | 23,890 | 24,448 | 24,823 |
| Licensing | 24,052 | 86 | 6,671 | 30,723 | 34,326 |
| Council | 2,121 | 360 | 27,924 | 30,045 | 33,513 |
| Planning & reporting | 7,840 | 625 | 48,440 | 56,280 | 71,352 |
| Totals | 108,197 | 5,352 | 415,132 | 523,939 | 498,787 |

| Actual Overheads | Actual 2020 | Actual 2019 |
|------------------------------------|----------------|----------------|
| Employee related costs | 370,499 | 351,728 |
| Other expenses less Income | 44,633 | 71,515 |
| Total Overheads to Allocate | 415,132 | 423,243 |

BUDGET 2020

| Output Area | Budget Direct \$ | Budget Hours | Allocation of Overheads | Total Costs per Output | Budget 2019 |
|---------------------------------|------------------|--------------|-------------------------|------------------------|----------------|
| Species management | 2,500 | 1,245 | 92,799 | 95,299 | 114,692 |
| Habitat protection & management | 10,000 | 1,660 | 123,733 | 133,733 | 129,416 |
| Angler & Hunter participation | 1,000 | 876 | 65,295 | 66,295 | 63,000 |
| Public interface | 6,900 | 442 | 32,946 | 39,846 | 30,461 |
| Compliance | 1,000 | 300 | 22,361 | 23,361 | 23,584 |
| Licensing | 24,122 | 205 | 15,280 | 39,402 | 36,359 |
| Council | 2,650 | 535 | 39,878 | 42,528 | 44,096 |
| Planning & reporting | 7,550 | 578 | 43,083 | 50,633 | 23,038 |
| Totals | 55,722 | 5,841 | 435,375 | 491,097 | 464,646 |

| Budget Overheads | Budget 2020 | Budget 2019 |
|------------------------------------|----------------|----------------|
| Employee related costs | 368,367 | 345,863 |
| Other Expenses less Income | 67,008 | 63,918 |
| Total Overheads to Allocate | 435,375 | 409,781 |

STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2020

**STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2020**

INTRODUCTION

As required under Section 26W(2) of the Conservation Act 1987 and Section 41(2)(d) of the Public Finance Act 1989 Fish and Game New Zealand, Nelson Marlborough Region have prepared the following Statement of Service Performance for the 2019 - 2020 financial year.

The Activities of Nelson Marlborough Fish and Game Council are planned under eight output areas detailed in the annual Operating Work Plan. This Statement of Service performance compares actual results against the stated performance measures from the plan. For the purposes of this statement the overhead expenses detailed in the Statement of Financial performance (Administration, Salaries, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

MISSION STATEMENT (from Section 26Q(1) of the Conservation Act 1987):

To manage, maintain and enhance the sports fish and game resource in the interests of anglers and hunters.

Summary Budget and Actual for each output Area.

| OUTPUT AREA | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|-------------------------------|----------------|---------------|-------------|----------------|----------------|---------------|-------------|----------------|----------------|----------------|-------------|----------------|
| | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| | \$ | \$ | | \$ | \$ | \$ | | \$ | \$ | \$ | | \$ |
| Species Management | 53,000 | 50,500 | 1245 | 95,299 | 108,648 | 63,348 | 1685 | 175,998 | 77,298 | 54,847 | 1513 | 132,086 |
| Habitat Protection | 10,500 | 500 | 1660 | 133,733 | 30,870 | 29,285 | 712 | 56,812 | 64,762 | 62,261 | 1239 | 92,275 |
| Angler & Hunter Participation | 21,000 | 20,000 | 876 | 66,295 | 20,641 | - | 900 | 90,411 | 12,404 | - | 927 | 79,526 |
| Public Relations | 6,900 | - | 442 | 39,846 | 6,100 | - | 677 | 58,612 | 2,399 | - | 393 | 30,886 |
| Compliance | 1,000 | - | 300 | 23,361 | 558 | - | 308 | 24,448 | 685 | - | 333 | 24,823 |
| Licensing | 24,122 | - | 205 | 39,402 | 24,052 | - | 86 | 30,723 | 24,504 | - | 136 | 34,326 |
| Council | 2,650 | - | 535 | 42,528 | 2,121 | - | 360 | 30,045 | 3,142 | - | 419 | 33,513 |
| Planning and Reporting | 7,550 | - | 578 | 50,633 | 7,840 | - | 625 | 56,280 | 7,455 | - | 882 | 71,352 |
| Total | 126,722 | 71,000 | 5841 | 491,097 | 200,830 | 92,633 | 5353 | 523,329 | 192,649 | 117,108 | 5842 | 498,787 |



SPECIES MANAGEMENT

Goal

Maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating significant adverse impacts of those species.

Summary of Resources

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|-----------------------|----------------|---------------|-------------|---------------|----------------|---------------|-------------|----------------|----------------|---------------|-------------|----------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1110 | Population Monitoring | 7,500 | 4,500 | 565 | 45,114 | 5,338 | - | 422 | 38,030 | 6,059 | 4,720 | 638 | 47,585 |
| 1120 | Harvest Assessment | 1,500 | - | 55 | 5,600 | 1,577 | - | 23 | 3,322 | 1,678 | - | 36 | 4,288 |
| 1130 | Fish Salvage | - | - | 15 | 1,118 | - | - | 46 | 3,529 | 94 | - | 8 | 638 |
| 1140 | Hatchery Operations | 14,000 | 46,000 | - | (32,000) | 99,334 | 60,000 | - | 39,334 | 42,302 | 6,833 | - | 35,470 |
| 1160 | Releases/Enhancement | 30,000 | - | 560 | 71,741 | 2,400 | 3,348 | 1,107 | 84,880 | 27,164 | 43,295 | 751 | 38,306 |
| 1170 | Regulations | - | - | 20 | 1,491 | - | - | 27 | 2,094 | - | - | 37 | 2,682 |
| 1180 | Control | - | - | 30 | 2,236 | - | - | 62 | 4,809 | - | - | 43 | 3,117 |
| | Total | 53,000 | 50,500 | 1245 | 95,299 | 108,648 | 63,348 | 1685 | 175,998 | 77,298 | 54,848 | 1513 | 132,086 |

1110 Species Monitoring: To efficiently collect data to monitor the regions sports fish and game bird populations.

| Objective 1111 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|---|---|
| To monitor fish populations in the major rivers. | Drift dive 20 representative river sites by April. Report to Council by May | 33 sites dived on 20 rivers, reported to the Council via OWP report, and annual Fisheries report. | 42 sites dived on 25 rivers, reported to the Council via OWP report, and Annual Fisheries report. |



| | | | |
|--|---|--|---|
| Objective 1113 Trend counts of game birds to assess population trends | Performance Measure Report to the Council within one month of survey. i Paradise Shelduck January ii Black Swan January iii Shoveler Duck August | Actual Result 2020 Paradise shelduck and black swan counts undertaken in late January, summarized in OWP Shoveler Duck counts were also undertaken in August and will be reported in detail in the 2020 annual Game Report to be presented to Council. | Actual Result 2019 Paradise shelduck and black swan counts undertaken late January, summarized in OWP, and will be reported in detail in 2019 Game Report to be presented to Council. |
| Objective 1114 Assist Cawthron staff with their Salmonid Research program, through salmon head collection from anglers | Performance Measure Report as required in staff reports to Council. | Actual Result 2020 Not undertaken this year due to a lack of salmon monitoring flights due to Covid 19, and no request for Wairau heads where a spawning foot count was still able to be undertaken. | Actual Result 2019 Additional salmon samples were collected for Cawthron genetic work, as reported in OWP. |
| Objective 1115 Assess populations of Chukar, NZ Shoveler, Mallard and Grey Ducks according to national guidance. | Performance Measure Report to Council within two months of surveys | Actual Result 2020 Completed, shoveler data forwarded to national coordinator. Work reported to Council in OWP. Full data for all species will be presented/discussed within the 2020 game report to be presented to full Council. | Actual Result 2019 Completed, shoveler data forwarded to national coordinator. Work reported to Council in OWP. Full data for both species will be presented/discussed within the 2019 game report to be presented to full Council. |

1120: Harvest Assessment: Survey game bird and angler harvests

| | | | |
|--|---|---|---|
| Objective 1123 Complete the annual telephone survey of game bird hunters, their regional effort, success rate and harvest. | Performance Measure Review results and report to Game Committee by November | Actual Result 2020 Harvest survey undertaken during delayed season as required, discussed within the OWP, and will be presented in the game report to be presented to full Council. | Actual Result 2019 Harvest survey undertaken during season as required, discussed within the OWP, and will be presented in the game report to be presented to full Council. |
|--|---|---|---|

1130: Fish Salvage

| Objective 1131 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|---|---|
| Carry out fish salvage where it is cost effective and achievable. | Report to Council in staff reports as needed. | Fish salvage was undertaken within Trust Powers Argyle canal following dewatering to fit new penstock screens. Around 250 wild Opouri rainbow smolt were also collected from the Opouri River to boost hatchery genetics/numbers as it dried up for the second summer in a row. Reported to Council in OWP. | Fish salvage was attempted with limited success within the Opouri River as it went dry. Reported to Council in OWP. |

1140: Hatchery Operations

| Objective 1141 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-------------------------------------|---|---|
| As provided for by MPI licence, continue to rear salmonids within an existing Marlborough freshwater fish farm for use in 'put & take' fisheries, 'kick-starting' flood damage recovery within small fisheries, and additionally Tasman and Marlborough fish out events | Report to Council in staff reports. | In September 2019, Trust Power purchased the Wairau hatchery infrastructure off Ormond Aquaculture. Fish & Game are now running this hatchery with agreement over funding assistance from Trust Power, and a sub-lease agreement with Trust Power. Reported to Council via the OWP report and also the completed annual fisheries report. | Completed, reported to Council within OWP reports and also via the completed annual fisheries report. |

1160: Sports Fishery and Gamebird Enhancement– To investigate and where appropriate, undertake fisheries and gamebird enhancements.

| Objective 1161 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|--|--|
| Construct a Fishout pond in Marlborough for a 'Take a Kid Fishing' site in partnership with the Marlborough Anglers club. Continue to progress development of an adult fish out pond within the Waimea River Park. Undertake fish releases | Report to Council in staff reports as needed. | An additional Tasman FO pond now excavated, Renwick FO proposal still at information collation phase in preparation for a resource consent application. A number of releases | Partially completed, new site for Marlborough FO pond now subject to ground water level monitoring to inform consent requirements. A number of fishery enhancement |

| | | | |
|--|---|--|---|
| within recruitment impaired or drought damaged Marlborough and Nelson fisheries, and enclosed 'put and take' fisheries. | | throughout the region, mainly within enclosed put and take fisheries were undertaken as reported to Council within OWP reports and annual fisheries report. | initiative releases also undertaken as reported to Council within OWP reports and annual fisheries report. |
| Objective 1162 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Monitor and undertake fish restocking and trap/transfer in the Branch River in conjunction with the hydroelectric power scheme | Report to Council as required | 508 fish released into Branch/Leatham Rivers this year, and Trust Power again met its 7 fish/km consent condition target. As mentioned in 1141, Trust Power have now purchased the Wairau hatchery and entered into new management agreements with Fish & Game around Branch/Leatham and Lake Argyle restocking (2000 fish per annum). Reported to Council within OWP under 1162, and the annual fisheries report. | Two heli-releases of 400 fish funded by Trust Power were undertaken. Enhanced stocking program met the 7 fish/km target for the second year in a row. Trap and screen issues are now resolved. Reported to Council within OWP under 1162. |
| Objective 1163 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Continue Rabbit Island Pheasant Enhancement through maintaining the present predator trapping network with volunteers. Investigate other options for potential future pheasant population enhancement. | Hold hunt for hunters | Two organised pheasant hunts were again held on Rabbit Island, and volunteer predator work continued. | Successful hunts held and predator trapping continues as reported within OWP. |
| Objective 1164 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Provide advice and assist where appropriate to enhance Salmon recruitment within the Region in particular the Wairau catchment with external funding support. | Report progress in staff reports to Council | 10500 3g salmon fry released into Goulter, last salmon enhancement work to be attempted in this region. Reported to Council within OWP report under 1164. | 8700 5g salmon smolt released into Wairau catchment. Reported to Council within OWP report under 1161. |

1170: Regulations: Efficient regulation of sports fishing and gamebird hunting

| Objective 1171 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|--|---|
| To co-ordinate the preparation and gazettal of the Angler's Notice | Recommend the anglers notice to New Zealand Council by 1 July | Completed as reported within OWP. | Completed as reported within OWP, with a maximum 400mm size limit imposed on Goulter fishery. |
| Objective 1172 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| To co-ordinate the preparation and gazettal of the Game Notice | Recommend game season conditions to the New Zealand Council by 1 March | Completed noting game season was delayed throughout the country this year due to Covid 19 movement restrictions. | Completed, a trail chukor season was established for Molesworth and surrounding South Marlborough stations. |

1180: Game Bird Control: To mitigate the impact of game bird species on pastoral and horticultural land

| Objective 1181 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|---|---|
| To investigate complaints from landholders experiencing crop depredation | Respond in accordance to Council policy. Summarise in the annual report. | A total of 62 crop depredation permits were issues, mostly for pukeko, shelduck, or both. | A total of 66 crop depredation permits were issued, 25 for pukeko control, 27 for paradise shelduck control, 3 for mallard control, and 11 for combined pukeko / shelduck / mallard control – drought likely spiked complaints. |



HABITAT PROTECTION AND MANAGEMENT

Goal

To protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|--------------------|----------------|------------|-------------|----------------|----------------|---------------|------------|---------------|----------------|---------------|-------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1210 | RMA | - | - | 630 | 46,959 | 9,188 | 8,744 | 340 | 26,816 | 44,700 | 44,657 | 515 | 37,373 |
| 1220 | Works & Management | 5,000 | - | 650 | 53,450 | 21,394 | 20,541 | 231 | 18,770 | 1,862 | - | 364 | 28,247 |
| 1230 | Assisted Habitat | 500 | 500 | 170 | 12,671 | 288 | - | 84 | 6,805 | 119 | 1,559 | 76 | 4,033 |
| 1240 | Assessment | 5,000 | - | 210 | 20,653 | - | - | 57 | 4,421 | 18,081 | 16,046 | 284 | 22,622 |
| | Total | 10,500 | 500 | 1660 | 133,733 | 30,870 | 29,285 | 712 | 56,812 | 64,762 | 62,261 | 1239 | 92,275 |

1210: Resource Management Act: To use statutory mechanisms to advocate for protection of the habitats of sports fish and game birds and for the interests of anglers and hunters especially over access to their sports.

| Objective 1211 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|--|--|
| Review and respond to regional plans and other plans or policies notified by statutory agencies. | Provide effective representation within the prescribed time. | Hearing panel decisions around water allocation and minimum flow regimes in regard to the Marlborough Environment Plan were appealed to the Environment Court by Fish & Game as matters of concern were not addressed within the decision document. Dialogue with Tasman District Council over addressing Upper Motueka minimum flow issues continues. Reported to Council in OWP. | Engagement with Marlborough Environment Plan completed, with evidence presented to the hearings panel on water quality issues/solutions and stock access to water provisions. Lengthy hearings evidence on minimum flows and water allocation limits was also produced by the manager, national Environmental Planner Peter Wilson, and legal counsel Dean Van Meirlo. Reported to Council in OWP. |



| Objective 1212 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|--|---|
| Monitor resource consent applications. | Provide effective representation within the prescribed time. | New Marlborough water allocation consents, and some renewals provided for by the notified MeP been submitted on where necessary to ensure consistency with Fish & Game's Marlborough Environment Plan submission and subsequent appeal. Ongoing dialogue and engagement with Tasman District Council continues including input into some water storage consents within the Upper Motueka as Hops development continues apace. Reported within OWP. | New Marlborough water allocation consents provided for by the notified MeP were been submitted on where necessary to ensure consistency with Fish & Game's Marlborough Environment Plan submission. Ongoing dialogue and engagement with Tasman District Council through their 2019 bonafide consent renewal process continues in an effort to get low flow management addressed within the Upper Motueka. Reported within OWP. |
| Objective 1213 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Proactively advocate the interests of anglers and hunters prior to consent applications | Ensure resource developers are aware of Fish and Game interests | Attendance of Tasman Rivercare meetings occurred. The manager has been also been appointed to the Te Hoiere exemplar catchment project steering group. Reported in OWP | Input into river works in the form of a half day river training workshop, and attendance of Tasman Rivercare meetings occurred. Initial dry weather taskforce meetings were attended as a drought took hold across the region. Reported in OWP. |
| Objective 1214 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Monitor, evaluate and respond to hydro power applications, including maintaining involvement in Wairau. | Report to Council in Staff Reports | An infiltration gallery proposal for the existing Branch hydro intake was put before Fish & Game, with no major issues identified. | No new hydro applications within this reporting period and no activation of Wairau Power scheme consent occurred. |
| Objective 1215 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Continue to liaise with the Picton to Kaikoura cycleway trust to ensure the final selected route | Report to Council in Staff Reports | A community engagement meeting was attended with the Trust Was attended in October 2019. | Liaison occurred and is ongoing as reported within OWP |

| | | | |
|--|--|--|--|
| does not impact on hunting, and trail development also interfaces positively with public awareness goals for the Para Wetland project. | | | |
|--|--|--|--|

1220: Works and Management: To enhance game bird habitats to maintain self-sustaining wild populations and improve hunting opportunities

| Objective 1221 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|------------------------------------|---|--|
| Undertake planting and maintenance as required in Council Reserves or leases in conjunction with hunters | Report to Council in Staff Reports | Some weed control works within Top Valley Wetland undertaken as reported within the OWP | A site inspection with MDC staff to Top Valley Wetland occurred to identify restoration priorities for this site. |
| Objective 1222 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Implement the Para Wetland Operational Plan. Control willow infestation and enhance water levels, waterfowl habitat and hunting opportunities in Para Swamp with assistance from hunters and other statutory or external agencies. | Report to Council in Staff Reports | Ground control and aerial spot spraying of willow was completed within the wetland. Existing native plantings were weed released. An annual weed control contribution for \$5000 per annum from MDC was negotiated. Installation of culverts at Boat Point for improved access and summer wetland hydrology management was completed in partnership with MDC Rivers on a cost share basis. Hunting on opening weekend within Para was successful with many hunters achieving daily bag limits. Reported to Council within OWP and discussed in Game report. | Marlborough staff member Vaughan Lynn attended a national wetland conference in Hawkes Bay for networking opportunities in relation to Para Wetland restoration. Ground control of wetland weeds was undertaken when wetland levels allowed. A number of volunteer working days were also held with releasing of native plantings and some planting being undertaken. Hunting on opening weekend within Para was modest due to high wetland water levels. Reported to Council within OWP and discussed in Game report. |



1230: Assisted Habitat: To enhance habitat and hunting or angling opportunities in areas not administered by Fish and Game.

| Objective 1231 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|--|--|--|
| Wetland enhancement in conjunction with local authorities and private forestry companies, including gamebird habitat development. | Where possible getting leverage from contractors and Government Agencies funds | Weed control at Challies Island, Gibbs Rd, Sunrise, and Supplejack wetlands was undertaken. | Weed control at Challies Island, Gibbs Rd, Sunrise, and Supplejack wetlands was undertaken. Planting at Gibbs Rd, Sunrise, Supplejack, and Gibbs Rd 2 (Goldpine site) wetlands has occurred. Two new wetland sites at Eves Valley have been investigated for potential future development. Reported to Council in OWP. |
| Objective 1232 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Provide advice to landowners regarding pheasant, wetland and fisheries habitat development | Report to Council in Staff Reports | No major activity here, low demand. | No major activity here. |
| Objective 1233 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Represent Fish and Game's interest in the Lee Dam and Waimea Freshwater land Advisory Group. | Report Progress in staff reports to Council | Baseline drift dive monitoring of the trout fishery below the dam was undertaken, to assess what (if any) changes occur once the Dam is completed and the flood/drought/water temperature regimes below the dam are fundamentally altered. | Dam construction now underway. Fish & Game along with the Walking Access Commission and Federated Mountain Clubs, successfully gained public access provision around the edge of the reservoirs. |

1240: Assess and Monitor: To monitor sports fish and game bird populations within the region

| Objective 1241 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|----------------------------|--|--|
| To assess and monitor suitable Salmon and Trout spawning waters on a rotational basis, to provide information for planning | Report annually in August. | Completed within a number of tributaries as reported in OWP. Greater detail provided to the fish committee and full Council via a completed 2020 | Completed within a number of tributaries as reported in OWP. Greater detail provided to the fish committee and full Council via a completed 2019 |

| | | | |
|---|---|---|--|
| and statutory advocacy. Priority areas include Wairau, Pelorus, Riuwaka and Motueka catchments | | annual fisheries report. Note the timing of the fisheries report means it does not capture all work undertaken late July-August 2019 - this work will be captured in next year's fisheries report but is still reported via OWP in the interim. | annual fisheries report. Note the timing of the fisheries report means it does not capture work undertaken late May-August 2019 - this work will be captured in next year's fisheries report but is still reported via OWP in the interim. |
| Objective 1242 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Assist with protection of waterways from didymo, support any research initiatives that arise in relation to treatment trials through elevation of dissolved reactive phosphorus within rivers such as the Takaka. | Appoint a Didymo advocate if external funding is available. | Completed in both Tasman and Marlborough, with 'advocacy presence' throughout summer including suitable public events. NMIT student David Stephens has now completed/written up his research on Didymo. Reported within OWP. | Completed in both Tasman and Marlborough, with 'advocacy presence' throughout summer including suitable public events. NMIT student David Stephens research on Didymo actively supported by Fish & Game. Reported within OWP. |

ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goals

To encourage angler and hunter participation while maintaining the quality of the recreational experience.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|-------------------------|----------------|---------------|------------|---------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1310 | Access | - | - | 81 | 6,038 | 144 | - | 180 | 14,106 | - | - | 85 | 6,161 |
| 1320 | Back Country Management | 20,000 | 20,000 | 180 | 13,417 | 18,044 | - | 151 | 29,717 | 11,413 | - | 189 | 25,077 |
| 1330 | Newsletters | - | - | 55 | 4,100 | - | - | 56 | 4,343 | 233 | - | 71 | 5,343 |
| 1340 | Other Publications | 1,000 | - | 5 | 1,373 | 2,453 | - | 18.5 | 3,888 | 652 | - | 1 | 724 |
| 1350 | Training | - | - | 305 | 22,734 | - | - | 206.5 | 16,018 | 105 | - | 355 | 25,838 |
| 1360 | Club Relations | - | - | 250 | 18,634 | - | - | 288 | 22,339 | - | - | 226 | 16,383 |
| | Total | 21,000 | 20,000 | 876 | 66,295 | 20,641 | - | 900 | 90,411 | 12,404 | - | 927 | 79,526 |

1310: Angler and Hunter Access: Establishing practical access to fishing and hunting areas, and identifying these with signs as appropriate

| Objective 1311 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|-------------------------------------|---|--|
| Maintenance of physical access, including signs on site which conform to national sign standards, with assistance from external agencies | Report to Council in Staff Reports. | Completed where required. Staff also provided to NZFGC 30 camper-friendly fishing access points for the national Camper mate and NZMCA motorhome apps. Reported in OWP | Completed where required. Reported in OWP. |
| Objective 1312 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Negotiation with landowners, government departments and local authorities for continued or improved hunter access | Report to Council in Staff Reports | A number of hunting access issues were responded to, including the opening up of some new Tasman Pine Forestry land to facilitated hunting opportunities next year. Reported in the OWP | A number of hunter access issues were responded to as reported in the OWP. |

| Objective 1313 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|--|--|
| Liaise with Walking Access NZ to promote access issues as required. | Undertake action to enhance priority areas and report to Council in Staff Reports | Liaison on several issues occurred as reported within OWP. | Liaison on several issues occurred as reported within OWP. |

1320: Satisfaction Surveys: To encourage maximum angler and hunter participation while maintaining the quality of angler or hunter experience and licence holder satisfaction with Fish and Game and their sport.

| Objective 1321 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|--|--|
| Backcountry user satisfaction. Support any national initiatives around production of a quality waters management strategy for NZ freshwater angling. Consider designation of further back country fisheries within the Nelson Marlborough Region. Survey users from existing designated back country fisheries in relation to satisfaction levels. Investigate implementation of controlled fisheries if necessary. | Provide Council with report and recommendations | Trail cams were deployed up the Branch/Leatham to assess angler use, and additional back country ranging effort was undertaken this season. Fish catchability assessments were again undertaken during two native fish monitoring surveys within the Branch/Leatham catchment. Reported to Council in OWP and annual fisheries report. | Trail cameras in the Travers Valley were again deployed to monitor angler usage for another fishing season. Staff continue to engage with regional / national staff on the production of a NZ quality waters management strategy – proposed Goulter controlled fishery now deferred subject to outcome/direction of current national discussion paper on NZ pressure sensitive fisheries management. Fish catchability assessments were undertaken during two native fish monitoring surveys within the Branch/Leatham catchment |
| Objective 1322 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Where considered necessary, carry out drift dive surveys on selected reaches of the back-country Rivers &/or tributaries, and assist West Coast with drift diving if requested. Undertake targeted compliance work within designated back country fisheries. | Report back to Council in Staff Reports | The Goulter and Upper Wairau designated back country fisheries were drift dived, along with assisting West Coast region to dive Karamea and Mohikiui Rivers. | Goulter back country fishery was drift dived. Assistance given to West Coast region for their Mohikinui dive. Although a lower overall rate of compliance checks in back country fisheries occurred this year, an identical percentage to last year (44%) of non-resident anglers were checked within |



| | | | |
|--|--|--|-------------------------|
| | | | back country fisheries. |
|--|--|--|-------------------------|

1330: Newsletters, Maintain contact with licence holders and interest groups

| Objective 1331 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|--|--|
| Produce supplements for two national magazines | Distribute to all licence holders and interested parties by one month prior to the opening of each season | Four-page national magazine supplements produced, and magazines distributed to all licence holders by National office. | Four-page national magazine supplements produced, and magazines distributed to all licence holders by National office. |
| Objective 1332 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Produce regional monthly Ezine with assistance of local anglers and hunters, maintain regional Facebook page. | Provide content to national coordinators as required and update Facebook page. | Completed each month as required, noting these publications are due for a national review. | Completed on time each month as required, noting these publications are due for a national review. |
| Objective 1333 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Update and actively enhance website including development of videos | Provide regular content for website | Serviced as requested including provision of our annual fisheries report for the website. | Regional Facebook page has been regularly updated. National website scheduled to be rebuilt. |

1340: Publications: Publicise matters of interest to licence holders and user groups

| Objective 1341 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|--|-------------------------------|
| Continue to update and reprint access pamphlets as required. | Respond to vendor / licence holder demand | The 'modernization' and reprint of the Motueka River access pamphlet was completed including the use of QR codes to direct phone users to "how to catch fish" video clips. | Completed as reported in OWP. |



1350: Angler and Hunter Training: Encourage and support new anglers and hunters

| Objective 1351 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|--|--|
| Continue support for adult 'Fish and Game' programmes | Report to Council by August | This year's adult hunts course was required to be cancelled due to Covid 19 restrictions. | Completed, adult hunts course assisted by staff, and Lawson Davey visited California to assess overseas hunter recruitment models. |
| Objective 1352 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Coordinate at least one organised game bird hunt | Report to Council by February | Two organised pheasant hunts were completed along with a pukeko drive and a chukar hunt, as reported in the OWP. | Organised pheasant hunts completed as reported within OWP. |
| Objective 1353 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Promote annual pre-season sporting events. | Report to Council in Staff Reports | Not held due to Covid 19 restrictions. | One event attended. |
| Objective 1354 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Process applications for Fishing Competitions and educational permits as required | Respond to applications within five working days. Report to Council by August | A Fish & Game family fun fishing day was organized in conjunction with the Department of Conservation's 'holiday program', which was undertaken at Lake Argyle with close to 90 potential new anglers turning up to see what all the fuss was about. | No permit requests received, although staff ran a 'lucky-tag' fishing competition at Lake Argyle. |
| Objective 1355 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Assist with Take a Kid Fishing programs associated with Fish Out Pond in both Tasman and Marlborough | Staff and councillor assistance with Fish Out ponds | No Marlborough events held, several Tasman events supported. | One Marlborough event held, and a number of Tasman events assisted with. |

1360: Club Relations: Encourage and support participation in angling and hunting through clubs and a positive view of Fish and Game

| Objective 1361 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-----------------------------|---|---|
| Hold regular liaison or meetings with all clubs | Report to Council by August | A presentation to the Nelson Anglers club occurred and attendance of Tasman Sports Youth for Fishing Trust meetings. | Attendance and presentation to both Nelson and Marlborough Angler clubs was undertaken. Reported in OWP. |
| Objective 1362 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Respond to enquiries from licence holders and members of the public concerning angling and hunting. | Meet demand | Ongoing daily/weekly responses to licence holder phone calls, emails, and drop in visits completed. Reported via OWP/timesheet hours. | Ongoing daily/weekly responses to licence holder phone calls, emails, and drop in visits completed. Reported via OWP/timesheet hours. |

PUBLIC RELATIONS

Goal

To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game New Zealand.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|--------------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|--------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | | | | |
| 1410 | Liaison | - | - | 35 | 2,609 | - | - | 51 | 3,956 | - | - | 39 | 2,791 |
| 1420 | Communication | - | - | 151 | 11,255 | 11 | - | 197.5 | 15,330 | 69 | - | 175 | 12,718 |
| 1430 | Advocacy | 400 | - | 66 | 5,319 | 680 | - | 57 | 5,101 | - | - | 68 | 4,929 |
| 1440 | Public Promotions | 6,500 | - | 140 | 16,935 | 5,408 | - | 329 | 30,927 | 2,129 | - | 78 | 7,783 |
| 1450 | Visitors/Education | - | - | 50 | 3,727 | - | - | 42.5 | 3,298 | 200 | - | 34 | 2,665 |
| | Total | 6,900 | - | 442 | 39,846 | 6,100 | - | 677 | 58,612 | 2,398 | - | 394 | 30,886 |

1410: Liaison: Liaison with other statutory authorities as required under the Conservation Act

| Objective 1411 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|------------------------------------|-----------------------------------|-----------------------------------|
| Regular liaison with Department of Conservation staff and with Conservation Board. | Report in staff reports to Council | Completed as reported within OWP. | Completed as reported within OWP. |



1420: Communication: Liaison with environmental groups, local authorities, iwi, and resource users to ensure hunting and angling and Fish and Game interests are recognised and provided for

| Objective 1421 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-----------------------------------|--|--|
| Respond to requests for contact and consultation with user groups, service groups, conservation groups, and landowners. Promote sports fish and game, using public awareness resource material. | Report in staff report to Council | Contact with several groups occurred as reported within the OWP. | Contact with a number of groups occurred as reported within the OWP. |
| Objective 1422 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Liaison with local MPs if required | Report to Council by August | Nil activity | Contact with Nick Smith around Lee Dam access occurred. |
| Objective 1423 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Liaison with iwi on matters of mutual interest | Report to Council | A significant increase in activity here as reported within OWP | A significant increase in activity here as reported within OWP. |
| Objective 1424 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Liaison with local authorities as required each year. | Report to Council | Completed in relation to several topics as reported in OWP, related to 1211-13 also. | Completed in relation to several topics as reported in OWP, related to 1211-13 also. |

1430: Advocacy: Acceptance of sport fishing and game bird hunting and community support for Fish and Game NZ management

| Objective 1431 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|--|--|
| Advocacy of fish and game topics in all local and relevant national media. | 10 media contacts per annum in addition to regular media fishing/hunting updates | In excess of 10 media engagements occurred (see J Lucas/My media file) | In excess of 10 media engagements occurred (see J Lucas/My media file) |



| Objective 1432 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|--|--|
| Pastoral Lease Tenure Review related activities in the Marlborough High Country. | Liaison with run-holders, inspections of properties and writing reports on Fish and Game interests in each station as they are reviewed | Nil activity, noting pastoral lease legislation now rescinded by Parliament. | Nil activity, noting pastoral lease legislation now rescinded by Parliament. |



1440 Public Promotions: To Promote Freshwater Biodiversity, Hunting and Fishing As Exciting and Valid Recreational Pursuits

| Objective 1441 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|---|--|--|
| Co-sponsor activities to promote Fish and Game. | Report to Council annually | A promotional family fishing day was held in partnership with DOC as part of its school holidays program as reported in OWP under 1444. | A lucky tag competition and other promotional work was run in Lake Argyle, reported in OWP under 1444. |
| Objective 1442 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Duck calling and hunter evenings. | Report to Council in Staff Report as required | A duck hunters game night celebrating wild food dishes was again held at Club Waimea, reported in OWP. | A duck hunters evening at Club Waimea was supported, reported in OWP. |
| Objective 1443 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Participate in field days and world wetlands day as per national policy | Attend or host an event | Nil activity here this year. | The national billboard skins at Para Wetland were replaced with promotional messaging around Fish & Games wetland conservation work, to coincide with a World Wetlands day national media release. |
| Objective 1444 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| To undertake further fishing participation trials and other R3 related initiatives. | Increased licence sales | As reported in the annual fisheries report, rather than falling by the national average of 5.3% due to Covid 19 and other issues, NMFG fish licence sales were only 0.4% down on last year's outstanding growth of 6.1% meaning we maintained most of last year's gains despite Covid 19 challenges. | Licence sales are up 6.1% this year as a result of a number of initiatives as reported within the OWP report. |

1450 Visitor Facilities / Education: To undertake displays of Fish and Game activity and educate the public on angling, hunting and Fish and Game activities

| Objective 1451 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-------------------------------------|---|---|
| Maintain regular contact with schools to promote angling and hunting and Fish and Game activities in intermediate and certain high schools in the region. Support Fish in Schools programme. Investigate demand for Fish & Game schools environmental education program. Facilitate school field trips to Para Wetland where requested. | Report to Council annually | A field trip to the Waimea River with Appleby school was undertaken as reported in the OWP. | NMIT sponsored fish in schools program continues with 12-15 schools in the region hosting a salmon tank over this reporting period. No school educational trips to Para Wetland were requested this year. |
| Objective 1452 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| To engage with Tertiary Institutes to support Students to undertake Fish & Game project | Report to Council in staff reports. | NMIT students and tutor Mark Burdass assisted FG staff with stripping/egg fertilisation at the Wairau hatchery including rearing of 'insurance fry stocks' for Fish & Game at NMIT facilities. Students have also undertaken work experience placements at the Wairau hatchery. | Staff hosted a volunteer work placement student from NMIT. Fishing tuition and information about FO ponds was provided to 1 st year Aquaculture students. Reported in OWP. |



COMPLIANCE

Goal

To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|-----------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1510 | Ranging | 500 | - | 220 | 16,898 | - | - | 206 | 15,978 | 685 | - | 255 | 19,132 |
| 1520 | Ranger Training | 500 | - | 40 | 3,482 | 558 | - | 92 | 7,694 | - | - | 47 | 3,371 |
| 1530 | Compliance | - | - | 40 | 2,982 | - | - | 10 | 776 | - | - | 32 | 2,320 |
| | Total | 1,000 | - | 300 | 23,361 | 558 | - | 308 | 24,448 | 685 | - | 334 | 24,823 |

1510: Ranging: To achieve an annual 10% coverage of licence holders and seek a 95% compliance rate in order to ensure compliance with legislation in the interests of licence holders

| Objective 1511 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-----------------------------|---|--|
| To maintain adequate ranging to meet the 10% coverage of licence holders. | Report to Council in August | 557 fishing licence checks (557/4095 LEQs = 13.6%) were undertaken by rangers and 75 game licence checks (75/816 = 9.2%) were completed. Out of region hunting by 30%+ of our hunters on opening weekend makes achieving game compliance targets difficult. | 478 fishing licence checks (478/4085 LEQ's = 11.7%) were undertaken by rangers and 71 game licence checks (71/880 = 8%) were completed, like last year there was no pukeko hunt this year, and out of region hunting on opening weekend makes achieving game compliance targets difficult. |

1520: Ranger Training

| Objective 1521 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|--|--|---|
| To undertake adequate training of new and existing honorary | Twice yearly preseason meetings Report to Council by | All staff and honorary rangers attended a preseason refresher CERT course in | All staff and honorary ranger warrants were renewed this year and information |



| | | | |
|----------|--------|--|--|
| rangers. | August | September 2019 and received a presentation from Steve Doughty NZC R3 coordinator about the importance of our rangers as ambassadors. A ranger newsletter was also sent out prior to the game season, along with the 'Compliance Corner' nationally coordinated newsletter at season end. | packs sent to honorary rangers' preseason. All staff and honorary rangers will attend a refresher CERT course in September 2019 and receive a presentation from Steve Doughty NZC R3 coordinator about the importance of our rangers as ambassadors. |
|----------|--------|--|--|

1530: Compliance/Prosecutions

| Objective 1531 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|--|---|
| To efficiently undertake prosecutions of offenders | Under Council policy, offering diversion, or laying information and/or providing material to prosecutors within 20 working days of receiving reports | Three offence notices issued for fishing without a licence, and 1 warning issued for not carrying a licence. | 1 offence notice was issued for fishing without a licence and in a junior fishery |

LICENSING

Goal

To optimise the sale of angling and hunting licences as valued products.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|---------------------|----------------|----------|------------|---------------|----------------|----------|-----------|---------------|----------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1610 | Licensing/Marketing | 700 | - | 140 | 7,454 | 503 | - | 71 | 4,886 | 831 | - | 127 | 9,206 |
| 1620 | Agent Servicing | - | - | 65 | 8,527 | - | - | 15 | 2,286 | - | - | 9 | 1,447 |
| 1630 | Commission | 23,422 | - | - | 23,422 | 23,550 | - | - | 23,550 | 23,673 | - | - | 23,673 |
| | Total | 24,122 | - | 205 | 39,402 | 24,052 | - | 86 | 30,723 | 24,504 | - | 136 | 34,326 |

1610: Licensing: To ensure the efficient process of fishing and hunting licences

| Objective 1610 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--|---|---|
| To liaise with Eyede to ensure the efficient and effective delivery of licences to licence holders and to vendors. | Minimize number of contacts with Eyede and the number of outstanding payments and/or concerned vendors | Very few contacts with Eyede systems working well, no complaints from licence holders concerning service. | Very few contacts with Eyede systems working well, no complaints from licence holders concerning service. |
| Objective 1620 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| Undertake market analysis of licence holder data and work with the national public awareness manager. | Licence sales increase | This year licence sales maintained the increase that was achieved last year. | This year NM saw a 6.1% increase in licence sales. |
| Objective 1630 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
| To liaise with vendors and keep them informed on Fish and Game activities | Number of contacts with vendors | Contact with agents has been made as and when required, including some provision of promotional material. | Contact with agents has been made as and when required, including some provision of promotional material. |



COUNCILS

Goal

To provide for the democratic governance of the fish and game system by fish and game licence holders.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|------------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|----------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1710 | Council Election | - | - | - | - | - | - | - | - | - | - | 2 | 145 |
| 1720 | Council Meeting | 2,650 | - | 535 | 42,528 | 2,121 | - | 360 | 30,045 | 3,142 | - | 417 | 33,368 |
| | Total | 2,650 | - | 535 | 42,528 | 2,121 | - | 360 | 30,045 | 3,142 | - | 419 | 33,513 |

1710: Council Meetings: To enable angler and hunter participation in Council elections

| Objective 1711 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|--------------------------|-----------------------|---|
| Managing the election process, should this be required | Successful election held | No election this year | New Council first meeting held 20 November 2018 |

1720: Council Meetings: To provide efficient management and operation of the council

| Objective 1720 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|--|------------------------|
| Effective direction of the management of the Council's business. | Prepare Information, agendas, reports and minutes Conduct at least six meetings of the Council | Five meetings completed, one missed due to Covid 19 movement restrictions. | Six meetings completed |

PLANNING AND REPORTING

Goal

To ensure cost efficient and appropriate business management of fish and game resources.

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | | Actual 2020 | | | | Actual 2019 | | | |
|------|------------------|----------------|----------|------------|---------------|----------------|----------|--------------|---------------|----------------|----------|------------|---------------|
| | | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost | External Costs | Income | Hours | Net Cost |
| 1810 | Management Plan | - | - | 60 | 4,472 | - | - | 14 | 1,086 | - | - | 52 | 3,733 |
| 1820 | Annual Planning | 7,350 | - | 165 | 3,205 | 7,819 | - | 28 | 2,172 | 7,236 | - | 49 | 3,552 |
| 1830 | Reporting | - | - | 43 | 19,649 | - | - | 157 | 19,997 | - | - | 142 | 17,529 |
| 1840 | National Liaison | 200 | - | 310 | 23,307 | 21 | - | 425.5 | 33,025 | 219 | - | 639 | 46,538 |
| | Total | 7,550 | - | 578 | 50,633 | 7,840 | - | 624.5 | 56,280 | 7,455 | - | 882 | 71,352 |

1810: Sports Fish and Game Bird Management Plan

| Objective 1811 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|-------------------------------|--|---|
| To implement the Sports Fish and Game Management Plan | Report to Council as required | After receiving significant input from Te Atiawa, a revised draft has been circulated back to Te Atiawa for comment, after which point it will be reviewed by the national FG planner/NMFGC/potentially other Iwi, and then notified for public submissions. | Still under review, there is a need to establish positive working relationships with all nine treaty partners prior to seeking their input to this document, after which point it will then be publicly notified for submissions. |

1820: Annual Planning

| Objective 1821 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|-----------------------------|--------------------|--------------------|
| Prepare an Operational Work Plan and Budget for the forthcoming year | Present to Council by April | Completed. | Completed. |



1830: Reporting and Audit

| Objective 1831 - 1834 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|--|---|--|--|
| Prepare Annual Reports and Financial Statements for the year ended 31 August | Present to Council, public meeting and to Parliament by 31 December | The 2018-19 Annual Report was approved by the Nelson Marlborough Fish and Game Council and provided to Parliament. | The 2017-18 Annual Report was approved by the Nelson Marlborough Fish and Game Council and provided to Parliament. |

1840: National Liaison

| Objective 1841 & 1842 | Performance Measure | Actual Result 2020 | Actual Result 2019 |
|---|------------------------------------|---|---|
| National liaison and Advocacy to support or advise NZ F&G Council for national analysis or policy issues. | Report to Council in Staff Reports | Liaison with regional and national staff occurred on a wide range of topics as reported within the OWP. | Liaison with regional and national staff occurred on a wide range of topics as reported within the OWP. |

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NELSON-MARLBOROUGH FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2020

The Auditor-General is the auditor of Nelson-Marlborough Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of the Crowe New Zealand Audit Partnership, 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 15 to 30, that comprise the statement of financial position as at 31 August 2020, the statement of financial performance and statement of cash flow for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 31 to 57.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 15 to 30:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2020; 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); and
- the statement of service performance of the Fish and Game Council on pages 31 to 57:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2020, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 19 November 2020. 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 our opinion

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

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

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to Note 13 on page 29 of the financial statements, which describes the effects of the World Health Organisation's declaration of a global health emergency on 31 January 2020 relating to the spread of COVID-19.

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 work plan.

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 information included on pages 1 to 14, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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



Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Employees of our firm deal with the Fish and Game Council on normal terms within the course of trading activities of the Fish and Game Council. Other than this, in our capacity as auditor, we have no relationship with, or interests in, the Fish and Game Council.

A handwritten signature in blue ink, appearing to read "PS".

Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand