



Annual Report of the

## **NORTH CANTERBURY FISH AND GAME COUNCIL**

**For the year ended  
31 August 2012**

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

**Code:- 1 / 450 / 11 / 2012**



6<sup>th</sup> December 2012

Hon. Kate Wilkinson,  
Minister of Conservation,  
Parliament Buildings,  
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26 of the Conservation Act 1987 and Section 44A of the Public Finance Act 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2012..

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'M. A. Clements', followed by a horizontal line and a small square symbol.

M. A. Clements,  
Chairman,  
North Canterbury Fish and Game Council.

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## NORTH CANTERBURY FISH AND GAME COUNCIL

**NOTICE** is hereby given that the 2012 ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on MONDAY 17<sup>TH</sup> DECEMBER , at 6.30pm at the CHRISTCHURCH HORTICULTURAL HALL, 57 RICCARTON AVE.

### BUSINESS

- 1. Present
- 2. Apologies
- 3. Welcome by Chairman
- 4. To present the Annual Report and Balance Sheet
- 5. Staff Presentations
- 6. General Business

## **SECTION 1:- INTRODUCTION**

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### **1.1 OFFICERS OF THE NORTH CANTERBURY FISH AND GAME COUNCIL**

#### **Council**

Kelly, B.D.	Clements, M. A. (Chairman)
Smart, B.R.	McNeill, S.M
Stanton, R. A.	Robinson, P. (NZ Council Delegate)
Farrow, P.	Isitt, T.
Bonnafox, S.	Cleghorn B.N

#### **Co-opted Members**

Mr. Cavan O'Connell – Ngai Tahu; Mr. Malcolm Gilbert – Federated Farmers.

#### **Staff (as at 31 Aug.2012)**

##### **General Manager (Acting)**

Rod Cullinane.

##### **Fish and Game Officers:**

Ross Millichamp, Brian Ross (Retd. 31/08/12), Steve Terry and Emily Moore (on leave).

##### **Environment Officer:**

Tony Hawker

##### **Hatchery Manager**

Dirk Barr

##### **Office Secretary:**

Debbie Ambler.

#### **Auditors**

The Audit Office – Wellington; Contracted Mr. W. Johnstone, BDO, (Christchurch) Chartered Accountants

#### **Life Members:**

Prof. W. C. Clark; Messrs P. L. Armitage, R. F. Knowles, J. G. Mugford, M. E. Snowdon

#### **List of Chairmen of Council, 1991 – 2012**

Mugford, J. G.	December 1991 – April 1994
Curtis, J. N.	May 1994 – November 2000
Clements, M. A.	December 2000 –

## 1.2 MISSION STATEMENT

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

## 1.3 OVERALL OBJECTIVES

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

Core functions based on these main objectives are:-

- To assess, monitor and research sports fish and game populations, the success rates and degree of client satisfaction, and the condition and trend of ecosystems as habitat for sports fish and game over time.
- To maintain and improve the sports fish and game resource by maintaining access; by maintaining a stocking or restocking program for species as required; by recommending conditions to the Minister for the fish and game seasons; by ensuring a sufficiency of resources; by maintaining and enhancing habitat subject to approval.
- To promote and educate by defining ethical standards for anglers and hunters; by promoting angling and hunting as a recreation to the public; by keeping clients informed of matters affecting their interests.
- To assess the costs of managing the sports fish and game resource; recommend licence fees to the New Zealand Fish and Game Council to recover costs; and represent the region’s interests in determining and distributing the levies on licences.
- To represent anglers and hunters in the statutory planning processes; formulate an annual operational work plan; draft and operate a Fish and Game Management Plan; and liaise with Iwi, the Conservation Board, Territorial Authorities and Government Departments, various Crown Research Institutes, State Owned Enterprises, and other user groups.
- To issue licences for the taking of sports fish and game in accordance with New Zealand Statute and liaise with the licence selling agents and outlets.

## 2.1 CHAIRMAN'S REPORT (Mr. M. A. CLEMENTS)

2011/12 has been yet another challenging year for North Canterbury Fish and Game. A number of staff changes occurred in the last year with Ross Millichamp moving from the position of Manager to a part time role as a Fish & Game Officer. Rod Cullinane has been appointed General Manager and we welcome his arrival and the knowledge and experience he brings to the organisation. After 34 years with North Canterbury as a Fish & Game Officer, Brian Ross decided on a change in lifestyle, moving to Lumsden. Tony Hawker moved from the position of Environment Officer to take on the responsibilities of trout & gamebird management. Shortly after balance date the staff changes were completed with Scott Pearson appointed as the new Environment Officer. Debbie Ambler replaced Melanie Kuipers in the Administration position, and Emily Moore took maternity leave mid-year. With an increasing number of salmon and trout being reared to meet the demands of neighbouring Fish & Game regions as well as our own requirements, Kelvin Wright has been engaged as a Contractor to assist Dirk Barr with hatchery operations at both Montrose and Peacock Springs.

The effects of the earthquakes continue to disrupt activity, with the Fish & Game offices at 3 Horatio St. declared unsafe to occupy half way through 2012. While temporary office space for some staff has generously been made available by DoC Rangiora, other staff have adapted well to working from home offices. Negotiations with the insurance company along with CERA around settlement for our land and building are now close to being finalised, leaving us with the task of finding a new location to site Fish & Game.

The restructuring referred to has been done with the objective of improving both the efficiency and effectiveness of the organisation within the region. Included in these changes has been the review of ranging activities and in particular the re-selection and appointment of Honorary Rangers, a number of which are first time appointments. We welcome these volunteers into the organisation and thank them for making this commitment, as well as of course to those rangers who have met the revised recruitment criteria and been reappointed. Another change which will become evident is the increased emphasis placed on compliance including the handling of prosecutions in-house. We consider it is vital to not only protect our source of licence-derived income from threat, but also send out a clear message that we will enforce infringements as we are entitled to do under the statutory authority granted to us and as expected by Stakeholders.

With all these changes, everybody has coped well and I am pleased to report that most of the organisation's objectives spelt out in section 1.3 of this Annual Report have largely been completed.

Some areas to note -

### Water

Water issues still dominate Council & staff activity with continued pressure to abstract and use this limited resource. North Canterbury Fish and Game spends a considerable amount of time and money protecting the water resources that both fish and gamebirds require to sustain their populations. We are continually faced with the challenge of endeavouring to stop further declines in both river flows and water quality. Each year Fish & Game is asked to consult with a variety of water consent applicants, along with submissions on water plans at various levels of government. Although small gains are made such as the new NRRP requirement to exclude stock from high country spawning streams we continue to lose ground. The real long term effects of the on-going intensification of farming on the Canterbury Plains is unlikely to be seen for many years yet.

Although staff continue to both liaise with, and raise issues of concern with ECan, anglers and hunters must also take some action to ensure that both ECan and the public is aware of what is happening to our once pure and plentiful water resources. Anglers and hunters are the people most likely to observe

activities such as direct effluent runoff into waterways, stock crossing or in streams and unauthorised abstraction or diversion. I encourage you to take photographs or other evidence that is appropriate and to alert Fish & Game. We will ensure this is followed up through the appropriate avenues. I urge you to also talk to your Member of Parliament, ECAN Commissioner or local Councillor, and write about what is happening to the newspapers and other media.

### **Salmon & Trout**

Based on traditional survey methodology, North Canterbury anglers experience mixed success salmon fishing last season, with many Waimakariri anglers reporting a successful year with around 1,800 salmon taken from the river. Rakaia anglers were less happy with around 1,500 salmon caught. These trends are reversed when spawning numbers are calculated. These show increased angler success in the Waimakariri River is at the expense of spawning escapement with only 1,350 salmon reaching their spawning grounds compared with over 3,000 in the Rakaia. Angler catch and total runs in most East Coast salmon fisheries were slightly up on the previous season but still below long term averages.

Surveying of trout populations in headwater spawning streams has shown little change from previous years, although of concern are the reduced water levels in sections of smaller rivers and streams which threaten the very existence of trout in those habitats. While doing what we can in terms of environmental issues and enhancement we are fortunate that our hatchery operation is now of a size and scale that we can mitigate some of these losses. A significant release program is now in place across the region.

### **Game birds**

An in depth report was completed during the year on the practicalities of game bird rearing and releases in response to a call by some game bird hunters for more to be done. The results of this report showed that the farmed rearing and release of game birds has never been really successful in this region due to the threats from predators, the degradation of natural habitat and the lack of self survival instincts of cage reared birds. It concluded that Fish & Game would be unwise to consider such programs again in the face of well documented evidence of previous failed attempts. This is not to say that we should not be involved in supporting hunters in their chosen recreation. We are actively considering ways of how best to provide additional hunting opportunities and how we can further encourage young shooters into the sport. Our sponsorship (via the NZ Council) of the New Zealand National Secondary Schools Clay Target Championships held in Christchurch during the year is one example of how we are approaching this.

### **Hatcheries**

Both the Montrose & Peacock Springs hatcheries continue to complement each other and operations have continued to expand to meet the growing demand for salmon and trout, for both stocking programs and the growth in junior anglers' fisheries being established around the South Island. This growth has seen considerable pressure put on both staff and volunteers over the last year and despite all the on-going earthquake related issues and staff changes, operations have continued to run well. In light of this growth, a new fish transporter has been commissioned thanks to the generous help from retired Fish & Game Councillor Murray Robson. The new tanker has the capacity to hold four times that of our smaller trailer fish transporters and has enabled the transfer of significant numbers of catchable sized trout and salmon to 'Take a Kid Fishing' events throughout the South Island. A summary of the numbers of salmon and trout reared and released into North Canterbury rivers and lakes and also provided to neighbouring regions is outlined in the attached annual report. It should be noted that this region's releases into our own rivers and lakes if supplied by a commercial hatchery would cost in excess of \$400,000.00 per annum. Our costs are only a small fraction of that and again we need to thank the volunteer help which makes this possible.



## **Finance**

I am pleased to report a significant turnaround in the region's financial result over the last financial year, with the end result being a modest return to profitability albeit with some assistance by way of reduced licence sale levies. This is in line with national policy regarding the treatment of the replacement of depleted reserves reported in last year's results. This positive result has also been in part due to the lowering of expenses relative to income, and also the increase in both licence income and sales of fish. Licence income was up by just over \$100,000, which is pleasing and unexpected considering the disruptive events of the last two years in the region. The next financial year will see a continuation of the need for prudent financial management and containment of costs. Some deferred capital expenditure such as the replacement of vehicles can now be considered.

Despite the turnaround, we are conscious of exercising constraint and to be continually on the lookout for ways of becoming more efficient in how we carry out our work, while looking for opportunities where we can off-set some of our costs through commercial or external relationships. Whilst these tend to be centred around the provision of fish stocks, there are other opportunities where we can capitalise on the expertise and knowledge within the organisation. We are fortunate to have staff who are highly experienced and whose skills expertise and knowledge will enable us to seize these opportunities.

We are also committed to several new initiatives within our accounting systems which will see us being able to produce improved and more timely financial reporting as well as better management of funds under our control.

## **Council**

During this year Council meetings have again been both constructive and productive, with healthy debate around the table and decisions again largely made by consensus. As Chairman I find the passion that Councillors bring to the Council table a real asset to the organisation and I am sure they find the challenges faced and outcomes achieved very rewarding. I particularly want to extend my appreciation to Councillors who have undertaken portfolio and sub-committee responsibilities and for the special perspective that our two co-opted Council members (Malcolm Gilbert - Federated Farmers and Cavan O'Connell - Ngai Tahu) bring to the Council table.

I would like to thank the DoC staff in Sockburn for allowing us the use of their meeting room for Council meetings, and more recently DoC's generous contribution of administration premises in Rangiora.

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

## **Our Future Anglers & Hunters**

One of the greatest challenges faced by Fish and Game throughout New Zealand is the need to ensure that we attract a new generation of young anglers and hunters into the Fish and Game family. Some regions, including ourselves have made a start through such initiatives as the 'Fish in Schools' programmes and the 'Take a kid Fishing' events. However these activities alone will not ensure Fish and Game and the outdoor recreation we hold dear will be front of mind and relevant to an increasingly urban oriented young population. We must seek out new ways to connect with these young people despite the strong competition from other sports and recreational interests. Developing such initiatives will be a focus and challenge for us next year.

## **Conclusion**

Under adverse conditions, Council and staff have again completed a busy and full program for the year and as Chairman I am pleased to present and endorse the Output Summary and Financial Statements set out below. I extend my thanks to all those who have helped out throughout the last year and to all of you who have supported me as Chairman, especially my fellow Councillors. I would also like to acknowledge the assistance from the many rangers and volunteers who have made outstanding contributions to Fish and Game during the year. Again, my appreciation goes to all the staff for their passion and commitment to complete the many challenging tasks required of them. To all those involved in Fish & Game activities, you are the 'face' of Fish and Game in North Canterbury and without your efforts Fish and Game would achieve significantly less.

A handwritten signature in blue ink, appearing to read 'Martin Clements', followed by a horizontal line and a stylized mark resembling a 'V' or a checkmark.

**Martin Clements**  
**Chairman**

## NORTH CANTERBURY FISH AND GAME COUNCIL

### Section 2: Statement of Objectives and Service Performance for the Year Ended 31 August 2012

#### Introduction

As required under Section 26x of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, North Canterbury Fish and Game Council have prepared the following Statement of Objectives and Service Performance for the 2011-12 financial year.

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

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

Output Area	Budgeted Total Costs	Actual Total Costs
Species Management	\$148,500	\$196,989
Habitat Protection/Management	\$28,250	\$55,241
Participation	\$29,500	\$15,024
Public Interface	\$4,355	\$2,557
Compliance	\$6,500	\$7,089
Licencing	\$87,127	\$71,192
Council	\$4,000	\$3,360
Planning and Reporting	\$12,000	\$34,762
<b>Total</b>	<b>\$320,232</b>	<b>\$386,214</b>

OUTPUT AREA 1: SPORTSFISH AND GAME BIRD MANAGEMENT		
Objective 1.1.1.1	Performance Measure	Actual Result
To monitor anadromous Chinook salmon population trends.	Collect salmon population data for the Rakaia, Waimakariri, Waiau and Hurunui Rivers, and maintain a database. Establish total run estimates using the "area under the curve" methodology for the Rakaia and Waimakariri Rivers. Monitor trends in the Hurunui and Waiau Rivers. Prepare a written Salmon Management Report detailing changes in anadromous salmon abundance and highlight management implications for	The annual Chinook salmon management report for 2011/12 was compiled, based on: -Five aerial live fish surveys, conducted two weeks apart on spawning tributaries of the Rakaia and Waimakariri Rivers. -An aerial trend count was carried out on the Hurunui and Waiau Rivers around the peak

	Council at, or prior to, the August Council meeting.	of spawning. -The aerial counts plus the results of the angler harvest phone survey (Project 1.1.2.1.) were used to produce total run estimates for the Rakaia and Waimakariri Rivers. A summary of results is tabled below. A full salmon report is available on request.
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Table 1: Anadromous Salmon Run Returns to the Rakaia and Waimakariri River 2011-12

River	Angler Catch	Spawning Stream Returns	Hatchery Returns	Total Run
Rakaia	1488	2813	210	4511
Waimakariri	1793	1107	240	3140

Objective 1.1.1.2	Performance Measure	Actual Result
To monitor trends in landlocked salmon, rainbow trout and brown trout spawning.	Gather data and maintain a database of trends in land-locked salmon, rainbow trout and brown trout returns to spawning tributaries of Lake Coleridge. Prepare a written report detailing changes in Lake Coleridge trout and salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting. Use information in resource consent negotiations with Trustpower.	Salmon spawning surveys were undertaken in May 2012 of the Rytou River and Hennah Stream. Rainbow trout surveys were completed by staff and volunteers in September 2011. A total of 148 Rainbow trout were counted and 136 Redds. Full reports of these surveys were presented to Council and are available on request.
Objective 1.1.1.3	Performance Measure	Actual Result
To monitor the trout populations of the Hurunui and Waiau Rivers.	Collect trout population data by drift dive surveys and maintain a database of trout abundance. Collect gill netting survey data from Lake Guyon to attempt to show whether increasing fishing pressure is damaging the resource. Prepare a written report detailing changes in Hurunui and Waiau River trout abundance and highlight management implications for Council at, or prior to, the April Council meeting.	The Hurunui drift dives were completed. The upper Waiau River at St. James was dived. Results of these surveys were presented to Council and are available from the office.
Objective 1.1.1.4	Performance Measure	Actual Result

To monitor the spawning trout population in key Selwyn River tributaries, by a one-off fish count during peak spawning.	Collect trout population data and maintain database. Prepare a written report detailing changes in Selwyn River trout abundance and highlight management implications for Council at, or prior to, the October Council meeting.	Plans to carry out spawning surveys in the Selwyn River catchment were altered and instead a comprehensive spawning survey of the upper Ashley River was undertaken in July 2012. A full report is available on request. <table border="1" data-bbox="1045 548 1388 884"> <thead> <tr> <th>Stream</th> <th>Trout</th> <th>Redd</th> </tr> </thead> <tbody> <tr> <td>Five Gully</td> <td>2</td> <td>2</td> </tr> <tr> <td>Whistler</td> <td>0</td> <td>0</td> </tr> <tr> <td>Ashley mainstem</td> <td>41</td> <td>8</td> </tr> <tr> <td>Lilburne</td> <td>0</td> <td>0</td> </tr> <tr> <td>Broom</td> <td>3</td> <td>0</td> </tr> <tr> <td>Townsend</td> <td>4</td> <td>3</td> </tr> <tr> <td>Dobson</td> <td>11 (all dead)</td> <td>6</td> </tr> <tr> <td>Shifton</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Stream	Trout	Redd	Five Gully	2	2	Whistler	0	0	Ashley mainstem	41	8	Lilburne	0	0	Broom	3	0	Townsend	4	3	Dobson	11 (all dead)	6	Shifton	0	0
Stream	Trout	Redd																											
Five Gully	2	2																											
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Dobson	11 (all dead)	6																											
Shifton	0	0																											
<b>Objective 1.1.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>																											
To monitor game bird populations.	Collect population data and maintain a database for paradise shelduck, black swan, shoveller duck, mallard duck and pukeko. Prepare a written report detailing changes in game bird abundance and highlight management implications for Council.	Surveys were undertaken for those game species we manage, with reports subsequently tabled at Council and are available on request.																											

Table 2: Gamebird Trend Count Results 2003-12

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Paradise Duck	7252	9429	9910	8332	8180	10660	8541	7950	9082	11763
Black Swan	5175	5470	4541	5670	5375	5640	5903	5515	8167	6925
White Swan	70	35	72	40	52	59	27	46	35	42
Canada Goose	N/A	N/A	13811	13943	12371	16640	17509	10500		
Mallard Duck	1265	2113	1846	2560	1270					
Shoveller Duck	-----	193	241	335	48	1478	679	309	406	800

<b>Objective 1.1.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To monitor sports fish and game species information from past and present projects.	Maintain and update a database to obtain baseline information for future reference.	This project has not been completed due to staff changes and logistical / informational issues following damage to and subsequent evacuation of the

<b>Objective 1.1.2.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long term sustainability of the fishery.	Monitor the catch of anadromous salmon by recreational anglers through an end of season phone survey for inclusion in the Salmon Management Report (see 1.1.1.1).	Phone surveys were carried out on 4,484 randomly selected anglers to assess salmon angler harvest. An additional 286 expert anglers were also surveyed. These surveys were then analysed and reported at the August Council meeting together with the annual salmon report.
<b>Objective 1.1.2.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.	Monitor the level of salmon by-catch as per the "Salmon at Sea Agreement".	Very few commercial boats fast enough to catch salmon active within the salmon conservation area during the period required to be monitored due to low numbers of the target species in the area. A full report will be available from early 2013.
<b>Objective 1.1.2.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To monitor the harvest of game birds by recreational hunters.	Supply regional game harvest phone survey data to the National Game Bird Hunter Survey Co-ordinator.	Completed. Results put into national database. Report Completed for February 2013 Council Meeting.
<b>Objective 1.1.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public.	Undertake fish salvage operations when necessary. Cost recovery will be sought where fish stranding is the result of deliberate human actions.	Fish rescue operations were undertaken at TrustPower's Harper River control gates, Amuri Irrigation and Craigieburn Stream.
<b>Objective 1.1.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for release.	Operate a Fish & Game hatchery program based at facilities at Montrose Station and Isaacs Wildlife Trust, to raise the following for release into North Canterbury waters:  -60 000 yearling salmon smolt for release into the Rakaia at Montrose. -60 000 yearling salmon smolt for release into the Waimakariri at Silverstream and Isaacs. -10 000 salmon smolt for release into Lake Coleridge tributaries. -30 000 yearling rainbow trout for release into high country lakes and rivers.	Chinook Salmon -90,000 x 50g smolt from Montrose into the Rakaia River. -30,000 x 50g smolt imprinted for two months and released from Silverstream Hatchery. 30,000 x 50g smolt released from Isaacs into the South Branch of the Waimakariri River. 150,000 x 50g smolt released into the Clutha River (purchased by Contact Energy). 15,000 smolt for Lake Coleridge. 600,000 surplus ova for ova planting. 4,000 x 700g salmon into the Groynes. 1,200 x 700g salmon TAKF (youth

	<p>-1 000 two year old rainbow trout for release into youth fish-out ponds.</p> <p>-30 000 yearling brown trout for release into Ellesmere tributaries and degraded rivers.</p> <p>-Up to 200 000 salmon fry for release into depleted headwater spawning areas if sufficient ova is available after meeting other commitments.</p> <p>Operate a Fish &amp; Game hatchery program based at Montrose and Peacock Springs to raise the following for release into waters outside of the North Canterbury Region :</p> <p>-150 000 yearling salmon smolt for release into the Clutha River under contract to Contact Energy.</p> <p>-20 000 rainbow trout grown speculatively for potential sale to other regions or power companies.</p> <p>-20 000 brown trout grown speculatively for potential sale to other regions or power companies.</p> <p>-1 000 two year old rainbow trout grown speculatively for potential sale to other regions or power companies.</p>	<p>fish-out ponds)</p> <p>Rainbow Trout 12,000 yearlings for North Canterbury High Country Lake Stocking Program. 40,000 released into the Rakaia River from Montrose. 300 x 750g sold to West Coast F&amp;G for youth fish-out, 50 for a display pond in Waipara, 200 held into 2012/13 for a Nelson Trust for a youth fish-out event, 150 for Southland F&amp;G youth fish-out events, 400 for Branch River restocking in Nelson/Marlborough.</p> <p>Brown Trout 10,000 x yearlings released into the Upper Selwyn River at Ford Stream, Snowdon Station. 100 x yearlings held for broodstock program.</p>
<b>Objective 1.1.6.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To enhance the image of Fish & Game with hunters.	Assist hunting clubs to obtain the necessary permits to rear game birds for release into the wild.	No releases of game birds were undertaken by F&G/ECAN or hunting clubs.
<b>Objective 1.1.7.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain and improve the region's sports fish and game bird resources by formulating and recommending angling and hunting conditions to the Minister of Conservation.	In conjunction with the Regulations Committee, conduct a biennial public review of gamebird hunting regulations including consultation with stakeholders. Dispatch draft regulations to the New Zealand Fish and Game Council by March 31 (hunting) and May 31 (fish). Update regulation signs regarding any changes.	The biennial review of the gamebird hunting regulations was undertaken following stakeholder consultation. Draft sports fish and game bird regulations were developed and sent to the NZ Council. Signage changes identified.
<b>Objective 1.1.8.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To minimise adverse impacts of game species on crops and pasture.	In conjunction with the Gamebird Committee, organise dispersal and control of unwanted gamebird	A number of permits to disturb or kill game birds causing a nuisance were issued (Mallard

	populations which are brought to the attention of Fish and Game. Report results of control activities in the Annual Report.	duck, Paradise Shelduck and Black swan).
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<b>OUTPUT AREA 2: HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT</b>		
<b>Objective 1.2.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat, and angler and hunter access, either by providing appropriate conditions to avoid, remedy or mitigate adverse effects, or if this is not possible, by consent being declined.	Monitor resource consent applications and lodge submissions to those which have the potential to impact sports fish and game bird habitat and angler access.	A number of individual resource consent applications were notified to Fish & Game. While many of these were not relevant to Fish & Game, a number involved negotiations with applicants to ensure Fish & Game values would not be adversely affected.
<b>Objective 1.2.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To seek to ensure that all regional and district plans provide appropriate protection for sports fish and game bird habitat and angler access.	Make submissions on statutory plans which have the potential to impact sports fish and game bird habitat and angler and hunter access. Advocate for the preparation of statutory plans for key resources where they do not exist. Seek an active role in the development of non-statutory management plans when such plans may result in changes to access or habitat management.	Fish and Game were involved in submissions to a number of proposed plans, many of which are on-going and involve considerable staff input.
<b>Objective 1.2.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure the Resource Management Act is functioning in terms of its provisions and compliance.	Follow up on complaints from the public regarding breaches of resource consent and statutory plan provisions, including liaising with enforcement staff at Environment Canterbury. Undertake monitoring of compliance with provisions of key consents where necessary. Continue participation at the ECan Fish Screen Working Party. Continue the survey of fish screen efficiency and other relevant consent conditions affecting fish and game populations. Lobby ECan staff to implement the "stock in waterways" policies on the NRRP.	Various complaints were received relating to activities around water and these were forwarded to ECan. Staff attended a number of meetings with ECan to discuss issues of concern to Fish & Game.



<b>Objective 1.2.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To promote the plight of lowland rivers through national, regional and local advocacy.	Use statutory and non-statutory processes to publicise the issues of lowland river decline, and promote the amelioration of this issue.	This has largely been achieved through participation in the CWMS and reported to Council.
<b>Objective 1.2.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the protection and enhancement of sports fish and game habitat, and public access through the crown pastoral leasehold and land tenure review process.	Undertake field surveys and prepare reports advocating for the protection and enhancement of fish and game habitat on leasehold land as it comes up for renewal or tenure review.	Staff lodged submissions to preliminary proposals for tenure review at Manuka Point and Poplars Stations.
<b>Objective 1.2.2.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain and enhance sports fish habitat, game bird habitat and natural habitat values on Fish and Game-controlled land.	Manage the habitats of Boggy Creek Reserve and Cora Lynn Swamp using volunteer labour and contractors.	On-going weed control was carried out through aerial spraying of gorse at Boggy Creek. Cora Lynn was monitored for stock intrusion.
<b>Objective 1.2.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that salmon spawning habitat is restored and the effects of farm stock are reduced.	In conjunction with the Salmon Committee, liaise with key landowners who adjoin salmon spawning streams to reduce the effects of stock intrusion. Contribute directly towards fencing, planting and maintenance costs. Seek funding from external sources to expand the program beyond the constraints of the Fish & Game budget. Undertake a habitat and water quality survey of vulnerable reaches in conjunction with volunteers and Environment Canterbury. Produce an annual report to Council on habitat status and operational activities.	Willows were removed from the Glenariffe Stream and a fence was erected to exclude stock from the true right of a majority of the stream on Glenariffe Station. The lower section of Craigieburn Stream on Flock Hill Station has been fenced to exclude stock along with a wetland on Winding Creek. Staff and members of the NZSAA spent a day controlling gorse in this newly fenced wetland area. The habitat assessment of Glenariffe Stream was completed and a report is available. Staff trialled the use of the Sand Wand to remove silt from gravels in the Otukaikino River and the technique appears to work well.
<b>Objective 1.2.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement).	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the agreement. Prepare a report to Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Maimai	Maimai removal work was carried out. Staff produced a Maimai management report for 2010/2011 and met with DoC & Ngai Tahu representatives to discuss maimai removal plans and other future projects around

	Agreement.	the lake.
<b>Objective 1.2.3.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate in the development and implementation of the Lake Ellesmere Joint Management Plan (Ngai Tahu Treaty of Waitangi Settlement).	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the Plan. Undertake agreed projects to the value of half the adult whole season game licence fee for all maimais on Ngai Tahu and DOC land. Prepare a report to Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Joint Management Plan.	Staff organised a contractor to upgrade a track across Greenpark Sands as well as construct a boat launching area. Staff worked with French internship students in conjunction with ECan, to study water quality issues in the Kaituna, Halswell and L11 Rivers.
<b>Objective 1.2.3.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake protection and enhancement works in key resources where necessary and within budgetary and management constraints.	Participate in the activities of the Lake Coleridge Trust. Help angling and hunting clubs with organisation of Stream Help days and other fish and game habitat improvement projects.	Staff participated in the Lake Coleridge Trust meetings.

<b>OUTPUT AREA 3: PARTICIPATION</b>		
<b>Objective 1.3.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the maintenance and enhancement of public access to the angling and hunting resource.	Use available opportunities to advocate for improved angler and hunter access, in particular through the newly formed Walking Access Commission. Investigate and attempt to resolve instances of access restriction. Maintain an inventory of the status of access to North Canterbury fishing and hunting locations.	Staff worked with the Walking Access Commission to advocate for access to the Waimakariri River at Rockford Road. Staff responded to a number of access queries which were largely a result of mis-interpretation of agreed access arrangements.
<b>Objective 1.3.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To clearly identify access points to angling and hunting resource.	Maintain and improve access and information signage and inventory.	An audit of signage was carried out prior to the fishing season and damaged signs replaced along with installation of new signs where appropriate.
<b>Objective 1.3.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To circulate written information about angling and hunting access in the region.	Prepare a series of gamebird hunting access pamphlets. Reprint the fishing access pamphlets as necessary.	Access information was distributed as requested.
<b>Objective 1.3.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Produce a supplement for inclusion in the two special editions of Fish & Game magazine.	Staff produced articles for both the gamebird and fish issues of the F&G magazine.
<b>Objective 1.3.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>

To inform anglers and hunters on matters affecting their interests.	Maintain and improve the North Canterbury page on the Fish & Game web site.	Staff regularly supplied information for the North Canterbury page of the Fish & Game website.
<b>Objective 1.3.5.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate and organise events which promote angling to young people.	In conjunction with Youth Committee, participate in the annual Take-a-Kid-Fishing-Day and other events upon request. Maintain the Groynes Junior Fishery by stocking using rainbow trout reared at the Fish & Game hatchery and surplus salmon from hatcheries and salmon farms.	Staff reared salmon for the TAKF event and assisted with promotion of the event. Staff released a further 4,000 salmon into the Groynes Fishing Lakes over the summer of 2011/12. Staff and volunteers helped with other junior fishing groups on request.
<b>Objective 1.3.5.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide selected young hunters with the training and initial success required to convince them to take up hunting permanently.	In conjunction with the Youth Committee, conduct a young hunter programme. Help young hunters through training, practice and real hunting program in association with local hunting clubs. Secure sponsorship to allow and enlarged program.	A young hunters program was run by Fish & Game Councillors and volunteers.
<b>Objective 1.3.5.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To allocate hunting stands on Boggy Creek wetland in an equitable manner.	Advertise and run a balloting program in an equitable and transparent manner.	The balloting programme was run successfully and fully subscribed.
<b>Objective 1.3.5.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage angling and hunting competitions to facilitate participation and training. To use hunting competitions to minimise negative impacts of game bird populations.	Consider applications from groups wishing to hold angling and hunting competitions. Monitor the impacts of competitions on fish and game populations. Use fishing and hunting competitions to promote Fish & Game values and issues.	Permission was granted to hold fishing competitions to Rakaia River Fishing Promotions (Rakaia River) and NZSAA (Waimakariri River)
<b>Objective 1.3.6.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To foster good relations with key stakeholder groups.	In conjunction with the Club and Retail Committee, circulate clubs regularly with Council Reports and make at least 12 talks to local fishing and hunting clubs.	Staff gave two presentations to the Christchurch Fishing and Casting Club, one to the Canterbury Anglers Club and attended the AGM of the Water Rights Trust and spoke at the NZSAA AGM. Staff organised a Freshwater Fishing Expo at the TAKF event which included displays from a number of clubs.
<b>Objective 1.3.6.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide services to anglers and hunters to assist them in achieving satisfaction from	Provision of information and services to anglers and hunters	Throughout the fishing season weekly emails were sent to approximately 7,000 licence

their sport.	including: -Recorded telephone river condition report. -Regular fishing reports on radio, in the printed media and on the web site. -Email communication strategy. -Hosting annual fishing and hunting education events. -Presence of staff at significant angling and hunting events. -Administration and maintenance of a hunting hut at Van Eaghens (Lake Ellesmere). -Lake Coleridge Competition.	holders on the database, radio reports on fishing conditions in the region were completed weekly, daily river flows were also recorded on a free answer phone message. Throughout the year articles for the monthly Reellife newsletter were emailed to subscribers and an electronic newsletter called Both Barrels during the hunting season. Staff provided information to anglers and hunters regarding many issues including clarification of regulations etc.
<b>Objective 1.3.6.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To operate a library of publications of relevance to F&G for the benefit of stakeholders and staff.	Maintain existing publications and purchase relevant new publications for the library.	Completed

<b>OUTPUT AREA 4: PUBLIC INTERFACE</b>		
<b>Objective 1.4.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with statutory organisations on issues affecting Fish and Game values.	Regular meetings with DOC, ECan, University of Canterbury and NIWA. Annual contact with local Members of Parliament. Liaison with the Overseas Investment Commission on Fish & Game values for the properties in our region. Liaison with other statutory organisations as opportunities arise.	Formal meetings were held with DoC, ECan Commissioners and staff, SDC, Cawthron, Maritime NZ, Russian and Canadian salmon scientists.
<b>Objective 1.4.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with landowners on issues affecting Fish and Game values.	Liaise with the landowners and landowner groups to ensure that Fish and Game values are protected and that our functions do not have an unacceptable impact on their interests. Identify and form relationships with landowners who manage or adjoin habitats of particular significance to Fish & Game. This includes annual visits to key landowners by Councillors and mail outs of Fish & Game magazines and information.	Staff continued to be involved in the management committee of the Balance Farm Environmental Awards. Staff held on-site meetings with landowners of Glenariffe Station, Mt. Algidus Station, Glenthorne Station, Flock Hill Station, Craigieburn Station, Lake Coleridge Station, Les Keepers property on the Otukaikino River and a property on Rockwood Rd that borders the Hororata River.
<b>Objective 1.4.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>

To liaise with iwi on issues affecting sports fish and game.	Liaise with iwi as per Section 4 of the Conservation Act 1987 through regular contact and meetings with Te Runanga o Ngai Tahu. Facilitation of native gamebird control permits where problem populations exist.	Staff attended the official signing of the protocol for the restoration of Te Waihora (Lake Ellesmere). Staff facilitated the collection of a small collection of swan eggs from Kaitoreti Spit. Staff facilitated the cultural harvest of moulting Paradise Shelduck at Te Wairewa (Lake Forsyth).
<b>Objective 1.4.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that Fish and Game gets comprehensive and supportive media coverage.	Identify key media outlets and maintain relations with key media personnel. Make fortnightly media releases about issues of concern to Fish and Game. Respond promptly to approaches from the media for Fish and Game views on current issues.	Media releases were sent to media contacts regularly. Staff were interviewed a number of times by The Press, Radio NZ and TV3.
<b>Objective 1.4.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To gain public support for angling and hunting and Fish & Game activities in general.	Undertake the following public relations initiatives: -Deal promptly with all approaches from the general public for information and assistance with Fish & Game matters. -Organise local celebrations for World Wetland Day in association with DoC. -In conjunction with the Youth Committee, conduct the "Fish in Schools" programme and increase the number of participating schools. -Presence of staff at selected shows and events.	Staff assisted with the Fish in Schools program and World Water Day in conjunction with DoC. Staff presented at two public meetings around the new stock exclusion rules in the NRRP and gave talks to a number of school groups.

<b>OUTPUT AREA 5: COMPLIANCE</b>		
<b>Objective 1.5.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation.	In conjunction with the Compliance Committee, undertake planned and self motivated compliance operations involving staff and honorary rangers. Respond to information from the public regarding breaches of angling and hunting regulations. Report on the compliance activities in the Annual Report. A minimum of the following operations is planned: -Three organised compliance	Rangers were organised for compliance operations at the Lake Coleridge lakes and the Hurunui Lakes for the opening weekend of the High Country as well as throughout the season.  Rangers were organised for a compliance operation on the opening of the 2012 game bird season. Rangers undertook

	<p>operations (each) to the Rakaia and Waimakariri Rivers.</p> <p>-One organised compliance operation to the Hurunui and Waiau Rivers.</p> <p>-Two organised compliance operations to the High Country lakes.</p> <p>-A Gamebird Season Opening Weekend compliance operation</p> <p>-A pheasant season compliance operation.</p>	<p>compliance duties during the two-day Pheasant season.</p> <p>A review was undertaken of the compliance and enforcement activity resulting in significant changes for the 2012/2013 year and beyond.</p>
<b>Objective 1.5.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that a trained and motivated team of honorary rangers is available to undertake compliance activities in the region.	In conjunction with the Compliance Committee, conduct a minimum of two pre-season ranger training meetings during the year. Maintain contact with the honorary ranger team through monthly newsletters, regular telephone calls and an annual social event.	A pre-fishing season meeting which was held along with a pre-season gamebird compliance meeting. Rangers were liaised with and kept up to date throughout the year with regulation changes; F&G work projects; calls for assistance by email or phone. A CERT training course was held in August. The ranging sub-committee met a number of times to discuss effective compliance operations.
<b>Objective 1.5.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake appropriate enforcement actions including prosecutions for breaches of legislation.	Liaise with rangers regarding detected offences, prepare offence reports where necessary and pass onto the Council's solicitor for prosecution, all within agreed timelines. Assist the solicitor with prosecutions as appropriate.	Prosecutions brought in-house and new internal responsibility and guidelines established to deal with offences.

<b>OUTPUT AREA 6: LICENCING</b>		
<b>Objective 1.6.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with the contractor over the circulation of licences to licence agents.	Effective liaison with the contractor over the circulation of licences to licence agents.	Completed. Training received for the installation of On-line licence selling system.
<b>Objective 1.6.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain a database of past and present licence holders.	Liaise with the contractor over the management of the licence database.	Liaison undertaken and contractor managed database fully accessible as required by F&G
<b>Objective 1.6.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To produce regulation guides to accompany angling and	Contribute to national regulation and access guides. Circulate guides	Staff provided input into the South Island angling and

hunting licences.	to licence agents for distribution with angling and hunting licences at the point of sale.	hunting regulation guides produced by the New Zealand Council.
<b>Objective 1.6.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain good relationships with licence agents.	In conjunction with the Club and Retail Committee, visit major licence agents a minimum of twice per year. Respond to other requests for information from licence agents as they arise.	Major agents visited twice. On-line licence selling system installed in 6 shops.
<b>Objective 1.6.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reward licence agents.	Liaise with the Eyede over commission payments.	Completed and ongoing.

<b>OUTPUT AREA 7: COUNCIL</b>		
<b>Objective 1.7.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To prepare for the Council election in November 2012.	Respond to inquiries from aspiring Councillors and liaise with the contractor appointed to run the election.	Completed.
<b>Objective 1.7.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective resolution of Council responsibilities and business.	Prepare and circulate agendas, management reports and background papers at least one week prior to Council meetings. Record meeting minutes and action meeting business in a timely manner. Give assistance to Council working parties as required. Prepare regular council reports for circulation to the media, clubs, statutory agencies and warranted officers.	Six regular bi-monthly Council meetings were held during the year (2/11/11, 21/12/11, 15/02/12, 11/04/12, 13/06/12 and 15/08/12).  Information was provided to Councillors in advance of all meetings, minutes were recorded and action points followed up. Copies of all public reports made available to external interested parties as appropriate.

<b>OUTPUT AREA 8: PLANNING AND REPORTING</b>		
<b>Objective 1.8.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To formulate and adopt an Operational Work Plan and budget.	Prepare and circulate a draft annual operational work plan before the April Council meeting. Present the final draft of the plan to the May Managers meeting. Adopt Annual Operational Work Plan and budget by 31 <sup>st</sup> July 2012. To hold weekly staff meetings to assess progress	Completed and ongoing OWP weekly meeting held.

	against OWP targets.	
<b>Objective 1.8.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet the annual reporting requirements of Section 26W of the Conservation Act.	Prepare and publish an audited Annual Report and Statement of Accounts for the period 1/09/2010 to 31/08/2011. Prepare and conduct an Annual General Meeting.	Staff compiled an Annual Report for the 2010/2011 financial year. An AGM and stakeholder social function was held.
<b>Objective 1.8.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective liaison with the New Zealand Fish and Game Council.	Reply to NZFGC requests for information and input. Develop and implement national policy upon approval by the North Canterbury Council. Inform NZFGC of issues of national significance as they arise. Attend National Conference.	Completed.
<b>Objective 1.8.4.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.	Field and technical expertise provided to other Fish & Game regions free of charge upon request. Reply to requests for information and input from other Fish and Game Regions. Liaise on inter-regional issues.	Staff participated in a South Island staff forum in Haast.  Responses to requests and information from other regions dealt with as they arose.

<b>OUTPUT AREA 9:</b>		<b>ADMINISTRATION</b>
<b>Objective 1.9.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To facilitate the effective and efficient operation of the North Canterbury Fish & Game Council.	Provision of clerical and reception services. Carrying out of general duties such as vehicle repairs, maintaining office premises, asset replacement and general purchases.	Completed including temporary relocation of office activities following forced evacuation and subsequent insurance matters.
<b>Objective 1.9.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To have motivated, effective staff with up to date knowledge of the Fish & Game issues.	Maintain an effective staff resource and staff development by holding weekly meetings, facilitating training, holding contract and assessment discussions, carrying out appointments when necessary. In conjunction with the Management Committee, conduct an annual performance assessment of the Regional Manager. Operate an internal marine training program under delegation from Maritime NZ.	Staff completed a river rescue training day before commencing the annual drift diving program. Staff completed the St. John First Aid refresher course.  The Council Performance and Remuneration Committee appointed an Interim General Manager and conducted a review of structure, responsibilities and operational activity.



		Review of Maritime training program commenced.
<b>Objective 1.9.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage the finances of the North Canterbury Fish & Game Council.	Interest and income on reserves, maintain appropriate insurances on assets, ensure monthly accounts are paid. Instigate forward financial planning of Council finances to ensure wise, efficient and prudent financial management.	All key activities completed in a timely manner. A review was undertaken and recommendations made as to changes necessary to improve financial management and reporting

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF ACCOUNTS**  
**For the Year Ended 31 August 2012**

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These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF FINANCIAL RESPONSIBILITY**  
**For the Year Ended 31 August 2012**

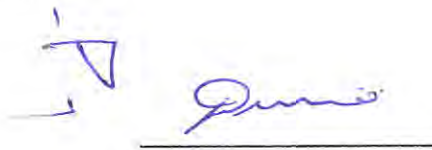
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In accordance with the requirements of Section 42 of the Public Finance Act 1989, the Council of the North Canterbury Fish and Game Council accept responsibility for the preparation of the annual financial statements and the judgements used on these statements. The Council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Council's financial reporting.

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



Council Chairperson



Council Manager

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Year Ended 31 August 2012

	Note	This Year		Budget	Last Year
		\$	\$	\$	\$
<b><u>INCOME</u></b>					
Licence Income	2	1,422,014		1,422,499	1,316,576
Other Income	2	281,379		196,994	229,275
<b><u>TOTAL INCOME</u></b>			1,703,393	1,619,493	1,545,851
<b><u>OUTPUT COSTS</u></b>					
Species Management Expenses	2	196,989		148,500	133,561
Habitat Protection/Management Expenses	2	55,241		28,250	103,297
Participation Expenses	2	15,024		29,500	29,652
Public Interface Expenses	2	2,557		4,355	4,652
Compliance Expenses	2	7,089		6,500	995
Licensing Expenses	2	71,192		87,127	90,510
Council Expenses	2	3,360		4,000	4,014
Planning & Reporting Expenses	2	34,762		12,000	24,165
Salaries	2	560,774		518,938	537,193
Overhead Expenses	2	194,135		166,450	165,259
NZ F & G Management Levy	2	496,159		496,160	630,168
Other Expenses	2	63,928		17,708	70,037
<b><u>TOTAL OUTPUT COSTS</u></b>			1,701,210	1,519,488	1,793,503
<b>NET DEFICIT</b>			\$2,183	\$100,005	(\$247,652)
Other comprehensive income			-	-	-
<b>Total Comprehensive income</b>			\$2,183	\$100,005	(\$247,652)

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the Year Ended 31 August 2012**

	Ordinary Funds	Asset Reserve	Greenpark Fund	General Reserve	Total Equity
<b><u>2012</u></b>					
Balance 1 September 2011	230,721	134,536	36,553	252,381	654,191
Net Deficit for the year	2,183	-	-	-	2,183
Movement for the year	-	-	-	-	-
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the year	<u>2,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,183</u>
Balance 31 August 2012	<u>232,904</u>	<u>134,536</u>	<u>36,553</u>	<u>252,381</u>	<u>656,374</u>
<b><u>2011</u></b>					
Balance 1 September 2010	478,374	140,363	36,553	246,554	901,844
Net Deficit for the year	(247,653)	-	-	-	(247,653)
Movement for the year	-	(5,827)	-	5,827	-
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the year	<u>(247,653)</u>	<u>(5,827)</u>	<u>-</u>	<u>5,827</u>	<u>(247,653)</u>
Balance 31 August 2011	<u>230,721</u>	<u>134,536</u>	<u>36,553</u>	<u>252,381</u>	<u>654,191</u>

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
As at 31 August 2012

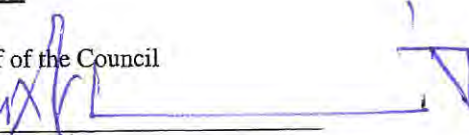

	Note	This Year \$	Budget \$	Last Year \$
<b><u>ASSETS</u></b>				
<b><u>CURRENT ASSETS</u></b>				
Cash & Cash Equivalents	9	156,143	189,197	89,192
Accounts Receivable	8	270,183	240,016	240,016
<b>TOTAL CURRENT ASSETS</b>		426,326	429,213	329,208
<b><u>NON-CURRENT ASSETS</u></b>				
Property, Plant & Equipment	11	550,302	520,850	520,850
<b>TOTAL ASSETS</b>		\$976,628	\$950,063	\$850,058
<b><u>LIABILITIES</u></b>				
<b><u>CURRENT LIABILITIES</u></b>				
Accounts Payable	7	320,254	195,867	195,867
<b>NET ASSETS</b>		\$656,374	\$754,196	\$654,191
<b><u>EQUITY</u></b>				
Ordinary Funds	3	232,904	330,726	230,721
Asset Replacement Reserve	4	134,536	134,536	134,536
Greenpark Fund	5	36,553	36,553	36,553
General Reserve	6	252,381	252,381	252,381
<b>TOTAL EQUITY</b>		\$656,374	\$754,196	\$654,191

For and on behalf of the Council

Chairman

Manager

Date

  
  
4/12/2012

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**STATEMENT OF CASHFLOWS**  
**For the Year Ended 31 August 2012**

	Note	This Year \$	Budget \$	Last Year \$
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>				
<b>Cash Was Provided From:</b>				
Receipts From Licence Sales & Other Income		1,671,145	-	1,294,308
Interest Received		2,080	-	5,381
		<u>1,673,225</u>	<u>-</u>	<u>1,299,689</u>
<b>Cash Was Provided To:</b>				
Payments to Suppliers & Employees		1,512,894	-	1,483,726
<b>CASH OUTFLOW FROM OPERATING</b>	16	<u>160,331</u>	<u>-</u>	<u>(184,037)</u>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
<b>Cash Was Provided From:</b>				
Maturing Short Term Deposits		-	-	189,950
		<u>-</u>	<u>-</u>	<u>189,950</u>
<b>Cash Was Provided To:</b>				
Purchase of Fixed Assets		93,380	-	-
Purchase of Short Term Deposits		3,640	-	-
		<u>97,020</u>	<u>-</u>	<u>-</u>
<b>CASH INFLOW FROM INVESTING</b>		<u>(97,020)</u>	<u>-</u>	<u>189,950</u>
<b>Increase/(Decrease) in Cash Held</b>		63,311	-	5,913
Add Opening Cash Balance		55,403	-	49,490
<b>CLOSING CASH BALANCE</b>		<u>\$118,714</u>	<u>-</u>	<u>\$55,403</u>
<b>ACCOUNT BREAKDOWN</b>				
Cash on Hand		275	-	275
ANZ Current Account		118,439	-	55,128
<b>CLOSING CASH BALANCE</b>	15	<u>\$118,714</u>	<u>\$-</u>	<u>\$55,403</u>

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

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**1 Significant Accounting Policies**

Reporting Entity

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

These are the financial statements of the North Canterbury Fish and Game Council prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004.

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

Statement of Compliance and Basis of Reporting

The North Canterbury Fish and Game Council is a Public Benefit Entity as defined under the New Zealand equivalents to International Financial Reporting Standards (NZ IFRS). The financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with the New Zealand equivalents to International Financial Reporting Standards, as appropriate for public benefit entities that qualify for differential reporting.

Differential Reporting

The Council qualifies for differential reporting exemptions as it is not large as defined in the Framework for Differential Reporting (the Framework). The council has taken advantage of all differential reporting exemptions except NZIAS 7, Statement of Cash Flows.

Measurement Basis

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

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

Presentation Currency

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

Specific Accounting Policies

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

Budget Figures

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

Revenue Recognition

Licence Income

The North Canterbury Fish and Game Council derives revenue through the sale of fish and game licences. Such revenue is recognised when received and is reported in the financial period to which it relates.

These Accounts must be read in conjunction with the Notes to the Financial Statements.



**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

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**1 Significant Accounting Policies (Continued)**

Interest Income

Interest income on term deposits is recorded as revenue in the period it is earned.

Grants Income

Grants are recorded as income as received unless there are unfulfilled conditions attaching to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to income as the conditions are fulfilled.

Property, Plant & Equipment

All fixed assets are recorded at cost, or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

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

Depreciation

Depreciation has been written off plant and equipment and motor vehicles on the straight line method based on the economic lives of the assets, which vary between 4 and 20 years. Buildings with an estimated useful life of more than 50 years are no longer depreciated. Depreciation is charged to the Statement of Comprehensive Income.

Due to the high cost of replacing fixed assets, an allocation is made each year to an Asset Replacement Reserve of an amount estimated to be sufficient to finance their replacement. The allocation is shown in Note 4. An amount equivalent to the Reserve established, which does not cover the cost of replacing buildings, is held in a separate bank account. Interest received on Asset Replacement Fund investments is included in the Statement of Comprehensive Income for the year.

Rates being charged on a cost basis are:

Buildings	0.0%
Plant & Machinery	5.0% - 36.0%
Office Equipment	5.0% - 48.0%
Motor Vehicles	18.6% - 20.0%

Cash & Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and investments in money market instruments.

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

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Financial Assets & Liabilities

The Council's financial assets comprise cash and cash equivalents, accounts receivable and GST receivable. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The Council's financial liabilities comprise accounts payable and GST payable. All of these financial liabilities are categorised as "financial liabilities recognised at amortised cost" for accounting purposes in accordance with financial reporting standards.

Exemption from Taxation

The North Canterbury Fish and Game Council is a public authority as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from income tax under Section CW38 of that Act.

Goods and Services Tax

All amounts are shown exclusive of Goods & Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

Impairment

The carrying amount of the Council's assets are reviewed at each balance date to determine whether there is any indication of impairment, if any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in the Statement of Comprehensive Income.

Estimated recoverable amount of other assets is the greater of their fair value less costs to sell and value in use. Value in use is determined by estimating future cash flows from the use and ultimate disposal of the asset and discounting these to their present value using a discount rate that reflects current market rates and risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

Impairment losses are reversed when there is a change in the estimates used to determine the recoverable amount. An impairment loss on an investment in shares classified as available for sale or on property carried at fair value is reversed through the relevant reserve. All other impairment losses are reversed through profit or loss.

Accounts Receivable

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

Accounts Payable

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

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

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**1 Significant Accounting Policies (Continued)**

Employee Entitlements

Annual leave accruals reflect leave owing to staff and are recognised in respect of the employees' services to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

Changes in Accounting Policies

There have been no significant changes in accounting policies except that depreciation is no longer being charged on buildings with an estimated useful life of more than 50 years. There have been no significant changes to disclosures made.

Statement of Cashflows

The following are the definitions of the terms used in the Statement of Cash Flows:

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

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 31 August 2012

2	<b>Income and Expenditure</b>			
		<b>This Year</b>	<b>Budget</b>	<b>Last Year</b>
	<b><u>INCOME</u></b>	\$	\$	\$
	<b><u>LICENCE INCOME</u></b>			
	Fishing Licences	1,241,084	1,247,957	1,139,766
	Game Licences	180,930	174,542	176,810
	<b>TOTAL LICENCE INCOME</b>	1,422,014	1,422,499	1,316,576
	<b><u>OTHER INCOME</u></b>			
	Interest Received	2,080	25,994	5,381
	Donations	-	-	1,300
	Miscellaneous Income	22,646	-	17,277
	Fencing Income	-	-	22,304
	Angling & Hunting Competitions	3,561	4,000	-
	Salvage	7,753	3,000	13,894
	Fines	2,930	2,000	194
	Fish & Game Owned Land	1,001	-	1,153
	Hatchery	241,408	162,000	119,655
	Hurunui WCO	-	-	48,117
	<b>TOTAL OTHER INCOME</b>	281,379	196,994	229,275
	<b><u>TOTAL INCOME</u></b>	\$1,703,393	\$1,619,493	\$1,545,851

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

2 **Income and Expenditure (Continued)**

<b><u>OUTPUT COSTS</u></b>	<b>This Year</b>		<b>Budget</b>	<b>Last Year</b>
	\$	\$	\$	\$
 <b><u>SPECIES MANAGEMENT</u></b>				
Population Monitoring	36,637		30,500	25,413
Harvest Assessment	9,222		9,500	3,810
Species Rescue	700		1,000	2,163
Hatchery	150,659		107,000	95,380
Game Bird Control	(229)		500	6,795
		196,989	148,500	133,561
 <b><u>HABITAT PROTECTION/MANAGEMENT</u></b>				
Resource Management Act (Net Expenses)	16,924		3,750	67,837
Works & Management (F & G Land)	13,369		5,000	13,923
Works & Management (Other Land)	24,948		19,500	21,537
		55,241	28,250	103,297
 <b><u>PARTICIPATION</u></b>				
Access	2,484		8,000	4,204
Newsletters & Information	1,500		8,000	6,750
Training	1,238		3,500	1,313
Client Relations	9,802		10,000	17,385
		15,024	29,500	29,652
 <b><u>PUBLIC INTERFACE</u></b>				
Liaison		2,557	4,355	4,652

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 31 August 2012

2 **Income and Expenditure (Continued)**

<b><u>OUTPUT COSTS (CONTINUED)</u></b>	<b>This Year</b>	<b>Budget</b>	<b>Last Year</b>
	\$	\$	\$
<b><u>COMPLIANCE</u></b>			
Ranging	3,498	2,000	484
Ranger Training & Management	2,605	2,000	504
Enforcement	986	2,500	7
	7,089	6,500	995
 <b><u>LICENCING</u></b>			
Licence Production/Distribution	14,348	6,500	34,887
Agent Commissions	56,844	71,127	55,333
Agent Servicing	-	9,500	290
	71,192	87,127	90,510
 <b><u>COUNCIL</u></b>			
Council Elections	-	-	258
Council Meetings	3,360	4,000	3,756
	3,360	4,000	4,014
 <b><u>PLANNING AND REPORTING</u></b>			
Annual Reporting	12,404	12,000	14,974
Audit	7,332	-	7,310
Management/Strategic Planning	13,137	-	825
National Liaison	1,889	-	1,056
	34,762	12,000	24,165
 <b><u>TOTAL OUTPUT COSTS</u></b>	386,214	320,232	390,846

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 31 August 2012

2 **Income and Expenditure (Continued)**

<b><u>OVERHEAD COSTS</u></b>	<b>This Year</b>		<b>Budget</b>	<b>Last Year</b>
	\$	\$	\$	\$
<b><u>ADMINISTRATION</u></b>				
Salaries	560,774		518,938	537,193
Staff Expenses	40,013		35,500	32,708
Office Premises	13,613		15,000	17,615
Office Equipment	8,160		6,000	5,337
Communications/Consumables	25,575		26,250	24,832
General	26,090		17,200	15,781
General Equipment	4,995		2,500	8,537
Vehicles/Marine	75,689		64,000	60,449
<b>TOTAL OVERHEAD COSTS</b>		754,909	685,388	702,452
 <b><u>OTHER EXPENDITURE</u></b>				
NZ F & G Management Levy	496,159		496,160	630,168
NZ F & G Stamp Levy	-		-	-
Depreciation	63,001		17,708	70,037
Net Loss on Sale of Fixed Assets	927		-	-
Commission on Sale of Jet Boat	-		-	-
National Salmon Research Project	-		-	-
Bad Debts	-		-	-
<b>TOTAL OTHER EXPENDITURE</b>		560,087	513,868	700,205
<b><u>TOTAL EXPENDITURE</u></b>		1,701,210	1,519,488	1,793,503
<b><u>PROFIT/(LOSS) FOR THE YEAR</u></b>		\$2,183	\$100,005	(\$247,652)

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

	<b>This Year</b>	<b>Last Year</b>
<b>3</b>		
<b><u>Retained Earnings</u></b>		
Profit/(Loss) For The Year	2,183	(247,653)
Retained Earnings Brought Forward	230,721	478,374
Total Retained Earnings	<u>\$232,904</u>	<u>\$230,721</u>
<b>4</b>		
<b><u>Asset Replacement Fund/Reserve</u></b>		
Balance 1 September 2011	134,536	140,363
Movement	-	(5,827)
Balance 31 August 2012	<u>\$134,536</u>	<u>\$134,536</u>
<p>These funds are invested at the ANZ Bank at interest rates of 0.50 - 1.00%.</p>		
<b>5</b>		
<b><u>Greenpark Fund/Reserve</u></b>		
Balance 1 September 2011	36,553	36,553
Movement	-	-
Balance 31 August 2012	<u>\$36,553</u>	<u>\$36,553</u>
<p>This fund was previously known as the Fish/Game Habitat Fund. The funds have been set aside for the future maintenance, development and creation of sports fish and game-bird habitats and are invested at the ANZ Bank at interest rates of 0.50 - 1.00%.</p>		
<b>6</b>		
<b><u>General Fund/Reserve</u></b>		
Balance 1 September 2011	252,381	246,554
Movement	-	5,827
Balance 31 August 2012	<u>252,381</u>	<u>252,381</u>
<p>This Reserve represents the remaining equity available to the Council after taking out the Asset Replacement Reserve and the Greenpark Reserve. The funds are both invested at the ANZ Bank at interest rates of 0.50 - 1.00% as well as in the working capital of the Council.</p>		
<b>7</b>		
<b><u>Accounts Payable</u></b>		
Audit & Accounting Fee Accruals	16,000	16,000
Sundry Creditors	249,127	122,150
Employees Entitlements	45,027	45,858
GST Payable	10,100	11,859
	<u>\$320,254</u>	<u>\$195,867</u>

These Accounts must be read in conjunction with the Notes to the Financial Statements.



**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

		<b>This Year</b>	<b>Last Year</b>
8	<b><u>Accounts Receivable</u></b>		
	Accounts Receivable	270,183	239,134
	Interest Receivable	-	882
		<u>\$270,183</u>	<u>\$240,016</u>
9	<b><u>Cash &amp; Cash Equivalents</u></b>		
	Cash and cash equivalents comprises cash held with the ANZ Bank.		
	Cash on Hand	275	275
	ANZ Bank - Current Account	118,439	55,128
	ANZ Bank – Other Deposits	37,429	33,789
		<u>\$156,143</u>	<u>\$89,192</u>
10	<b><u>Financial Instruments</u></b>		
	Financial instruments which potentially subject the Council to credit risk consist of bank balances and accounts receivable.		
	The Council does not hold any off – Balance Sheet financial instruments and does not have any foreign currency bank accounts.		
	<b>Maximum Credit Risks</b>		
	Maximum exposures to credit risk at balance date are:		
	ANZ Bank - Current Account	118,439	55,128
	Accounts Receivable	270,183	240,016
	ANZ Bank – Other Deposits	37,429	33,789
		<u>\$426,051</u>	<u>\$328,933</u>

The maximum exposures are net of any recognised provision for losses on these financial instruments. No collateral is held on these amounts.

**Fair Value**

All financial instruments are recorded at fair value.

**Concentrations of Credit Risk**

All investments and bank balances are held with the ANZ Bank. The default risk is minimal.

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

**11 Property, Plant & Equipment**

<i>Cost:</i>	Land & Buildings	Plant & Machinery	Motor Vehicles	Office Equipment	Total
Balance 1 September 2010	488,992	154,887	214,002	92,257	950,138
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance 31 August 2011	<u>488,992</u>	<u>154,887</u>	<u>214,002</u>	<u>92,257</u>	<u>950,138</u>
 <i>Depreciation &amp; Impairment Loss:</i>					
Balance 1 September 2010	99,978	95,559	82,428	81,286	359,251
Disposals	-	-	-	-	-
Depreciation for the year	5,901	13,996	42,800	7,340	70,037
Balance 31 August 2011	<u>105,879</u>	<u>109,555</u>	<u>125,228</u>	<u>88,626</u>	<u>429,288</u>
 <i>Carrying Amounts:</i>					
At 31 August 2011	<u>383,113</u>	<u>45,332</u>	<u>88,774</u>	<u>3,631</u>	<u>520,850</u>

<i>Cost:</i>	Land & Buildings	Plant & Machinery	Motor Vehicles	Office Equipment	Total
Balance 1 September 2011	488,992	154,887	214,002	92,257	950,138
Reclassification of Assets	-	(60,912)	60,912	-	-
Additions	-	46,125	26,268	20,987	93,380
Disposals	-	-	-	-	-
Balance 31 August 2012	<u>488,992</u>	<u>140,100</u>	<u>301,182</u>	<u>113,244</u>	<u>1,043,518</u>
 <i>Depreciation &amp; Impairment Loss:</i>					
Balance 1 September 2011	105,879	109,555	125,228	88,626	429,288
Reclassification Adjustment	-	(30,793)	30,793	-	-
Disposals	-	927	-	-	927
Depreciation for the year	-	5,746	49,843	7,412	63,001
Balance 31 August 2012	<u>105,879</u>	<u>85,435</u>	<u>205,864</u>	<u>96,038</u>	<u>493,216</u>
 <i>Carrying Amounts:</i>					
At 31 August 2012	<u>383,113</u>	<u>54,665</u>	<u>95,318</u>	<u>17,206</u>	<u>550,302</u>

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

		This Year	Last Year
11	<b><u>Property, Plant &amp; Equipment (Continued)</u></b>		
	Land & Buildings are recorded at cost. Latest Ratings Valuations for Horatio Street and Boggy Creek are as follows:		
	<u>Horatio Street</u>		
	Land	292,000	292,000
	Improvements	768,000	768,000
	Dated 1/8/07	\$1,060,000	\$1,060,000
	<u>Boggy Creek</u>		
	Land	315,000	315,000
	Improvements	5,000	5,000
	Dated 1/8/07	\$320,000	\$320,000
12	<b><u>Capital Expenditure Commitments</u></b>		
	Total capital expenditure contracted for at balance date but not provided for in the financial statements was Nil (2011: Nil).		
13	<b><u>Contingencies</u></b>		
	There were no contingent losses or gains at balance date (2011: Nil).		
14	<b><u>Segment Reporting</u></b>		
	The Council operates exclusively to manage, maintain and enhance the sports fish and game resource within the North Canterbury Region.		
15	<b><u>Cash Balances in Statement of Cashflows</u></b>		
	Cash comprises cash held with the ANZ Bank.		
	Cash on Hand	275	275
	ANZ Bank - Current Account	118,439	55,128
	Closing Cash Balance at End of Year	\$118,714	\$55,403

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**NORTH CANTERBURY FISH & GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 August 2012**

	<b>This Year</b>	<b>Last Year</b>
<b>16 <u>Reconciliation with Reported Operating Surplus</u></b>		
Reported Operating Profit/(Loss) For The Year	2,183	(247,652)
<b>Add (Less) Non-Cash Items:</b>		
Depreciation	63,001	70,037
Loss on Sale of Fixed Assets	927	-
	66,111	70,037
<b>Add (Less) Movements in Working Capital Items</b>		
(Decrease) Increase in Accounts Receivable	(30,168)	121,217
(Increase) Decrease in Accounts Payable	124,388	(114,795)
	94,220	(6,422)
Net Cash Inflow from Operating Activities	\$160,331	(\$184,037)

These Accounts must be read in conjunction with the Notes to the Financial Statements.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF  
NORTH CANTERBURY FISH AND GAME COUNCILS'S  
FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE  
FOR THE YEAR ENDED 31 AUGUST 2012**

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

We have audited:

- the financial statements of the Fish and Game Council on pages 21 to 37, that comprise the statement of financial position as at 31 August 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 4 to 18.

**Opinion on the financial statements and the statement of service performance**

In our opinion:

- the financial statements of the Fish and Game Council on pages 21 to 37:
  - comply with generally accepted accounting practice in New Zealand; and
  - fairly reflect the Fish and Game Council's:
    - financial position as at 31 August 2012; and
    - financial performance and cash flows for the year ended on that date; and
- the statement of service performance of the Fish and Game Council on pages 4 to 18:
  - complies with generally accepted accounting practice in New Zealand; and
  - fairly reflects the Fish and Game Council's service performance for the year ended on 31 August 2012, including:
    - its performance achieved, as compared with forecast targets specified in the statement of forecast service performance for the financial year; and

- its revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses specified in the statement of forecast service performance for the start of the financial year.

Our audit was completed on 4 December 2012. This is the date at which our opinion is expressed.

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

### **Basis of opinion**

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

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

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Fish and Game Council's preparation of the financial statements and statement of service performance that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.

An audit also involves evaluating:

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

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

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

### Responsibilities of the Council

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

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

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

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

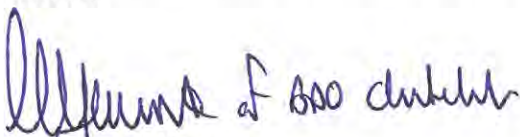
### Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 26W (2) of the Conservation Act 1987.

### Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements set out in the International Standards on Auditing (New Zealand).

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



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

