



Report of

OTAGO FISH AND GAME COUNCIL

**For the year ending
31 August 2021**

Presented to the House of Representatives pursuant to the Conservation Act 1987

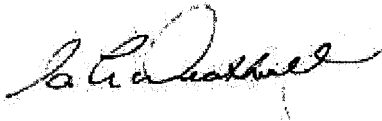
25th November 2021

The Hon. Kiritapu Allan
Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Annual Report and Financial Statements of the Otago Fish and Game Council for the year ending 31 August 2021.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Colin Weatherall', written in a cursive style.

Colin Weatherall
Chairperson
Otago Fish and Game Council

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MISSION

"To manage, maintain and enhance the sports fish and game bird resources of Otago in the recreational interests of anglers and hunters."

OUTGOING CHAIRPERSON'S REPORT

Monty Wright

It gives me great pleasure to report to you on the financial year to 31 August 2021.

I must start by saying that I am extremely proud of the way the Otago organisation is weathering the Covid storm which continues to disrupt angler and hunter participation in our sport, and our daily lives. It has again impacted on the Council's typical licence revenue and our operational workplan activities. Through these tough times though, our Councillors and staff have remained positive and a lot has been achieved.

One of those positives for the year must be the increased numbers of locals participating in angling and game bird hunting. It seems that the lack of overseas travel has forced people to recreate in their own back yard and surveys conducted during the year suggest that the overwhelming reason for starting or restarting in freshwater angling was that it was 'easily added to their holiday plans'.

Similarly, there was a healthy increase in game bird hunters. That couldn't come at a better time as we note that the Paradise shelduck population is on the rise again and could benefit from the additional harvest to reduce harm to landowners' pastures. I am pleased to see staff now working on how to retain these new and reactivated Kiwi licence holders, including promoting methods to improve hunter and angler success rates.

As I have hinted above, fishing and game bird licence sales in Otago were both well above budget expectations for the 2020/2021 season with much of that increase related to an increase in Kiwi angling participation. Our licence income was \$2,031,103, which was ahead of budgeted sales revenue but behind last year's (\$2,070,216). We paid levies of \$711,804 to the New Zealand Fish and Game Council (down from \$1,011,763 the previous year). In short, the large decrease in non-resident licence sales revenue was covered by an increase in local licence sales, and when coupled with a decrease in levies to New Zealand Council, the end of year position was a very positive one with a surplus of \$244,289. That is a good result under the circumstances.

Restoring environmental flows in Central Otago rivers remains a major workload. The deemed permit deadline of 1 October 2021 has now passed but little has changed. The majority of deemed permits are still operating as before, awaiting the resolution of their applications for Resource Management Act consents. Plan Change 7, which is designed to assist those applications by extending them in the short term until they can be considered by a fit for purpose policy regime, has been heard by the Environment Court and a decision is expected any day now. The Court process proved to be more intense than we had anticipated but would be worth it if the decision were favourable. Without the plan change, we'd likely see little change to river flows for the next 35 years. Most applications are currently on hold pending the Court decision. After it is released, we may see a further flurry of activity. Watch this space.

The Otago Regional Council is underway with its development of the Land and Water Regional Plan. As part of this, we've been heavily involved in public consultation in the Manuherekiia this past year. With the catchment being the epitome of over-allocation in Otago, this consultation has been controversial and quite difficult on staff. Ground has been made in communicating the issues presented by such heavy abstraction and exploring solutions that may be viable.

Unfortunately, politics still reigns supreme, and a satisfactory result looks to be some way down the track. Similar consultation processes associated with the Land and Water Plan development are expected in other parts of Otago in the next year. Hopefully they'll be much less controversial.

The Lindis River minimum flow plan change appeal to the High Court was concluded in April but at year's end we are still awaiting a decision. Some of the matters covered are fundamental to the future of the organisation, particularly our ability to advocate for sports fish habitat as a proxy for improved freshwater generally.

Staff continued to work with Contact Energy during the year to improve their sports fish mitigation programme on the lower Clutha River. Progress continues to be made with salmon environmental DNA as a monitoring tool. I was pleased to hear that this autumn Contact Energy will be funding a wider project to identify remaining salmon strongholds in the Lower Clutha River via this method. The development of Trust to better coordinate Contact's Sports Fish Management Programme is progressing and at year's end a Deed of Trust was in draft form. Among other tasks, that Trust will be expected to manage the construction of the salmon hatchery option for Roxburgh to improve sea run salmon returns back into the Clutha River.

Stormwater management on the boundary of the former Wanaka Hatchery site and its potential impact on Bullock Creek was in the media during the year. Regular discharges of dirty floodwater from the upstream subdivision irritated the Council and the local community. I'm pleased to report that the Queenstown Lakes District Council has arrived at a solution and negotiations for an easement across Fish & Game land at Wanaka to facilitate a pipeline to reduce these events has been completed. Again, our thanks must go to the Friends of Bullock Creek, who continue to champion this important spawning stream and are doing a fantastic job of removing weeds and planting up the wetland springs area.

The report on the Ministerial review of Fish & Game was disappointing, especially for a well-run Council such as ours. The Council made a strong submission in reply to insist that the bottom up, "user pays, user says" management of the organisation should continue. We now put our faith into the national implementation committee to ensure the organisation adapts to modern challenges and demands without losing the essence of why it exists. Our proud heritage must not be extinguished.

The Council's strategic goal to learn more about our Southern Lakes fisheries took a major leap forward this year with a comprehensive survey of sports fish spawning in the Hunter and Makarora rivers. The walk through of these large valleys proved very revealing about the important tributaries used by salmonids and the condition of that habitat.

We are conscious that the farming community is under considerable pressure on water quantity and quality issues as the Government rolls out its freshwater improvement plan. I hope any issues can be resolved quickly and we can all move on with our respective businesses. In the meantime, I extend a special thanks to Otago farmers who generously allow anglers and hunters access across their land to fish and hunt. That goodwill greatly enhances recreational opportunities available to the Otago community.

I would also like to thank our Chief Executive and staff, rangers, councillors, our New Zealand Council appointee Ray Grubb, my deputy Colin Weatherall and our co-opted Ngai Tahu member

Richard Twining for their hard work and support. I should also make special mention of Fish & Game Officer Morgan Trotter, who left the organisation after 17 years of service. Thank you for your contribution and we wish you well for the future.

This is my last report as Chair as I will not be standing for re-election. It has been an absolute privilege to be able to serve the licence holders of Otago for over 40 years. I wish the new Council and the staff all the very best for the future.

Monty Wright
Outgoing Chair

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**COUNCILLOR MEETING ATTENDANCE
(6 Council Meetings Held)
1 September 2020 to 31 August 2021**

Barlow, John	5
Boyd, Rick	5
Cole, Ian	6
McIntyre, Adrian	5
Rae, Dan	6
Whyte, Vicky	6
Wright, Monty	6
Weatherall, Colin	5
Murray Neilson	5
John Highton	6
Ray Grubb	5
Mike Barker	6

NZ Council Appointee

Ray Grubb

Co-opted Council Members

Richard Twining (Ngai Tahu)

STAFF

Chief Executive	Ian Hadland BCom.
Environmental Officer	Nigel Paragreen BEcon, MEnvMan.
Administration Officer	Sharon Milne NZCS, NZCM
Fish and Game Officer	Paul van Klink BSc.
Fish and Game Officer	Cliff Halford (resigned Oct 2020)
Fish and Game Officer	Morgan Trotter BSc, PGDip EnvSc, MSc. (Resigned April 2021)
Fish and Game Officer	Steve Dixon Cert. EnvMgmt
Fish and Game Officer	Helen Trotter BSc, PG Dip EnvSc. (Parental Leave)
Fish and Game Officer	Nigel Pacey BSc, DipGrad (resigned Dec 2021)
Fish and Game Officer	Ben Sowry
Fish and Game Officer	Bruce Quirey

Staff on Casual Contracts

Alana Harris
Niall Watson BSc, MRRP
Jack Harland
Caelan Church
Khaylm Marshall

Financial Statements

Otago Fish and Game Council
For the year ended 31 August 2021

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Statement of Responsibility

Otago Fish and Game Council For the year ended 31 August 2021

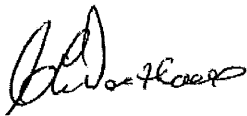
The Council and Management of the Otago Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of performance.

We are responsible for the end of year performance information provided by Otago Fish and Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of Otago Fish and Game Council for the year ended 31 August 2021.

Signed on behalf of the Council



Council Chairman



Chief Executive

24 November 2021

Date

Statement of Comprehensive Revenue and Expense

Otago Fish and Game Council
For the year ended 31 August 2021

	NOTES	2021	2021 OVERALL BUDGET	2020	NOTES
Revenue from Exchange Transactions					
Fish and Game Licence Sales/Levies	2	2,031,103	1,646,268	2,070,216	
Grants & Donations	3	56,585	1,300	294,251	
Interest, Dividends and Other Investment Revenue	4	5,064	10,381	16,177	
Other Revenue	5	150,558	61,153	106,106	
Total Revenue from Exchange Transactions		2,243,309	1,719,102	2,486,750	
Expenses					
Species Management	6	21,836	22,800	13,916	
Habitat Protection & Management	6	50,501	7,000	342,288	
Angler & Hunter Participation	6	4,441	6,200	12,785	
Public Interface	6	944	9,500	1,498	
Compliance	6	10,415	12,500	6,061	
Council	6	8,080	15,000	15,167	
Licensing	6	82,054	74,832	82,207	
Planning & Reporting	6	18,110	18,000	16,579	
RMA Approved Reserve Expense	6	141,000	-	-	
Personnel Costs	7	685,397	760,500	772,501	
Depreciation & Amortisation Expense		61,476	61,500	69,392	
Other Expenses	8	188,921	182,196	163,745	
University of Otago Research Grant		5,000	-	-	
Wanaka Subdivision		10,366	-	7,924	
NZ Fish & Game Levies		711,804	711,803	1,011,763	
Total Expenses		2,000,346	1,881,831	2,515,826	
Total Comprehensive Revenue and Expense		242,964	(162,729)	(29,076)	



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The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Statement of Changes in Net Assets/Equity

Otago Fish and Game Council
For the year ended 31 August 2021

	NOTES	2021	2020
Equity			
Balance as at 1 September		2,208,475	2,245,511
Movement in Reserves		-	(7,960)
Total Comprehensive Revenue and Expense for the year		242,964	(29,076)
Equity Balance at 31 August 2021		2,451,439	2,208,475

Statement of Financial Position

Otago Fish and Game Council As at 31 August 2021

	NOTES	31 AUG 2021	31 AUG 2020
Assets			
Current Assets			
Cash and Cash Equivalents	9	720,937	652,613
Receivables from Exchange Transactions	10	51,197	159,123
Inventories	11	17,222	20,958
Short Term Deposits	12	563,977	359,370
Prepayments and other assets		803	870
Total Current Assets		1,354,137	1,192,934
Non-Current Assets			
Property, Plant and Equipment	13	1,359,279	1,385,558
Total Non-Current Assets		1,359,279	1,385,558
Total Assets		2,713,416	2,578,492
Liabilities			
Current Liabilities			
Payables under Exchange Transactions	15	208,646	305,842
Employee Benefit Liabilities	16	53,331	64,175
Total Current Liabilities		261,977	370,017
Total Liabilities		261,977	370,017
Total Assets less Total Liabilities (Net Assets)		2,451,439	2,208,475
Equity			
Accumulated Comprehensive Revenue and Expense	17	1,729,722	1,364,081
Reserves			
Asset Replacement Funding		103,618	118,926
Non Resident Levy Reserve		267,806	266,789
Bullock Creek Reserve		2,806	5,033
Habitat Enhancement & Research		11,756	10,995
Historical Property Reserve		161,678	172,044
Mining Privileges Reserve		17,537	23,947
Priority Consents Reserve		55,507	60,000
Priority Plan Changes Reserve		38,893	118,485
Regional Policy Statement Reserve		59,349	60,000
Renovation Reserve		2,767	8,175
Total Reserves		721,716	844,394
Total Equity		2,451,439	2,208,475

For and on behalf of the Council, who authorise the issue of these financial statements on 24 November 2021:



Council Chairperson

Date; 24 November 2021



Chief Executive

Date; 24 November 2021

Statement of Cash Flows

Otago Fish and Game Council For the year ended 31 August 2021

	NOTES	2021	2021 BUDGET	2020
1. STATEMENT OF CASH FLOWS				
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was received from:				
Licence Sales		2,064,762	1,646,268	2,086,281
Grants & Donations		56,585	1,300	294,251
Interest Received		5,131	10,381	20,786
RMA Reimbursed Costs		49,873	-	-
Other Revenue		100,685	61,153	107,894
Total cash received from operating activities		2,277,036	1,719,102	2,509,212
Total cash applied to operating activities				
Payments to Suppliers		(1,281,191)	-	(1,442,415)
Payments to Employees		(696,241)	(752,500)	(761,753)
Net GST Paid		(12,485)	-	(4,109)
Total cash applied to operating activities		(1,989,917)	(752,500)	(2,208,277)
Net Cash Inflow/(Outflow) from Operating Activities		287,119	966,602	300,935
CASH FLOW FROM INVESTING ACTIVITIES				
Cash was received from:				
Sale of Property, Plant and Equipment		30,378	-	50,707
Sale of Investments		-	-	289,476
Total cash received from investing activities		30,378	-	340,183
Cash was applied to:				
Purchase of Property, Plant and Equipment		(44,566)	-	(280,399)
Purchase of Investments		(204,607)	-	-
Total cash applied to investing activities		(249,173)	-	(280,399)
Net Cash Inflow/(Outflow) from Investing Activities		(218,795)	-	59,784
Change in Cash				
Net Increase/ (Decrease) in Cash and Cash Equivalents		68,324	-	360,719
Cash and cash Equivalents a 1 September 2020		652,613	-	291,894
Cash and Cash Equivalents at 31 August 2021	9	720,937	-	652,613



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The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

Otago Fish and Game Council For the year ended 31 August 2021

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

Otago Fish and Game Council is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). Otago 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

Statement of Compliance

The financial statements have been prepared in accordance with the New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 public benefit entities, and disclosure concessions have been applied.

The Council qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it is not publicly accountable and not large (operating expenditure has been between \$2m and \$30 m in the current and prior period. .

These financial statements were authorised for issue by the Council on 24 November 2021.

Measurement Basis

The financial statements have been prepared on the historical cost basis except for assets and liabilities that have been measured at fair value. The financial statements have been prepared on a going concern basis.

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars (\$) which is the entity's functional and presentation currency, rounded to the nearest dollar. There has been no change in the functional currency of the entity or any significant foreign operations during the year.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Council.

Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the entity, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Entity's revenue streams must also be met before revenue is recognised.

i. Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.



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Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

The timing of the transfers of risks and rewards varies depending on the individual terms of the sales agreement.

Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of- completion of the transaction at the reporting date. The stage of completion is assessed by reference to the proportion of time remaining under the original service agreement at reporting date.

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

Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

Grants Received

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

Interest

Interest revenue is recorded as it is earned during the year.

Other Income

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.

Donated Services

Certain operations of the Council are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by Council.

Financial Instruments

The Entity initially recognises financial instruments when the entity becomes a party to the contractual provisions of the instrument.

The entity derecognises a financial asset when the contractual rights to the cashflows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

The entity derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The entity also derecognises financial assets and liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends to settle on a net basis or to realise the asset and settle the liability simultaneously.

The entity classifies financial assets into the following categories: loans and receivables, and available-for-sale.

The entity classifies financial liabilities in the following categories: amortised cost.

Financial instruments are initially measured at fair value, plus directly attributable transactions costs.

Subsequent measurement is dependent on the classification of the financial instrument and is detailed in the accounting policies below.

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices, without any deduction for transaction costs. In the absence of an active market, the fair value of financial instruments is measured using valuation techniques with the objective of estimating what the transaction price would have been on the measurement date in the arm's length exchange motivated by normal operating considerations.

i) Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

ii) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or are not classified in any of the above categories of financial assets.

Available-for-sale financial assets are subsequently measured at fair value with gains or losses (other than foreign gains or losses) recognised in other comprehensive revenue and expense and presented in the AFS fair value reserve within net assets/equity, less impairment.

Upon derecognition, the accumulated gain or loss within net assets/equity is reclassified to surplus or deficit.

iii) Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise payables.

Impairment of non-derivative financial assets

A financial asset not subsequently measured at fair value through surplus or deficit is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that have occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to the entity on terms that the Group would not consider otherwise, indications that a counterparty or issuer will enter bankruptcy, adverse changes in the payment status of borrowers and issuers in the entity, economic conditions that correlate with defaults of the disappearance of an active market for a security. In addition, for an equity security classified as an available-for-sale financial asset, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

i. Financial assets classified as loans and receivables

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The entity considers evidence of impairment for financial assets measured at amortised cost (loans and receivables and held-to-maturity) at both a specific and collective level.

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.

Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

In assessing collective impairment the entity uses historical trends for the probability of default, the timing of the recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against loans and receivables or held-to-maturity financial assets. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of the impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Individual trade receivables that are known to be uncollectible are written off when identified, along with associated allowances. Loans, together with associated allowances are written off when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to the entity.

ii) Financial assets classified as available-for-sale

Impairment losses on available-for-sale financial assets are recognised by reclassifying the losses accumulated in the fair value reserve in net assets/equity to surplus or deficit.

In the case of equity investments classified as available-for-sale, objective evidence would include a significant or prolonged decline in the fair value of the investment below its cost. "Significant" is evaluated against the original cost of the investment and "prolonged" against the period in which the fair value has been below its original cost.

In the case of debt instruments classified as available-for-sale, the impairment is assessed based on the same criteria as financial assets at amortised cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortised cost and the current fair value, less any impairment loss on that investment previously recognised in surplus or deficit. The cumulative loss that is reclassified for the fair value reserve in net assets/equity to surplus or deficit is the difference between the acquisition cost, net of any principal repayment or amortisation, and the current fair value, less any impairment loss recognised previously in surplus or deficit.

Changes in impairment provisions attributable to applications of the effective interest method are reflected as a component of interest income. If, in a subsequent period, the fair value of an impaired available-for-sale debt security increases and the increase can be related objectively to an event occurring after the impairment loss was recognised, then the impairment loss is reversed, with the amount of the reversal recognised in surplus or deficit. However, any subsequent recovery in the fair value on an impaired available-for-sale equity security is recognised in other comprehensive revenue and expense.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the statement of Comprehensive Revenue and Expenses.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

Inventory

All inventory on hand is recorded at cost.

Property, Plant and Equipment

Items of property, plant and equipment are initially measured at cost except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition. Items of property, plant and equipment are subsequently measured under the cost model: (or fair value for items acquired through no-exchange transactions) less accumulated depreciation and impairment.

Depreciation

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

	Rate	Depreciation Method
Building	40 years (2.5%)	Straight Line
Plant & Equipment	2-20 years (5% to 50%)	Diminishing Value
Motor Vehicles	3-5 years (20%-30%)	Diminishing Value
Office Equipment	3-10 years (10% to 33.33%)	Diminishing Value

Impairment of Non- Financial Assets

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of Comprehensive Revenue and Expenses.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

Intangible Assets - Software

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salaries accruals at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement in formation and the Present Value of the estimated future cashflows.

Superannuation schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components;

- Accumulated surplus/(deficit)
- Restricted Reserves

Dedicated Reserves

Created by a transfer from accumulated surpluses and set aside as a resource for a particular purpose, as a decision of the Otago Fish and Game Council

- Habitat Enhancement and Research Reserve- Money received via Diversion of offenders to be used for habitat enhancement and fish and game bird research. All applications for funding are reviewed and approved by Council.
- Non Resident Levy Reserve – Income collected from the non-resident levy on non-resident fishing licences to be used for research, back country and other sensitive fisheries within the Otago region.
- Lindis Reserve - Otago Reserves used for The Lindis River environmental court hearing on minimum flow. Reserve agreed by New Zealand Fish and Game Council November 2018. The Lindis River High Court appeal was concluded in April but no decision had been released by years end. This reserve was fully expended in the 2019/20 financial year.
- Mining Rights Reserve - Otago reserves used renewal of mining privilege and minimum flows. Reserve agreed by New Zealand Fish and Game Council November 2017 with additional funds approved in July 2019.
- Renovation Reserve - Otago Reserves held for renovation of Otago Fish & Game Council office area. Reserve agreed by New Zealand Fish and Game Council September 2018.
- Historical Reserve from Property Sale late 90's- Dedicated to the purchase of other properties. Council agreed in 2019 to spend from this reserve to advance its ex Wanaka Hatchery site subdivision.
- Priority Consents Reserve - Established by Council resolution in May 2020 to assist with priority water RMA consents in Otago.
- Priority Plan Change Reserve - Established by Council resolution in May 2020 to provide additional external technical support to staff making submissions to Otago Regional Council Plan changes, specifically Plan change 1,7 and 8.
- Regional Policy Statement Reserve - Established by Council resolution in May 2020 to provide a fund to support input into the planning process for the Regional Policy Statement.

Restricted Reserves

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council without reference to specified purposes or when certain specific conditions are met.

- Bullock Creek Reserves – For development of the Bullock Creek Hatchery Springs wetland and walkway, donations from Habitat Enhancement Funds and public.
- Wetland Development Trust Funds Held by Anderson Lloyd Lawyers– Under an agreement with the Department of Conservation (DOC) DOC's half of the proceeds from the sale of a property located at 98 Mc Bride Street, Frankton were held in trust by Otago Fish and Game Council and were committed to wetland development in the interests of both DOC and Otago Fish and Game Council. The Reserve was fully utilised during the 2020 year for the purchase of the Styx Wetland from a private land owner.

Game Bird Habitat Stamp Levy

As per the New Zealand Game Bird Habitat Stamp Regulations 1993, a levy (\$4) (2020: \$4) from the sale of every Game Bird Licence for the year is distributed to the New Zealand Game Bird Habitat Trust Board.

New Zealand Fish and Game Council Levy

In accordance with Section 26C(1)(f) of the Conservation Act a levy is payable by the Council to the New Zealand Fish and Game Council from licence sales. This levy was agreed upon by the Council at the beginning of the financial year.

Goods and Services Tax

All items in the financial statements are presented exclusive of GST, except for receivables and payable, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The 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 CW 46 of that Act.

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. The Budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council in preparing these financial statements.

Critical Accounting Estimates and Assumptions

Assumptions and estimation uncertainties that have significant risk or resulting in a material adjustment in the year ended 31 August 2021 include the following:

- Useful life, recoverable amount, depreciation/amortisation method and rate - this is predominantly based on historical experience. Adjustments to useful lives are made when necessary.
- Impairment of Property, Plant and Equipment - The entity assesses impairment of all assets at each reporting date by evaluating conditions specific to the entity and to the particular asset that may lead to impairment.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in a previous year.

	2021	2021 OVERALL BUDGET	2020
2. Licence Fees			
Fish Licence Sales	1,682,748	1,324,365	1,683,279
Game Licence Sales	341,516	321,903	316,109
Non-Resident Licence Revenue	6,839	-	70,828
Total Licence Fees	2,031,103	1,646,268	2,070,216

	2021	2021 OVERALL BUDGET	2020
3. Grants & Donations			
Bullock Creek			
Bullock Creek Donations	701	-	299
New Zealand Walking Access Commission	-	-	-
Nature Heritage Fund			
Nature Heritage Grant	-	-	135,000
Total Nature Heritage Fund	-	-	135,000
TAKF			
Otago Community Trust	1,733	-	3,035
Takitakitoa			
Naylor Love	-	-	1,304
Research Project Funding			
Contact Energy	53,911	1,300	54,705
Others			
Concord School	30	-	-
Dykes	210	-	-
Hugo Whyte	-	-	125
Mahinerangi Catchment Enviromental Enhancement Trust	-	-	14,057
Government Funding			
Covid 19 Wage Subsidy	-	-	85,726
Total Government Funding	-	-	85,726
Total Grants & Donations	56,585	1,300	294,251

	2021	2021 OVERALL BUDGET	2020
4. Interest			
Interest Income	5,064	10,381	16,177
Total Interest	5,064	10,381	16,177

	2021	2021 OVERALL BUDGET	2020
5. Other Revenue			
Diversion - Habitat Enhancement and Research Fund	6,500	-	13,635
Fishing Competitions	1,526	-	1,635
Fines - Fishing & Game Offences	1,714	2,000	723

Profit on Sale of Fixed Assets	21,198	-	19,418
Merchandise Sales/Other	(249)	-	67
Rent Received	68,479	59,153	53,498
RMA Costs Reimbursed	49,853	-	-
Sundry Income	1,537	-	17,128
Total Other Revenue	150,558	61,153	106,106
	2021	2021 OVERALL BUDGET	2020

6. Analysis of Expenses

Species Management			
Control	-	-	119
Harvest assessment	2,700	3,000	2,700
Hatchery Operations Macraes	7,983	9,000	3,912
Population Monitoring	10,568	9,000	6,348
Releases	585	1,800	838
Total Species Management	21,836	22,800	13,916
Habitat Protection/ Management			
Assisted Habitat	-	-	225,012
Contact Sports Fish Management	36,219	-	58,197
Resource Management	1,266	2,000	32,449
Wetland Enhancement	5,739	-	12,435
Works & Management	7,277	5,000	14,196
Total Habitat Protection/ Management	50,501	7,000	342,288
Angler & Hunter Participation			
Access	1,892	2,500	1,628
Club Relations	918	1,000	1,080
Newsletters	-	-	1,688
Other Publications	-	700	1,085
Satisfaction Surveys	826	-	6,037
Training TAKF	804	2,000	1,266
Total Angler & Hunter Participation	4,441	6,200	12,785
Public Interface			
Advocacy	-	5,000	-
Communication & Marketing	833	2,000	1,068
Liason	111	1,500	431
World Wetlands	-	1,000	-
Total Public Interface	944	9,500	1,498
RMA Approved Expense			
RMA Approved Reserve Expense	141,000	-	-
Total RMA Approved Expense	141,000	-	-
Compliance			
Compliance	8,621	5,000	1,282

	2021	2021 OVERALL BUDGET	2020
Ranging	1,649	2,500	1,546
Ranger Training	146	5,000	3,233
Total Compliance	10,415	12,500	6,061
Council			
Council Meetings	8,080	15,000	15,167
Total Council	8,080	15,000	15,167
Licencing			
Agent Servicing	177	750	257
Commission	81,876	74,082	81,950
Total Licencing	82,054	74,832	82,207
Planning & Reporting			
Audit Fee	17,689	16,000	16,507
National Liason	421	2,000	73
Total Planning & Reporting	18,110	18,000	16,579
Total Analysis of Expenses	337,382	165,832	490,502

	2021	2021 OVERALL BUDGET	2020
7. Personnel Costs			
ACC Levy	3,623	2,000	-
Fringe Benefit Tax	6,367	4,000	1,942
Kiwi Saver	19,958	-	22,528
Salaries and Wages	655,449	754,500	748,031
Total Personnel Costs	685,397	760,500	772,501

	2021	2021 OVERALL BUDGET	2020
8. Other Expenses			
Advertising	-	1,500	-
Communications/ Consumables	20,836	22,000	20,167
Field Equipment	1,334	2,300	2,531
General Expenses	3,224	2,900	3,485
Motor Vehicles	43,901	51,000	45,736
Office Equipment	5,409	2,500	2,340
Office Premises	100,740	88,996	80,359
Staff Expenses	13,288	11,000	9,126
Loss on Disposal	188	-	2
Total Other Expenses	188,921	182,196	163,745

	2021	2021 OVERALL BUDGET	2020
9. Cash and Cash Equivalents			
Cash at Bank and on Hand			
ANZ 00 Current Account	173,924	-	108,125

	2021	2021 OVERALL BUDGET	2020
ANZ 70 Call Account	546,753	-	544,287
ASB 00 Account	211	-	-
Cash on Hand	50	-	200
Net Cash and Cash on Hand	720,937	-	652,613

Per annum annual interest rates applicable to components of cash and cash equivalents for ANZ accounts held

2021	2020
0.05%	1.10% - 0.35%

There are no restrictions over any of the cash and cash equivalent balances held by the Council.

10. Trade and Trade Receivables

Receivable financial instruments are measured at the amount due from the customer. Those receivables are of short term and are not discounted.

	2021	2021 OVERALL BUDGET	2020
Receivables			
Receivable from Exchange Transactions			
Accounts Receivable	23,078	-	118,479
GST	28,120	-	40,644
Total Receivable from Exchange Transactions	51,197	-	159,123
Total Receivables	51,197	-	159,123

	2021	2021 OVERALL BUDGET	2020
11. Inventories			
Stock on Hand			
Inventory	17,222	-	20,958
Total Stock on Hand	17,222	-	20,958
Total Inventories	17,222	-	20,958

12. Short Term Deposits

	2021	2021 OVERALL BUDGET	2020
Investments ASB	563,977	-	359,370
Total Short Term Deposits	563,977	-	359,370

Per annum annual interest rates applicable to components of short term deposits

2021	2020
1%	1.7%

There are no restrictions over any of the Short Term Deposit balances held by the Council.

13. Property Plant & Equipment

Movement for each class of property, plant and equipment as follows:

	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Cost or Valuation							
Balance At 1 Sept 2020	847,454	837,903	47,810	51,006	347,587	60,854	2,192,615
Additions	-	-	-	-	44,564	-	44,564
Disposals	-	-	(4,364)	(3,442)	(38,543)	(4,174)	(50,523)
Balance At 31 Aug 2021	847,454	837,903	43,446	47,564	353,608	56,680	2,186,656
Balance At 1 Sept 2019	841,783	837,903	44,180	46,771	356,431	60,854	2,187,923
Additions	230,671	-	5,360	4,235	40,134	-	280,400
Disposals	(225,000)	-	(1,730)	-	(48,977)	-	(275,707)
Balance At 31 Aug 2020	847,454	837,903	47,810	51,006	347,587	60,854	2,192,615
Accumulated Depreciation and Impairment losses							
Balance at 1 Sept 2020	-	456,142	39,218	32,576	227,408	51,710	807,054
Depreciation Expense	-	20,251	4,191	3,058	32,155	1,820	61,462
Eliminate on Disposal	-	-	(4,349)	(3,429)	(29,371)	(4,005)	(41,154)
Balance At 31 Aug 2021	-	476,393	39,061	32,205	230,192	49,524	827,375
Balance at 1 Sept 2019	-	434,859	36,515	29,180	225,909	49,323	775,785
Depreciation Expense	-	21,283	4,430	3,396	37,895	2,387	69,392
Eliminate on Disposal	-	-	(1,727)	-	(36,396)	-	(38,123)

Balance At 31 Aug 2020	-	456,142	39,218	32,576	227,408	51,710	807,054
	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Carrying Amounts							
At 31 Aug 2021	847,454	361,511	4,385	15,359	123,416	7,156	1,359,279
At 31 Aug 2020	847,454	381,762	8,592	18,430	120,179	9,145	1,385,558

14. Funds Held in Trust

Wetland Development Trust

Under an agreement with the with the Department of Conservation (DOC) half of the proceeds from the sale of the property located at 98 Mc Bride St, Frankton, were committed to wetland development in the interests of both the Otago Fish and Game Council and DOC. Funds held at 31 August 2021 were \$Nil (2020: \$Nil).

The funds (\$72,898) were used during the 2020 year to contribute to the purchase of the Styx Wetland from a private landowner for \$225,000. The Nature Heritage Fund also contributed \$135,000 to the purchase and as a condition of purchase the title was required to be passed back to the Crown and later gazetted as a Special Purpose Reserve (Wildlife Management) with Otago Fish & Game Council delegated its day-to-day management. The remainder of the funds required for the purchase were taken from the Councils Habitat Enhancement and Research Reserve. (see Note 17)

	2021	2021 OVERALL BUDGET	2020
Anderson Lloyd			
Opening Balance	-	-	72,421
Plus Interest	-	-	516
Less Commission	-	-	(39)
Less payment on DOC's behalf or reserve works	-	-	(72,898)
Total Anderson Lloyd	-	-	-

15. Trade and Other Payables

Payables under exchange transactions

	2021	2021 OVERALL BUDGET	2020
Accounts Payable	46,165	-	76,163
Accrued Expenses	16,427	-	14,147
Income in Advance - Licences	146,054	-	215,532
Total Payables under exchange transactions	208,646	-	305,842
Total Trade and Other Payables	208,646	-	305,842

Payables are measured at the amount payable and are short term in nature. Accruals are recognised for expenses incurred prior to balance date, where an invoice is still to be received from the supplier.

	2021	2021 OVERALL BUDGET	2020
16. Employee Benefit Liabilities			

	2021	2021 OVERALL BUDGET	2020
Owed to Employees			
Annual Leave	36,827	-	46,930
Wages Owing to Employees at Year End	16,504	-	17,245
Total Owed to Employees	53,331	-	64,175
Total Employee Benefit Liabilities	53,331	-	64,175

17. Equity**Reserves****Accumulated Funds**

Balance as at 1 September	1,364,081	-	1,570,320
Surplus/ (Deficit)	242,964	-	(29,076)
Transfer to Reserves	122,677	-	(177,163)
Total Accumulated Funds	1,729,722	-	1,364,081

Dedicated Reserves**Non - Resident Levy (ex Back Country Management)**

Balance as at 1 September	266,789	-	202,033
Transfer to Accumulated Funds	(5,822)	-	(6,037)
Transfer from Accumulated Funds	6,839	-	70,794
Total Non - Resident Levy (ex Back Country Management)	267,806	-	266,789

Habitat Enhancement and Research Reserve (ex Reparation Fund)

Balance as at 1 September	10,995	-	33,759
Transfer to Accumulated Funds	(5,739)	-	(36,399)
Transfer from Accumulated Funds	6,500	-	13,635
Total Habitat Enhancement and Research Reserve (ex Reparation Fund)	11,756	-	10,995

Lindis Reserve

Balance as at 1 September	-	-	987
Transfer to Accumulated Funds	-	-	(987)
Transfer from Accumulated Funds	-	-	-
Total Lindis Reserve	-	-	-

Mining Privileges Reserve

Balance as at 1 September	23,947	-	55,908
Transfer to Accumulated Funds	(6,410)	-	(31,961)
Transfer from Accumulated funds	-	-	-
Total Mining Privileges Reserve	17,537	-	23,947

Historical Reserve

Balance as at 1 September	172,044	-	179,968
Transfer to Accumulated Funds	(10,366)	-	(7,924)
Transfer from Accumulated Funds	-	-	-
Total Historical Reserve	161,678	-	172,044

Asset Replacement Reserve

Balance as at 1 September	118,926	-	119,325
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	2021	2021 OVERALL BUDGET	2020
Transfer to Accumulated Funds	(15,308)	-	(399)
Transfer from Accumulated Funds	-	-	-
Total Asset Replacement Reserve	103,618	-	118,926
Renovation Reserve			
Balance as at 1 September	8,175	-	8,175
Donations	-	-	-
Transfer to Accumulated Funds	(5,408)	-	-
Transfer from Accumulated Funds	-	-	-
Total Renovation Reserve	2,767	-	8,175
Priority Consents Reserve			
Balance as at 1 September	60,000	-	60,000
Transfer to Accumulated Funds	(4,494)	-	-
Transfer from Accumulated Funds	-	-	-
Total Priority Consents Reserve	55,506	-	60,000
Priority Plan Changes Reserve			
Balance as at 1 September	118,485	-	-
Transfer to Accumulated Funds	(79,592)	-	(1,515)
Transfer from Accumulated Funds	-	-	120,000
Total Priority Plan Changes Reserve	38,893	-	118,485
Regional Policy Statement Reserve			
Balance as at 1 September	60,000	-	-
Transfer to Accumulated Funds	(651)	-	-
Transfer from Accumulated Funds	-	-	60,000
Total Regional Policy Statement Reserve	59,349	-	60,000
Total Dedicated Reserves	718,910	-	839,361
Restricted Reserves			
Bullock Creek Project			
Balance as at 1 September	5,033	-	2,616
Donations	-	-	-
Transfer to Accumulated Funds	(2,927)	-	(8,889)
Transfer from Accumulated Funds	701	-	11,306
Total Bullock Creek Project	2,807	-	5,033
Wetland Development Trust Funds (see Note 14)			
Balance as at 1 September	-	-	72,421
Gross Interest	-	-	516
Commission	-	-	(39)
Deposit on Wetlands Styx	-	-	(72,898)

	2021	2021 OVERALL BUDGET	2020
Expenses for Period	-	-	-
Total Wetland Development Trust Funds (see Note 14)	-	-	-
Total Restricted Reserves	2,807	-	5,033
Total Reserves	2,451,439	-	2,208,476
Total Equity	2,451,439	-	2,208,476

18. Capital Commitments and Operating Leases

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

As Lessee	2021	2020
Not later than one year	45,400	30,264
Later than one year and not later than five years	147,550	196,736
Later than five years	-	-
Total Non-Cancellable Operating Leases	\$192,950	\$227,000

Lease with Clutha Fisheries Trust- Commenced 1 December 2020. One right of renewal at 1 December 2025 with final expiry date of 1 December 2028.

As lessor	2021	2020
Not later than one year	\$45,654	\$44,175
Later than one year and not later than five years	\$24,390	\$70,044
Later than five years	\$-	\$-

Lease with Ultraspan - Commenced 1 August 2019. Final expiry date of 31 July 2022.

Lease with Window Treatments - Commenced 1 September 2018. 1 right of renew 1 September 2023. Final expiry 31 August 2028

Capital Commitments

There were no commitments as at 31 August 2021.

In 2020 the Council agreed to spend up to \$25,000 from its Historic Property reserve to advance a subdivision of its ex Wanaka Hatchery grounds. The project stalled in the 2020/21 year due to Covid, and while negotiations for a stormwater easement were concluded with the Queenstown Lakes District Council.

The Council created three new reserves during the 2019-2020 year related to RMA planning and consenting. Regional Policy Statement reserve \$60,000, Priority Consents Reserve \$60,000 and a Priority Plan Change Reserve of \$120,000. It agreed at its September 2020 meeting to spending of up to \$81,000 from its Priority Plan Change Reserve to support its submissions and hearings for Otago Regional Council Plan changes 1,7 and 8. The Plan changes relate to management of freshwater quantity, quality and also other sportsfish and gamebird habitat such as wetlands.

There was a Council resolution that \$5,000 per year for 5 years be provided to the Donald Scott Memorial Fund held by the University of Otago (and awarded as annual scholarships) to advance research in sportsfish and freshwater habitat. The first payment was made in the financial year leaving an ongoing commitment of \$20,000 spread over the next four years. (2020: Nil)

19. Contingencies

Contingent Liability

The Council has no contingent liabilities as at 31 August 2021 (2020: Nil)

Contingent Assets

The Council has no contingent assets as at 31 August 2021 (2020: Nil)

20. Related Party Transactions

During the year the Council was reimbursed by the New Zealand Fish and Game Council for certain travel and legal costs. At balance date the Council is owed \$Nil (2020: \$10,537).

NZ Fish and Game reimbursed \$49,853 in RMA Costs (2020: \$Nil).

During the year levies of \$711,804 (2020: \$1,011,763) were paid to the New Zealand Fish and Game Council.

As at balance date \$18,504 (2020: \$17,008) was due by the Council to the New Zealand Fish and Game Council.

Clutha Fisheries Trust

The nature of the relationship between Otago Fish and Game and Clutha Fisheries Trust relates to the tenancy of property only. Otago Fish and Game rents at market value a building from Clutha Fisheries Trust. Clutha Fisheries Trust rents back one room and pays market rent accordingly.

Otago Fish and Game paid rent of \$42,924 (2020: \$35,500) to Clutha Fisheries Trust for office and storage premises in Cromwell.

The Clutha Fisheries Trust reimbursed Otago Fish and Game \$14,308 (2020: \$12,573) for rent and associated property costs.

Otago Fish & Game Councilors', Rick Boyd, Ian Cole and Murray Neilson also hold positions on the board of the Clutha Fisheries Trust.

21. Key Management Personnel Remuneration

The Council is not required to report the remuneration of key personnel.

22. Events After the Balance Date

At the time of signing the financial statements the international borders remain closed with no indications of when this may change.

Covid - 19 continues to disrupt inbound international anglers and early season sales of Non-resident licences remain well behind previous years trends. This will likely have an impact on licence revenue for the next financial year. The shortfall in revenue has been forecast to be down by 15%. As a consequence the 2021/22 operational budget remains 5% below the 2019/20 budget in anticipation of weaker revenue. Any shortfall between revenue and budget is expected to be covered by reserves this coming year.

In September 2021, the Council applied for and was granted the Government's wage subsidy. (\$10,599) The Council proposes to reconsider the payment in November 2021 and if revenue from licence sales meets or exceeds the sales volume for the same period last year, it will repay the grant in full.

The Council has agreed to a compensation package with the Queenstown Lakes District Council (QLDC) for an easement across the Council's property to facilitate a stormwater pipe installation. The core of the agreement is a cash payment of \$265,000 plus GST by QLDC to the Council for the surveyed easement area. The package is contingent upon the QLDC obtaining Resource Consent. The agreement was signed on 27 September 2021 and the consents are expected to be granted mid 2022.

There are no further Subsequent Events since Balance date that require reporting.

23. Explanation of Major Variance Against Budget

Statement of comprehensive revenue and expense

The Species Management output was slightly overspent with more staff hours spent on monitoring fisheries, particularly in the Manuherikia River, and on spawning surveys in the Upper Clutha River.

The Habitat Protection and Management output appears well overspent but considerable external expenditure was covered by grants from new Zealand Fish & game Councils and approved spending from the Councils own reserves to fund the Plan Change 7 Environment Court Hearing. This output also contains spending on projects funded from elsewhere such as the Contact Energy projects for sportsfish habitat in the lower Clutha River. That income is reported elsewhere in the accounts.

The Participation and Satisfaction output was underspent. Staff changes and absences during the year reduced the project time spent in the this output, particularly in user training and in sales promotions.

The Compliance output was underspent. Ranger training was underspent because the training was reduced to a day training exercise rather than an overnigher. Lower staff hours generally in this output were related to staff changes at the peak of the angling season when most compliance activity is undertaken and offences detected.

Statement of Cashflows

There are no major variances in the classes of the Statement of Cashflows.

24. Allocation of Overheads to Output Areas for 2021

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

ACTUAL 2021					
Output Area		Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management		21,836	2,228	179,058	200,894
Habitat protection & management		50,501	4,336	348,472	398,973
Angler & hunter participation		4,441	1,271	102,147	106,588
Public interface		944	1,356	108,978	109,922
Compliance		10,415	840	67,508	77,923
Licensing		82,054	218	17,520	99,574
Council		8,080	551	44,282	52,362
Planning & reporting		18,110	844	67,830	85,940
Totals		196,381	11,644	935,794	1,132,176
Actual Overheads					
Personnel Costs		685,397			
Depreciation		61,476			
Other expenses		188,921			
Total Overheads to Allocate		935,794			

BUDGET 2021					
Output Area		Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management		22,800	2,024	129,888	152,688
Habitat protection & management		7,000	4,320	277,232	284,232
Angler & Hunter participation		6,200	2,304	147,857	154,057
Public interface		9,500	3,520	225,893	235,393
Compliance		12,500	1,400	89,844	102,344
Licensing		74,832	410	26,311	101,143
Council		15,000	640	41,071	56,071
Planning & reporting		18,000	1,030	66,099	84,099
Totals		165,832	15,648	1,004,196	1,170,028
Budget Overheads					
Personnel Costs		760,500			
Depreciation		61,500			
Other Expenses		182,196			
Total Overheads to Allocate		1,004,196			

25. Covid 19 Pandemic

In December 2019, a new virus, COVID-19, was detected in Wuhan, China. The virus was soon common in other countries and on 11 March 2020 the World Health Organization declared that the outbreak should be considered a pandemic.

The result of this pandemic has been a substantial reduction in economic activity throughout the world, as governments have introduced measures (such as the closure of national borders, the closure of non-essential businesses, the cancellation of public events and the imposition of restrictions on individuals) in an attempt to reduce transmission of the virus.

In New Zealand, the Government ordered a four-week lockdown from late March 2020, during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home. As a result of the lockdown, community transmission of COVID-19 was eliminated. In late April 2020, the lockdown period ended and the New Zealand Government started gradually easing the restrictions that had been placed on businesses, organisations and individuals. All restrictions within New Zealand were lifted by early June 2020, although substantial restrictions remained at the border.

The key COVID-19 related events in New Zealand in the 2021 financial year were:

☒ In mid-August 2020, community transmission of COVID-19 was detected in Auckland, and the New Zealand Government again placed restrictions on businesses, organisations and individuals within New Zealand. Those restrictions were fully lifted by early October 2020.

☒ In mid-February 2021, community transmission of COVID-19 was detected in Auckland, and the New Zealand Government again placed restrictions on businesses, organisations and individuals within New Zealand. Those restrictions were fully lifted by mid-March 2021.

☒ In Wellington in late June 2021, size restrictions were placed on public gatherings and non-essential businesses were allowed to open their premises to customers only if they could maintain social distancing. These restrictions were fully removed after one week.

* In mid August 2021 community transmission of COVID 19 was detected in Auckland and the Government ordered a lockdown during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home. This was eased at balance date however size restrictions are still in place on public gatherings and non-essential businesses were allowed to open their premises to customers only if they could maintain social distancing

In mid-February 2021, New Zealand commenced a COVID-19 vaccination program. It is intended that the vaccination program will be completed by the end of 2021.

In mid-April 2021, quarantine-free travel commenced between New Zealand and Australia. However, that arrangement has since been amended or suspended on a number of occasions.

At the reporting date, COVID-19 was present in the community and there were restrictions on the activities of individuals, organisations or businesses within New Zealand. Substantial restrictions remain in place at the border.

The pandemic has not materially impacted any estimates or judgements made for any financial statement areas.

During the initial four-week lockdown period and the August 2021 lockdown, the Council was unable to operate, which resulted in revenue falling below forecast levels. Since the end of the lockdown periods, the Council has been able to operate, but has experienced reduced demand due to the overall reduction in economic activity caused by the COVID-19 pandemic.

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

- The Council has sufficient cash resources that, even with nil revenue, it can maintain current expenditure for at least 12 months from the date of signing these financial statements.
- The NZ Fish and Game Council (overall governing body for NZ) has established a policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern.

26. Ministerial Review

In February 2021 the Minister of Conservation, presented the review for Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team has been set up which includes Ray Grubb, the NZFGC Chair, Brian Anderton and DOC representatives.

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils (reducing the number of Councils from 12 to 6). This area is currently being investigated by a project team. The team is tasked to recommend the make up of any combined Councils. This report is due for consultation in early 2022.

	2021	2021 OVERALL BUDGET	2020
27. Financial Instruments by Category			
Financial Assets (Loans and Receivables)			
Cash and Cash Equivalents	720,937	-	652,613
Short Term Deposits	563,977	-	359,370
Trade and Other Receivables	51,197	-	159,123
Total Financial Assets	1,336,112	-	1,171,106
Financial Liabilities (Amortised Cost)			
Payables	(208,646)	-	(305,842)
Total Financial Liabilities	(208,646)	-	(305,842)

Statement of Service Performance 2021/2021

Mission Statement

The Council's mission statement is based on the primary function as described in Section 26Q of the Conservation Act 1987 namely:

"To manage, maintain and enhance sport fish and game resources in the recreational interests of anglers and hunters".

In addition to statutory other requirements set out by section 26Q of the Conservation Act 1987, the Council is also guided by its approved 10 Year Sportsfish and Game Management Plan which sets out

Key Financials 2020/2021 (exclusive of GST)

OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$ 152,688	\$ 200,894.00
Habitat Protection	\$ 284,232	\$ 398,973.00
User Participation	\$ 154,057	\$ 106,588.00
Public Interface	\$ 235,393	\$ 109,922.00
Compliance	\$ 102,344	\$ 77,923.00
Licensing	\$ 101,143	\$ 99,574.00
Council	\$ 56,071	\$ 52,362.00
Planning & Reporting	\$ 84,099	\$ 84,615.00
Total	\$ 1,170,028	\$ 1,130,851
Levies	\$ 711,804.00	\$ 711,804.00

NB. For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area on the basis of the proportion of staff time directly expended in each area. Levies have not been included in the overhead expenses total

OUTPUT 1 - SPECIES MANAGEMENT

Goal: To manage sports fish and game bird populations for the benefit of anglers and hunters having regard to sustainability of fish and game resources and mitigating any significant external impacts of management activities.

Overview: This output area includes population monitoring, management and regulation setting to ensure sustainable use of fish and game resources. Species management recognises the dependence of populations on their respective habitats.

Financial result Budget \$152,688

Actual \$200,894

The output was overspent with more staff hours spent on monitoring fisheries, particularly the Manuherikia River which is the subject of an upcoming plan change and on the upper Clutha River documenting salmon spawning sites.

1110 Population monitoring

Monitor regional fish and game populations to ensure sustainable population trends

Code	Task	Description	Outcome
1111	Complete annual waterfowl trend counts and report results to Council. Report contributes to Game Gazette Notice deliberations.	Coordinate aerial flights and report along with other species by February meeting Aerial flights for mallards using established protocol completed and results reported to May meeting. Results distributed via social media and media release written Undertake ground pukeko surveys alongside Shoveler counts in early August using current methodology	Trend counts for Black Swan and Paradise sheiduck completed as planned and reported at the February Council Meeting (see Table 1) Paradise sheiduck numbers are trending upwards in the last 5 years. Mallard monitoring surveys were undertaken in April and reported to the May Council meeting. (see Table 1) Pukeko and Shoveller counts were completed in August 2021 and added to the database. Shoveller counts were reported on at a national level. Both species trend counts are static.
1112	Monitor trout and salmon spawning in priority catchments	Priority given to FMU catchments - Manuherikia and Taieri Monitor Salmon spawning in the Clutha tribs below Roxburgh and Upper Clutha lakes tribs	Brown Trout spawning surveys were conducted on the following Taieri River river tributaries; Silverstream, Six Mile Creek, Lug Creek, Nant Creek, Last Creek, Wandle Creek, Swin Burn and House Creek. Tributaries surveyed in the Manuherikia included Thompsons creek, Chatto Creek, Rocks Creek, Johnstones Creek and Donald Stuarts Creek and . All data was added to the electronic database. The mainstem Clutha, Bengerburn and Leithaburn were surveyed in the Autumn and no Salmon seen. Upper Clutha Salmon spawning surveys were completed in the Makarora, Hunter, Wilkin and Dingleburn. Results were reported to the September 2021 meeting.

1.113	Establish long term monitoring method for Southern Lakes fisheries	Conduct a Lakes Fisheries Monitoring Workshop in Otago in Winter 2021. Further investigate and test acoustic monitoring in southern lakes subject to receiving research grant from NZC.	Lakes fisheries workshop and acoustic monitoring was again delayed due to staff changes. The lakes fisheries workshop is proposed for winter 2022.
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1.120 Harvest Assessment

Monitor Game Harvest and Hunter and Angler Success .

	Task	Description	Outcome
1.121	Monitor annual gamebird harvest by hunters via telephone surveys	Coordinate telephone game bird harvest survey during the hunting season. (SM) (MT to report on results)	The 2021 survey was implemented and the results presented to the September 2021 meeting. Around 70% of whole season hunter effort is expended on opening weekend. Greyhairs accounted for 76% of the species harvested.
1.122	Conduct creel surveys on Lake Wanaka at a frequency of at least 4/month (and at times of peak use if required) Monitor Roxburgh Dam wall salmon angler effort and catch	Conduct creel surveys on Wanaka at a frequency of at least 4/month and at times of peak use. Conduct Creel Surveys of salmon anglers at least two days per month for Feb, Mar, April, May	Surveys completed and reported results reported to July 2021 meeting. Average catchrate for anglers on lake Wanaka was 0.24 fish per hour. Surveys were completed and results reported through to Contact Energy. No salmon were recorded during any of the surveys.

1.140 Hatchery Operations and Fish Transfers

Maintain Trout Supply to Put-and-Take Fisheries

	Task	Description	Outcome
1.141	Rear up to 8000 trout to supply put-and-take fisheries.	Manage hatchery, including stock, feeding and hygiene control for 8000 trout to supply put-and-take fisheries.	Trout stocks were reared as planned. At year end there were 7500 yearlings and 1500 two year old rainbow trout is stock at the hatchery
1.161	Maintain Otago put-and-take fisheries by releases in accordance with restocking schedule.	Deliver hatchery raised stock to put and take fisheries around Otago according to schedule	Restocking completed to schedule and reported to July 2021 meeting (See table 2)

1170

Regulations

Set Hunting and Fishing Season Conditions Annually.

	Task	Description	Outcome
1171	Recommend 2021 draft Game Gazette to Council by November 2020 and forward to NZFGC by 31 January 2021 for Minister's Approval.	Draft Game Gazette to Council by November 2020 and forward draft Game Gazette after consultation with Southland and CSI Councils to align regulations (amended in the light of trend counts if required) to NZFGC by 31 January 2021 for Minister's Approval.	The draft game gazette was confirmed by Council at its November 2020 meeting and forwarded to the NZC immediately following the February 2021 Council meeting. No changes were required except the return to a 10 week season for mallards which was proposed in Nov 2019.
1172	Report and recommend draft AN to Council by March 2021 after consultation with licenceholders and other stakeholders.	Triennial review year. Report to Council on AN Review and Issues and options by March 2021.	Triennial review was deferred to the 2021/22 financial year due to changes in key staff. No other changes to the regulations were made.
1173	Improve understanding of regulations by licenceholders	Continue to simplify layout of regulations and make App ready	Project was not completed due to the deferral of the triennial review.

1180

Gamebird Management and Control

Minimise conflict between game birds and agriculture.

	Task	Description	Outcome
1181	Log and respond to complaints about game birds on crops and follow up promptly	Respond to complaints within 48 hours where necessary and log and report to project manager on outcomes (All)	12 permits to disturb and no permits to destroy gamebirds causing damage were issued over the year. All complaints were managed within timeframes.

OUTPUT 2 - HABITAT PROTECTION & MANAGEMENT

Goal: To protect, maintain and enhance sports fish and game bird habitats.

Overview: This output area involves habitat protection, habitat creation and enhancement, and monitoring trends in ecosystems. Activities include resource consent monitoring, making submissions on resource policy and planning matters, managing wetland reserves and having input into waterway management. The Council's long term goal in this output area is to have a beneficial influence on habitat issues in order to maintain and/or enhance fish and game populations within the region.

Financial result Budget \$284,232

Actual \$398,973

The output appears well overspent but considerable external expenditure was covered by grants (From New Zealand Council) and to a lesser extent funding from Council reserves for planning matters such as the Plan Change 7 Environment Court Hearing. In addition, spending on Contact Energys Sportsfish Management Plan is accounted for here while the income to cover those expenses is shown elsewhere.

1210

Resource Management Act and Planning

Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.

	Task	Description	Outcome
1211	Screen resource consents and make submissions where necessary.	Undertake meaningful consultation with RMA consent applicants with a view to reaching a resolution on conditions ahead of consent lodgement. Make submissions on consents provided through regional and district councils	Written approval requests and notifications for consent applications were processed and reported to the Council. In total, 40 written approvals were given. This number is down ~25% on last year, likely due to the high number of deemed permit applications that are currently placed on hold pending the outcomes of Plan Change 7. Workload for the year has shifted towards plan changes and development processes. Submissions were written for 5 notified consents, three of which were deemed permit processes.
	Manage Contact Energy Lower Clutha Sportsfish Management Plan and its implementation.	Coordination of SFMP by relevant staff member and delivery undertaken by Field staff. Includes hatchery proposal or alternatives. Benefits and risks of further liberations researched and reported on.	Meetings were held with Contact Energy Ltd to review and advance the Lower Clutha River mitigation programme during the year and a programme of activities was completed. They were reported to Council at its July Meeting

1212	<p>Make submissions on fish and game matters including access in all relevant planning processes, and participate in implementation of plan provisions where required.</p>	<p>Make submissions on Regional and District Council plans and policy changes. (NP)</p>	<p>Submissions were made on the Proposed Otago Regional Policy Statement 2021, the Manuherekia Choices document, the Otago Regional Council Long Term Plan, the Conservation Management Strategy review, the Freshwater Management Unit and Rohe vision survey, the Dunstan Downs tenure review, Plan Change 7 further submissions and Plan Change 8 further submissions. Staff were central in developing and implementing changes to the national coordination of RMA matters, meaning that national submissions had more involvement by regional staff with little additional cost. Via this change, staff provided formal and informal input at the national level on the Crown Pastoral Land Reform Bill, the Natural and Built Environment Exposure Draft, amendments to the Stock Exclusion Regulations, the development of the farm plans and intensive winter grazing. In addition, staff were involved in the Freshwater Management Unit stakeholder groups in the Manuherekia, that being the MRG and the TAG.</p>
1213	<p>Achieve high level of understanding by other statutory authorities of F&G interests via increased liason and partnerships/MOU's</p>	<p>Regular Staff, CE and Governor interaction with statutory agencies staff, CE's and governors. Pre circulation of key submissions to other stakeholders to find alignment. Move towards agreed bottom lines with Aukaha and DoC of freshwater habitat</p>	<p>Staff held regular meetings to coordinate work, communicate perspectives and share information with Aukaha staff fortnightly; ORC policy, planning and compliance every 3 months; regularly affected parties (DoC, Aukaha, Te Ao Marama plus ORC) to discuss consents monthly (originally fortnightly at start of year). In addition staff met often on an as needed with other stakeholders in key work streams, such as the Central Otago Environmental Society and Forest and Bird.</p>

1220

Works and Management

Effectively manage wildlife management reserves and F&G wetland reserves.

Task	Description	Outcome
1221	Implement works on Council owned or managed reserves including Bullock Creek and Takitakitoa Wetlands	Another 600 trees were planted at Takitakitoa and the previous plantings were maintained, largely with volunteer assistance. Monitoring of the Takitakitoa wetland was reported back to the ORC in June 2021. Further exotic weeds were removed from the Bullock Creek Wetland and followup planting was undertaken by Dept of Corrections staff and volunteers from Friends of Bullock Creek.

1230

Assisted Habitat

Promote habitat protection, creation and/or enhancement on land other than Council land with the aim of increasing recreational opportunity.

Task	Description	Outcome
1231	Make input into annual ORC river works programmes and gravel extraction as required.	Minimal contact was made with ORC regarding river programmes. Most works are covered under a global consent.
1232	Provide prompt advice on wetland creation or enhancement as required. Minimum of 10 wetlands/ponds supported through to completion . Implement Habitat Enhancement and Research Fund programme (funded from HERF) and establish rolling review of developments completed	Staff made 7 seperate farm visits to provide advice on enhancement activities and 5 resulted in successful applications to the Habitat Enhancement fund. No GBHTF applications were made to due to a lack of suitable option presenting themselves 5 habitat grants were made during the year totalling \$9000. Two were paid out at completion of projects (4000 in total). Other projects are yet to be completed. Due to staff changes and shifting priorities, a review of 16/17 grants

OUTPUT 3: USER PARTICIPATION & SATISFACTION

- Goals:**
- To make sports fish and game bird hunting more accessible.
 - To promote and increase participation in angling and hunting and hunter use within the region.
 - To investigate, monitor and provide good management advice on angler and hunter use within the region.
 - To liaise closely with organised groups and individuals within the angling and hunting community.

Financial result **Budget: \$154,057**

Actual \$106,588

The output was underspent. Staff constrained spending on user training and sales promotions to help balance costs elsewhere.

1310

Access

Maintain and improve access for anglers and hunters to Otago's fish and game resources.

	Task	Description	Outcome
1311	Identify and quantify current angling and hunting access points	Identify and describe all access points in otago separating these by public land, legal road and private (negotiated access) with priority given to the latter.	The project was found to be too large for a single year so focus was given to the lower Taieri catchment and Clutha catchments 11 And 73 access points were documented respectively. A further 28 access points to Dams & Reservoirs were also identified and logged into the database.
	Liaise with Walking Access Commission.	Regular updates with WAC. Present current issues for resolution. At least two meeting pa with staff.	Staff met with WAC staff on three occasions and maintained regular contact with the agency. WAC is working alongside F&G to resolve ongoing access issues at Mt Burke station and Bendigo Reserve.
1312	Maintain and improve angling and hunting access signage throughout the region.	Survey existing signs and repair or replace as required. Install new signage as required. Additional focus on Backcountry signage	Multiple signs were installed in the Nevis Valley to support a voluntary beat system for anglers. Other signage activity was limited to replacig old or damaged access signs.
1313	Analyse pathways for female anglers and hunters entering the sport	Survey of female anglers and hunters to better understand pathways into hunting and fishing to inform subsequent marketing efforts	A survey was drafted but not completed.

1320

Satisfaction Surveys

Manage fisheries for angler satisfaction

Task	Description	Outcome
1321	Backcountry and Controlled fishery management regime implemented for season. Monitor angler satisfaction and seek feedback on crowding in BC fisheries with emphasis on the Hunter river, Dingle and Pomahaka	Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter Young and Wilkin, Dingleburn Rivers and Pomahaka as planned. Controlled fishery was only lightly used due to covid related restrictions on overseas anglers. A report Backcountry fishery management was provided to the July 2021 Council meeting. A two online survey of backcountry fishery users was conducted and analysed but not reported on due to staff changes.

1330

Newsletters & Licence Sales Promotions

Promote fishing and hunting and licence sales through client communications and advertising

Task	Description	Outcome
1331	Prepare pre-fish and game season magazine supplements for distribution in the Fish & Game Magazine Develop and maintain social media communications pathways	4 pages of content were produced for the game season issue and 4 pages for the angling season issue. Additional editorial was also provided to the angling season magazine. All supplements were completed by deadline. Both targets were met despite a change in communication officer mid way through the financial year. At year end the Councils facebook page had 2390 followers. Video content is becoming a popular medium to engage audiences.
1332	Prepare copy for angling and hunting features in Oct/Nov and April papers and support with advertising	Local papers ran no pre season gamebird hunting or angling features to support. The council did contribute content to a central Otago Holiday Guide.

1340

Publications and Client Support

Provide support publications and information for anglers, hunters, the public and licence agents

	Task	Description	Outcome
1341	Maintain stocks of angling guides and pamphlets in retail outlets.	Distribute stocks of support publications on request	Stocks of publications were maintained in retail outlets and distributed to licence-holders in a timely manner.
1342	Review and update pamphlet stock as needed and move to web friendly digital versions	Review stock with a view to winding down production and shifting to web based material.	There was no need to reprint pamphlets during the year. Much of the material has been converted to printable PDF's and is hosted on the website for electronic distribution.
1343	Maintain and update Otago pages of the Fish and Game website	Website information forwarded to NZC for loading or loaded directly on a bimonthly basis	Website information was forwarded to NZC for loading where necessary. The website is under review so staff were discouraged from loading additional content during the year.
	Make regular contributions to <i>Both Barrels</i> and <i>Reel Life</i> electronic newsletters	Content written and submitted for uploading before monthly deadlines	Articles were submitted to all editions of <i>Reel Life</i> and <i>Both Barrels</i> and these are loaded to the F&G website
1344	Provide Visitor Information Network with up to date information on angling and hunting.	Actively liaise with VICs	Visitor Information Centres provided with information updates as required by December 2020 and given email updates at the start of each hunting and angling season in 2021.

1350

User Training

Encourage participation and improved angling and hunting technique

	Task	Description	Outcome
1351	Support club, youth group or agent sponsored angling/hunting events.	Attend pre-season hunting and angling events and also support club and agent sponsored events. (All)	Staff supported 2 club fishing events (Teviot Anglers and Upper Clutha Anglers kids fishing days) and two pre-season hunting events were attended.
1352	Hold TAKF events and additional novice angler classes in Dunedin and a Boat fishing seminar in Wanaka Run two introductory spin classes	Run three novice angler classes, two TAKF events and two follow-up family instruction days. Run two spin classes	Council take-a-kid fishing programmes expanded during the year and other TAKF supported. Reported to Council November 2020. The Boat fishing seminars were not held due to staff changes. Two soft bait clinics were held, one in Alexandra and another on the lower Taieri
1353	Issue group angling licences to appropriate groups on request and support with loan equipment if required.	Issue group licences and provide supporting material, instruction and equipment if required	62 Group licences were issued for angling in Otago. Loan equipment was also provided to some of these groups.
1354	Manage novice hunter recruitment based on Fish and Game wetland reserves	Ballot or organise novice hunters to utilise opportunities on Fish and Game wetland reserves	Novice hunters were allocated hunting stands at three of the Council owned wetlands - Takitakitoa, Tokomairi and Inch Clutha.

1360

Club & Guide Relations

Maintain liaison with Guides and rod and gun clubs

	Task	Description	Outcome
1361	Liaise with rod and gun clubs and other shooting organizations	At least 6 visits to Angling and Hunting clubs throughout the year by staff, preferably speaking on F&G matters.	Staff made three visits to angling clubs over the year and the staff visited West Otago Gun Club. Communication about elections was provided to club secretaries.
1362	Liaise with guides and professional guiding associations during the year over matters of interest including the guides licence. Liaise over major fishing competitions (Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea) and ensure competition data is collected and analysed	Regular contact with guides via email list and produce one pre-season newsletter Obtain data and attend major competitions, in particular Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea. Aim to obtain CPUE as well as catch data via forms.	A newsletter updating guides on regulation changes, back country fishery management and other relevant topics was circulated in September 2020. Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan as well as several smaller club competitions including Luggate and Waipahi Gold Medal. Staff attended weigh-in's to assist with data collection. A summary of Competition data was presented to the September 2021 meeting of Council

OUTPUT 4 PUBLIC INTERFACE

Goal: Maintain both acceptance of recreational angling and hunting and community support for fish and game council activities.

Overview While public relations activities, including liaison and advocacy, overlap into all output areas, projects in output 4 aim to maintain close working relationships with local bodies, government departments and other groups and organizations with which we are involved. In addition projects aim to educate and inform the public about fish and game resources and issues

Financial result Budget: \$235,393

Actual \$109,922

This output area was well underspent. Staff changes at key times lead to only around half of the budgeted hours being spent. A number of proposed surveys and development of a communication strategy were not completed for the same reason.

1410 Liaison

	Task	Description	Outcome
1411	Liaise with DoC, Otago University, Otago Conservation Board, Clutha Fisheries Trust, Aukaha, Ngai Tahu other Government agencies and local bodies over fish and game matters Proactively engage with Ngai Tahu with a view to developing a productive ongoing relationship	At least one meeting at either governor or CE level annually with all statutory agencies and other organisations. Not less than two hui with Ngai tahu and Aukaha.	Good working relationships were maintained with DOC, Otago Conservation board, University of Otago, Ngai Tahu, Forest and Bird, ORC, Walking Access Commission, and other agencies over fish and game matters, particularly in the area of water resource planning. Meeting minutes and agendas were exchanged with the Otago Conservation Board and regular liaison maintained with their Chair. Proposed Council meeting on Otakou Marae was postponed to 2022. The CE stayed in regular contact with Aukaha Chair and the environmental officer held fortnightly meetings with Aukaha (and others) to help align submissions on RMA planning and consenting matters. Kaumatua Edward Ellison addressed the Feb 2021 meeting to begin a process of regular engagement.
	Form alliances and collaborations with stakeholders and other groups on areas of common interest via a communications strategy (to be developed in 2021)	360 survey of F&G stakeholders to record attitudes towards organisation and F&G effectiveness. Attendance at catchment groups and other stakeholder meetings with an emphasis on the rural sector.	Survey of stakeholders was not completed due to staffing changes and other work pressures. Attendance at catchment group meetings was increased towards years end as a worthwhile substitute for staff time spent on private wetland enhancement projects which were deminishing.
1412	Survey the public on their understanding of F&G and its role to inform communications activity and benchmark for success	Undertake survey (via a third party survey site) to test public understanding of F&G. Analyse and report	Survey was not completed due to staff changes and workload pressures. Proposed for 2022.

1420**Communication**

Enquiries and complaints received and dealt with promptly.

Task	Description	Outcome
1421	Respond to client and public enquiries and complaints promptly	Enquiries and complaints received and responses in line with the performance measure.

1430**Advocacy**

Raise public and MP awareness of and support over fish and game issues and contribute to the tenure review process .

Task	Description	Outcome
1431	Make at least 40 media releases	OF&G appeared in 104 print media articles and the CE was interviewed by radio stations in relations to fish kills during year.
1432	Initiate public advocacy and support national advocacy on Access, Firearms, RMA amendments and other central Govt initiatives Maintain contact with local MPs and update of matters affecting Fish and Game	Submissions made on F&G critical matters including the Crown Pastrol Amendment Act Covid restrictions and heavy parliamentary agenda made meeting MP's difficult.
1434	Review and update communications strategy with particular emphasis on communication with Licenceholders	Communications strategy development was deferred to 2022 due to staff changes.

1440**Public Promotions**

Support the national campaigns on water and habitat

Task	Description	Outcome
1441	Support any national campaigning on rivers lakes or wetlands at a local level.	No opportunities presented themselves this year.

OUTPUT 5 - COMPLIANCE

Goal: Successfully promote compliance with regulations and laws affecting fish and game resources

Overview Compliance will continue to receive a high level of effort through the training and organisation of a team of active rangers and the activities of staff. Compliance will be encouraged by dissemination of information, promotion of acceptable standards of behaviour, education, compliance monitoring and legal action.

Financial result Budget: \$102,344

Actual \$77,923

The output was underspent. Ranger training was underspent and compliance activity by rangers was interrupted by the Covid 19 virus level restrictions. Only one court prosecution was required during the year so savings were made in legal fees. Again, the loss of key compliance staff at peak times for CLE activity meant that the budgeted hours were not met.

1510

Ranging

Coordinate activities of rangers in carrying out compliance activities

	Task	Description	Outcome
1511	Carry out compliance activities with priority given to times of peak angler and hunter use. 15% of adult whole season fish licence holders and 10% game holders contacted annually with a better than 97% compliance	Plan and implement opening weekend game season ranging and other angler compliance activity elsewhere in Otago	1059 anglers were interviewed by rangers and staff and 27 offenders had prosecution action taken against them. 10.1% of adult licenceholders were checked for an overall compliance rate of 97.5%. 68 Game hunters were interviewed and full compliance found. 1.6% of adult licenceholders were checked and the overall compliance rate for gamebird hunters interviewed was 98.5%. Compliance for the 2019/20 year was reported to the September 2021 meeting
1512	Maintain adequate liaison between rangers and field staff and run ranger activity return system Assess new ranger applications and review status of current rangers annually	Adequate liaison maintained with rangers through personal contact, sub regional meetings, and pre angling and game seasons newsletters. Analysis of ranger activity returns for previous year included in annual report Review based on performance including licence checks, training attendance and assistance with F&G events.	Field staff maintained close liaison with the 27 rangers during the year by way of regular emails. Organised ranging events were to further facilitate training and one-to-one communication. All ranger warrants expired at years end. A review was undertaken and 13 honorary rangers reappointed (including 2 new applicants) for a further three year term.

1520

Ranger Training

Provide rangers with ongoing training relevant to compliance activities

	Task	Description	Outcome
1521	Conduct regional rangers training course in November 2020 in Cromwell	Organise and deliver a two day ranger training event in Cromwell with one day in the field live ranging.	The ranger training course was limited to one day and was conducted in November 2020

1530

Prosecutions

Prosecutions taken where desirable when fish and game or environmental offences are detected.

	Task	Description	Outcome
1531	Process offence reports and prepare cases for prosecution action.	Assemble file including offence report and any evidence and confirm prosecution action with CE. Pursue diversions for less serious matters.	18 offences were dealt with by way of diversion rather than going through full court prosecution. 8 warning letters were issued and 3 offenders were untracable.
	Lodge full prosecutions with Courts within statutory time frames.	Prepare more serious offences for direct court prosecution	A summary of all prosecutions, which were all lodged within statutory timeframes, was presented to the September 2021 meeting. Only one unlicensed angler was taken through to Court resulting in a conviction and total fines of \$1280.

OUTPUT 6 - LICENCING

Goal: Efficiently and effectively produce and distribute licences, and support licence agents

Overview Activities in this output area involve liaising with licence selling agents, informing them of changes in angling and hunting conditions, supporting their sale of licences and customer servicing. It also includes production and distribution of licences and related material, payment of commission and maintenance of an adequate range of licences to meet the specific needs of users.

Financial result Budget: \$101,143

Actual \$99,574

The Licencing Output was on budget. Less staff hours were required as the licencing system becomes increasingly automated but more commission was paid than was budgeted for due to higher than expected licence sales.

1610 Licence Production & Distribution

Provide an accessible online licence purchasing facility to the general public via a third party provider

Task	Description	Outcome
1611	Closely monitor licence sales including non-resident licence sales and revenue returns from agents via provider	Download and review spreadsheets for sales and revenue
		Council received reports on a bimonthly basis on licence sales and revenue returns. Sales results for the 2020/21 season are detailed in Table 3 below.

1620 Agent Servicing

Maintain good working relationships with agents and support their sales of licences

Task	Description	Outcome
1621	Liaise effectively with agents throughout year and produce two pre season agents newsletters.	Newsletters to cover regulation changes, updates on pricing and categories and information on local opportunities. Informal liaison maintained by field staff with individual status reports on visits back to Administration Officer.
		2 agent newsletters were emailed out and each agent was visited during the year by a staff member.

1630 Commission

Task	Description	Outcome
1631	Ensure correct licence commission is paid to agents by service provider	Monitor Commission payments via reconciliation sheets
		Commission was paid to agents by the licencing service provider Eyede.

OUTPUT 7 - COUNCIL

Goal: To service the Council efficiently and to the satisfaction of Councillors

Overview Fish and Game continues to prudentially manage its finances and resources, mindful of the basis on which all of its income is derived. The user pays, user says democratically accountable fish and game system continues to be promoted and endorsed by New Zealanders as an effective model for the management of public fish and game resources.

Financial result Budget: \$56,071

Actual \$52,362

The output was slightly underspent due to a higher proportion of Councillors attending meetings via video conferencing so less travel expenses were claimed.

1710

Council Elections

Maintain election database and conduct Council election in accordance with regulations.

	Task	Description	Outcome
1711	Promotion of elections and encourage candidate applications.	Maintain electoral role list and assist with distribution of election material	Election was promoted in general media and on social media channels. 13 candidates applied to fill 9 positions on Council

1720

Council Meetings

Provide efficient and effective servicing of the Council

	Task	Description	Outcome
1721	Compile and distribute council agenda papers one week in advance of meetings, circulate other material promptly.	Generate agenda for meetings, and minutes from meetings, and circulate other material as required.	Minutes and agendas were circulated to Councillors in a timely manner via email (and post where requested). Some minutes were delayed due to workload pressures elsewhere.
	Hold six council meetings during the year and executive meetings as required.	Organise 6 council meetings, half to be held in locations other than Dunedin. Convene Executive and other committee meetings as required.	6 Council meetings and 2 executive meetings were held during the year and also a February planning meeting.

OUTPUT 8 - PLANNING AND REPORTING

Goals:

- To communicate effectively with the NZFGC and other regional FGCs
- To efficiently and effectively manage the OFG region and set strategic direction.
- To meet internal and external reporting requirements.

Overview (Not in SF&GMP)

This area includes the establishment, maintenance and review of administrative procedures for internal accountability, and internal systems for maintaining administrative efficiency. The Council has statutory planning and reporting requirements including the preparation of the annual Operation Work Plan, a Sport Fish and Game Management Plan, and species management plans as required. In addition performance is monitored by an annual audit following which an annual report is prepared for the Parliament, licence-holders and the public.

The Council will provide support to, and seek support from, the NZFGC where appropriate and will respond to national requests for information as soon as practicable. The Council will represent the interests of the region by way of reports, requests and proposals to the NZFGC as appropriate. The Council will maintain good working relationships with other councils, particularly neighbouring regions.

Financial result **Budget: \$84,099** **Actual \$84,615**

The Planning and Reporting output was slightly overspent. The budget was increased from the 2019/20 FY to better cover Audit fees and accounting support. More hours were spent in this output due to increased involvement of staff at a national level due to the Ministerial Review.

1810

Management/ Strategic Planning

Develop and maintain resource inventory and database,

	Task	Description	Outcome
1811	Develop a 'sharepoint' and migrate electronic files to the cloud.	Transfer documents to Office 365 based One drive and arrange in a sharepoint portal	Files from the 'Ferret' document management system are gradually being shifted to the MS Sharepoint storage system. Most current files are now cloud based.

1820

Annual Planning

Fulfill annual planning requirements in a timely manner

	Task	Description	Outcome
1821	Hold special annual planning meeting in February 2021 and complete draft OWP and budget for 2021/2022 by March 2021.	Organise planning meeting in Dunedin. Confirm three year strategic direction. Adjust as necessary	A strategic plan update meeting was held on 14 February 2020 in Dunedin to develop the 2021/22 annual operational workplan. The three year strategic plan priorities were reviewed and confirmed. The OWP and budget for 2021/2022 was completed and approved by Council at its July 2021 meeting.

1830

Annual Reporting

Fulfill annual reporting requirements in a timely manner

Task	Description	Outcome
1831	Complete 2019/2020 Audit and Annual Report prior to 2020 AGM	The Annual Report for 2019/20 year was presented to the AGM in Dunedin on 26th November 2020. The Annual Report was forwarded to Parliament in early December 2020

1840

National Liaison

Effectively communicate with, support and liaise with the NZFGC and other Regional FGC's on fish and game matters.

Task	Description	Outcome
1841	Make submissions to NZC (and other regions as required) including implementation of the guides licence, new licence categories and the licence fee.	Information requests from NZC and other Regional FGC's were dealt with in a timely manner. Feedback was provided on a variety of issues including the Ministerial Review, a potential change freeze and on the national salmon committee future.
	Hold Council to Council meeting with one neighbouring region during the year for liaison purposes	No Council to Council meeting was held. The South Island chairs met twice via video conferencing.
1842	Contribute resources to Fish and Game's national decision-making, projects, sub-committees and working parties as far as possible.	The CE remains on the national Licence Working Group and Cr Grubb is the chair of the New Zealand Council Review Implementation Group. One staff member is also involved in coordinating the 2021/22 National Angler Survey



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INDEPENDENT AUDITOR'S REPORT

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

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

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 4 to 28, that comprise the statement of financial position as at 31 August 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 29 to 47

In our opinion:

- the financial statements of the Fish and Game Council: on pages 4 to 28:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with reduced disclosure requirements, and
- the statement of performance of the Fish and Game Council on pages 29 to 47:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the annual work plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 24 November 2021. This is the date at which our opinion is expressed.

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



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Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures



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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.

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.

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

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

