



Performance Report of the

Southland Fish and Game Council

for the year ended
31 August 2017

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

24th November 2017

Hon Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987, and Section 44A of the Public Finance Amendment Act 2004, the Performance Report of the Southland Fish & Game Council for the year ended 31 August 2017.

Yours faithfully



Graeme Watson
Chairman, Southland Fish & Game Council

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CHAIRMAN'S REPORT 2016-2017

Once again those of us involved with Fish & Game have had another interesting year, the obvious highlight of which was our win in the Environment Court over the Southland District Council's proposed alignment of the "Around the Mountains Cycle Trail" down the Oreti River valley. Successfully negotiating a reasonable proportion of costs from SDC while maintaining a good working relationship with the Mayor and CEO was a pleasing aspect. Once again I would like to extend thanks to the Otago Fish & Game Council for their support and financial contribution and also recognise the many members of the public that supported us. I personally found it a good introduction to dealing with media and local politics and would like to thank Zane for his guidance.

Moving into our new offices was another highlight and a special thanks to all the staff and volunteers who made the move seamless.

I am gratified with the continuation of Fish & Game's work plan and personally consider our team's work on gamebird management, stream studies, spawning and drift dive counts, fish in schools and public interface particular highlights. I receive plenty of positive feedback from licence holders and general public, a sure sign that our work is appreciated.

Fish & Game's meetings have been positive, with a joint meeting with our Otago counterparts in Clinton enabling better coordination on the management of increased fishing pressure on rivers. It is intended that this combined meeting will be an annual event. We are also moving some of our meetings around the province, with last year's AGM in Gore, our October meeting at the Bluff Marae and the 2017 AGM in Te Anau. The intent of this is to enable better interaction with our licence holders.

I would like to thank the council for their support and valuable input at our meetings and also acknowledge the establishment of an executive committee to streamline liaison with the Manager on employment matters. A special thanks to Gail Thompson (Conservation Board representative) and Cyril Gilroy, our council Ngai Tahu representative, for organising our October meeting at the Bluff Marae.

Lastly, as with any good organisation the staff is our most important asset and on behalf of the council, I would like to thank Zane and all the staff for making 2017 a successful year. I have enjoyed working with you all and look forward to the year ahead.

Graeme Watson
Chairman

SOUTHLAND FISH & GAME COUNCIL

STATEMENT OF RESPONSIBILITY **FOR THE YEAR ENDED 31ST AUGUST 2017**

24th November 2017

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

In our opinion, the information set out in the following statements and attached notes to these statements, fairly reflects the financial activities and performance of the Southland Fish & Game Council, for the period ended 31 August 2017 and its financial position at that date.



Graeme Watson
Chairman
Southland Fish & Game Council



Zane Moss
Regional Manager
Southland Fish & Game Council

STRUCTURE:

ELECTED COUNCILLORS:

Council Triennial Elections were last held on 9th October 2015 and due to be held next on the 12th October 2018.

For 2017:

CHAIRMAN – Graeme Watson (6) meetings attended.

COUNCIL- (Six meetings held)

Dave Harris (5)	Michael Hartstonge (5)	Fred Inder (1) (Due to illness recovery).
Ray Waghorn (4)	Chris Owen (6)	Chris Frisby (3)
Russel Graham (5)	Paul Stenning (6)	Corey Carston (4)
Ken Cochrane (3)	Kevin Fiveash (1) (Resigned 4 th July 2017).	
Cyril Gilroy – Te Runanga o Ngai Tahu rep. (3)		

NZFGC member	P Stenning
Te Anau Ward	F Inder
Gore Ward	K Fiveash (Resigned 4 th July 2017).

STAFF, LIFE MEMBERS, HONORARY RANGERS.

AUDITOR

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

STAFF MEMBERS

Regional Manager Zane Moss, MSc (Hons)

Field staff: Bill Jarvie, Te Anau Basin
Cohen Stewart MSc. (Hons)
Erin Garrick MSc. (Hons)
Hamish Angus (On Contract)

Resource Management Officer: Jacob Smyth BA, LLB

Administration Cheryl Mason
Ann Heffernan

Offices

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



HONORARY RANGERS

Michael Hartstonge
Brad Johansen
Steven Ledington
Iain McCallum
Len Prentice
Paul Stenning
Peter Woodmancy
Ray Waghorn
Lindsay Withington
Peter Young

COMPLIMENTARY FISHING LICENSES

Issued to: Southland Fish and Game Council Manager & Field Staff

General Information

Physical Address: 17 Eye Street, West Invercargill, Invercargill 9810.

Postal Address: P O Box 159, Invercargill 9840.

Phone: (03) 2159117

Email: southland@fishandgame.org.nz

Website: www.fishandgame.org.nz

ENTITY INFORMATION:

Entity name:

Southland Fish & Game Council.

Type of Entity:

Public Benefit Entity – Fish & Game Council.

Legal basis:

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



Entity's Purpose (Mission Statement).

The Purpose of the Southland Fish & Game Council is:

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

A description of the structure of the entity's operations:

At balance date the Council has 11 elected Councillors and one Te Runanga o Ngai Tahu representative appointed to the Council. Councillor Fiveash, Gore Ward, resigned from the Council on the 4th July 2017. Councillors are elected three yearly. Council meets at least six times per year and employs 6 fulltime staff and one part time staff member.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish & Game Management Plan, which sets long term goals and policies, and an annual Operational Work Plan, which establishes the specific work programmes & budget.

Main methods used by the entity to raise funds:

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

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

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

OUTCOME STATEMENT (GOALS)

To achieve the purpose of the Southland Fish and Game Council nine goals have been set:

1. To maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating adverse impacts of game birds on private property.
2. To protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.
3. To encourage maximum angler and hunter participation while maintaining the quality of angler/hunter experience.
4. Public input into the management of sports fish and game birds.
5. To ensure a minimum of 90% compliance with legislation and regulations relating to sports fish and game birds.
6. To optimise the sale of angling and hunting licences and promote them as a high value product.
7. To provide for the democratic management of the fish and game system by fish and game licence holders.
8. To ensure cost efficient and appropriate management of fish and game resources.
9. To manage the business of Fish and Game in a cost effective manner.



LICENCE SALES TRENDS

The following table details **complete** season licence sales since the 2010/11 seasons for both fish and game.

Fish Licences sold:

Category	2016/2017	2015/2016	2014/2015	2013/2014	2012/2013	2011/2012	2010/2011
Adult WS	3096	3058	3893	4205	4152	4234	4056
Junior WS	610	534	558	607	649	682	675
N Res Adult	890	798	703				
N Res Jnr	9	17	11				
Senior Loyal Ad	417	397					
Local Area Adult	303	465					
Winter Adult	96	87	112	165	144	163	160
Winter Jnr	0	0	14	11	23	23	11
Long Break	37	42					
Short Break	372	368					
48 hr Adult							231
48 hr J							12
24hr Adult	3338	2709	2438	2273	2216	2146	1362
24hr Junior	217	166	159	160	109	119	79
72 hr A							37
72hr Jun							1
96 hr A							9
96 hr Jun							1
Family	2580	2523	2687	2812	2603	2614	2622
TOTALS	11965	11164	10575	10233	9896	9981	9256

Price of Adult

<i>Whole Season LEQ's</i>	\$125	\$124	\$123	\$121	\$120	\$116	\$113
	9101	8847	8992	8516	8186	8306	8098

Game Licences sold:

Category	2017	2016	2015	2014	2013	2012	2011
Adult WS	5073	5177	5061	5168	5099	5149	5048
YAdult WS							
Junior WS	438	447	481	493	465	495	514
Child	139	195	142	171	151	153	129
Ad Day	52	51	32	43	53	59	40
Jun Day		1	1	1	1	3	1
TOTALS	5702	5871	5717	5876	5769	5859	5732

Price of

<i>Adult Whole Season (incl) LEQ's</i>	\$93	\$92	\$91	\$91	\$90	\$88	\$86
	5188	5289	5177	5290	5217	5272	5176



STAFF HOURS.1st September to 31 August 2017

Project Number	Project	Total	Budget
1111	Fish pop monitoring (spawning surveys)	72	80
1112	Adult pop monitoring (drift diving etc.)	287	1000
1113	Salmon spawning monitoring	8	10
1114	Mallard duck studies	1243	700
1115	Parrie & swan counts	36	40
1116	Shoveler & Grey Teal counts	42	40
1121	Game hunter telephone surveys	135	140
1124	Angler survey - Ettrick Burn	8	10
1131	Fish salvage	0	0
1132	Fish pass - Nokomai	10	10
1161	Put and take fisheries	94	100
1171	Angler Notice	3	5
1172	Game Gazette	0	0
1181	Crop protection	10	10
1211	RMA - Hearings, Plan, policies	682	700
1212	RMA - Consents evaluation	718	700
1213	Fiordland Rivers Fisheries	4	5
1221	Wildlife management reserves	22	20
1223	Didymo response	73	75
1224	Trout ecosystem requirements	308	320
1231	Stream enhancement projects	10	10
1232	Pond/wetland identification and advice	695	700
1234	Hydro Power Station effects/mitigation	16	20
1235	Willow control projects	3	5
1241	Periphyton monitoring	105	100
1242	MLC Contracts	158	160
1243	Waiau Trust	65	65
1244	Environment Southland Contracts	62	0
1311	Access protection/enhancement	163	170
1312	Placement/management signs	53	50
1331	Promote Fish/Hunt via general media	149	150
1332	F & G magazine & feature articles	54	55
1333	Production Angling/Hunting Regs	8	10
1334	Oreti River Survey	0	0
1341	Handouts & pamphlets	18	20
1351	Hunter & Angler training programme	12	10
1352	Staff training	139	135
1361	General liaison hunting/angling club	6	10
1411	Liaison with Conservation Boards	6	5
1412	Liaison with DoC	52	50
1413	High Country leases	0	0
1421	Com. with Conservation groups	70	70
1422	Communication with Iwi	15	15
1423	Communication with Farmers	166	170
1424	Com. with Local Authorities	122	130
1425	Communications with Politicians	14	20
1426	Com with Anglers & Hunters	375	375
1427	Com with other F & G Regions	387	400
1428	Fish & Game Web site maintenance	9	5
1431	Legislative review	19	20
1432	Media Liaison	54	57



1441	Fishing Competitions	60	60
1451	Office Displays	0	0
1452	Schools, youth organisations	286	290
1453	Talks to interest groups	71	75
1511	River angling ranging duties	298	300
1512	Lake angling ranging duties	40	40
1513	Game season ranging duties	226	230
1521	Honorary ranger appointment	8	10
1522	Honorary rangers team	105	100
1531	Informations, Prosecutions	227	200
1611	Fish Licence prod./distribution	1	0
1612	Game licence prod./distribution	0	0
1621	Agent servicing & training	29	50
1711	Eyede database maintenance	23	40
1721	Council servicing	75	80
1724	Staff and Council meetings	205	220
1811	Management Plan	11	10
1821	OWP, budget, fee setting process	0	0
1831	Preparation of Annual report	1	0
1832	Annual General Meeting	44	50
1841	Policy Development-National.	58	60
1842	National Liaison	145	150
	Total A	8673	8917
1913	Maint & Office Admin Ingill	2281	2518
1914	Maint & Office Admin Te Anau	299	
1916	Sick leave	256	
1917	Bereavement leave	27	
1918	Health & Safety	13	
	Total B	2876	2518
	Grand totals(A+B)	11549	11435

STATEMENT OF SERVICE PERFORMANCE.

Period 1 September 2016 - 31 August 2017

INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Amendment Act 2004 Fish & Game New Zealand, Southland Region has prepared the following Statement of Service Performance for the 2016-2017 financial Year.

The activities of the Southland Fish & Game Council are planned under eight output areas detailed in the Operational Work Plan. The Statement of Service Performance provides summary details of the resources that were anticipated to be required along with the actual results of the year. In addition the performance goals for each project is listed along with a description of the result that was achieved.

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

Summary:

Output Areas	Budget	Actual
	Total Expense	Total Expense
Species Management	\$183,962	\$169,091
Habitat Protection	\$214,738	\$340,264
Angler & Hunter Participation	\$55,524	\$58,143
Public Interface	\$129,815	\$141,080
Compliance	\$100,172	\$107,411
Licensing	\$69,953	\$62,735
Council	\$31,218	\$28,719
Planning & Reporting	\$26,927	\$27,500
Total Outputs	\$812,309	\$934,943

OUTPUT 1. SPECIES MANAGEMENT - Expenditure: Budget \$183,962 Actual \$169,091

POPULATION MONITORING

Project 1111 Sports Fish Population Monitoring:

Goal: To quantify changes in sports fish abundance and age distribution in the region

Drift diving

The 2016-2017 summer was one of the most challenging ever to get drift diving completed. Early season spring flows were favourable, but once we reached the period when our dives are usually conducted, we received frequent rain events and continual high flows with visibility too poor to conduct dives. Fortunately we managed to squeeze the majority of our dives into February and March.



Upper Oreti

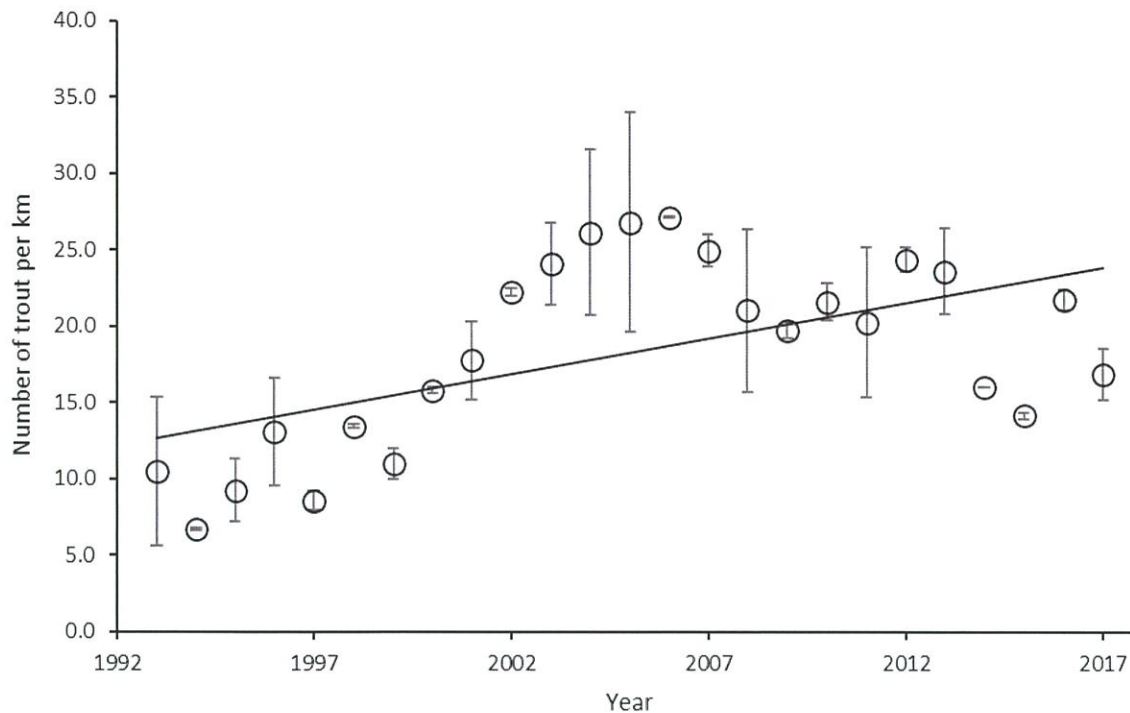


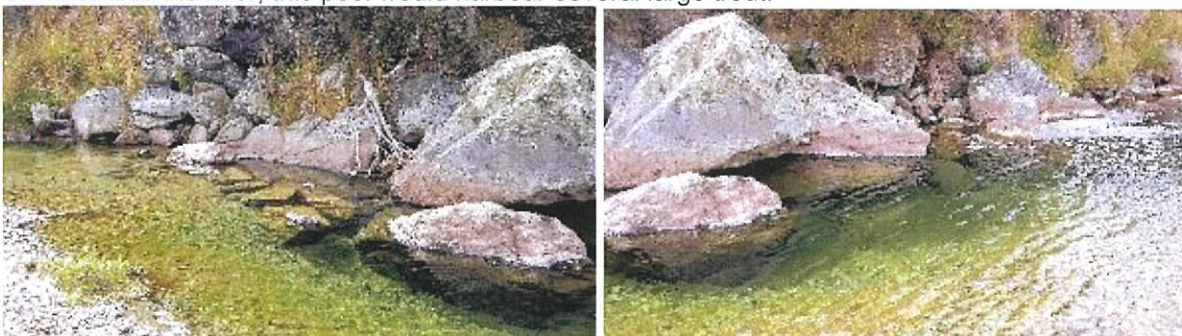
Figure 1. Brown Trout abundance in the upper Oreti river from 1992-2017

This year's trout count on the upper Oreti is somewhat lower than last year. However, the 2017 count does not differ significantly from the long term average count. Overall, the trout population has increased significantly over time (values are averages \pm 1 SE).

In some years where the counts have declined, declines may be due to natural habitat changes. Despite this area of the Oreti River being perceived as relatively stable, staff have observed significant changes in habitat over time. While these changes should average out, unfortunately it appears that good pool habitat has been lost at a greater rate than it has been replaced.

To account for the potential influence changes in physical habitat has on our observed trout numbers staff have recorded physical habitat descriptor variables. While this has required extra effort, we feel it is justified because of the level of use and interest in this fishery.

The photographs below show an example of an Oreti pool that has been cut off from the main river. If connected to the river, this pool would harbour several large trout.



Staff will continue to measure habitat variables (pool characteristics, pool-riffle-run ratios) on the upper Oreti so we can determine the cause of lower/higher counts each year.

Aparima

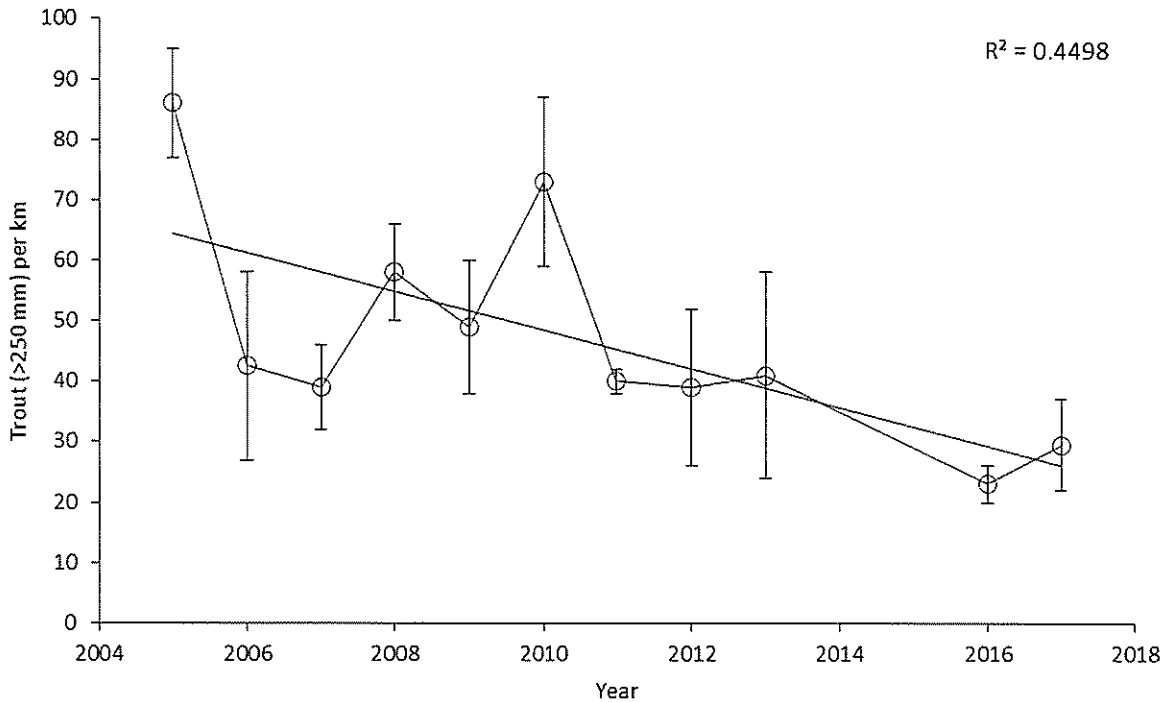


Figure 2. Brown Trout abundance in the Aparima River from 2005-2017.

This year's Aparima count is relatively low compared to some of the counts in the mid 2000's. The count has been trending downwards but because of the variability in the counts, there is not a statistically significant decline in trout numbers (Values are averages +/- 1 SE). For example, if you ignore the very high 2005 count, the apparent decline appears less pronounced. This year, staff did notice much improved fish condition. Last year there were numerous lean fish. Better conditioned fish this year may be due to the later dive (late February as opposed December), allowing fish more time to improve their condition.

Mataura

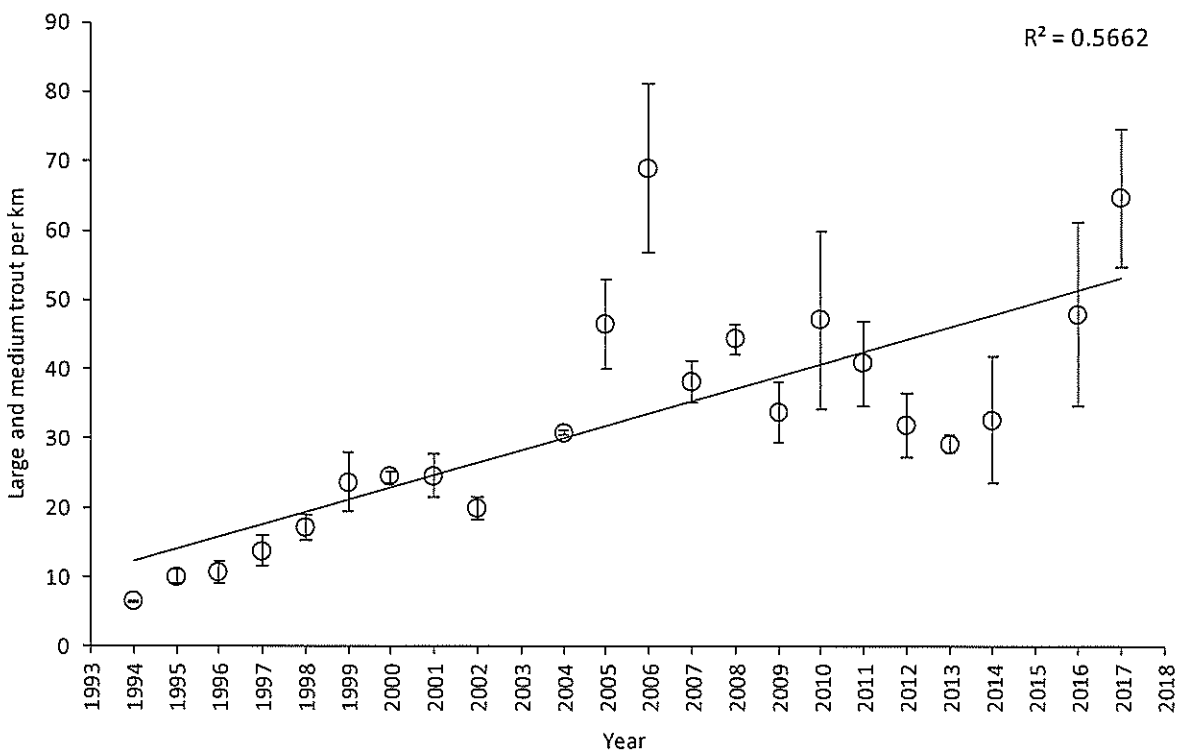


Figure 3. Brown Trout abundance in the Mataura River from 1994-2017.



This year's upper Mataura count was the second highest on record. Staff were very impressed with trout abundance and condition. The trout population in the upper Mataura has significantly increased over time. (Values are averages +/- 1 SE).

Monowai

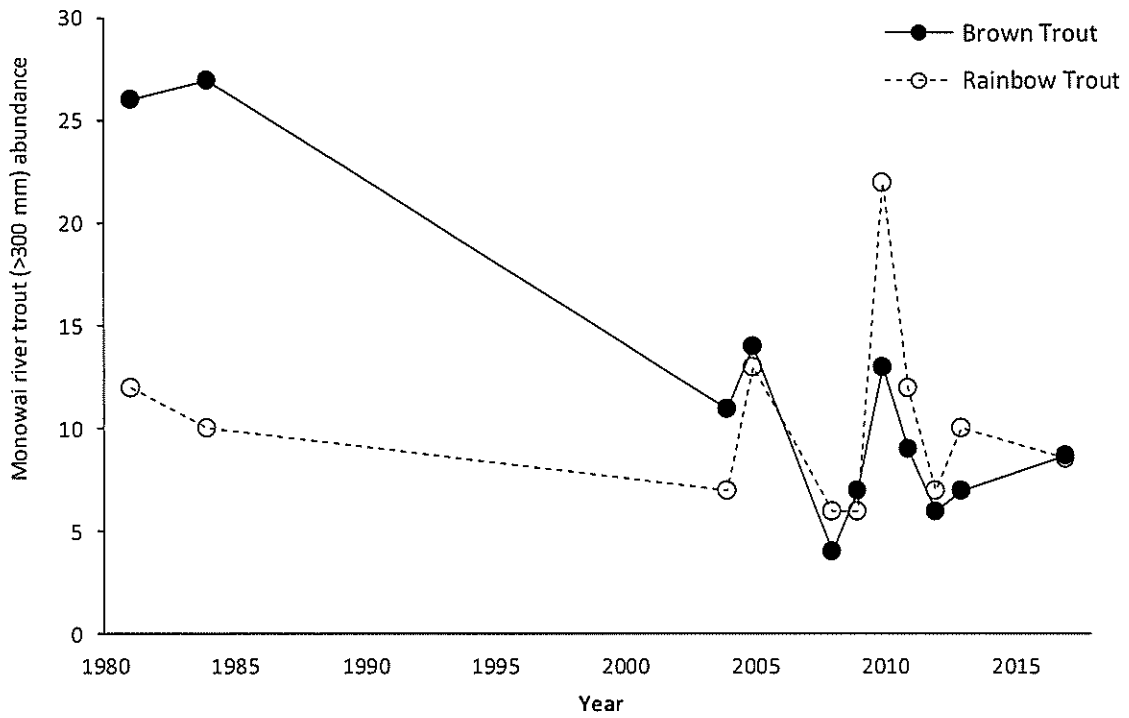


Figure 4. Brown and rainbow trout abundance in the Monowai River from 1981-2017. Trout numbers in the Monowai River remain similar to recent historical records. The small mouse plague this year made for some particularly well-conditioned fish. Several fish between 7-10lbs were observed.

Mid Mararoa

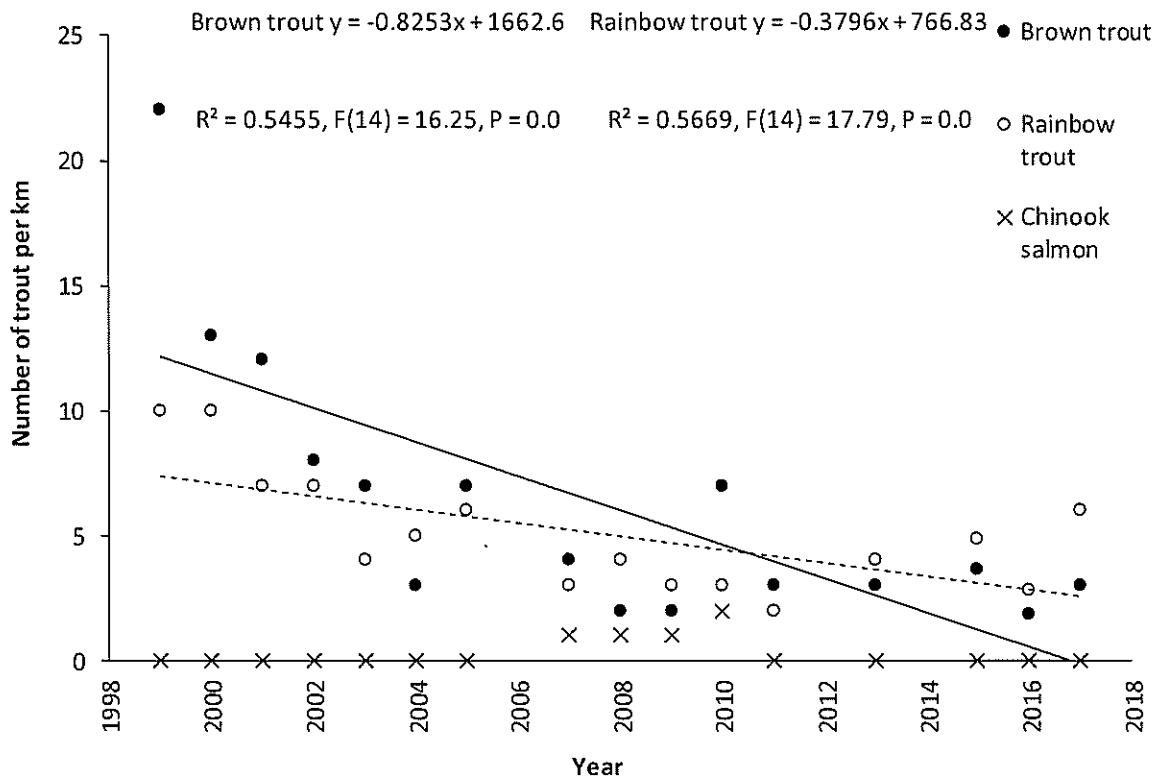


Figure 5. Brown trout, rainbow trout and Chinook salmon abundance in the mid-Mararoa River 1999-2017.



The number of trout in the Middle Mararoa remains low relative to the late 1990's (pre-didymo) and early 2000's. Rainbow trout abundance this year seems to have increased slightly. However, statistically, both the rainbow and brown trout population have declined significantly over time. No salmon were observed this year. (Values are averages, no measure of SE available).

Lower Mararoa

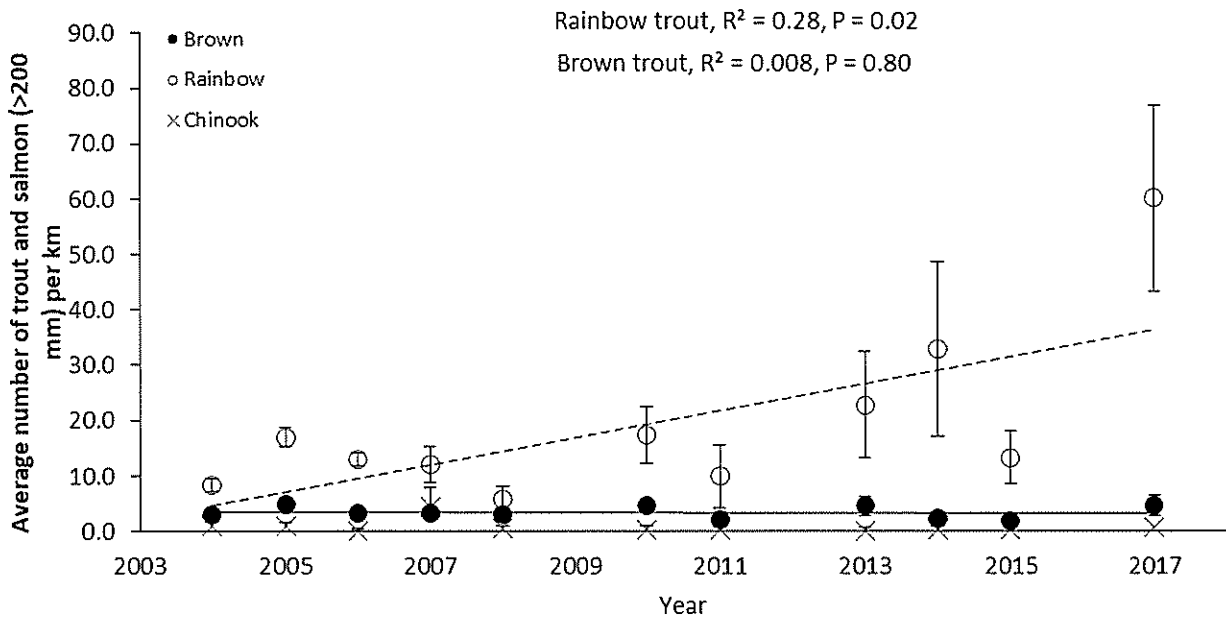


Figure 6. Brown trout, rainbow trout and Chinook salmon abundance in the lower-Mararoa River 2004-2017.

The rainbow trout population in the lower Mararoa River has significantly increased over time ($P = 0.02$). This year was the highest rainbow count on record (60 rainbows per km on average). Rainbow trout abundance was particularly high in the reaches below the Whitestone confluence. In general, the rainbows were in very good condition.

The brown trout count remains consistent with previous years (~5 brown trout per km). Sea-run Chinook salmon abundance was above average relative to previous years. On average we counted 0.8 salmon per km.

Upper & Lower Waiau Dives

Unfortunately, continued high flows prevented staff diving the upper Waiau this summer. As a consequence, it was considered requiring the Otago staff to assist with the lower Waiau dive in isolation unreasonable.

Spawning surveys

Spawning survey work was undertaken once again on the Waituna stream, with numbers variable between sites, but consistent with previous years.

Upper Waiau trout spawning

The Upper Waiau River has become a significantly better fishery over the last 15-20 years, primarily due to better flow management. There is a risk that with higher flows over the spawning period for rainbow trout that they choose to spawn in areas that later become de-watered as flows are reduced. More recently we have worked with Meridian Energy to keep them better informed around this issue.

Waituna trout monitoring

As part of our monitoring of the Waituna Lagoon trout population, each year we aim to catch 100 spawning fish and document sex and length data. Observation of the box and whisker graph shows that the 2017 median trout length is consistent with previous years. The bar graph shows that there has been no significant changes in average trout length over the last nine years.



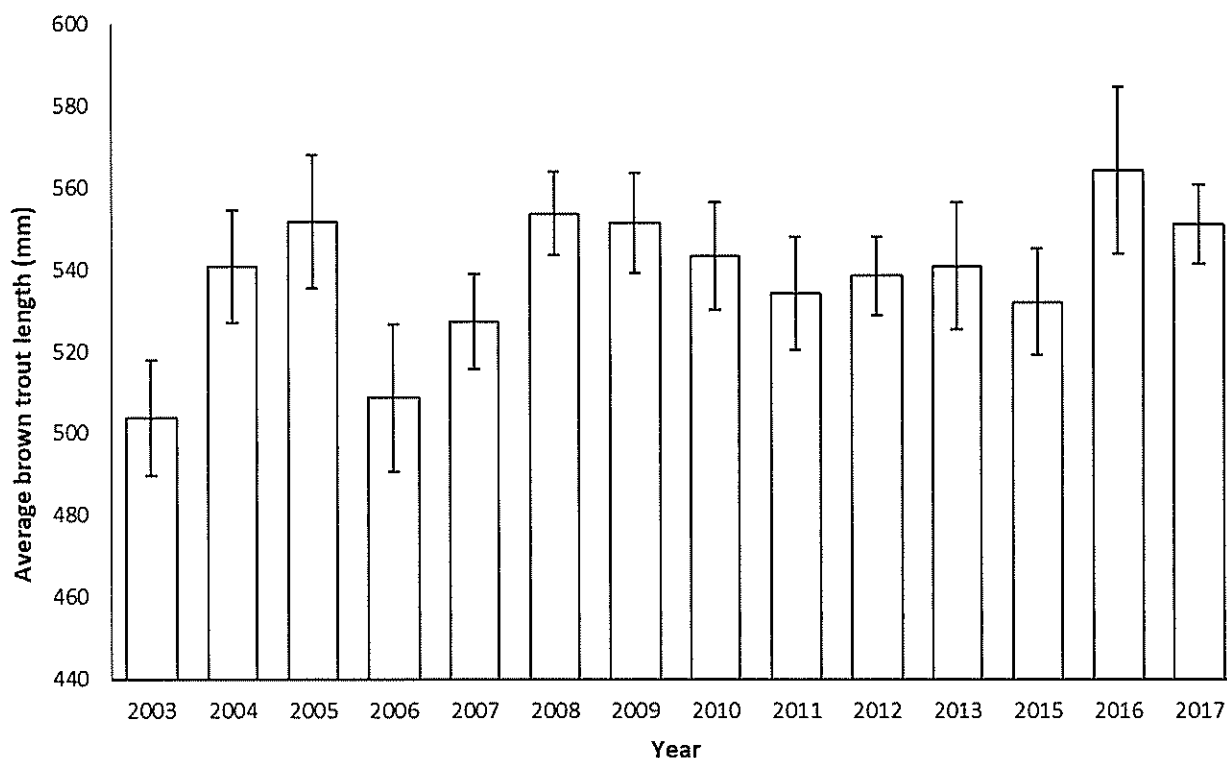


Figure 7. The average length ($\pm 95\%$ CI) of a brown trout in the Waituna Creek each year 2003-2017.

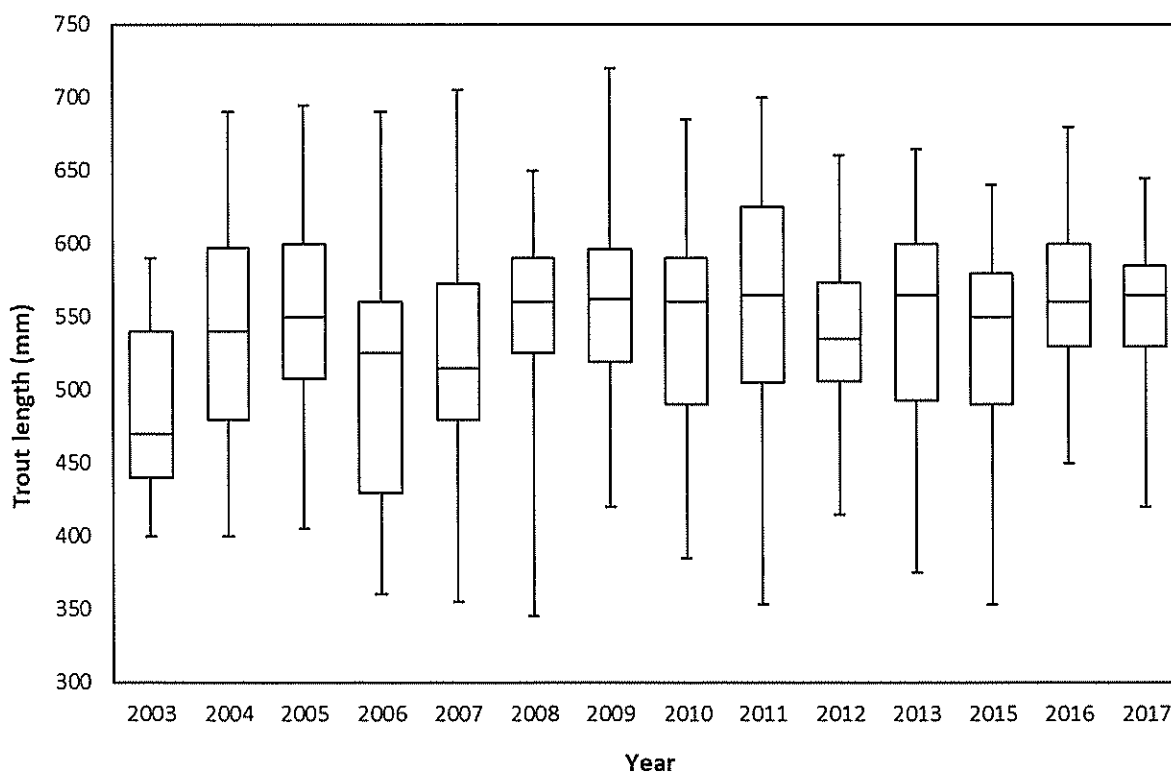


Figure 8. Box-and-whisker plot showing Waituna Creek spawning trout length data, 2003-2017.

Project 1112 – Game Bird Population Monitoring.

Goal: To quantify changes in game bird abundance in the region and to maintain a long term database of game bird population data that is collected in a statistically robust manner and that can be used to monitor and manage individual game bird populations.

Mallard monitoring flights

Flights were successfully conducted over a two day period with very good numbers recorded. It's a technique we are continuing to refine and this year chose to use a combination of drone and ground counting at the sites in the Te Anau basin, as it's at least a 20 minute flight from the next closest destination. This saved us around two hours flight time, without compromising the validity of the survey.

The count was similar to numbers from 2013, with higher counts noticed on the rivers and cross-country transects, and counts slightly down on the ponds compared to last year. In particular, counts were noticeably higher on the Lower Aparima (and Aparima in general), Lower Oreti, and Upper Mataura rivers as well as wetlands around Balfour, Ryal Bush, Mabel Bush and Riversdale. Obviously proximity to grain stubbles can significantly influence distribution over the short term.

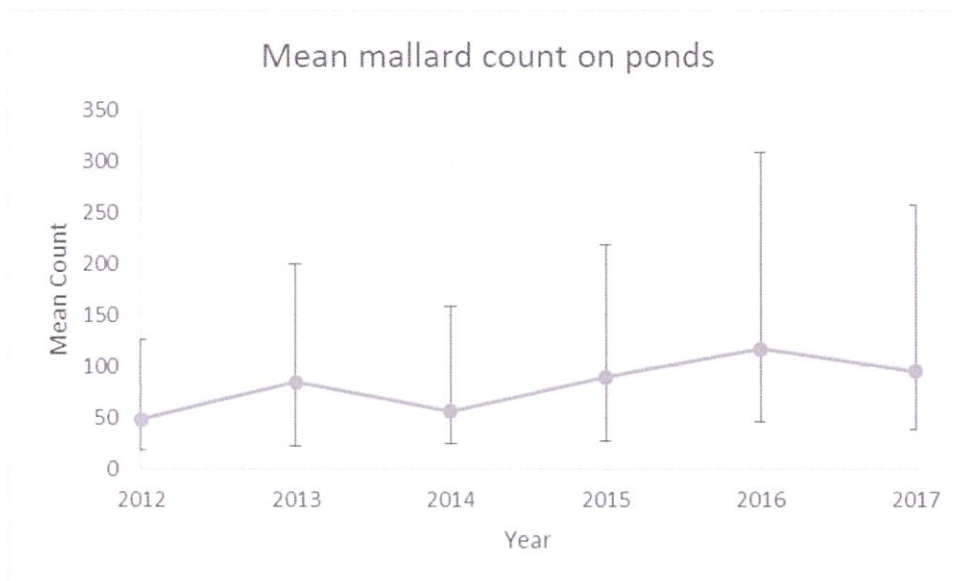


Figure 9. Mean mallard count on randomly selected ponds across Southland 2012-2017.

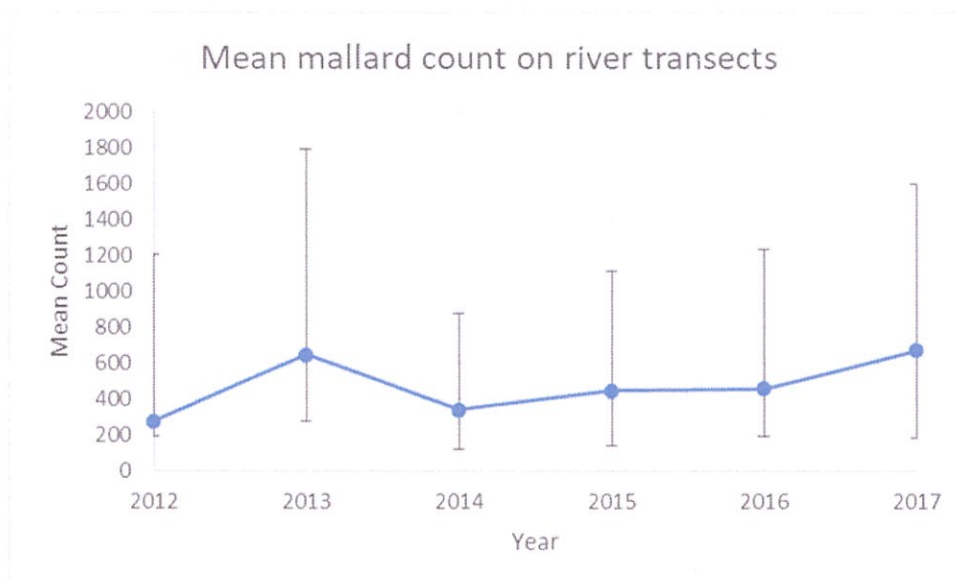


Figure 10. Mean mallard count on river transects across Southland 2012-2017.



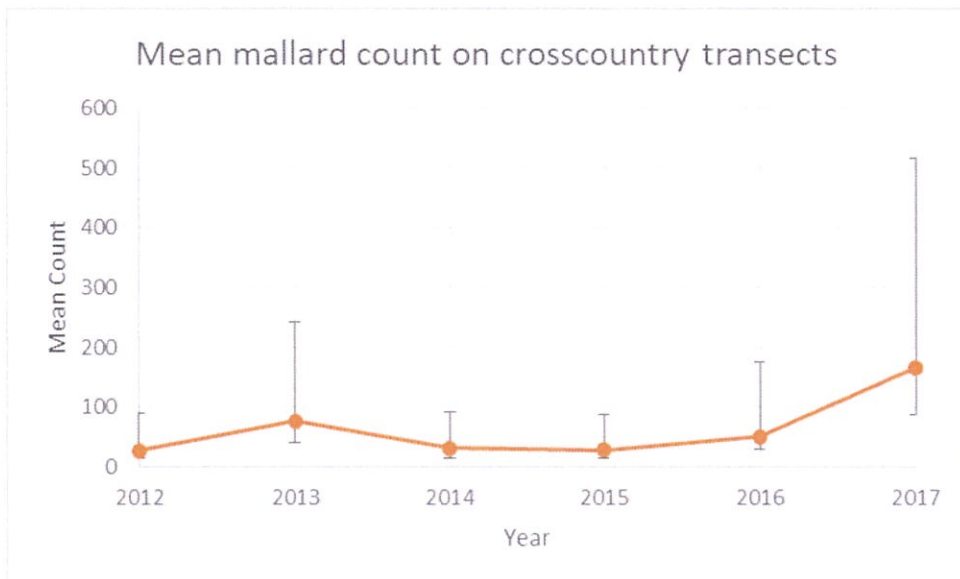


Figure 11. Mean mallard count on cross-country transects across Southland 2012-2017.

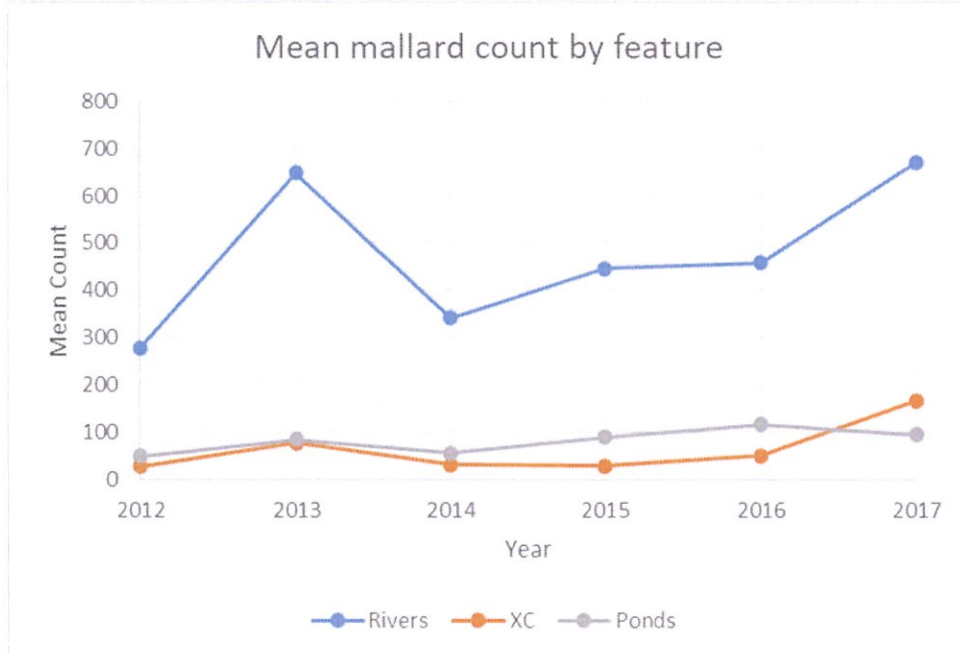


Figure 12. Mean mallard count on river transects, cross-country transects and ponds across Southland 2012-2017.

Table 1: Total count of mallards on river transects, cross-country transects and ponds across years.

	2012	2013	2014	2015	2016	2017
Rivers	2395	7775	4194	5359	5496	8051
Cross-country	321	922	351	288	555	1664
Ponds	3062	7021	4570	7358	9469	7826
total	5778	15718	9115	13005	15520	17541

Mallard Research

Heavy metal blood sampling

Trapping and blood sampling of mallards was successfully completed in late February when Katie Gibb who is completing her Masters, was down to collect bloods for her heavy metal study. Additionally, photographs and measurements were taken for an American Professor looking at Grey duck hybridization.



Predator Study

Some of the key findings of the previous two seasons of telemetry field work were;

a) duckling survival decreased when brood-rearing females spent time near 'unmanaged' habitat (ie: anything that was not pasture, such as rank grass, shelterbelts, woodlots),

b) a higher than anticipated proportion (15 and 20% in 2014 and 2015 respectively) of marked females were killed whilst nesting by mustelids and cats,

and c) roughly a third of nests were abandoned or destroyed due to predators.

As a consequence staff initiated research addressing the abundance of predators in Southlands agricultural landscape, how significant are mallards as a prey item for stoats and how these predators behave in the landscape to identify the most efficient trap placement.

To address these questions 24 game cameras were placed 500m apart on the closest habitat feature creating a ~2.5km² grid. Cameras were paired with live capture cat traps and double-set Fenn traps within a tunnel to exclude any bycatch larger than a stoat. Traps were baited with fresh rabbit meat and stoat tunnels towards the end of the project were also baited with stoat bedding courtesy of ZIP and DOC. Fenns were set the whole period, cat traps were set for one week a month (due to the need to check traps daily).

Over the three month study from September to November, we caught 87 hedgehogs in 22 different trap locations, 12 stoats in 6 different trap locations, 3 feral cats in 3 locations, 1 pet cat, 1 rat, 4 mice in 3 locations, 3 weasels in 3 locations and no ferrets (tunnels were meant to exclude them), however 2 tunnels had ferret fur where they had attempted to enter the trap. Additionally, on camera we photographed 7 stoats, 15 different identifiable feral cats (plus 3 domestic cats), 2 rats, 5 mice, and 3 ferrets. At most, one camera had 8 different cats visiting the location. One domestic cat was on 10/24 different cameras with the furthest being 1.8km from its home.

We discovered there is a high presence of feral cats in the study area (~6 feral cats per km²) and stoats (~5 stoats per km²). These feral cat densities are much higher than what has been reported in agricultural land previously. Unfortunately, we were unable to determine if predator trapping actually benefited the mallard population as we were relatively unsuccessful at capturing the feral cats in the landscape. This was most likely due to our inability to use kill traps, as we wanted to take all measures to avoid killing any domestic cats.

To further our feral cat research, we are planning to pre-feed cage traps for a research project with the intention to deploy four GPS transmitting collars on feral cats, with the work to be completed next year.

Stable Isotope & Diet Study

As part of the predator program the diet of hedgehogs and stoats was analysed to see the extent to which mallards featured in their diet. Two approaches were used, physical inspection of the gut and stable isotope analysis.

The gut analysis involves dissecting the predator and removing the contents of their stomach and intestines. Mallard duck egg or feather was able to be identified in 2 of 13 stoats, but not in any of the 22 hedgehogs dissected.

A limitation of direct gut content analysis is that it only gives an insight into the diet of the predator on the day of capture, which may or may not be representative of its typical diet. In contrast, analysis of stable isotopes gives a broader averaging of an animal's diet. For ease of explanation, stable isotopes can be deemed a chemical signature. Every living creature has its own isotopic signature and the signature of the organism reflects the diet the organism eats. The more of a food item that is consumed, the more the consumer's isotopic signature moves in the direction of that food item. So, the more mallard eggs a stoat eats, the closer its isotopic signature (value) will move towards the signature of the eggs.

Some preliminary isotope analysis was completed looking at the diet of a male stoat over the last week (liver tissue) and month (muscle tissue), in addition to analysing the isotopic signature of the prey items (mallard tissue, mallard eggs, hare, mouse, small bird).

Results suggest that in the week leading up to the stoats capture (death), its diet consisted predominantly of mice (the liver signature is close to the mouse signature). However, the signature of the stoat's muscle tissue, shows that the signature fits far more centrally in the mixing shape indicating that the diet was likely made up of a variety of the prey items. This work will be expanded in the next year.

Black Swan Counts

Output. Black Swan are counted on Invercargill Estuary, Awarua Bay and Waituna Lagoon during their summer molt and the swan population generally varies less than 10% from year to year.

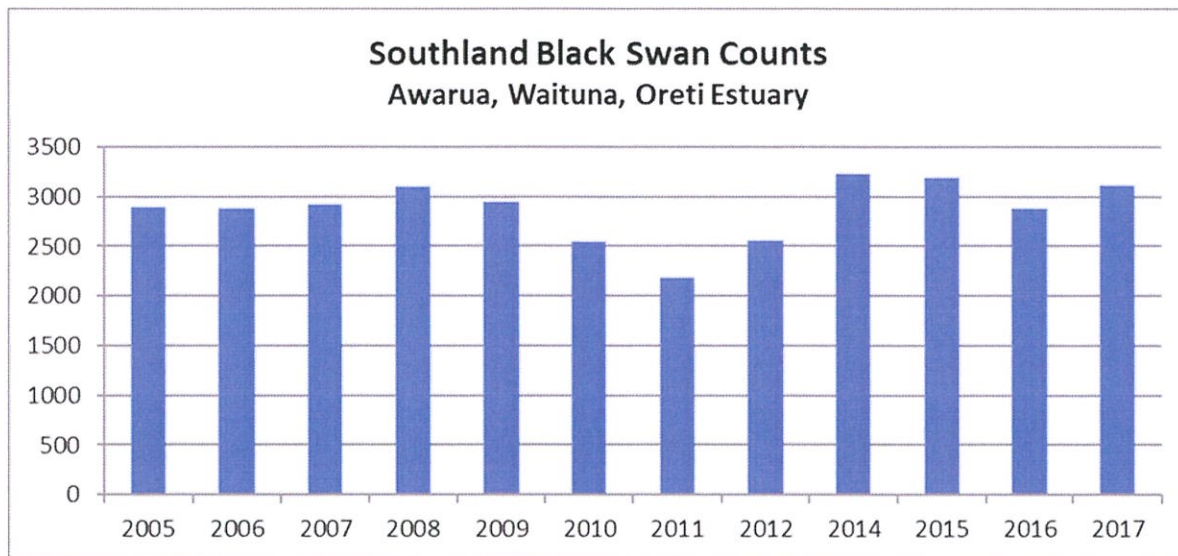


Figure 13 Black Swan Counts across three Southland sites.

Paradise Shelduck Moulting Counts

The annual paradise shelduck count was conducted during January, during the moult when these birds are associated with large wetlands. Paradise Shelduck numbers are also likely to be influenced by climatic factors over the breeding season. However, in contrast with swan, their numbers are influenced by hunting pressure, as a greater proportion of their population is harvested. Of all our regulation changes and subsequent effects, both for sports fish and game birds, paradise shelduck show the greatest response.

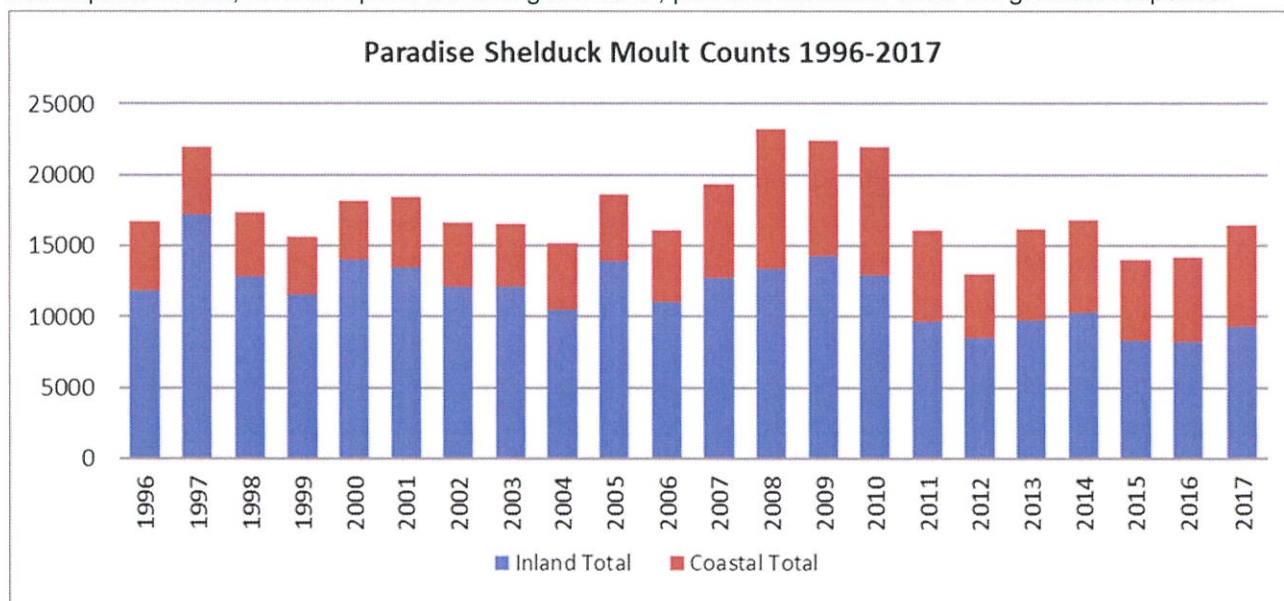


Figure 14 Paradise Shelduck trend counts 1996-2017

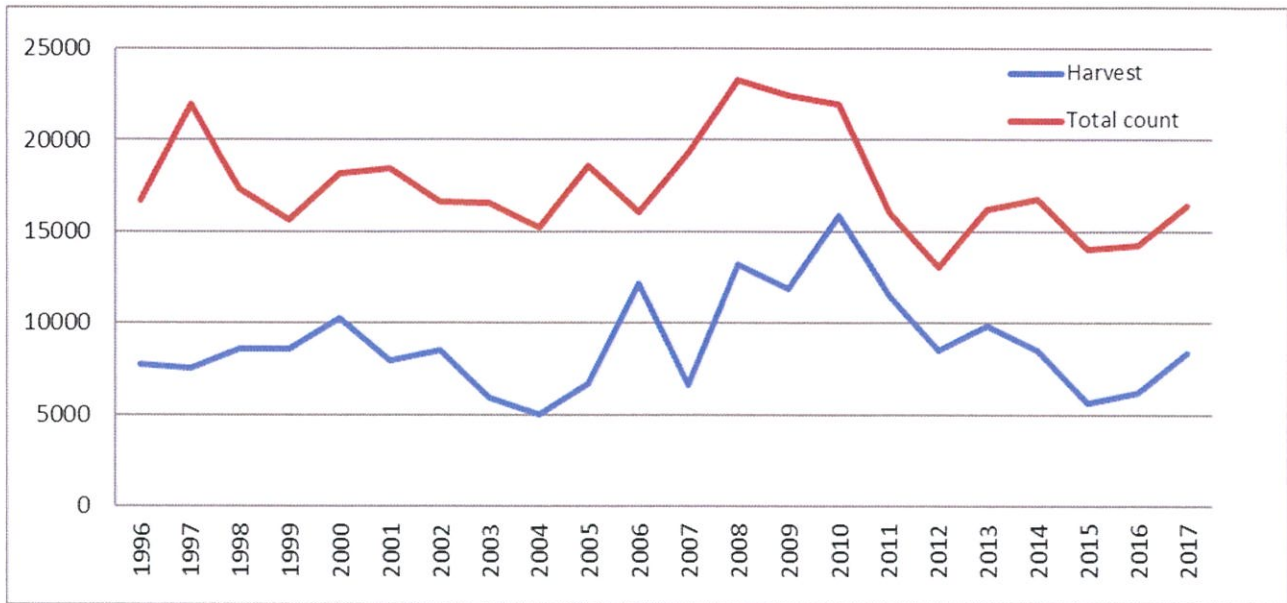


Figure 15 Paradise shelduck harvest vs moult count.

Pukeko & Shoveler counts.

Fish and Game New Zealand conducted a national count of shoveler duck (*Anas rhynchos*) on 8 August 2017, to which the Southland region contributes. This is the 18th annual count (2000-2017) to monitor change in the New Zealand population. A total of 14,723 were counted at 245 sites.

The population of shoveler duck at these sites appear to be stable over the 18 years, although analysis of the population at the 84 sites that have been consistently counted for the entire survey suggests a small linear increase over the last 18 years. Males were significantly more numerous ($P < 0.001$) with a ratio of 1.62 males to female. This sex imbalance is consistent with counts in previous years.

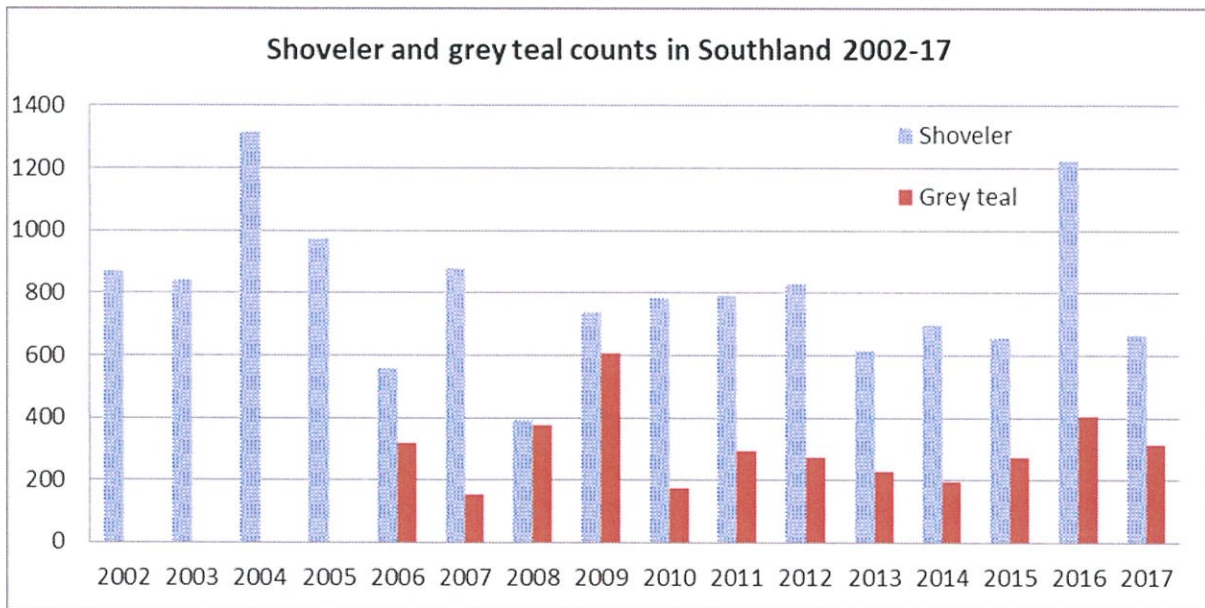


Figure 16 Shoveler and grey teal counts in Southland

Grey teal, while not a game bird, do have the potential to be and they are often associated with shoveler so counts of these birds are included. Again these only show trends at these sites rather than at the whole population level.

Pukeko are not able to be hunted in Southland and the pukeko counts were not undertaken this year. The patchy distribution and the movements of these birds are likely to make this count unreliable in any case. A more reliable method of counting pukeko is needed if they are to be harvested.



Game Bird Harvest survey

Goal: To quantify trends in hunter success rate and harvest rate.

Output: Hunters were surveyed by telephone as part of the National Game Bird Hunter Survey. The estimated harvest for the opening weekend for active hunters this year was 13.4 mallards per hunter, which is significantly higher than the last few years, although still within the typical range of 10-15 mallards per hunter as shown in Figure 17. It's remarkable that this OW harvests have been in this range, with only 4 exceptions, over the past 25 years, which indicates that the resource is sustainable given current pressures.

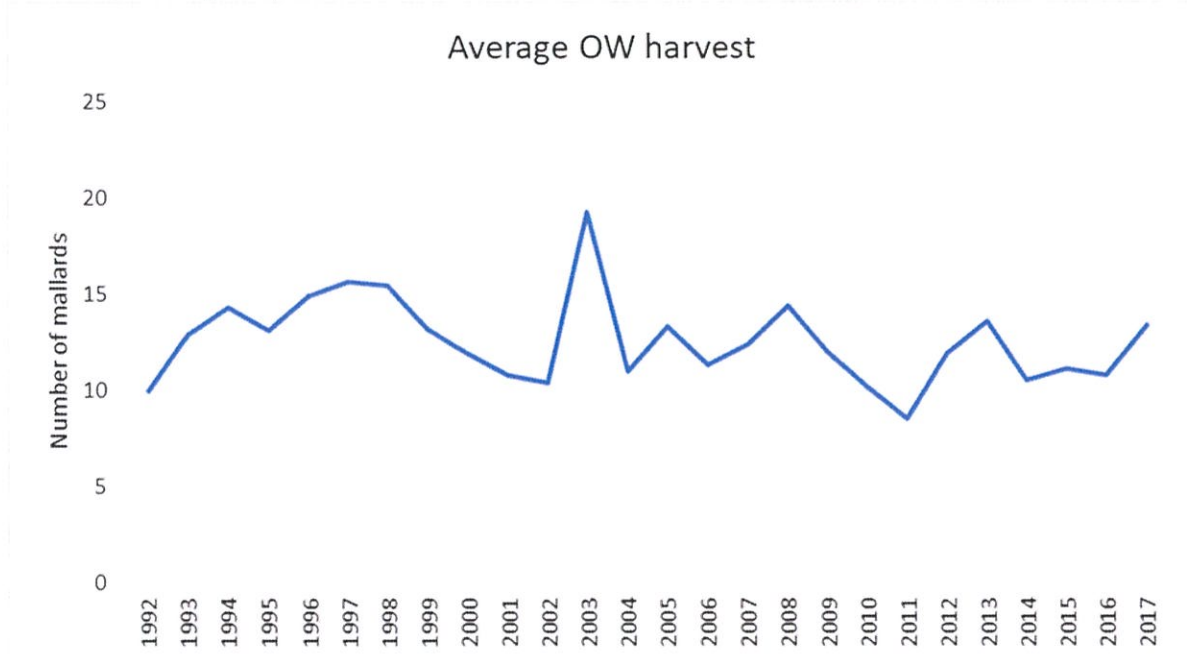


Figure 17 Opening weekend mallard/grey duck harvest.

In addition to harvest information, hunters were asked a series of questions to determine their motivation and satisfaction with their sport.

Overall, the vast majority of our hunters were at least somewhat satisfied with their opening weekend hunting experience (Figure 18).

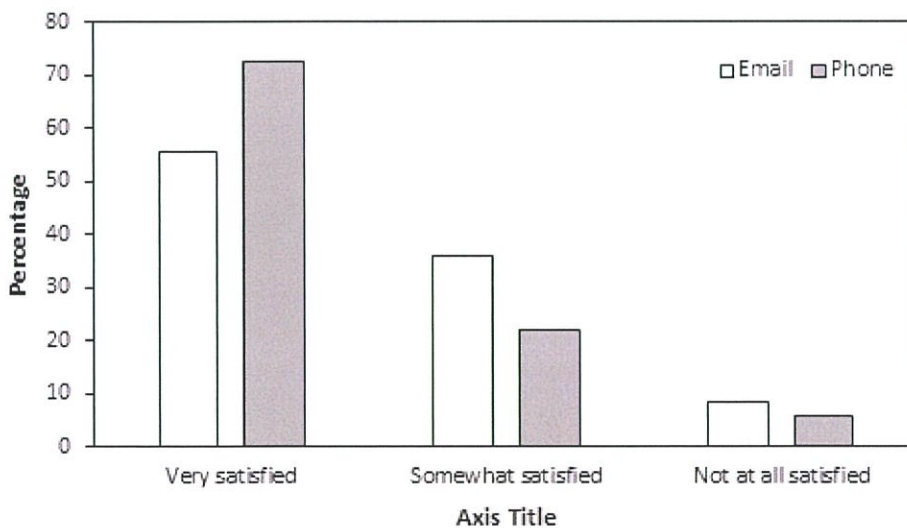


Figure 18: OW satisfaction level amongst Southland hunters, with phone respondents slightly more satisfied than those who responded to the email survey.

When asked what motivated them to hunt, the two most commonly identified reasons were enjoyment (of the sport) and spending time with family/friends (Figure 19).

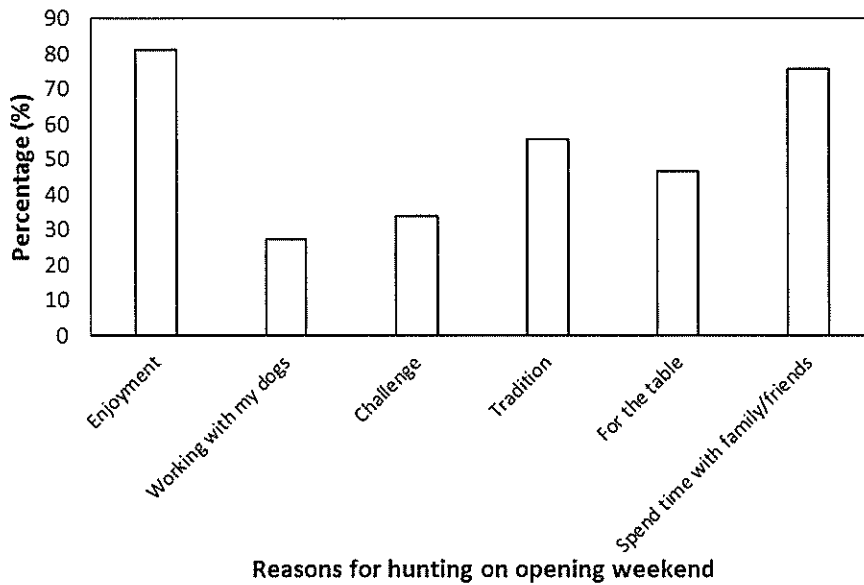


Figure 19: The main reasons Southland hunters participate in gamebird hunting.

Hunters were also asked what else Fish & Game could do to improve their hunting experience. The majority couldn't name anything or made a positive comment about the work Fish & Game does, which was very pleasing (Figure 20).

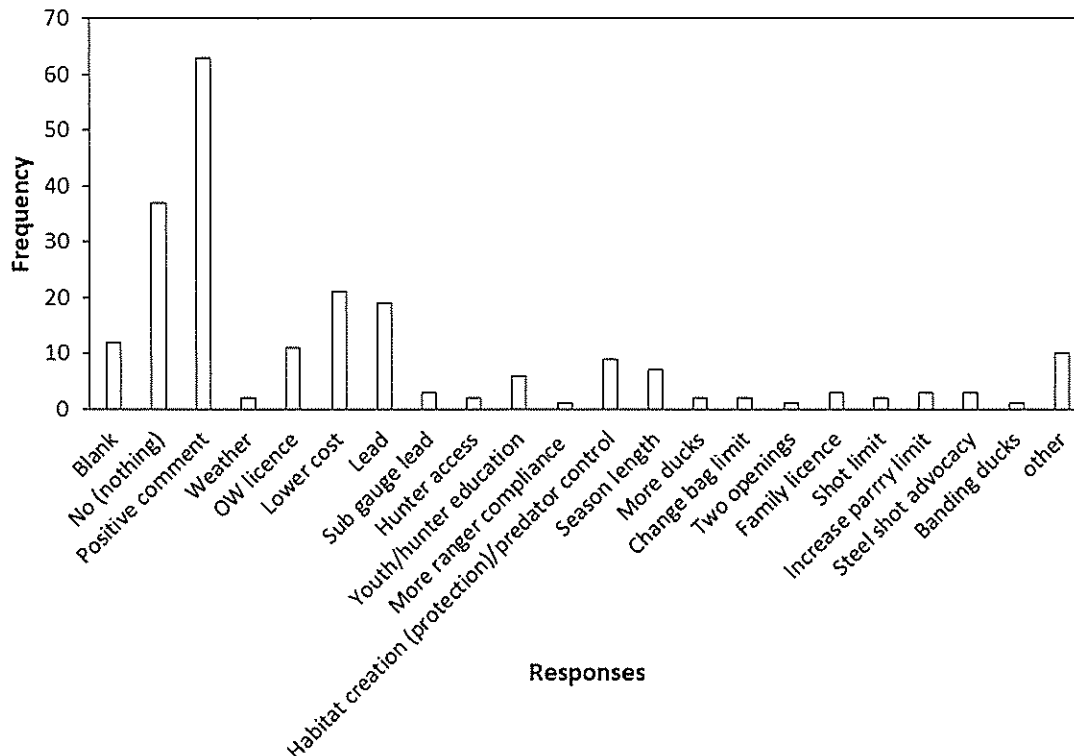


Figure 20: The frequency of different responses when Southland gamebird hunters were asked "is there anything Southland Fish and Game could do to improve your hunting experience?"



Project 1131 - Fish salvage.

Goal: To shift stranded trout from drying rivers where public concerns are expressed and significant numbers can be shifted, and they have a good chance of surviving.

Output: A small number of trout were salvaged from the Whitestone.

Project 1161 Put and take fisheries.

Goal: To provide fisheries for children in locations close to population centres.

Output: Approximately 200 salmon were obtained and released into McGregor's gravel extraction pond for the Stabicraft children's fishing event.

Projects 1171 & 1172 - Angler's Notice & Game Gazette.

Goal: To produce an Angler's Notice and Game Gazette Notice that maximises opportunities without adversely affecting the sustainability of the resource.

Output: A review was undertaken of the Anglers notice, with only modest changes adopted.

Project 1181: Crop Protection:

Goal: To minimise agricultural crop damage by game birds.

Output: Permits were issued to 26 persons to disturb game birds on crops. 16 of the permits were for mallards, 9 for paradise shelduck and 1 for Black Swan. Each person received a letter explaining the legal requirements with some tips to assist them and a permit that named the persons who were authorised and the time the permit was issued for.

OUTPUT 2. HABITAT PROTECTION & MANAGEMENT:

Expenditure: Budget \$214,738 Actual \$340,264

Project 1211 - RMA plans and policy.

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

Output: A range of plans and proposals relating to resource management issues were investigated during the year. The most significant of these were:

Around the Mountain Cycle Trail (ATMCT)

The ATMCT appeal before the Environment Court was ultimately successful. Staff were subsequently involved in negotiating a settlement with Southland District Council regarding meeting a proportion of our costs.

Proposed Southland Water and Land Plan

Submissions to the Proposed Water and Land Plan (the Plan) closed on Monday, 1 August 2016. Detailed further submissions in support or opposition of original submissions were subsequently filed by Fish & Game. Further evidence to support our submissions was also prepared prior to presentations to the Hearings Panel.

This has been a very significant body of work, particularly for our Resource Management Officer, who prepared very professional and robust submissions.

Environment Southland have indicated that after staff respond to the evidence presented at the hearings, the Hearings Panel will release their amended plan in the New Year.

Project 1212 - RMA consents evaluation.

Goal: To ensure consents issued under the Resource Management Act do not detrimentally impact on the sports fish and game bird resource and if possible enhance it.

Output: The following consent types were investigated and submitted on with satisfactory outcomes resulting:



Table 3 Type and number of consents responded to pursuant to the RMA

Type of consent	Number 2016/17	Number 2015/16
Surface / groundwater take	8	8
Discharge to land / water	12	10
Gravel extraction	11	26
Instream works	15	8
Land use	12	12
Plan changes	1	2
Bridges & culverts	0	6
Mining	0	5
Total	59	77

Project 1221 – Wildlife management reserves.

Goal: To maintain and manage wildlife management reserves in the region.

Output: Noxious weed control was undertaken at the following reserves:

Redcliff Reserve, Kakapo Swamp, Dawson City, Lake Luxmore, Mandeville Ponds and Riverslea.

Project 1231 - Stream enhancement projects.

Goal: To provide improved instream habitats in Southland's small streams.

Output: Staff worked with landowners and Environment Southland staff to identify opportunities to improve riparian management and instream habitat where opportunities were identified.

Project 1232 Didymo response.

Goal: To provide professional service to research agencies and government departments requesting assistance to manage *Didymosphenia geminata*.

Output:

Didymo has not been a significant problem in the Oreti or Aparima Rivers again this year and has not formed blooms anywhere in the Mataura or Waikaia Rivers. It has been kept out of most Fiordland rivers so far. It has expanded to other Mataura Tributaries such as the Otamita, and Waikaia Tributaries such as the Gow Burn but does not form thick blooms as it does in the Waiau and Mararoa.

Hamish Angus completed his third year in the summer position of Didymo Awareness Officer in the Te Anau Basin, working from November through to May. The work is partly funded by Ministry of Primary Industries (MPI) with a \$20,000 contribution from Fish and Game, \$5000 from Environment Southland and some additional funding for sampling work from the Department of Conservation. The role has worked very well, encouraging collaboration between the various agencies, and has proved a pragmatic response to the threats posed by didymo and other water-borne pests, with literally thousands of individuals spoken with or provided written material. Anglers still require a clean gear certificate to fish the rivers flowing into the western side of the Fiordland lakes.

Project 1233 - Pond creation/enhancement.

Goal: To provide advice to landowners to promote building of ponds useful as habitat and for hunting.

Output: Pond building advice was provided to over 30 landowners as requested during the year. This year we have continued the pond subsidy scheme for ponds that will provide good waterfowl habitats and multiple hunting opportunities. In addition we have provided *Carex secta* to provide further habitat benefits.

Of the ponds surveyed seven have been provided with a subsidy for construction, totalling \$7,938. In addition 514 *Carex secta* plants have also been provided. Funding for this work comes from specific reserves in the Waterfowl Habitat Enhancement fund.



Project 1235: Hydro Power projects.

Goal: To complete contracts with Meridian Energy Limited relating to monitoring the effects of their consents on the Waiau River Fishery and to utilise money provided by Trust Power to enhance habitats and access on the Monowai River.

Output: We continued a contract with NIWA to monitor the growth of didymo and other algae in the Mararoa and Waiau Rivers in relation to river flows. The new monitoring regime was developed by the WWP to monitor only when a change in the biomass was likely, because of flow or accrual period.

The main problem remains however, that when flushing flows are needed Lake Manapouri Levels are often too low to provide sufficient water to flush the algae away. A change in the gate structure of the MLC would be needed to resolve this issue.

In addition to the periphyton monitoring we have provided assistance to Meridian in management of the Mararoa Weir fish pass. This needs to be manipulated depending on flows, such as closing during high flow events.

Project 1243 - Waiau Trust:

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

Output: Administration and reporting as required to Waiau Trust by due date. Annual report on Waiau Trust available to Council at end of its financial year. We are less directly involved with these trusts now although Mark Sutton continues the QEII and Waiau Trust work in the Waiau as an independent contractor and Jan Riddell also works from our office as a contractor/planner for the Waiau Trust. We continue to provide secretarial services to the Trust through Cheryl Mason. Our Waiau Trust representatives are Fred Inder and Peter Sutton. We jointly appoint the Chairman and a farmer representative with Department of Conservation and these people are Cam McCulloch (chair) and Mike O'Brien, who farms in the Monowai/Borland area.

OUTPUT 3. ANGLER & HUNTER PARTICIPATION & SATISFACTION.

Expenditure: Budget \$55,524 Actual \$58,143

Project 1311 - Access protection and Enhancement.

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

Output: Anglers access brochures to Northern Southland, The Southern Scenic Route, the Mataura River, Invercargill Surrounds and the Te Anau Basin were provided to anglers and to licence agents on request. Large (A3) maps of Lakes Manapouri, Te Anau, Monowai and Hauroko showing ramps and features of interest were also made available. Anglers' access signs were replaced and additional signs erected over the winter with new signs being prepared for the season beginning October 2017, particularly in relation to an increase in the number of 'beats' on the ever-popular Upper Oreti River.

Project 1331 – Promote fish/hunt via general media advertising.

Goal: To maximise participation in sustainable angling and hunting through general media.

Output: The trout fishing and game hunting seasons were promoted with staff attendance at expos put on by the major stores in the region. In addition staff were interviewed for web-based content and radio, as well as providing written editorial content for various newspaper features.

Project 1332 – Fish and Game magazine and feature articles.

Goal: To encourage participation in sustainable angling and hunting through promotion by newsletters and feature articles in newspapers.

Output: Editorial material was supplied to and published by the Fish and Game magazine in the special fish and game editions. Material was also provided for the e-zines, Both Barrels, and Reel Life which are available on the Fish and Game web site and the NZ trout Fisher Magazine. A Southland Facebook page was also maintained.



Project 1333 – Production of hunting/angling brochures, maps and books.

Goal: To provide information to anglers and hunters that will assist with their angling and hunting success and satisfaction.

Output: We currently have the following stocks.

Table 4. Stocks of access brochures held.

Brochures	2012	2013	2014	2015	2016	2017
Mataura River Anglers Access	2297	5732	4439	2276	4380	3083
Northern Southland Anglers Access	255	3798	2522	1080	3093	2117
Southern Scenic Route Anglers Access	746	14	2968	2119	950	4417
Te Anau Basin Anglers Access	2868	1179	4815	3422	1996	4489
Fishing Surrounds Invercargill	490	2397	1602	3324	2912	2319
Lake Trolling	2812	2582	1981	1902	1791	1771
Trout fishing in Southland Books	614	575	528	499	464	424
Lake Maps - Laminated	191	147	122	101	62	401
Lake Maps – Non laminated	755	750	750	750	750	750

Project 1351 – Hunter/angler training.

Goal: To provide opportunities for anglers and hunters to improve their skills.

Output: Medals were sponsored for the Secondary Schools clay target competitions at Balfour, Invercargill and Nightcaps. The work of people involved in these competitions is much appreciated.

Project 1361 – General liaison with angling/hunting clubs.

Goal: To liaise on a regular basis with angling/hunting clubs in the region.

Output: Clubs were supplied with agendas for each council meeting. The Southland Fly-Fishing Club continues to hold its monthly meetings at the council office. Talks were given to this club and to the Wyndham anglers club as well as two NZDA meetings.

OUTPUT 4. PUBLIC INTERFACE.

Expenditure: Budget \$129,815 Actual \$141,080

Project 1411 - Liaison with the Conservation Board.

Goal: To attend relevant Conservation Board meetings.

Output: Conservation Board agendas were received with one presentation given this year. Productive liaison with Department of Conservation management is maintained at an operational level.

Project 1412 – Liaison with Department of Conservation.

Goal: To maintain a positive working relationship with the Department of Conservation.

Output: Staff have good working relationships with staff of the Department of Conservation, most frequently liaising over issues such as resource management, but also other issues such as leases on riverbeds, Te Anau Wildlife Park administration, weed control and whitebaiting compliance. Ongoing work regarding the control of angler access to Fiordland to limit the spread of didymo continued.

Project 1413 – High Country leases.

Goal: To ensure that the high country lease process results in the protection of sports fish and game resources and access to these where they are affected.

Output: No leases were considered this year.

Project 1421 - Communication with conservation groups.

Goal: To maintain good relations with conservation groups.

Output: Liaison with Landcare groups, enviro-schools and Forest and Bird occurred as appropriate. Liaison with the Guardians of the Lakes in relation to the flows in the upper Waiau to protect trout spawning occurred.

Project 1422 – Communication with Iwi.

Goal: To maintain good relations with Iwi while advocating for the interests for anglers and hunters.

Output: Cyril Gilroy is the representative of Ngai Tahu on the Council. Contact with Te Ao Marama over resource management matters occurred on a regular basis. Local runaka were supplied with Council meeting agendas.

Project 1423 – Communication with farmers.

Goal: To maintain good relations with farmers and landowners.

Output: Farmer concerns were addressed in a professional manner. Relationships with individual farmers over access and conservation issues are generally good. The pond construction subsidy and advice scheme provides good opportunities to liaise with farmers.

Project 1424 – Communication with local authorities.

Goal: To maintain good relations with local authorities.

Output: A good working relationship exists between our staff and the staff of the Regional Council and the Southland District Council. Frequent liaison occurs regarding consents and many of these are resolved without the need to go to a hearing because of the goodwill that exists on both sides. However, there is still room for improvement, particularly with respect to the activities of the catchment and compliance divisions of Environment Southland.

Project 1425 – Communication with Politicians.

Goal: To maintain good relations with politicians.

Output: It was not necessary to meet or liaise directly with any politicians this year.

Project 1426 – Communication with anglers and hunters.

Goal: To maintain good relationships with anglers and hunters.

Output: Enquiries from anglers and hunters were dealt with in a professional, helpful and friendly manner.

Project 1427 – Communication with other Fish and Game Regions.

Goal: To provide input and to respond to requests from staff in other fish and game regions.

Output: Positive relationships were maintained. The managers held three meetings as usual to consider budgets and evaluate the performance of the regions.

Project 1428 – Maintenance of Fish and Game Web Site.

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

Output. Web site updating has been taken over by NZC with the website being upgraded. New access information has been placed on the site and this is regularly updated. Facebook now appears to be the best mechanism to update interested anglers and hunters on regional matters, with significant growth in interest in our regional pages.

Project 1431 - Legislation review.

Goal: To ensure SFGC views are represented as required in the new legislation.

Output: New Zealand Council has requested comments on legislation as it has been available for submission.

Project 1432 - Preparation of articles.

Goal: To ensure Fish and Game Council's views are accurately portrayed in the general media.

Output: There were numerous articles in the regional and local papers which featured Fish & Game comment or content ensuring we maintain a high public profile in the Southland region.



Project 1441 - Fishing competitions.

Goals: To ensure all fishing competitions are authorised and comply with Council policy.

Output: Approvals were issued to groups who held competitions. Staff provided assistance for weigh-ins and mystery prizes. Supervision of the large Stabicraft competition that was held on Lake Te Anau was undertaken.

Project 1451 - Office displays.

Goal: To maintain an interesting and attractive office display.

Output: Displays, which are relevant and interesting and pertain to the current season, were maintained in the office foyer. Access brochures and maps for sale were displayed on the counter.

Project 1452 - Schools/youth organisations.

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

Output: 'Fish in Schools' was extended to nine schools and now includes Otatara, Te Anau, James Hargest Senior, Enrich@ILT, Tokonui, Edendale, Longford Intermediate, Dipton and Windsor North. This involves getting a fish tank each and juvenile salmon to raise and ultimately release. In doing so, students learn about habitat requirements and factors that affect ecosystem health that ultimately they may be able to influence. Work is ongoing to streamline this area, so that less direct supervision is required with the schools. Two reserve tanks have been maintained in the office, providing spare fish to replace accidental mortalities, and for our own staff learning the system.

A set of fishing gear was maintained and lent to appropriate community groups for fishing events in combination with a group fishing licence, such as scouts, cubs, & YMCA youth groups.

Project 1453 - Talks to interest groups.

Goal: To provide information to interested groups on request.

Output: Talks were given to various service clubs as requested (in addition to angling clubs, school groups and retailers).

OUTPUT 5. COMPLIANCE

Expenditure: Budget \$100,172, Actual \$107,411

Project 1511 - River Ranging and Project 1512 - Lake Ranging.

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

Expected output - Southland Fish & Game officers and honorary Fish & Game rangers will check a minimum of 500 river anglers and 200 lake anglers.

Angler compliance checks

Ministry of Primary Industries, Environment Southland and Fish & Game once again jointly funded the cost of employing Hamish Angus of Te Anau during the summer months to patrol the Fiordland lakes and rivers, to issue didymo information to all recreational users and check angler compliance. As well as this he policed rivers adjacent to Te Anau when weather prevented him going out on the lakes.

A total of 1,089 angler checks were recorded in the 2016 - 2017 season.

Angling Offences

The angling offence rate is around the 3.5% mark which is poorer than the last few years.

Table 5 Number of fishing offences by category

Offence	Number of offenders
Fishing without a licence	37
Fishing without a notice and breach of anglers notice	2
Total	39

Output Achievement

- In excess of 500 river anglers checked
- In excess of 200 lake anglers checked



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Project 1513 - Game Season Ranging.

Expected output - To ensure game bird hunters are complying with the relevant regulations.

Hunter Compliance Checks.

We had a number of staff lead teams in the field for the opening weekend of the game bird hunting season. With assistance from personnel from the NZ Police and Hamish Angus a good presence was achieved over a wide area of the province. An amount of preparatory work mapping out routes and ponds to be visited by the individual teams was done. Our growing database of ponds and past compliance activity allowed us to go to previously unvisited ponds and target known trouble spots.

Game Bird Hunting Offences

There were 172 hunters checked over the season with 16 offences detected.

Table 6 Number of Game offences by category for the 2016 season.

Offence type	Number of offences
Hunting without a licence	10
Possession of lead shot	4
Hunting without licence & possession of lead shot	1
Hunting without a licence and obstruction	1
Total	16

Output Achievement

- Compliance rate was approximately 89% on recorded hunter checks.

Project 1521 – Honorary Ranger Appointment.

Goal: To recommend suitable persons for appointment who will be effective, motivated rangers.

Output: A new potential honorary ranger was interviewed and will be considered for appointment after a twelve month trial period.

Project 1522 - Ranger Team.

Goal: To maintain the performance of an effective team of rangers.

Output: While the effort of honorary rangers is always variable depending on their experience and personal circumstances, overall the team made a valuable contribution checking the compliance of anglers and detecting and reporting any non-compliance issues.

Newsletters and E-mails

An issue of the national e-newsletter, Compliance Corner, was prepared and circulated to all New Zealand staff and rangers. Furthermore, rangers were kept informed via email.

Training

A Rangers training course was organised and held in Cromwell with Otago staff and rangers also included.

Project 1531 – Prosecutions.

Expected output – To expedite alleged offences to the court in an efficient and timely manner

Staff member Jacob Smyth has concluded successful prosecutions of hunting and fishing offenders not dealt with by reparation. Fines imposed in the District Court for hunting and fishing offences send a clear message to the general public that offending is an uneconomic proposition.

Project 1532 - Safe Ship Mgt: Maritime Transport Optrs Cert.

A nationally coordinated system under s41 of the Maritime Transport Act is in place which we are compliant with. This keeps boats and related equipment in a state fit for their intended purpose and ensures crew are appropriately trained. Southland's two boats and our systems were audited by Maritime New Zealand staff.



OUTPUT 6. LICENSING SYSTEM.

Expenditure: Budget \$69,953 Actual \$62,735

Project 1611 - Licence printing and distribution.

Goal: To ensure licences were available online to agents and the public in plenty of time to enable maximum sales to occur.

Output: The 2016/17 fishing licences were available online through AOL Agents and through the Fish & Game website prior to 1 September 2016. Similarly, the 2017 game bird hunting licences were available online prior to 1 April 2017.

We continued with the national system run by a national contractor. This has gradually improved and now runs very well with good liaison between ourselves, the provider Eyede, and the national office who coordinates everything. We still maintain good liaison with agents to ensure they are up to date with payments. All agents are now on-line and paper licences are no longer issued in Southland.

OUTPUT 7. COUNCIL SERVICING.

Expenditure: Budget \$31,218 Actual \$28,719.

Project 1711 - SFGC Electoral roll maintenance.

Goal: To maintain a roll of anglers and hunters as required for electoral purposes, and for distribution of newsletters.

Output: All fishing licences and all game licences (except child free and day licences) were entered onto the national database to enable mailing lists to be made and the electoral roll to be kept up to date. Database entry is centrally controlled but Regions still have to check the entries for accuracy.

Project 1721 - Council servicing.

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

Output: Agendas, relevant information and reports were sent to all Councillors, honorary rangers, NZFGC, DoC, Conservation Board and others as requested during the year. The AGM was held on 10th December 2015 and Annual Reports containing copies of all staff reports were distributed. An Annual Report was printed and copies sent to the Minister and Parliament as required.

All vehicles and trailers were maintained throughout the year.

Employment contracts for all staff were upgraded by letter at the beginning of the year.

Project 1722 - Council/staff meeting attendance.

Goal: To ensure Council's statutory meeting requirements are met and to ensure Councillors and staff have an effective input into the policy development, planning and evaluation responsibilities of Fish and Game Southland. To ensure Council is kept fully informed of the activities of staff in the performance of their duties as required by the staff contract.

Output: Staff and Council meetings were held in February, April, June, August, October and December. Statutory and operational plans were prepared and followed. Activities were reported in time for agenda publication. Time sheets were completed on a monthly basis. Specialist reports were completed on request.

OUTPUT 8. PLANNING AND REPORTING

Expenditure: Budget \$26,927 Actual \$27,500

Project 1811 - Management Plan.

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

Output: The Southland Sports Fish and Game Management Plan is now due for review, which is now underway.

Project 1821 - Operational Work Plan/budget and fee setting.

Goal: To prepare annual operational work plans and budget for approval at the April 2016 Council meeting and for presentation at the May 2016 Managers meeting.

Output: The Operational Work Plan was approved by the Southland Council and forwarded to the New Zealand Council.

Project 1831 - Preparation of Annual Report.

Goal: To prepare the 2015/2016 Annual Report by the due date.

Output: Annual Report presented to licence holders at the AGM before the end of December 2015 and presented to Parliament by due date. Note that recent legislation changes now allow the report to be produced up to 4 months after the end of the financial year.

Project 1832 - Annual General Meeting.

Goal: To hold an Annual General Meeting before 31 December 2015

Output: Annual General Meeting was held on 10th December 2015. The meeting was advertised and agendas were sent out two weeks prior to the date of the meeting. Persons attending the previous AGM were mailed agendas.

Project 1833 - Quarterly reports to the national office.

Goal: To forward quarterly actual figures for each quarterly period other than the last quarter of the year.

Output: Reports were forwarded on time.

Project 1841 - National Liaison.

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

Output: Responses to NZFGC requests for information were made on time. Joint operations with neighbouring regions have been initiated.

Project 1842 - Corporate liaison.

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

Output: SFGC views represented at working parties and workshops. Staff were members of the Compliance Review Working party (Jacob Smyth) Research Committee (Zane Moss), Resource Management Working Party (Jacob Smyth), Public Relations Working Party (Zane Moss).

INPUT 9 – ADMINISTRATION

Expenditure: Budget \$657,437 Actual \$688,350

Project 1913 - Maintenance and office administration

Goal: To ensure the council's office is run efficiently and maintained (includes field officers vehicles and equipment).

Output. Significant upgrades were made to the new office building, such as installation of an internal wall, Gib-stopping, painting and carpeting.

Project 1914 - Maintenance and office administration – Te Anau.

The Te Anau office is now well established and recognised as the Fish and Game base by local and visitors alike. Ongoing minor repairs have been made for the tenants of the house on the property.

Health and Safety

The council has a nationally developed Health & Safety plan which council employees and visitors are required to comply with. A Health & Safety report is provided to the Council at each meeting.

Compliance with Legislation.

Council is required to be compliant with relevant NZ legislation. Important legislation we work under is: Conservation Act 1987, Wildlife Act 1953, Freshwater Fisheries Regulations 1983, Wildlife Regulations 1955, Resource Management Act 1991, Walking Access Act 2008, Crown Entities Act 2004, Public Finance Act 1989, Employment Relations Act 2000, Health & Safety at Work Act 2015, Income Tax Act 2007, Goods and Services Act 1985, Privacy Act 1993, Local Government Official Information & Meetings Act 1987.

The council has not recorded any breaches in legislation.



Southland Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
REVENUE				
Fish and Game licence sales	1	1,360,397	1,325,330	1,343,935
Donations & other similar revenue	1	6,450	-	-
Interest	1	22,818	20,000	24,800
Other revenue	1	318,953	65,640	371,581
Total Revenue		1,708,618	1,410,970	1,740,316
EXPENSES				
Outputs				
Species management	2	14,405	25,814	74,955
Habitat protection & management	2	108,354	2,400	327,081
Angler & Hunter participation	2	10,205	10,550	14,515
Public interface	2	5,680	1,380	1,156
Compliance	2	35,743	35,291	45,199
Licensing	2	60,433	66,267	59,983
Council	2	4,750	6,150	10,966
Planning & reporting	2	7,023	7,020	7,275
Overheads				
Employee related costs	2	495,966	502,400	523,444
Depreciation	4	62,925	19,565	49,679
Other expenses	2	129,459	135,472	144,774
Total Expenses		934,943	812,309	1,259,027
Operating Surplus/(Deficit)		773,675	598,661	481,289
Less Other Expenses				
Levies to NZFGC		598,662	598,661	604,117
NET SURPLUS/(DEFICIT)		175,013	-	(122,828)



Southland Fish and Game Council
Statement of Financial Position
As at
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	262,339	135,934	35,934
Debtors and prepayments	3	45,898	59,752	59,752
Investments	3	609,430	587,489	687,489
Inventory	3	17,812	16,703	16,703
Total Current Assets		935,479	799,878	799,878
Non-Current Assets				
Property, plant and equipment	4	603,698	604,473	604,473
Total Non-Current Assets		603,698	604,473	604,473
TOTAL ASSETS		1,539,177	1,404,351	1,404,351
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	122,365	156,041	156,041
Employee costs payable	3	25,092	31,603	31,603
Total Current Liabilities		147,457	187,644	187,644
TOTAL LIABILITIES		147,457	187,644	187,644
NET ASSETS		1,391,720	1,216,707	1,216,707
ACCUMULATED FUNDS		1,391,720	1,216,707	1,216,707
Accumulated Funds		340,245		206,403
Dedicated Reserves		1,035,953		994,782
Restricted Reserves		15,522		15,522
Total Accumulated Funds		1,391,720	1,216,707	1,216,707

Chairman: 
Dated 24th November 2017

Manager: 
Dated 24th November 2017



Southland Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2017

	Actual 2017 \$	Actual 2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence Sales	1,360,783	1,374,819
Interest	22,818	24,800
Other Revenue	299,827	206,926
Cash was applied to:		
Payments to suppliers	(1,014,564)	(1,120,171)
Payments to employees	(502,477)	(521,030)
Other operating Exps		
GST (net)	17,660	(7,138)
Net Cash Flows from Operating Activities	184,047	(41,794)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	46,348	41,898
Sale of investments/deposits	78,059	454,104
Cash was applied to:		
Purchase of property, plant and equipment	(82,049)	(511,315)
Purchase of investments/deposits	-	(23,560)
Net Cash Flows from Investing and Financing Activi	42,358	(38,873)
Net Increase / (Decrease) in Cash	226,405	(80,667)
Opening Cash	35,934	116,601
Closing Cash	262,339	35,934
This is represented by:		
Bank accounts and cash	262,339	35,934

Southland Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2017

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

Basis of Preparation

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

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition:

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

Licence Revenue

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

Grants Received:

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

Grant From NZFGC:

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

Interest:

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

Outputs:

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

Employee related costs:

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

Performance payments are recorded when the employee is notified.

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



Southland Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2017

Levies to NZFGC:

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

Bank Accounts and cash:

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

Debtors:

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

Investments:

Investments comprise investments in term deposits with banks.

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

Inventory

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

Property, plant and equipment:

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

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

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

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

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

Plant & Equipment	(9.5% to 100%)	DV
Motor Vehicles	(9.5% to 36%)	DV
Office Equipment	(9.5% to 67%)	DV
Buildings	(3.0%)	DV

Creditors and accrued expenses:

Creditors and accrued expenses are measured at the amount owed.



Southland Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2017

Game Bird Habitat Stamp levy:

Levies of \$14,876, (2016 \$10,237) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levies are debited against the Game licence sales.

Employee costs payable:

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

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

Restricted & Dedicated Reserves:

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

Asset Replacement Reserves:

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

Income Tax:

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

Budget Figures:

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2017.

Presentation Currency:

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

Tier 2 PBE Accounting Standards applied:

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

Changes in Accounting Policies:

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



Southland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 1 : ANALYSIS OF REVENUE	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Licence sales			
Fish licence	956,499	925,652	931,514
Game licence	403,898	399,678	412,421
Total	1,360,397	1,325,330	1,343,935
Donations & other similar revenue			
Donations/koha from the public - Wildlife Park	6,450	-	-
Total	6,450	-	-
Interest			
Other Interest for Funds held on Behalf of	509	-	548
Other Interest	22,309	20,000	24,252
Total	22,818	20,000	24,800
Other revenue			
Around the Mountain Cycle Trail - Southland District Council	152,174	-	187,059
Angler Access Enhancement & Education Fund	10,467	5,000	824
Dept. of Conservation Contracts	6,940	-	6,570
Environment Southland Contracts	5,061	-	-
Fines/Prosecutions	627	400	4,804
Gain on sale/disposal of assets	27,077	-	30,566
Meridian Energy Contracts	12,893	-	3,766
MPI Compliance	25,000	25,000	20,000
McLay boat hire	667	-	-
NIWA monitoring	25,245	20,000	27,521
Non Resident Levy - Back Country Fisheries	27,953	-	24,415
Rent Te Anau Cottage	11,440	11,440	11,440
Rent Office space Eye Street	200	-	41,000
Resource Consents	-	-	434
Sale of products	311	200	(78)
Waiau Trust	3,514	3,600	3,922
Waterfowl Habitat Enhancement Fund	9,384	-	9,338
Total	318,953	65,640	371,581

Southland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 2 : ANALYSIS OF EXPENSES	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Species management			
Population monitoring	13,047	24,414	16,296
Mallard Research	624	650	57,165
Harvest assessment	-	-	1,494
Releases	140	150	-
Regulations	594	600	-
Total	14,405	25,814	74,955
Habitat protection & management			
Resource management	1,103	1,100	20
Around the Mountain Cycle Trail	98,064	-	317,842
Works & management	925	950	3,573
Assisted habitat	324	350	104
Pond Subsidy Scheme	7,938	-	5,542
Total	108,354	2,400	327,081
Angler & Hunter participation			
Access	1,463	1,500	6,820
Newsletters	3,556	3,550	3,651
Other publications	4,348	4,600	2,938
Training	838	900	1,106
Total	10,205	10,550	14,515
Public interface			
Liaison	11	-	8
Communication	445	480	48
Visitor facilities / education / interpretation	854	900	1,100
Fish in Schools programme	4,370	-	-
Total	5,680	1,380	1,156
Compliance			
Ranging	31	50	56
Ranger training	2,547	3,050	2,448
Compliance	33,165	32,191	42,695
Total	35,743	35,291	45,199

Licensing			
Agent servicing	-	-	232
Commission	60,433	66,267	59,751
Total	60,433	66,267	59,983

Council			
Council meetings	4,750	6,150	10,966
Total	4,750	6,150	10,966

Planning & reporting			
Reporting	503	500	1,064
Audit fee	6,403	6,400	6,090
National liaison	117	120	121
Total	7,023	7,020	7,275

Employee related costs			
Salaries and wages	464,036	469,200	493,096
Fringe benefit tax	3,747	3,800	2,132
ACC levies	1,374	1,400	1,557
Staff training and other expenses	9,001	10,200	7,794
KiwiSaver contributions	17,808	17,800	18,865
Total	495,966	502,400	523,444

Other expenses			
Communications & Consumables	16,470	18,874	19,019
Field equipment	4,144	4,500	5,339
General	24,009	25,068	24,355
Loss on sale of disposal of assets	629	-	1,591
Office equipment	9,258	9,400	6,720
Office premises	35,389	37,630	50,093
Vehicles	39,560	40,000	32,025
Consultancy Fees - Manager's recruitment	-	-	5,632
Total	129,459	135,472	144,774



Southland Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2017

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2017 \$	Actual 2016 \$
Bank accounts and cash		
Current account balance	70,576	34,346
Deposits held on Call	191,563	1,388
Cash floats	200	200
Total	262,339	35,934
Debtors and other receivables		
Accounts receivable	45,898	47,399
GST receivable	-	12,353
Total	45,898	59,752
Inventory		
Fishing & Game books, maps, DVD's etc	17,812	16,703
Total	17,812	16,703
Investments		
BNZ Public Trust Fund	15,522	15,522
SBS Term deposit	593,908	671,967
Total	609,430	687,489
Other non- current assets		
Fixed Assets	603,698	604,473
Total	603,698	604,473
Creditors and accrued expenses		
Trade and other payables	9,671	49,040
GST Payable	5,307	-
Income in Advance	107,387	107,001
Total	122,365	156,041
Employee costs payable		
Annual leave and time in lieu	3,397	8,107
Accrued salaries and wages	8,895	6,812
PAYE & Student Loan owing	10,587	13,570
KiwiSaver & ESCT contributions owing	342	2,351
ACC contributions owing	(521)	(873)
FBT accrued	1,321	891
Protective clothing & allowances owing	1,071	745
Total	25,092	31,603

Southland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 4 : PROPERTY PLANT & EQUIPMENT

2017

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	133,065	-	-	-	133,065
Buildings	310,722	3,016	-	9,405	304,333
Plant & Equipment	16,330	14,246	625	7,960	21,991
Vehicles	129,397	42,594	19,271	37,967	114,753
Furniture & Fittings	14,958	22,195	4	7,593	29,556
Total	604,472	82,051	19,900	62,925	603,698

2016

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	-	133,065	-	-	133,065
Buildings	-	320,307	-	9,585	310,722
Plant & Equipment	18,248	6,243	2,502	5,659	16,330
Vehicles	125,324	42,455	7,870	30,512	129,397
Furniture & Fittings	12,187	9,245	2,551	3,923	14,958
Total	155,759	511,315	12,923	49,679	604,472

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

Significant Donated Assets - Not Recorded

Redcliff Wetlands:

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

Te Anau Fish Hatchery /Wildlife Park:

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



Southland Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2017

Note 5: EQUITY

		Actual 2017 \$	Actual 2016 \$
Accumulated Funds:			
Balance as at 1 September		206,403	771,557
Surplus/(Deficit)		175,013	(122,828)
Transfer to Dedicated Reserves		(41,171)	(442,326)
Transfer to Restricted Reserves		-	-
Balance at 31 August		340,245	206,403
Dedicated Reserves:			
<u>Asset Replacement Reserve</u>	Replace operating assets		
Balance as at 1 September		604,473	604,473
Transfer (to) from Accumulated Funds		(775)	-
Balance at 31 August		603,698	604,473
<u>Angler Reparation Fund</u>	Access & Education		
Balance as at 1 September		55,774	55,774
Transfer (to) from Accumulated Funds		6,097	-
Balance at 31 August		61,871	55,774
<u>Game Reparation Fund</u>	Habitat creation		
Balance as at 1 September		41,077	41,077
Transfer (to) from Accumulated Funds		1,446	-
Balance at 31 August		42,523	41,077
<u>Building Reserve</u>	Sale of Asset 1995		
Balance as at 1 September	Quinton Drive Te Anau	113,165	113,165
Transfer (to) from Accumulated Funds		-	-
Balance at 31 August		113,165	113,165
<u>Non Resident Levy</u>	Management back country		
Balance as at 1 September	Fisheries	-	-
Levy received current year		27,953	-
Amount spent current year		-	-
Balance at 31 August		27,953	-
<u>Hunting & Habitat Schemes</u>	Sale of Asset 1998		
Balance as at 1 September	Waimatuku Wetlands	110,000	110,000
Transfer (to) from Accumulated Funds		-	-
Balance at 31 August		110,000	110,000
<u>Special Fisheries /Access Project</u>	Waituna Catchment		
Balance as at 1 September	Special donation	10,000	10,000
Transfer (to) from Accumulated Funds		-	-
Balance at 31 August		10,000	10,000
<u>Hydro Mitigation</u>	Monowai Power Scheme		
Balance as at 1 September	Mitigation	17,600	17,600
Transfer (to) from Accumulated Funds		-	-
Balance at 31 August		17,600	17,600



Notes to the Performance Report

For the year ended
31 August 2017

Note 5: EQUITY CONTINUED	Actual 2017 \$	Actual 2016 \$
Dedicated Reserves:		
<i>Te Anau Wildlife Park</i>	30% share public donations	
Balance as at 1 September	42,693	42,693
Transfer (to) from Accumulated Funds	6,450	-
Balance at 31 August	49,143	42,693
Total Dedicated Reserves Balance 31 August	1,035,953	994,782
Restricted Reserves :		
BNZ Public Trust Funds (See Note 8)	15,522	15,522
Interest received current year	509	548
Interest trans to accumulated funds	-509	-548
Balance at 31 August	15,522	15,522
Total Accumulated Funds	340,245	206,403
Total Dedicated Reserves	1,035,953	994,782
Total Restricted Reserves	15,522	15,522
Total Equity as at 31 August	\$1,391,720	\$1,216,707

In July 2017 the National Financial Review Committee made recommendations for standard operating procedures relating to financial management recording and reporting for consideration as a national policy. In those recommendations three categories of reserves had been identified.

1. Accumulated Funds
2. Dedicated Reserves
3. Restricted Reserves.

Accumulated funds (sometimes called general reserves) include all funds from prior years allocated to accumulated funds and current profits or losses.

Dedicated reserves are those reserves that have been set aside by Council for a dedicated purpose.

Restricted reserves are those reserves under Fish & Game control where an external party sets a restricted purpose or condition.

At the Southland Fish & Game Council meeting held 10th August 2017 the Council agreed to receive and accept the recommendations for consistency and transparency in the changes to the National Budget Policy in relation to reserves and accepted that these policies will be adopted as Fish & Game NZ's national policy.



Southland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 6 : COMMITMENTS & CONTINGENCIES

Commitments:

NIL at balance date.

Contingent Liabilities:

NIL at balance date.



Southland Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2017

Note 7: OTHER

Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary Rangers	Nil

Note 8: ASSETS HELD ON BEHALF OF OTHERS

Interest - Public Trust

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

Interest received from the deposit for the year \$508 (2016 \$548)

Note 9: RELATED PARTY TRANSACTIONS		2017	2016	2017	2016
		\$	\$	\$	\$
Related Party	Description of the Transaction	Value	Value	Amount Outstanding	Amount Outstanding
Maurice Rodway	Maurice Rodway is a member of the Environment Southland Council. ES makes a contribution to the Southland Fish & Game Council as part of the Biosecurity Contract with the Ministry of Primary Industries	0	5,000	Nil	Nil
Maurice Rodway	Maurice Rodway was successful in bidding on public auction for the Fish & Game Vehicle Hyundai iX35	0	18,000	Nil	Nil
NZ Fish & Game	Payment to NZ Fish & Game Mallard Research. In 2012 the Council committed to provide funds over three years for mallard research from reserves	0	57,165	Nil	Nil
NZ Fish & Game	At 31st Aug 2017 levies paid to NZ Council including the Game Bird Habitat Stamp levy was recorded	613539	614,354	Nil	Nil

All related party transactions have been at market value. No related party debts have been written off or forgiven during the year.

Note 10: EVENTS AFTER BALANCE DATE

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

Note 11: NON RESIDENT LICENCE LEVY

The Minister of Conservation approved a non-resident sports fish licence to be introduced in the 2014/2015 fishing season.

The extra revenue generated by the non resident licence was to be separated and used for back country fisheries management.

The Southland Council agreed that the non-resident, Southland region, levy payment from the 2014/2015 licence season (\$21,528) and the 2015/2016 licence season (\$24,415) should be transferred to general reserves to offset part of the outstanding cost from general reserves for the "Around the Mountain Cycleway Hearing" in respect to the Upper Oreti fishery. The 2016/2017 levy (\$27,953) was not required this year and has been transferred to dedicated reserves for use at a later date.



Southland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2016

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 2017

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	14,405	1,949	154,686	169,091
Habitat protection & management	108,354	2,922	231,910	340,264
Angler & hunter participation	10,205	604	47,938	58,143
Public interface	5,680	1,706	135,400	141,080
Compliance	35,743	903	71,668	107,411
Licensing	60,433	29	2,302	62,735
Council	4,750	302	23,969	28,719
Planning & reporting	7,023	258	20,477	27,500
Totals	246,593	8,673	688,350	934,943

Actual Overheads

Employee related costs	495,966
Depreciation	62,925
Other expenses	129,459
Total Overheads to Allocate	688,350

BUDGET 2017

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	25814	2,145	158,148	183,962
Habitat protection & management	2400	2,880	212,338	214,738
Angler & Hunter participation	10550	610	44,974	55,524
Public interface	1380	1,742	128,435	129,815
Compliance	35291	880	64,881	100,172
Licensing	66267	50	3,686	69,953
Council	6150	340	25,068	31,218
Planning & reporting	7020	270	19,907	26,927
Totals	154872	8,917	657,437	812,309

Budget Overheads

Employee related costs	502,400
Depreciation	19,565
Other Expenses	135,472
Total Overheads to Allocate	657,437





Tel: +64 3 218 2959
Toll Free: 0800 182 959
Fax: +64 3 218 2092
invercargill@bdo.co.nz
www.bdo.co.nz

BDO INVERCARGILL
136 Spey Street,
Invercargill 9810.
PO Box 1206,
Invercargill 9840, New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SOUTHLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017

The Auditor-General is the auditor of Southland Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Gregory Nicol Thomas, 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 34 to 49, that comprise the statement of financial position as at 31 August 2017, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the entity information and the statement of service performance of the Fish and Game Council on pages 6 to 33.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 34 to 49:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2017; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the entity information and statement of service performance of the Fish and Game Council on pages 7 to 34:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2017, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating plan and budget for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).

Our audit was completed on 24 November 2017. This is the date at which our opinion is expressed.

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

Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

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

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

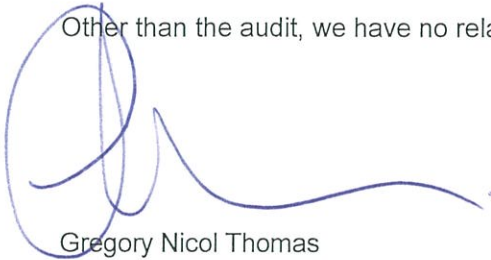
In connection with our audit of the financial statements, entity information and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, entity information and the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

Independence

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

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

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

A handwritten signature in blue ink, appearing to be 'Gregory Nicol Thomas'. The signature is fluid and cursive, with a large loop at the beginning and a long, sweeping tail.

Gregory Nicol Thomas
BDO Invercargill
On Behalf of the Auditor-General
Invercargill, New Zealand