



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2022**

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



30 November 2022

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 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish & Game Council for the year ended 31 August 2022.

Yours faithfully

A handwritten signature in black ink that reads 'Andrew Harris'.

Andrew Harris
Chair
West Coast Fish and Game Council

Statutory managers of freshwater sports fish, gamebirds and their habitats.

West Coast Region

PO Box 179, Hokitika, New Zealand 7842 Telephone (03) 755 8546
Email: westcoast@fishandgame.org.nz www.fishandgame.org.nz

PERFORMANCE REPORT 2021-22

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STRUCTURE

Council and Staff

Council Members	Sub Region	Council Meetings Attended (7)
Andrew Harris (Chair & NZ Council appointee)	Southern	7
Jan Derks	Southern	4
Martin Taylor	Southern	4
Peter Bayliss	Central	7
Rob Roney (Deputy Chair)	Central	6
Sam Speight	Central	7
Dean Phibbs	Northern	6
Richmond (Ritchie) White	Northern	7
Owen Smith	Northern	6
Dave Heine (co-opted)		6
William Wilson (co-opted member and Ngai Tahu Appointee)		3
Director General of Conservation Representative		4
Conservation Board Representative		0

Staff members	Position
Dean Kelly	Manager
Baylee Kersten	Fish and Game Officer
Helen Cate	Office Administrator

Auditors Auditor General, contracted to BDO Christchurch

Bankers Westpac Bank (Greymouth)

Offices The Office of Fish & Game New Zealand West Coast is situated at 2 Bert Mercer Drive, Hokitika.

Phone (03) 755 8546

Email westcoast@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT

Chair's Report; West Coast Fish and Game Council
For year ended 31 August 2022.

I am able to report that the Operational Workplan was completed on time and within budget. While it was expected that licence revenue would be down as a consequence of Covid 19 travel restrictions, it is pleasing to note New Zealand resident anglers took advantage of opportunity to fish in the absence of Non-Residents.

Population monitoring confirms that Sportsfish and Gamebird populations on the West Coast remain in good health, providing ample opportunities for licenceholders.

Habitat protection:

Staff have been active in processing consent applications over a range of issues and have submitted to the Te Tai Poutini Plan regarding sportsfish and game bird habitat and the status of Valued Introduced Species. In the case of Stewardship Land, to ensure the acknowledgment of recreational values.

Structural Review of Fish and Game:

West Coast continues to engage with NZ Council and other Regions regarding the structural review including the recommendation that we amalgamate with Nelson/ Marlborough and North Canterbury Regions. A survey of West Coast licenceholders showed that the majority were strongly against amalgamating with another Region.

West Coast Fish and Game is of the view that the allocation of all licence revenue to a central pool for redistribution on the basis of demonstrated need, and without regard to regional licence sales, would be preferable to amalgamation. At this stage it is unclear what the outcome will be. Note that Council has agreed on the need to engage with local Runanga on areas of common interest. The local Ngai Tahu appointee is also a co-opted member of Council.

Finally, thanks to staff, also to Councillors and Honorary Rangers.



Andy Harris
Chair



FISH & GAME NEW ZEALAND – WEST COAST REGION

**ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

STATEMENT OF RESPONSIBILITY

In terms of Section 42 of the Public Finance Act 1989 we hereby certify that:

1. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for the preparation of the annual financial statements and the judgements used in them.
2. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
3. In the opinion of the Council the financial statements for the year ended 31 August 2020 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

CHAIR

Andy Harris
.....

MANAGER

D. Keller
.....

Statutory managers of freshwater sports fish, gamebirds and their habitats.

West Coast Region

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STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2021-22 Operational Workplan, as adopted by Council for commencement on 1 September 2021.

Statutory Functions

The West Coast Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportsfish and game in the recreational interests of anglers and hunters. The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Summary Budget and Actual Expenditure for each output area.

Output Area	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	18,350	5,000	91,801	15,193	5,852	93,398
Habitat Protection	-	700	22,998	-	500	21,928
Angler & Hunter Participation	6,050	-	54,106	6,062	-	53,442
Public Interface	-	-	16,133	418	-	26,216
Compliance	2,400	1,000	49,083	1,271	1,435	51,483
Licensing	11,424	-	11,184	8,997	-	17,884
Council	1,700	-	15,430	2,231	-	24,394
Planning & Reporting	6,600	-	42,505	8,182	-	40,749
Total Outputs	46,524	6,700	303,248	42,354	7,787	329,494
Grants Received & Interest earned	-	100,042	100,042	-	100,043	100,043
Total	46,524	106,742	403,290	42,354	113,229	429,537

Outputs

1. Species Management.
2. Habitat Management.
3. Angler/Hunter Participation and Services.
4. Community Advocacy and Liaison.
5. Law Enforcement.
6. Licencing.
7. Council Servicing.
8. Planning and Reporting.

Overheads

Administration (allocated across output projects to derive cost).

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	10,600	-	79,780	10,192	-	76,667
1120	Harvest Assessment	2,700	-	6,341	-	-	6,466
1160	Fisheries Enhancement	5,000	5,000	5,259	5,001	5,852	620
1170	Regulations	-	-	2,427	-	-	5,990
1180	Control	50	-	6,118	-	-	3,655
Total		18,500	5,000	99,925	15,193	5,852	93,398

Species Monitoring

Performance Objectives:

- Monitor trout populations in key West Coast Lake and river fisheries by gillnetting and drift diving to assess trends in size, condition, and abundance by way of survey to establish long term reliable data sets.
- Monitor salmon spawning in key salmon fisheries with a focus on establishing long-term reliable datasets.
- Assess Game bird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.
- To create and have up to date information for the Resource Consent process and for regulation setting of regionally significant fisheries under real or potential threat.
- Manage backcountry fisheries with funds from the non-resident licence levy.

Performance Achieved:

Trout surveys were conducted over summer to assess long term population trends. This season the dives were conducted between December 2021 and March 2022, incorporating Fish & Game staff from the West Coast and Nelson-Marlborough Regions alongside local volunteers and West Coast Regional Council staff. The Mawheraiti River (SH7 and Mirfins Bridge), the Inangahua River (Blacks Point), the Grey River (Waipuna and Hospital Flat), the Mokihinui River (South and North Branches), the Waitahu River (Gannons Bridge), Larry's Creek (Upper) and the Karamea River (upstream of Crow, downstream of Crow and 'The Bend') were dived. In general, trout abundance was above long-term averages due to the presence of high numbers of small trout. Overall results indicate there is still good fishing to be had in the region and that fishing opportunities are largely impacted by environmental variables affecting recruitment.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2097>

Salmon spawning counts were conducted in Autumn to assess long term trends. This season counts of 'peak' salmon spawning numbers were undertaken at lakes Mapourika and Paringa. The Taramakau and Hokitika rivers also received 'spot' counts to monitor recent liberations of salmon. At Lake Mapourika 44 live salmon were observed during the peak count at MacDonalds Creek, below the long-term average of 177 fish. At Lake Paringa 45 live salmon were observed during the peak count in the Windbag Stream, below the long-term average of 169 fish. Low numbers of live salmon were observed in the Taramakau and Hokitika rivers. Overall, Salmon populations West Coast wide provide a wide-ranging opportunity for Salmon anglers.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2127>

Long-term monitoring (over 25years) of Paradise Shelduck indicates that the northern moult sites have slowly increased by 3% but in the short term (5years) has increased by 12%. Long term monitoring (over 25years) indicates that the southern moult sites have increased by 18% on average but the rate of increase has slowed in the short term (5years) to just 11%. A summer season for paradise shelduck has been reinstated, increasing opportunities for licence holders and to address post moult crop predation complaints.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2077>

Mean annual trend count figures for the West Coast population indicate Pukeko have declined on average 6% over the last 23 years. Although Pukeko numbers show considerable variation between years the standard error in the results has reduced in response to the large number of years surveyed and is currently 2%.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2100>

Monitoring of the Shoveler population indicates it is regionally stable. These birds are not harvested in high numbers and are increasingly seen as a trophy bird by visiting hunters.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2152>

This year total greylard numbers decreased 4.1% from those observed in 2021 (3,313 vs 3,453) and there was considerable fluctuation in the distribution of greylards. Route regression analysis shows the mean annual count for greylard has increased 3% over the last 7 years. With harvest surveys indicating hunter effort is the biggest driver in hunting success. The current population provides ample opportunity for gamebird hunters.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2098>

Research on the Mawheraiti River brown trout fishery, in attempt to better understand the fluctuations observed in the fishery, has continued. From three years of data collection, greater understanding of the roles different streams play on the fishery and the influence of flooding is being obtained. Lastly, environmental data collected has reiterated findings of previous work, with the Mawheraiti River temperature often exceeding desirable levels in summer. Looking at data collected over the last three years in the Mawheraiti catchment, it appears that the recruitment year 2021-22 was a very productive one. Monitoring is also being conducted in the New River as it is believed the fishery is in a depressed state. From sonde deployments and electric fishing, issues regarding sediment have been identified. Electric fishing has resulted in very few trout being captured and low numbers of macroinvertebrates being observed, likely a result of sediment issues.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2157>

Anglers with West Coast Backcountry endorsement were surveyed for the sixth year and despite the lack of non-resident anglers, it appears to have had little influence on survey results other than an increase in motivation for resident anglers to utilise the backcountry fisheries. As with previous years, most anglers were satisfied with their backcountry experience. Given continued positive results from the Karamea and Mokihinui catchments and confirmation of high angler usage in the Reefton area, there is likely to be a change in focus to this area.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/2126>

Harvest Assessment

Performance Objectives:

- To assess and monitor the success rate of game bird hunters.

Performance Achieved:

A combined 411 adult and junior full season West Coast licence holders harvested an estimated 6,976 game birds from within the West Coast Region for 2021. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 11,145 birds. The average West Coast Region game bird licence holder harvested 17 game birds in the 2021 season, compared with 18 game birds during the 2020 season and 15 for the 2019 season (rounded to whole bird figures). This equates to approximately; 8.7 Greylards, 4.4 Paradise Shelduck, 3.3 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 39% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters decreased from the previous season.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1913>

Fisheries Enhancement

Performance Objectives:

- To maintain, and where possible, enhance the region's trout and salmon fisheries in accordance with Council's Sportsfish Enhancement Strategy.

Performance Achieved:

The following Salmon were released in accordance with the Council's Sportsfish Enhancement Policy.

- 2,200 x 100g salmon to Lake Ianthe from Salmon Smolt NZ.

Enhancements were successful with rangers reporting juvenile Salmon being caught and released in the 2022 spring.

Regulations

Performance Objectives:

- To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations.
- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.

Performance Achieved:

The Council conducts a complete review of the regulations on a 3 yearly basis coinciding with the establishment of councils after elections. Consequently, a complete review of the fishing regulations with consultation of licence-holders was completed in the 2021/22 year. As a consequence, Lake Haupiri is now closed over winter and the Council intends to impose a season limit for Sea-Run salmon in 2023. A recommendation to restrict the Salmon Lakes to single hook was not supported.

Regulation changes were required to the Summer Gamebird Season. Season length, hunting times and a restriction to not hunt within 200m of open water were required to ensure birds are being harvested sustainably.

The full consultation survey can be viewed here: <https://fishandgame.org.nz/dmsdocument/2074>

All licence holders received a copy of the regulations with their licence and the regulations were also made available on the website and on signage at locations that are frequented by visiting anglers who are likely to be unfamiliar with the local regulations. In future, regulations will be available only via the internet and electronically provided to licence-holders.

Control

Performance Objectives:

- To minimise damage to crops and pasture arising from unwanted concentrations of game birds thereby preserving landholder relations and statutory obligations.

Performance Achieved:

In response to nine complaints regarding Paradise shelduck, one for Black swan and four for Pukeko, five permits to disturb/kill gamebirds were issued, and two organised hunting events were conducted in line with the West Coast regions policy for the management of game birds causing damage. The growing interest in organised events and the addition of the March season has allowed for hunting of game birds causing damage. Being seen to actively manage populations in such areas is likely to be well received by landowners but is also beneficial to limit bird disturbance outside the gazetted seasons.

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA Planning/Consents	-	-	30,115	-	-	21,928
1220	Works & Management	-	700	(700)	-	500	
Total		-	700	26,415	-	500	21,928

RMA Planning/Consents

Performance Objectives:

- Ensure that all RMA processes and activities are undertaken in such a way that provides for sports fish and game bird habitat, and angler/hunter access.
- To ensure any local or central government amendments to the RMA or national policy statements adequately provide for the protection of the West Coast's sportfish and Game bird habitat.
- To protect and enhance habitat for sports fish and game birds in the region's developed valleys.
- Seek to ensure that section 6(ab) obligations are reflected in all planning and operational activities undertaken by the Department of Conservation.
- Maintain a good working relationship with regional DoC staff.

Performance Achieved:

Over the year Fish and Game were involved in 25 consent applications, a significant decrease to previous years. 16 consents were mining permit applications predominantly for gold mining and gravel extraction operations. 4 were for River protection works to protect infrastructure including bridges and roading. 2 were for Discharge Permits associated with dairy farms. 2 were permits associated with forestry. 2 were for Hydro Electric Power Schemes. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls are implemented in the mining consents.

Fish and Game have also had active involvement in the West Coast Regional Council Combined Te Tai Poutini Plan which was notified for submissions late in the year. This has likely implications for gamebird hunting and fishing access, fish passage, maimai construction and boat access on particular lakes. The West Coast Region also provided input into National submissions on national planning documents. Satisfactory provision has been made in these documents to have regard for naturalised species and protect the habitat for sportfish and game.

A submission and presentation at the Director General of Conservation's Stewardship Land Review was required to ensure that recreational values were acknowledged and factored into any subsequent reclassification. Fish and Game's submission was well received and raised some issues that had not been considered by the hearing panel. To ensure that Department of Conservation Section 6(ab) obligations are reflected in all planning and operational activities undertaken and that a positive relationship is maintained Fish and Game liaised on issues such as, access, permitting, concessions, gamebird management, compliance, and fish migration.

Liaison was also maintained with individual farmers in key catchments, and advice provided upon request, particularly to do with avoiding adverse environmental impacts from intensive agriculture, stream training and access.

Works and management

Fish and Game administers an Acclimatisation Reserve along the fringes of Mahinapua Creek and Lake. A lease is in place for the landing of a scenic tour boat. This reserve has been classified as a Significant Natural Area as part of the West Coast Regional Council planning process and the proposed Te Tai Poutini Plan

intends to prohibit motorised craft in this catchment. Fish and Game will have to take this into consideration for any future lease arrangements. Freehold land at Lake Kaniere is also held with a residence operated and maintained by the Hokitika Angling Club.

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION/SATISFACTION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	2,300	-	27,383	1,036	-	23,331
1320	Hunter Recruitment	-	-	-	-	-	-
1330	Newsletters	50	-	14,210	-	-	13,970
1340	Other Publications	200	-	2,223	-	-	238
1360	Club Relations	1,400	-	11,109	2,180	-	7,240
1370	Huts	2,100	-	7,764	2,846	-	8,663
Total		6,050	-	62,688	6,062	-	53,442

Access

Performance Objectives:

- Unencumbered access will be available to anglers and hunters on all public land except where its current status legally precludes it.
- Increase participation by providing facilitated hunting in the region in liaison with landowners, community, and farmer groups.
- Increase hunter ethics awareness and upskill existing hunters.

Performance Achieved:

Relationships with Walking Access Commission Representatives were maintained, and issues forwarded for consideration when detected. Signage was maintained and improved throughout the region over the year in consultation with landowners.

To increase participation in gamebird hunting in the region, six organised hunts were facilitated where crop predation issues had been observed. Keen hunters were also directed to these, and other properties with crop predation issues. Organised hunts were utilised to upskill young and new hunters, as well as encourage hunters to diversify their harvest. Hunter responses to these events were favourable and we will be endeavouring to continue this program in 2023.

Due to the numerous intricacies in securing access to river, lakes and wetlands Fish and Game has continued providing more specific access guidance on signs. This is largely to placate landowner issues and provide conduct guidance to an increased number of visiting anglers.

All regions reduced budgets and costs in the expectation that licence sales, and therefore revenue, would be down due to non-resident anglers not being able to utilise New Zealand fisheries as a consequence of COVID 19 restrictions on travel. Pleasingly, New Zealand resident continued to take the opportunity to utilise these fisheries and the impact on revenue was not pronounced.

Newsletters

Performance Objectives:

- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.
- Provide website and social media sites with up-to-date information for hunters and anglers.
- To promote and educate by keeping licence holders informed on matters affecting their interests.
- Provide dependable and 'up to date' information on access to the region's gamebird and fisheries resource.

Performance Achieved:

This year website traffic increased. Fish and Game West Coasts social media presence continues to increase, with regular posts enjoying a good uptake by subscribers. Increased content including regionally constructed videos have been well received by social media users, with elevated levels of interaction and reach.

Fish and Game West Coast completed two pages and contributed to feature articles in the Fish & Game magazines sent out to licence holders. Content focused on encouraging licence holder to fully utilise local fish and game resources as well as updating licence holders on gamebird and sportfish populations. For sportfish, this involved the promotion of ethical angling and maximising angling opportunities. The Gamebird edition educated hunters, informed hunters of research and promoted organised hunts.

Licence Agents and information centres were provided with West Coast Sportsfisheries guides to provide information on the regions more popular fisheries to visitors.

Club Relations

Performance Objectives:

- To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations that encourage new entrants into the sport.

Performance Achieved:

Liaison was maintained by speaking to clubs and aiding at fishing competition weigh-ins. Hunting groups were invited to attend organised hunts and the young hunters club was used to address out of season game bird crop predation complaints. In total for the year six organised hunts were held. Four during the gazetted winter season and two outside the gazetted seasons in response to crop predation complaints that needed to be addressed immediately. All organised hunts focused on problematic populations of Paradise Shelducks and Pukeko. Time constraints appear to be a limiting factor in attendance of events; therefore, the decision was made to make videos to upskill anglers, allowing anglers to obtain the information readily at their leisure. This year a video was created focusing on perch fishing. The move to up skill adults/parents is hoped to benefit juniors and improve angler satisfaction.

Huts

Performance Objectives:

- Provide adequate cost-effective accommodation for staff to perform field operations in South Westland.

Performance Achieved:

Fish and Game maintains staff accommodation at Okuru. Our Council resolved to reserve use of the hut for staff, volunteers and councillors who are prepared to provide either paid or voluntary work whilst in residence. This has worked well, with good occupation and subsequent ranging and maintenance conducted over the busy spring and salmon season periods. In late 2022 the fireplace was removed, and a staged interior renovation was planned for the 2022/23 year.

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	-	-	2,427	-	-	8,931
1420	Communication	-	-	14,564	418	-	17,199
1430	Political Advocacy	-	-	2,023	-	-	86
	Total	-	-	19,014	418	-	26,216

Liaison

Performance Objectives:

- To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, allied groups, and research agencies.

Performance Achieved:

Liaison with research agencies continued this year with consultation regarding salmon, naturalised species and indigenous fish relationships and fish passage.

Improving and increasing Iwi consultation and input into Fish and Game Governance and Workplans was a recommendation from the Ministerial Review. In response the council co-opted the Ngai Tahu appointee as a council member for their expert knowledge. Council also initiated an education and engagement policy with involvement from local Runanga and began work on a customary harvest of gamebirds regime.

Communication

Performance Objectives:

- To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.

Performance Achieved:

Established working relationships with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate. Some of the issues that were topical this year were, Introduced and Indigenous species interactions, Freshwater Policy direction from Government, river channelisation works, stewardship land reclassification and the utilisation of local fisheries by anglers.

With an increasing number of anglers and hunters visiting the region Fish and Game is also having to put more resources into providing information regarding access and fishing/hunting opportunities in the region.

Political Advocacy

Performance Objectives:

- To provide advocacy on behalf of anglers and hunters pursuant to the statutory role of Fish & Game.

Performance Achieved:

Few opportunities arose to advocate for the interests of anglers and hunters apart from informal discussions with local body politicians .

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Compliance	1000	-	43,883	282	-	40,569
1520	Ranger Training	500	-	7,782	971	-	5,101
1530	Prosecutions	900	1,000	4,755	18	1,435	5,813
Total		2,065	1,000	59,910	1,271	1,435	51,483

Compliance and enforcement

Performance Objectives:

- General compliance with licence requirements and season regulations.
- Provide an appropriately trained and resourced honorary ranger program.
- Provide a deterrent to non-compliance by prosecuting breaches of Acts and Regulations.

Performance Achieved:

Approximately 12 percent of regional sportsfish and gamebird licence holders (352 out of 2,915 total licence holders) were contacted last season through the program. Resources were focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season. Seven offences were detected for the year. Three "Fishing without licence", one "Fishing with more than one rod", one "Fishing closed waters", one "Undersize salmon," and one "Using a preparation not attached to a lure to attract fish".

Two of the "Fishing without licence" and the "Fishing with more than one rod" offences were processed for court with the offer of diversion. The "Undersize salmon" was in the possession of new angler unaware of the size restriction, an educational approach was taken with a verbal warning. The third "Fishing without licence" angler was issued a warning as the incident did not fulfil the public interest test. The "Fishing closed waters" and "Using a preparation not attached to a lure to attract fish" were offences detected being committed by an offender in conjunction with a third offence of "Fishing without licence". With the offender being processed for court with the offer of diversion for "Fishing without licence", the remaining two offences did not fulfil the public interest test and a warning was issued for them.

Ranger Training

Performance Objectives:

- Provide an appropriately trained and resourced honorary ranger program.

Performance Achieved:

On the 22nd of November, a CERT Refresher training was held at the West Coast Fish and Game office. It was attended by 18 rangers, being a mixture of both honorary rangers and staff from both the West Coast and neighbouring regions.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	200	-	2,627	367	-	3,286
1620	Agent Servicing	-	-	-	-	-	5,968
1630	Agent Commissions	11,224	-	11,224	8,630	-	8,630
Total		11,424	-	13,851	8,997	-	17,884

Licensing

Performance Objectives:

- To make fishing and hunting licences readily available.
- To have informed and well stocked licence agents distributing fishing and hunting licences.

Performance Achieved:

The intermediary licensing providers (Eyede) system worked well this past year. An update to the licence database went smoothly with little impact on licence purchasers. Staff time was spent updating licence agent IT systems and training with the new database. All licence agents are on the direct debit system which minimises payment issues.

There were no complaints to the office received for the year regarding licence availability. The following is a summary of the licences sold and distributed.

FISHING LICENCES	2017/18	2018/19	2019/20	2020/21	2021/22
Adult Whole Season	668	642	536	725	682
Non-Resident Whole Season	249	319	276	17	10
Loyal Senior Whole Season	93	96	94	105	129
Local Area Whole Season	185	192	170	186	162
Family Fishing	438	464	374	513	440
Adult Day	423	398	425	512	510
Non-Resident Day	787	523	406	26	60
Adult Winter	48	57	48	63	66
Adult Short Break	151	127	119	201	173
Adult Long Break	16	14	12	12	9
Junior Whole Season	100	83	89	134	140
Junior Non-Resident Whole Season	8	10	3	-	1
Junior Day	49	45	48	76	90
Junior Non-Resident Day	27	19	19	-	5
Child Non-Resident Whole Season	-	8	12	-	3
Child Non-Resident Day	-	17	20	1	-
Total Fish Licences	3242	3014	2651	2571	2,480
Whole Season Licence Equivalent	2023	2067	1753	1881	1734

GAME LICENCES	2018	2019	2020	2021	2022
Adult Whole Season	374	330	366	379	357
Adult Day	28	24	30	24	27
Junior Whole Season	33	20	40	32	33
Junior Day	0	0	6	2	0
Child Whole Season	12	11	23	12	18
Total Game Licences	447	385	465	449	435
Whole Season Licence Equivalent	386	339	380	390	369

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	1,700	-	17,882	2,231	-	24,396
	Total	1,700	-	17,882	2,231	-	24,396

Council

Performance Objectives:

- The effective governance of Fish & Game NZ West Coast.

Performance Achieved:

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. A new Council came into office in November for a 3-year term. The new Council provides a diverse group of anglers and hunters to represent licence-holders. During the year, the council co-opted Dave Heine for his experience and the Ngai Tahu appointee for their expertise on Māori issues. The Council also acknowledged the voluntary service of Kelvin Taylor and Sean Climo as rangers and Owen Smith and Jan Derks as Council members.

Oversight and direction are through an annual workplan which was adopted at the June Council meeting after input from Councilors. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff. Post Covid-19 there has been a sustained demand by Councilors to attend meetings electronically. This was easily facilitated by staff but required some expenditure to upgrade equipment.

The Council reviewed the managers performance and the following policies and plans throughout the year; Standing Orders, Workplan & Budget, Operational Policies, Sportsfish and Game regulations, Iwi Liaison, and produced a draft of the Ministerially approved Sportsfish and Game Management Plan. The West Coast Council also provided guidance and input into national issues such as, regulation setting, salmon management, Licencing contract and fees, Infringement and Prosecutions, and Communications.

The Council also continued to provide feedback on the Ministerial Review implementation to the NZ Council for a collated response to the Review Implementation Group, and ultimately the Minister. To ensure the Council was accurately representing licence-holders the Council also canvassed its opinion on structural review. The Manager was a member of the IWG review of regional structures.

Council meeting minutes can be viewed here: <https://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/meeting-minutes/>

Council operational reports can be viewed here: <https://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/>

OUTPUT 8: PLANNING AND REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1820	Annual Planning	-	-	9,952	-	-	9,212
1830	Reporting	6,500	-	20,255	7,453	-	10,783
1840	National Liaison	100	-	18,710	729	-	20,754
Total		6,600	-	48,917	8,182	-	40,749

Planning and reporting

Performance Objectives:

- To formulate and adopt an Annual Operational Workplan and budget as required by statute.
- Hold an Annual Public Meeting and present an audited Performance Report as required by statute.
- Provide an audited Performance Report to parliament as required by statute.

Performance Achieved:

Following a consultation/discussion period of two months, and the NZC Peer Review Process, the Council's annual plan was adopted by Council in June. The previous year's Annual report and meeting was completed in December with a favourable Audit.

National Liaison

Performance Objectives:

- Maintain National / Regional co-ordination.

Performance Achieved:

Although the West Coast council is regionally autonomous, liaison and coordination between regions, the NZ Council and stakeholder groups is beneficial for effective management of the resource. Liaison with other regions occurred regarding regulation setting, pressure sensitive fisheries, procurement, financial and administrative management, research and for some joint field operations.

Liaison with the NZ Council on national policy, resource management issues, public awareness, health and safety, finances, organisational management, and numerous specific issues that arose throughout the year was also required. Maintaining regional autonomy whilst trying to be resource efficient and coordinated nationally will continue to present challenges. The West Coast Region Councillors and Staff continued to provide input into a national Ministerial review of Fish and Game.

OVERHEADS: ADMINISTRATION

Performance Objectives:

- Maintain an efficient payroll system.
- Maintain an appropriately trained and informed staff to achieve workplan objectives.
- The West Coast Fish and Game Council through consultation with employees provide a healthy and safe workplace for all employees, volunteers, customers, and visitors and is committed to constantly improve Health and Safety standards and procedures.
- Maintain office premises to provide a suitable and safe work environment.
- Provide suitable office equipment to allow staff to achieve workplan objectives safely and efficiently.
- Maintain and enhance office and field communications so as to efficiently and safely achieve workplan objectives.
- Maintain National / Regional co-ordination.
- Maintain and enhance the regions equipment to provide safe and efficient capability to achieve workplan objectives.
- Well maintained and suitable vehicles will be available for use to achieve workplan objectives.

Performance Achieved:

Council took back administrative services in-house throughout the year. For the previous 2 years this service had been outsourced to the Nelson Region in a temporary arrangement.

Staff were paid appropriately and on time with staff training completed for, health and safety, Te Reo Māori, Administration, First Aid, and drone operation.

After a 'cost-saving' year of deferred maintenance, plant was upgraded and maintained. An upgrade of the licence-holder database was completed within the year. New vehicles are problematic to source with wait times of up to 1 year. Both vehicles are in the process of being upgraded.

West Coast Fish and Game Council

FINANCIAL STATEMENTS

For the year ended
31 August 2022

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West Coast Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
REVENUE				
Fish and Game licence sales	1	230,926	249,430	249,804
Grants and donations	1	105,895	105,043	115,871
Interest		5,399	1,168	2,608
Other revenue	1	7,002	1,700	2,100
Total Revenue		349,222	357,341	370,383
EXPENSES				
Outputs				
Species management	2	15,193	18,350	13,332
Habitat protection & management	2	-	-	-
Angler & Hunter participation	2	6,062	6,050	4,656
Public interface	2	418	-	26
Compliance	2	1,271	2,400	1,575
Licensing	2	8,997	11,424	9,277
Council	2	2,231	1,700	2,236
Planning & reporting	2	8,182	6,600	6,890
Overheads				
Employee related costs	2	244,017	261,805	236,751
Depreciation	4	16,316	6,143	18,590
Other expenses	2	48,915	53,995	54,228
Total Expenses		351,603	368,467	347,560
Operating Surplus/(Deficit)		(2,381)	(11,126)	22,823
NET SURPLUS/(DEFICIT)		(2,381)	(11,126)	22,823

West Coast Fish and Game Council
Statement of Financial Position
 As at
 31 August 2022

	Note	Actual 2022 \$	Actual 2021 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	91,036	85,458
Debtors and prepayments	3	13,602	4,530
Investments	3	290,000	250,000
Total Current Assets		394,639	339,988
Non-Current Assets			
Property, plant and equipment	4	87,630	130,309
Total Non-Current Assets		87,630	130,309
TOTAL ASSETS		482,269	470,297
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	63,633	54,188
Employee costs payable	3	16,336	11,426
Total Current Liabilities		79,970	65,614
Non-Current Liabilities			
Other non-current liabilities	3	-	-
Total Non-Current liabilities		-	-
TOTAL LIABILITIES		79,970	65,614
NET ASSETS		402,299	404,683
EQUITY		402,301	381,860

 Chair

 Manager

Date: 22/11/2022

West Coast Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2022

	Actual 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence Sales	233,362	251,346
Grants, donations and fundraising	105,895	115,871
Interest	5,399	2,608
Other revenue	7,002	2,100
Cash was applied to:		
Payments to suppliers	96,767	94,649
Payments to employees	239,107	234,706
GST (net)	1,635	(2,191)
Net Cash Flows from Operating Activities	14,149	44,760
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	33,043	-
Sale of investments/deposits	-	-
Cash was applied to:		
Purchase of property, plant and equipment	1,614	-
Purchase of investments/deposits	40,000	53,000
Net Cash Flows from Investing and Financing	(8,571)	(53,000)
Net Increase / (Decrease) in Cash	5,578	(8,240)
Opening Cash	85,458	93,699
Closing Cash	91,036	85,458
This is represented by:		
Bank accounts and cash	91,036	85,458

West Coast Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2022

ACCOUNTING POLICIES APPLIED

Reporting Entity

West Coast 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

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

Goods and Services Tax (GST)

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

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

West Coast Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants and miscellaneous sales.

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.

Interest

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

Other Income

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

Outputs

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

Employee related costs

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

Performance payments are recorded when the employee is notified.

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

Levies to NZFGC

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

Bank Accounts and cash

Bank Accounts and cash comprise of 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 an expense.

Investments

Investments comprise investments in term deposits with banks.

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

Property, plant and equipment

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. 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.

Property, plant and equipment acquired with individual values under \$2,000 are not capitalised, they are recognised as an expense in the Financial Statements.

Fixed assets are recorded at cost less accumulated depreciation.

Land at Mahinapua (C/T 1A 1285) and Kaniere (C/T 2C/8) have a nominal value of \$1. Both titles were transferred to Fish and Game from the former Westland Acclimatisation Society in 1991. The Kaniere property comprises a non-ratable 10.5218ha. On site is a fishing lodge constructed by the local Anglers Club. The Club is responsible for all costs associated with improvements, which in the event of the club's demise revert to Fish and Game.

The Mahinapua Property comprises a non-ratable 93.602ha vested as an Acclimatisation Reserve by an act of Parliament.

Depreciation is provided using a combination of straight line (SL) and diminishing value (DV) basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

Buildings	15.5 - 50 years	(2% SL to 8.5% SL)
Plant & Equipment	4 - 10 years	(10% SL to 21.6% DV)
Motor Vehicles	10 years	(10% SL)
Office Equipment	4 - 12.5 years	(2.5% SL to 22% DV)
Boats	5 - 15.5 years	(8.5% SL to 10% SL)

Creditors and accrued expenses

Creditor and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$1,740.00 (including GST) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

Employee costs payable

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

Loans

Loans are recognised at the amount borrowed for the lender. Loan balances include any interest accrued at year end that has not been paid.

Restricted Reserves

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

Asset Replacement Reserve

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

Non Resident Levy Reserve

The non-resident levy reserve is for the purpose of management of backcountry fisheries as defined by The New Zealand Council who resolved (July 2014) "that for the purposes of fisheries management a back-country fishery is taken to mean any New Zealand freshwater (river and/or lake) that provide some truly spectacular angling experiences, are popular with non-resident anglers and are inherently sensitive and need careful management". A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Habitat Protection & Maintenance Reserve

This reserve is for the purpose of sportsfish and game management in the West Coast Region.

Hydro Reserve

This reserve is for the purpose of enhancing the sustainability of sportsfish in the West Coast Region.

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 on 8 June 2021.

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 Policy.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 1 : ANALYSIS OF REVENUE	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licence sales			
Fish licence	198,949	217,712	216,831
Game licence	30,941	31,718	32,001
Non resident Levy	1,036	-	972
Total	230,926	249,430	249,804
Grants and donations			
National Fish & Game Grant	100,043	100,043	110,306
Fisheries Enhancement	5,852	5,000	5,565
Government Grant - COVID-19 Wage Subsidy	-	-	6,129
Total	105,895	105,043	122,000
Other revenue			
Rentals - huts	-	-	200
Fines/Prosecutions	1,435	1,000	1,200
Land Lease	500	700	700
Upland Game Hunting Area	-	-	-
Gain on sale/disposal of assets	5,067	-	-
Interest income	5,399	1,168	2,608
Total	12,401	2,868	4,708

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2022

Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Species management			
Population monitoring	10,192	10,600	9,587
Harvest assessment	-	2,700	2,700
Releases	5,001	5,000	1,045
Regulations	-	-	-
Control	-	50	-
Total	15,193	18,350	13,332
Habitat protection & management			
Resource management	-	-	-
Works & management	-	-	-
Total	-	-	-
Angler & hunter participation			
Access	1,036	2,300	2,143
Publications	-	200	-
Newsletters	-	50	-
Club relations	2,180	1,400	508
Huts	2,846	2,100	2,005
Total	6,062	6,050	4,656
Public interface			
Communication	418	-	26
Total	418	-	26
Compliance			
Ranging	282	1,000	77
Ranger training	971	500	89
Compliance	18	900	1,409
Total	1,271	2,400	1,575
Licensing			
Licence production & distribution	367	200	579
Commission	8,630	11,224	8,698
Total	8,997	11,424	9,277

Note 2 : ANALYSIS OF EXPENSES*Continued*

	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Council			
Council meetings	2,231	1,700	2,236
Total	2,231	1,700	2,236
Planning & reporting			
Annual planning	7,453	6,500	6,804
National liaison	729	100	86
Total	8,182	6,600	6,890
Employee related costs			
Salaries and wages	227,474	246,736	220,702
Fringe benefit tax	2,122	3,000	3,571
KiwiSaver contributions	8,129	7,968	7,858
ACC levies	402	600	1,290
Occupational Safety & Health	833	1,500	1,318
Staff training and other expenses	5,057	2,000	2,012
Total	244,017	261,805	236,751
Other expenses			
Office premises	14,690	13,675	15,839
Office equipment	1,666	450	796
Communications	4,720	7,000	6,698
General	2,445	1,250	1,049
Field equipment	3,180	4,220	4,119
Vehicles	22,214	27,400	25,727
Total	48,915	53,995	54,228

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2022

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2022 \$	Actual 2021 \$
Bank accounts and cash		
Current account balance	91,036	85,458
Total	91,036	85,458
Debtors and other receivables		
Accounts receivable	10,710	3,396
Prepayments and Accrued income	2,892	1,134
Total	13,602	4,530
Investments		
<i>Current portion</i>		
Term Deposits	290,000	250,000
Total	290,000	250,000
Creditors and accrued expenses		
Trade and other payables	14,796	15,375
Accrued expenses	8,510	8,361
GST Payable	14,022	15,657
Income in advance	26,305	14,797
Total	63,633	54,189
Employee costs payable		
Accrued salaries and wages	2,629	1,352
Annual leave and time in lieu	13,707	10,074
Total	16,336	11,426

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2022

Note 4 : PROPERTY PLANT & EQUIPMENT

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-		2
Buildings	25,893	-	-	2,550	23,343
Plant & Equipment	3,682	-	-	1,773	1,909
Vehicles	91,289	-	27,977	10,460	52,852
Boats	4,237	-	-	1,238	2,999
Office Equipment	5,206	1,614	-	295	6,525
Total	130,309	1,614	27,977	16,316	87,630

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-		2
Buildings	28,443	-	-	2,550	25,893
Plant & Equipment	5,703	-	-	2,021	3,682
Vehicles	103,795	-	-	12,506	91,289
Boats	5,475	-	-	1,238	4,237
Office Equipment	5,481	-	-	275	5,206
Total	148,899	-	-	18,590	130,309

Significant Assets Recorded - Source and Date of Valuation

Okuru Hut being: Quotable Value Limited Reference 25810/24200 as at 1
SEC 4 SO 11816 BLK X September 2017, Land Value \$75,000; Value of Improvements
OKURU S D \$95,000 with a total Capital Value of \$170,000. The Hut is
included in Buildings above.

West Coast Fish and Quotable Value Limited Reference 25850/4106 as at 1
Game Council Office September 2017, Land Value \$144,000; Value of Improvements
Building located at \$81,000 with a Capital Value of \$225,000. Please note: The
Hokitika Airport land is leased from the Westland District Council on a 21 year
being: Lot 1 DP 3080 term. (Refer Note 6)
BLK I KANIERE SD -
SUBJ TO EASMENTS
SHOWN ON DP 3080

Lake Kaniere Road Quotable Value Limited Reference 25760/27500 as at 1st
being: PT RES 913 September 2017, Land Value \$500,000; Value of Improvements
BLK XI KANIERE S D, \$110,000 with a total Capital Value of \$610,000. (Refer Policies)
Certificate of Title
WS2C/8

Mahinapua being: Quotable Value Limited Reference 25770/36904 as at 1st
PT RES 1180 BLKS IV September 2017, Land Value \$600,000 (Refer Policies)
VII XI XII MAHINAPUA
AD, Certificate of
Title WS1A/1285

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 5: EQUITY	Actual 2022 \$	Actual 2021 \$
<u>Accumulated Funds</u>		
Balance as at 1 September	160,410	189,860
Surplus/(Deficit)	(2,381)	22,823
Transfer to Reserves	(7,179)	(53,731)
Transfer from Reserves	-	1,458
Total Accumulated Funds	150,850	160,410
<u>Dedicated Reserves</u>		
Asset Replacment Reserve		
Balance as at 1 September	71,294	65,151
Transfer from Accumulated Funds	6,143	6,143
Transfer to Accumulated Funds	-	-
Balance at 31 August	77,437	71,294
Non - Resident Levy Reserve		
Balance as at 1 September	46,130	-
Transfer from Accumulated Funds (Income)	1,036	46,616
Transfer from Accumulated Funds (Income)	-	972
Transfer to Accumulated Funds (Expenses)	-	(1,458)
Balance at 31 August	47,166	46,130
Hydro		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	26,850	26,850
Habitat Protection & Maintenance Reserve		
Balance as at 1 September	100,000	100,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	100,000	100,000
Total Dedicated Reserves	251,453	244,274
Total Equity	402,301	404,682

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2022

Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual	Actual
		2022	2021
		\$	\$
Lease or rent assets	The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3072 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years. This lease is renewable	3,687	3,687
Provide loans or grants	Nil		

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 7: OTHER

Goods or Services Provided to the Entity in Kind

Description	Amount	Hours	
Honorary Activities	\$1,250	222	hours approximately
Councillors meetings		170	

Note 8: RELATED PARTY TRANSACTIONS

	2022	2021	2022	2021
	\$	\$	\$	\$
Related Party	Description of the Transaction	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council received from:	Reimbursement for Travel Expenses for Staff travelling to meetings	-	-	-
New Zealand Fish and Game Council received from:	Legal Funding reimbursed	-	-	-

Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact

Note 10: COVID RESPONSE

Licence sales have fallen short of the forecasts in the 2021-22 year, however, the financial position is still healthy. West Coast Fish and Game Council has adequate reserves to sustain this shortfall in licence revenue.

Note 11: MINISTERIAL REVIEW

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

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

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils. (reducing the number of Councils from 12 to 6/7) This area is currently being investigated by a project team, and a consultation document is due to be released in October/November 2022.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2022

Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2022

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 2022

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	15,193	971	83,992	99,185
Habitat protection & management	-	254	21,928	21,928
Angler & hunter participation	6,062	548	47,380	53,442
Public interface	418	298	25,799	26,217
Compliance	1,271	581	50,213	51,484
Licensing	8,997	103	8,888	17,885
Council	2,231	256	22,166	24,397
Planning & reporting	8,123	377	32,567	40,690
Totals	42,295	3,387	292,933	335,229

Actual Overheads

Employee related costs	244,017
Other expenses	48,915
<i>Less</i> Administrative Income	
Total Overheads to Allocate	292,933

BUDGET 2022

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	18,350	1,070	86,576	104,926
Habitat protection & management	-	335	27,106	27,106
Angler & Hunter participation	6,050	700	56,638	62,688
Public interface	0	235	19,014	19,014
Compliance	2,400	680	55,020	57,420
Licensing	200	160	12,946	13,146
Council	1,700	200	16,182	17,882
Planning & reporting	6,600	523	42,317	48,917
Totals	35,300 0	3,903	315,800	351,100

Budget Overheads

Employee related costs	261,805
Other Expenses	53,995
Total Overheads to Allocate	315,800

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021**

The Auditor-General is the auditor of West Coast Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch to carry out the audit of the financial statements and statement of 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 30 to 46, that comprise the statement of financial position as at 31 August 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 11 to 28.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 46:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2022; 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 Standards – Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 11 to 28:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 22 November 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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 business plan.

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 3 to 9, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

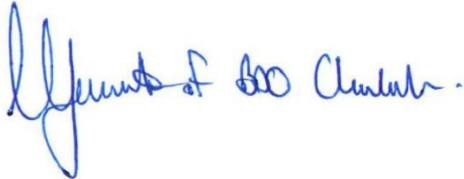
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (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, which appears to read 'Warren Johnstone of BDO Christchurch'.

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