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**PERFORMANCE REPORT OF THE**

**CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2024**

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


3 December 2024

Hon Todd McClay  
Minister for Hunting & Fishing  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987, the Performance Report of the Central South Island Fish and Game Council for the year ended 31 August 2024.

Yours faithfully

A handwritten signature in black ink that reads "L. G. Koevoet". The signature is written in a cursive style with a long horizontal stroke at the end.

Linn Koevoet  
Chair  
Central South Island Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

Central South Island Fish & Game Council.

### Type of Entity and Legal Basis

The Central South Island 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.

### Mission and Statutory Functions

Central South Island Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and gamebirds 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)

Particular functions of Central South Island Fish and Game Council include:

- monitoring sports fish and gamebird populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and gamebirds;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and gamebirds;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and gamebird populations and the recreational experience;
- securing compliance with sports fish and gamebird regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

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

Central South Island Fish and Game Council derives its revenue from the sale of fish and game licences, interest, contracts, grants, donations and miscellaneous sales.

## Structure of Central South Island Fish and Game Council

The Council currently consists of 7 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region. The Council also has a Ngai Tahu representative who is co-opted to the Council.

The Council meets a minimum of six times each year and where licence holders and members of the public can attend Council meetings.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. For 11 months of this year 5 full time staff supported the Chief Executive in delivering the Councils objectives however 1 staff member retired in April 2024. In mid-August 3 staff were employed (2 full-time and 1 part time). This part time role will commence full time duties in November 2024.

Linn Koevoet is the current Chair and Linn Koevoet was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

<b>Council Members</b>	<b>Meetings Attended</b>	<b>Dates held in position</b>
Steven Bannister	8 of 8	Nov 2021 to present
Paul Centofanti	6 of 8	Nov 2021 to present
John DeWit	7 of 8	Nov 2021 to present
Linn Koevoet (Chair)	8 of 8	Nov 2021 to present
Craig McKenzie	8 of 8	Aug 2022 to present
Dean Rattray	6 of 8	Nov 2021 to present
Andrew Simpson (Deputy Chair)	7 of 8	Aug 2022 to present

Tony Preston Director General of Conservation Representative

**Staff Members**

Steve McKnight  
*Chief Executive*

Bernadette Dolan  
*Office Administrator*

Mark Webb (ret April 2024)  
*Senior Fish & Game Officer*

Hamish Stevens  
*Senior Fish & Game Officer*

Rhys Adams  
*Senior Fish & Game Officer*

Nicola Dellaway  
*Fish & Game Officer*

Graeme Clarke (from Aug 2024)  
*Environmental Officer*

Blake Harper (Part Time)  
*Fish & Game Officer*

Jase Van Beers (from Aug 2024)  
*Fish & Game Officer*

**Auditors**

BDO Invercargill

**Bankers**

BNZ

**Offices**

The Council office is located at 32 Richard Pearse Drive, Temuka

Phone 03 615 8400

Email [csi@fishandgame.org.nz](mailto:csi@fishandgame.org.nz)

Website [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

## CHAIRS REPORT

### WELCOME

I am pleased to present this thirty-fourth Annual Report, on behalf of the Central South Island Fish and Game Council (**CSIFGC**), for the 2023/24 financial year to our valued licence holders and the public.

As in previous years, water management, habitat restoration, trout and salmon sustainability and enhancement and RMA processes have continued to dominate the activities of the Council and Staff over the year. I consider that the Council is currently in a position of strength with a truly excellent staff team, and a modern and credible governance framework.

### 1. GOVERNANCE

Over the past 12 months Council undertook a workshop with an experienced facilitator to evaluate its performance both from an individual and collective perspective.

### 2. WINNEMEM WAYWAKET (MC CLOUD RIVER) REMATRIATION

In the early 1900s Chinook salmon were introduced to New Zealand from the Winnemem Waywaket in California. From these early introductions our sea-run salmon fishery was born.

However, in their homeland the construction of Shasta Dam in the 1940s caused Chinook salmon to become extinct in the Winnemem Waywaket. There is evidence that NZ Chinook are the descendants of the Winnemem fish and represent the best chance of resurrecting their fishery.

Council have been actively engaging with the Winnemem Wintu people of California around rematriation of salmon back to their ancestral home. Previous genetic research undertaken in collaboration with scientists at University of California Davis and University of Michigan confirmed that our salmon are closely linked to those in California today, it also identified that we have both Spring and Fall run genotypes present here.

In 2024 Central South Island Fish & Game partnered with Te Rūnanga o Waihao and Te Rūnanga o Arowhenua to recruit four of their rangatahi as research interns to undertake a health check of our salmon. Members of the Winnemem Wintu tribe, and McKinnons Creek Hatchery also assisted with the programme. Work involved the capture of post-spawn salmon, sampling various tissues to understand what salmon pathogens might be present here in NZ.

Although there are plenty of hurdles to jump, on both sides of the Pacific, before salmon eggs can be sent overseas. Central South Island Fish & Game hopes that one day, conditions prevailing, we can support the reintroduction of salmon to the Winnemem Waywaket and the subsequent revitalisation of Winnemem Wintu culture.

### **3. CANAL ECONOMIC SURVEY**

The Mackenzie Basin hydro canal fishery is of national significance, being regularly fished by anglers from all over New Zealand and the world. CSIFGC and the University of Otago collaborated to research the economic impact of the Mackenzie Basin hydro canal fishery on the local area. With anglers contributing an estimated \$13.6 million during the 2022-23 fishing season alone this research highlights the significant economic contribution of the Te Manahuna Mackenzie Basin's hydro canal fishery to the local economy.

In light of the findings and other recent research that assessed the values, preferences and activities of canal anglers Fish & Game is currently reviewing its canal fishery management strategy and is exploring community-engaged project options to further support the hydro canal fishery.

### **4. SEA-RUN SALMON FISHERY**

Council continues to work on factors within its control to manage the sea-run salmon fishery while it remains in its current state of crisis. To address the high priority goal of restoring the "wild" run of salmon, Council, in 2021, approved a season bag limit of two salmon in collaboration with North Canterbury Fish and Game. This continues to be our single most effective tool available to enable more salmon to reach the spawning grounds while at the same time allowing continuation of a salmon fishing season for anglers.

### **4. COUNCILLORS, STAFF & VOLUNTEERS**

I wish to thank those Councillors who supported me and the work of the Council over this past year.

I wish to recognise the effort, commitment, and professionalism of the CSIFGC Staff, who continue to deliver at a level exceeding the expectations of our governance team all the while adsorbing the additional demands from National and Regional stakeholders and partners.

I also wish to recognise and thank our long-serving Fish and Game Officer, Mark Webb, who retired in April 2024 after 39 years of loyal service to the CSIFGC and former South Canterbury Acclimatisation Society.

I have great pleasure in welcoming three new staff members to the CSI team. Blake Harper joins us as a full-time Ecologist, taking over the role previously held by Mark Webb. Graeme Clarke joins us as our new Environmental Officer and Jase Van Beers has been appointed to a newly created Fish & Game Officer position.

I also wish to thank Councils honorary rangers, licence agents, clubs, and volunteers whose contribution to the work of CSIFGC is greatly valued.

Finally, I express my thanks to the numerous members of the several trusts and societies that run and administer salmon hatcheries or preserve the habitat of our valued introduced species.

**Linn Koevoet**  
**Chair**  
**3 December 2024**



## STATEMENT OF RESPONSIBILITY

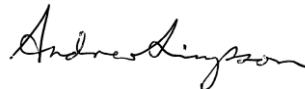
3 December 2024

The Council of the Central South Island Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Central South Island Fish and Game Council, for the year ended 31 August 2024



Linn Koevoet  
Chair



Andrew Simpson  
Deputy Chair

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2023-24 Operational Work Plan, as adopted by Council for commencement on 1 September 2023.

### Annual Operational Workplan

The annual Operational Work Plan 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.*

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$239,304	\$51,935	\$187,369	\$272,557	\$121,808	\$150,749
Habitat Protection	\$328,195	\$0	\$328,195	\$168,681	\$7,000	\$161,681
Angler & Hunter Participation	\$155,064	\$1,200	\$153,864	\$152,863	\$160	\$152,703
Public Interface	\$65,675	\$0	\$65,675	\$72,046	\$0	\$72,046
Compliance	\$117,274	\$18,000	\$99,274	\$156,730	\$29,084	\$127,646
Licensing	\$24,525	\$1,930,891	-\$1,906,366	\$122,756	\$1,881,317	-\$1,758,561
Council	\$31,117	\$0	\$31,117	\$76,504	\$0	\$76,504
Planning & Reporting	\$106,376	\$0	\$106,376	\$117,167	\$0	\$117,167
Total Outputs	\$1,067,530	\$2,002,026	-\$934,496	\$1,139,304	\$2,039,369	-\$900,065
Administrative Income offset by administrative income	\$0	\$200	-\$200	\$704	\$804	-\$100
Levies, Interest	\$1,005,427	\$37,798	\$967,629	\$1,005,427	\$61,734	\$943,693
	\$2,072,957	\$2,040,024	\$32,933	\$2,145,435	\$2,101,907	\$43,528

## OUTPUT 1: SPECIES MANAGEMENT

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

### 1110: Species Monitoring and Management - Assess and monitor fish and game bird populations within the Central South Island Region

Objective 1111	Performance Measure	Actual Result
<b>Salmon &amp; Trout Spawning Surveys</b>	To present to Council a report detailing regional chinook and sockeye salmon and specific trout <u>spawning surveys</u> in the Region by August 2024.	<i>Report to Council November 2023 for sea-run salmon spawning and harvest. Staff completed 5 aerial surveys of live salmon and two ground counts of salmon redds, live and dead salmon in the upper Rangitata. An aerial redd count was completed on 37 lower Waitaki River side streams and 3 mainstream sections. Ground counts of salmon spawning were completed in sections of Waihi–Temuka River/Te Umu Kaha, Opuha/Ōpūaha River, Ōpihi River and Mellish Stream (Lake Heron/Ōtūroto). Trout spawning surveys (redd counts) were completed across the CSIFG Region in the mainstems and tributaries of Ōtūwharekai (Ashburton Lakes), Waihi River, Opuha/Ōpūaha River, Temuka River and Lake Alexandrina tribs/outlet.</i>

Objective 1112	Performance Measure	Actual Result
<b>Salmon By-Catch Meetings</b>	To attend salmon by catch meetings and advocate fisheries interests and to re implement CSI's monitoring role on named trawlers and inshore vessels.	<i>One salmon by-catch meeting took place at CSI's request. There are no fishing vessels subject to the Agreement fishing in the Salmon Conservation Area (SCA) around Banks Peninsular in the 7 December to 14 February season. This is due to these vessels either retiring or no longer fishing.</i>
Objective 1113	Performance Measure	Actual Result
<b>Gamebird Populations for Lake Wainono and Wainono Reserves</b>	To present to Council a report detailing gamebird populations for <u>Lake Wainono</u> and Wainono Reserve by July 2024.	<i>Report to Council May 2024. The Wainono pre-season game survey was conducted on 5 April 2024. Game bird populations varied this year with black swan in abundance and about average numbers of paradise shelduck. Water levels on the survey date were very low, Māori lake was completely dry with no waterfowl present.</i>

<b>Objective 1114</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Tissue collection from <u>NZ chinook salmon</u> for analysis of genetic makeup of NZ salmon for <u>Winnemem Wintu</u> people.</b>	To assist with tissue collection from <u>NZ chinook salmon</u> for analysis to inform the genetic makeup of NZ salmon and the potential for restoring salmon to the McCloud River as requested by the <u>Winnemem Wintu</u> people.	<i>Summary report to Council September 2024. Tissue sampling of 18 post spawn salmon for pathogen testing was undertaken at Deep Creek, Deep Stream and Mellish Stream. Eleven sampled fish were sent to the US for analysis and returned negative results for all pathogens of interest. Information gained to assist in rematriation of salmon to the Winnemem Wintu.</i>
<b>Objective 1115</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Populations of pukeko, shoveler, grey duck, mallard duck, paradise shelduck, black swan, and chukar</b>	To present to Council a report detailing <u>populations</u> of pukeko, shoveler, grey duck, and mallard duck, paradise shelduck, black swan, and chukar by August 2024.	<i>Report to Council March and May 2024. Population trend counts for shoveler duck and pukeko were undertaken in compliance with national guidelines. Annual surveys for mallard, paradise shelduck and black swan were completed in late summer 2024. National report for shoveler is still to be prepared.</i>
<b>Objective 1116</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Paradise Shelduck Monitoring</b>	To undertake a review of Council's current <u>paradise shelduck monitoring</u> and its ability to provide robust information on population change. Report to Council December 2023.	<i>This project has been picked up at a national level. No further progress has been reported.</i>
<b>Objective 1119</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Salmon Hatchery at McKinnons Creek</b>	To continue assisting the Salmon and Riparian Support Trust Inc with consent monitoring and management of the <u>McKinnons Creek hatchery</u> in line with 5-Year Management and Enhancement Agreement.	<i>Assistance was given to the Salmon and Riparian Support Trust including consent monitoring and day to day communications as required. CSIF&amp;G and the Salmon Riparian Support Trust finalised a 5 year Management Enhancement Agreement on 30 November 2023.</i>

<b>Objective 11110</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Diet of Lake Benmore Trout</b>	To assess the contribution of sockeye salmon smolt to the <u>diets of Lake Benmore trout</u> . Project to be undertaken by Otago University master's candidate with field support and funding by CSIFG.	<i>Support for the master's candidate project was undertaken by CSI staff. This included providing relevant literature, electric fishing of sockeye salmon smolt in Lake Benmore tributaries, collection of prey items bullies and snails and gill netting of adult sockeye and trout from Lake Benmore.</i>
<b>Objective 11111</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Sockeye Salmon Spawning</b>	To undertake <u>sockeye salmon spawning</u> surveys in identified representative reaches and to support Mount Cook Alpine Salmon to source wild brood stock for hatchery operations in accordance with their exemption from compliance with the Fisheries Act 1996, and their agreement with Council. Report to Council August 2024.	<i>Report to Council July 2024. The 2024 sockeye salmon spawning count was undertaken in March 2024. Mount Cook Alpine Salmon were issued a permit to harvest eggs and milt with help from CSI staff from Falstone Creek and Glentanner Stream. This permit was actioned in March.</i>
<b>Objective 11112</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Enhancement of Lower Waitaki Salmon</b>	To continue with Meridian Energy Ltd, salmon spawning and juvenile rearing habitat <u>enhancement in specified side streams of the Waitaki River</u> . This includes developing habitat preference information for juvenile Waitaki salmon for assessing current habitat availability and potential use in Waitaki side streams identified for habitat enhancement. Report by July 2024.	<i>No side stream habitat maintenance identified as required for the year.</i>

<b>Objective 11113</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Salmon Spawning Race</b>	To liaise with Rangitata South Irrigation Limited for re-instatement of the <u>Salmon Spawning Race</u> on the south bank of the Rangitata River near Arundel. Report to Council by July 2024.	<i>RSIL have contacted CSI regarding work on the salmon spawning race, but no work has been undertaken as yet. No report to Council.</i>
<b>Objective 11115</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Salmon Hatchery in the Lower Waitaki River</b>	To liaise and assist the Waitaki Riparian Enhancement Society (WRES) to operate a volunteer-based <u>salmon hatchery in the lower Waitaki River</u> . Report to Council by February 2024.	<i>Assistance was given to the Waitaki Riparian Enhancement Society including consent monitoring and day to day consultation with the Trust as required. The WRES experienced egg losses this year so some additional water monitoring was undertaken. Parameters were within expected range.</i>
<b>Objective 11117</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Creel Surveys and Spawning Surveys</b>	To monitor <u>angler use, catch and angler satisfaction during the Spring Season</u> months of September and October at the upper Ōhau River Backcountry Fishery. Report to Council May 2024.	<i>Report to Council May 2024. Overall, an excellent result of 92% of anglers being satisfied with their 2023 Spring Season experience. 2024 spawning surveys indicate a moderate-sized rainbow trout spawning population.</i>

<b>Objective 11121</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Tekapo/Takapō Canal Angler catch rate and growth</b>	To record and monitor <u>angler catch rates and trout growth</u> by mark recapture of stocked trout in the <u>Tekapo/Takapō Canal</u> as opportunities arise through fish salvage and angler returns.	<i>During the year, anglers reported 14 tags from the Tekapo/Takapō canal. In addition, anglers reported 3 tags from the Ōhau River. No new tagging opportunities arose through salvage during the year.</i>
<b>Objective 11122</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Tekapo/Takapō Canal Sonar Survey</b>	To implement annual <u>sonar survey</u> of reaches of the Tekapo/Takapō Canal to monitor adult salmonid population change and trial methodology on Ōhau Canals.	<i>Implementation of the sonar survey continues. Field trials so far in May and August 2024 have refined device settings and improved confidence in fish identification. Surveying of sufficient canal area or proportion of fish populations is yet to be determined and therefore no annual survey has been implemented and no trials at the Ōhau Canal have been pursued.</i>

<b>Objective 11123</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Trout Spawning enhancement at Lake Hood</b>	To undertake <u>trout spawning enhancement at Lake Hood</u> in co-operation with Ashburton Contracting Limited, the Mid Canterbury Anglers Club and the Lake Extension Trust.	<i>No progress made on this project.</i>
<b>Objective 11127</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Ashburton and Rangitata Hāpua monitoring</b>	To assist ECan, in conjunction with DOC, Iwi and NC Fish & Game to monitor fish populations in the Orari and Ōpihi <u>hāpuas</u> .	<i>This project was completed in 2022/23.</i>

**1120: Harvest Assessment – Assess angler and hunter activity and related harvest.**

<b>Objective 1121</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Gamebird Hunter Harvest in Region</b>	To present to Council a report detailing <u>gamebird hunter harvest</u> in the Region by April 2024.	<i>Report to Council July 2024. The average bag for opening weekend was below average for the 31 years of monitoring since 1992.</i>
<b>Objective 1122</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Salmon Harvest in Region</b>	To present to Council a report detailing <u>salmon harvest</u> in the Region by August 2024.	<i>Report to Council November 2023. It was confirmed that in the 2022/23 season salmon were caught in the Waitaki, Rangitata, Ōpihi, Orāri and Ashburton rivers.</i>

**1130: Fish Salvage and Releases – Maintain and improve the sportfish resource and enhance the image of Fish and Game to anglers and the public**

<b>Objective 1131</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Fish Salvage</b>	To present to Council a report detailing <u>fish salvage</u> operations undertaken within the Region by August 2024. Where practical this work will be undertaken by volunteer groups approved/authorised by the Chief Executive.	<i>Report to Council July 2024. 885 sports fish were salvaged during the 2023/24 year and returned to permanent water. In addition 972 native species that included lamprey, eels, bullies, galaxids, torrentfish Inanga and Kōura were also recovered.</i>

Objective 1132	Performance Measure	Actual Result
<b>Lake Stocking</b>	To <u>stock lakes</u> with sports fish to maintain their historical presence and enhance recreational opportunity. Transfers are subject to Biosecurity protocols and availability of suitable stock. Summary report to Council by August 2024.	<i>No stocking took place due to the unavailability of suitable stock.</i>

**1170: Regulations - Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits**

Objective 1171	Performance Measure	Actual Result
<b>Regulations</b>	To undertake the annual review of matters of urgency of fish and game regulations identified in annual monitoring and submissions and send Council's draft recommendations for 2023/2024 fishing and 2023 gamebird hunting <u>season conditions</u> to NZ Council by 31 May 2024 and 30 November 2023, respectively.	<i>Councils' Game Bird Gazette recommendations were provided to NZ Fish and Game in January 2024. Councils' Angler Notice recommendations provided to NZ Fish and Game June 2024. There were no matters of urgency.</i>
Objective 1172	Performance Measure	Actual Result
<b>Season Salmon Bag</b>	To report on <u>season limit bag</u> results to anglers. Report to Council August 2024.	<i>Report to Council November 2023. The sea-run salmon limit bag system continues.</i>

**1180: Game Bird Control - Minimise significant damage caused by game birds on private land**

Objective 1181	Performance Measure	Actual Result
<b>Game Bird Control</b>	To present to Council a report detailing assistance to landholders who complain about <u>game birds causing damage</u> to crops in the Region by July 2024.	<i>Report to Council July 2024. Four applications were received to disturb gamebirds causing damage during 2023/24.</i>



## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

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

### 1210: Resource Management Act

Objective 1211	Performance Measure	Actual Result
<b>RMA Planning and Consents</b>	To engage in consultation and consider and present submissions on <u>RMA consent</u> applications within the region that potentially impact upon sports fish and gamebird populations and habitat values, and to provide the best advocacy available to Council in the interests of anglers and hunters.	<i>Submissions on RMA consent applications were submitted. One hearing was attended.</i>

Objective 1212	Performance Measure	Actual Result
<b>District and Regional Plans Submissions</b>	To engage in processes and consider and present submissions related to <u>district and regional plans</u> prepared regional councils and territorial authorities within the region under RMA process; particularly those objectives, policies, and methods that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>Submissions were made on the draft Canterbury Regional Policy Statement and the Ashburton District Council Long Term Plan.</i>

Objective 1214	Performance Measure	Actual Result
<b>Rangitata/Rakitata River Restoration Project</b>	To participate in the <u>Rangitata/Rakitata River Restoration Project</u> and contribute to the flagship restoration of a Canterbury braided river.	<i>Staff attended seven meetings providing input and feedback on Rakitata Revival Strategy to support sports fish and game bird values.</i>
Objective 1215	Performance Measure	Actual Result
<b>Protection Works</b>	To participate with regional and district councils in the consideration of all proposed flood protection works,	<i>Feedback was given throughout the year regarding work completed by Canterbury and Otago Regional Councils on</i>

	diversions, stop bank construction, and planting and all proposed mining and gravel extraction from watercourses coming to Council's attention in its region that impinge upon sports fish and gamebird resource and habitat values or upon angler and hunter access values and to provide the best advocacy for fish and game interests that is available to the Council.	<i>waterbodies within the CSIFG Region.</i>  <i>The annual meeting with Environment Canterbury River Engineering teams to review annual work programmes was held and attended.</i>
<b>Objective 1216</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Re-Consenting Process related to Waitaki Hydro Schemes</b>	To participate in the <u>re-consenting</u> processes related to the <u>Waitaki hydro schemes</u> to take and use water within the catchment under the Waitaki Catchment Water Allocation Regional Plan.	<i>Agreement has been reached with Meridian and Genesis. CSI is supporting the re-consenting process.</i>
<b>Objective 1217</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Catchment Specific Management</b>	To participate in data collection, development and statutory processes relating to the development of <u>Catchment Specific Management</u> frameworks for water bodies in the CSIFG Region.	<i>CSIFG staff attended meetings related to Ōtūwharekai to discuss degradation of water quality, likely sources of contaminants, and tools to respond. CSIFG continues to engage with the Hakataramea Sustainability Collective.</i>
<b>Objective 1218</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Catchment Plan Change</b>	To undertake data collection as required to address any data gaps identified by the analysis and review of the trout and salmon population surveys to identify river flow conditions that provide for fish passage and healthy recreational fisheries, to inform water allocation and minimum flows for the <u>Hakataramea River</u> under the <u>Waitaki Catchment plan change</u> due to be publicly notified prior to December 2024.	<i>The timeframe for the plan change is indeterminate. Annual rainbow trout spawning surveys have been maintained.</i>
<b>Objective 1219</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Kakanui River Plan Change</b>	To undertake data collection as required to address any data gaps identified by the research to	<i>No work on this was required as the Kakanui River Plan Change has not yet been publicly notified.</i>

	understand values of the fishery ahead of a <u>plan change related to the Kakanui River</u> due to be publicly notified prior to December 2024.	
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<b>Objective 1210</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Canterbury Water Management Strategy</b>	To participate in the implementation of the <u>Canterbury Water Management Strategy</u> to promote the interests of Fish and Game on behalf of anglers and hunters.	<i>No work was required due to the CWMS being implemented.</i>

<b>Objective 12111</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Regional Plans</b>	To engage in processes and consider and present submissions related to <u>regional plans</u> prepared by regional councils particularly those objectives, policies, methods and rules that impact on sports fish and game bird populations and habitat and angler/hunter access; and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>Otago Regional Plan was addressed through the Otago Fish and Game Council.</i>  <i>The draft Canterbury Regional Policy Statement has been submitted on.</i>

<b>Objective 12112</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Managed Aquifer Recharge</b>	To provide advice to the <u>Managed Aquifer Recharge (MAR)</u> trial in the Lower Hinds Plains and monitor the effects of a trial on flow, water quality, and the trout population in the Hinds River in particular.	<i>CSIFGC has submitted in opposition to the MAR expansion.</i>

<b>Objective 12114</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Inventory Database</b>	To investigate options for an <u>inventory database</u> as a repository for fisheries, habitat and recreational use information.	<i>Investigation concluded that due to large amounts of information being captured and already publicly available through various sources, including government agencies, regional authorities, and non-government organisations it was determined not to continue with this project.</i>

<b>Objective 12117</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Instream Habitat/Water Quality</b>	To undertake monthly <u>monitoring of instream habitat and water quality</u> in the upper Rangitata salmon spawning spring fed streams in collaboration with Environment Canterbury.	<i>Monthly water quality monitoring was undertaken at Deep Creek, Black Mountain and three sites at Deep Stream.</i>
<b>Objective 12118</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>RDR Fish Screen Verification</b>	To participate on the <u>RDR Fish Screen Verification</u> Working Group to ensure that no fish are lost from the Rangitata River as provided for in RDR resource consents.	<i>Participation in the RDR Fish Screen Verification Working Group was conducted through field trials that were held in December 2023.</i>
<b>Objective 12119</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Submissions related to National Legislation</b>	To engage in processes and consider and present submissions related to <u>national legislation</u> particularly those with provisions that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>Engaged with Regional Fish and Game Councils and the New Zealand Fish and Game Council to lodge submissions on pieces of national legislation to advocate and promote sports fish and game bird values.</i>
<b>Objective 12120</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>National Policy Statement for Freshwater Management</b>	To undertake work on species interaction management to guide future implementation of the National Policy Statement for Freshwater Management 2020 via the regional policy statement and regional plan to be publicly notified by the end of 2024. Report to Council August 2025.	<i>Engaged with Regional Fish and Game Councils and the New Zealand Fish and Game Council in support of the National Policy Statement on Freshwater. No report to Council.</i>

**1220: Works and Management**

<b>Objective 1221</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Wainono Wetland Reserve Management Strategy</b>	To implement the <u>Wainono Wetland Reserve Management Strategy</u> to incorporate changes since the lowering of the stop	<i>Annual hunting ballot was held, and stands were fully allocated. Access was another barrier to hunting Wainono this season as vehicle access across Poingdestres Bridge has been restricted</i>

	banks and promote recreational hunting use.	<i>since July 2023 by order of the Waimate District Council.</i>
<b>Objective 1222</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>All Day Bay Wetland Management</b>	To present to Council a report on management of the <u>All Day Bay</u> wetland including options for permanent protection of the wetland from the actions of third parties by August 2024.	<i>Summary report to Council September 2024. Annual hunting ballot was held with all stands at All Day Bay allocated.</i>
<b>Objective 1223</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Devils Bridge Wetland Management</b>	To present to Council a report detailing liaison with and assistance to the <u>Devils Bridge</u> Management Committee by Aug 2024 and to undertake consultation and development of application for resource consent renewal.	<i>Reports to Council Feb &amp; March 2024. The resource consent held by CSIFG for the weir at Devils Bridge Wetland expired in July 2024. This application was lodged with Otago Regional Council in December 2023 and CSI were granted continuation of activity until the new consent is approved. ORC have made further requests for information. Wetland hunting ballot was undertaken in March 2024 and all available stands were occupied for Opening Weekend.</i>

**1230: Assisted Habitat**

<b>Objective 1232</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Deep Stream</b>	To undertake salmon spawning habitat restoration at <u>Deep Stream</u> , where required, including willow spraying and fencing in partnership with adjoining runholders and DOC. Progress report by August 2024.	<i>Summary report to Council January 2024. Annual follow up willow control was completed along Deep Stream. Aerial spraying of the wetland area was completed in early 2024.</i>
<b>Objective 1233</b>	<b>Performance Measure</b>	
<b>Scotts Creek Spawning Enhancement</b>	To undertake trout spawning enhancement projects on <u>Scotts and Outlet Creeks</u> and other management to maintain and enhance the sports fishery of Lake Alexandrina as provided for under the Agreement in Relation to Water	<i>Report to Council and Genesis Energy Ltd May 2024. Outlet Creek resource consent has been granted.</i>

	Rights with Genesis Energy Ltd. Report to Council by Apr 2024 and to undertake consultation and development of application for resource consent renewal.	
<b>Objective 1234</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Lake Alexandrina Trust Habitat Enhancement</b>	To assist the <u>Lake Alexandrina Trust</u> with fish and angling habitat enhancement projects of mutual interest at Lake Alexandrina/Takamana and attend Trust meetings as required.	<i>The annual workday was held in March 2024 with volunteers attending.  The AGM of the Conservation Trust was held on 21 May 2024 at the CSIFGC office.</i>
<b>Objective 1235</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Aviemore Spawning Race Suitability for Trout Spawning</b>	To monitor the use and condition of the <u>Aviemore spawning race</u> for successful trout spawning and request maintenance projects in consultation with and to be funded by Meridian Energy Ltd. Summary report to Council by August 2024.	<i>Report to Council September 2023. Regular spawning counts were undertaken throughout the spawning season. General weed spraying was undertaken at the Aviemore Spawning Race margins in December 2023. Biennial spawning gravel maintenance is due in January 2025.</i>
<b>Objective 1238</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Trout Spawning Habitat Enhancement</b>	To implement staged <u>trout spawning habitat enhancement</u> of at least one site annually across 12 identified sites in the <u>Upper Ōhau River</u> in partnership with Meridian Energy Limited. Report to Council May 2024.	<i>Report to Council May 2024. Enhancement works were undertaken to re-supply gravel at the established enhanced site on Ōhau River in March 2024.</i>

## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

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

### 1310: Angler and Hunter Access

Objective 1311	Performance Measure	Actual Result
<b>Accessways on the Waitaki River</b>	With the support of Meridian Energy Ltd, establish and maintain a network of new and historic angler <u>accessways on the Waitaki River</u> over private and public land. The project involves ongoing support and working relationships with stakeholders, primarily landowners and Environment Canterbury. Report to Council August 2024.	<i>Report to Council July 2024. Helicopter and ground weed spraying were completed in March 2024. Communications with ECan river works staff and key landowners was maintained.</i>

Objective 1312	Performance Measure	Actual Result
<b>Advocate Licence Holder Interests Concerning Access</b>	To use available opportunities to advocate licence holder interests concerning <u>access</u> including with agencies like regional and district councils, statutory agencies, and landowners.	<i>Liaised with Genesis Energy staff on vehicle access at the canal fishery.</i>
Objective 1313	Performance Measure	Actual Result
<b>Install Access Signs</b>	To install or upgrade 10 <u>access signs</u> in the region.	<i>10 signs installed or upgraded.</i>
Objective 1314	Performance Measure	Actual Result
<b>Publication of Access Pamphlets</b>	To update and publish angler access <u>pamphlets</u> as needed, describing key fisheries for anglers.	<i>No updates or publishing of pamphlets were required.</i>
Objective 1315	Performance Measure	Actual Result
<b>Lake Poaka</b>	To maintain angler access and wetland habitat by controlling alder and nuisance vegetation growth in riparian areas at	<i>Annual ground-based weed spraying was undertaken by staff in December 2023 at Lake Poaka and in March 2024 at Mary Burn. DOC and landowners were notified.</i>

	<u>Lake Poaka</u> by continuing the joint project with DOC and at Mary Burn in collaboration with landowners, DOC and volunteers, where possible.	
<b>Objective 1316</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Upper Ōhau River</b>	To undertake a <u>ballot</u> to distribute controlled period licences for the <u>Spring Season</u> at the upper Ōhau River Backcountry Fishery.	<i>The Spring Season ballot was undertaken in July 2024.</i>
<b>Objective 1317</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Fish &amp; Game Managed wetlands</b>	To undertake an annual <u>ballot</u> for opening weekend hunting at Council's managed wetlands.	<i>Ballots for All Day Bay, Wainono, Devils Bridge and Ealing Springs wetlands were undertaken in February 2024.</i>

**1330: Newsletters, Licence holder communications**

<b>Objective 1322</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Canal Angler Values</b>	To <u>survey canal angler values</u> during the 2022/2023 sports fishing season relating to various canal-specific fishery management aspects that can affect angler satisfaction and participation and inform regulation setting.	<i>Canal angler values survey has been completed. Report to Council March 2024.</i>
<b>Objective 1323</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Licence Holder Survey</b>	To undertake a survey of licence holders to help Council understand licence holder expectations of the fish and game resource, policies and operations with specific topics to be determined by Council.	<i>A recent comprehensive survey of licence holders was conducted by NZ Fish and Game. With the information gained from this survey CSIFGC revoked its original decision to undertake a separate survey at its September 2023 Council meeting.</i>
<b>Objective 1324</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Economic Valuation of the Hydro Canal Fishery</b>	Commission Otago University, Centre for Recreation Research, to undertake an <u>economic valuation of the hydro canal fishery</u> .	<i>Report to Council July 2024. An online survey of canal angler's expenditure in the Mackenzie Basin was conducted by University of Otago with support from CSIFGC staff and a select group of Fish &amp; Game staff from throughout New Zealand.</i>



<b>Objective 1331</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Fish &amp; Game Magazine</b>	To annually produce 2 " <u>Fish and Game NZ</u> " magazine supplements, and Reel Life <u>E-zine</u> articles for circulation to licence holders.	<i>Regional content was compiled and supplied for publication in the annual sports fish and game bird special issues of Fish &amp; Game New Zealand magazine.</i>
<b>Objective 1332</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Angler and Hunter Liaison</b>	To promptly and courteously deal with <u>angler and hunter enquiries</u> and portray a courteous and professional image to licence holders.	<i>All staff responded to numerous phone calls and written inquiries from individuals and clubs for information relating to fishing and hunting matters. No complaints were received of discourteous treatment.</i>
<b>Objective 1333</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Electronic Newsletter</b>	To contribute in co-operation with North Canterbury FGC to an <u>electronic newsletter</u> including fishing, hunting, and river reports, F&G issues, council decisions, and staff activities for distribution to licence holders, rod and gun clubs and club members and to include in the Fish and Game NZ web site.	<i>Weekly fishing reports were distributed via the joint CSIFGC and NCFGC e-zine during the main fishing seasons, late September to Late April to approximately some 36,000 subscribers. Reports were also reproduced on the NZFGC website, "fishandgame.org.nz".</i>

<b>Objective 1334</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Sports Fishing and Game Hunting Regulation Guide</b>	To annually produce 1 <u>Sports Fishing Guide</u> and 1 <u>Game Hunting Guide</u> for distribution to all licence holders.	<i>Regulation guides were distributed by staff to licence agents over the 2023/24 fishing and hunting seasons.</i>
<b>Objective 1335</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>National E-zine</b>	To contribute CSI regional supplements to <u>Reel Life</u> , <u>Both Barrels</u> national monthly <u>E-zine</u> that is distributed to subscribed anglers and hunters and published on the Fish and Game NZ website.	<i>Regional content was supplied for monthly in-season editions of "Reel Life" sports fishing E-zine and "Both Barrels" game bird hunting E-Zine.</i>

**1350 Angler and Hunter Training**

Objective 1351	Performance Measure	Actual Result
<b>Angler/Hunter Workshops</b>	To undertake at least 1 angler and/or hunter <u>workshops</u> in the region during the year.	<i>Staff delivered a gamebird hunting module as part of the NZDA HUNTS training.</i>

Objective 1352	Performance Measure	Actual Result
<b>Fishing Competitions</b>	To undertake official recorder duties, provide displays and information on fish and game resource at <u>fishing competitions</u> in the region where appropriate and involving Councillors and other volunteers.	<i>Three fishing competitions were approved: Falstone Reserve Recreational Society on Lake Benmore, 27-31 December 2023; North Otago Kids Fishing Day, Eckholds Pond, 5 November 2023; and Waimate ITM, Lake Aviemore, 24 September 2023.</i>

**1360: Club Liaison**

Objective 1361	Performance Measure	Actual Result
<b>Club Relations</b>	To respond positively to requests from rod & gun <u>clubs</u> for information and speakers on fish and game matters.	<i>Information and presentations were provided to clubs and groups including: Christchurch Fishing and Casting Club and Mid Canterbury Anglers Club, South Canterbury Anglers Club, Waimate Rod &amp; Gun Club and Salmon and Riparian Enhancement Society AGM.</i>

**1370: Fish and Game Huts**

Objective 1371	Performance Measure	Actual Result
<b>Council Hut Maintenance</b>	To maintain Council <u>huts</u> to safe, presentable, and useable standards.	<i>Lock box for keys were installed at both huts. Annual cleaning and replacement of firewood was undertaken at Lake Alexandrina hut.</i>

## OUTPUT 4: PUBLIC INTERFACE

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

### 1430: Advocacy

Objective 1431	Performance Measure	Actual Result
<b>Media Releases</b>	To provide <u>media releases</u> on CSIFGC activities and fish and game matters that enhance Fish and Game's reputation as an effective fish and game resource manager and promote <u>clean water, healthy streams</u> , public access, wetlands, biodiversity, stream restoration and the hunting and fishing heritage as valued Fish and Game and community benefits.	<i>Media releases provided upon request. Fish &amp; Game related topics included: retirement of long-standing Fish &amp; Game Officer, Kids Salmon Fishing Day, Ōhau River Controlled Fishery Ballot, fishing and hunting season opening reports, prosecution of angling offences, Lake Opuha water management (OEFrag), Meridian Energy consenting Agreement, annual ranging and compliance outcomes.</i>
Objective 1432	Performance Measure	Actual Result
<b>Tenure Review</b>	To engage (subject to Select Committee decision) in processes related to <u>Crown Pastoral Land</u> to advocate for sports fish and gamebird habitat values including access to the resource. Summary report to Council by August 2024.	<i>The tenure review process has been disestablished by the Crown Pastoral Law Reform Act. No report required.</i>

### 1440: Public Promotion

Objective 1441	Performance Measure	Actual Result
<b>Pre-Season Media Coverage</b>	To promote fishing and hunting in the Region by way of <u>pre-season media</u> coverage and advertising.	<i>Pre-season promotions and information for anglers and hunters were sent to news media in the Waitaki, Mackenzie, Timaru and Ashburton districts.</i>
Objective 1442	Performance Measure	Actual Result
<b>Website and Social Media</b>	To promote Council's activities and resources online by providing and maintaining current regional content on Fish and Game NZ's <u>website and social media</u> sites.	<i>CSIFGC content was posted or updated on the CSIFGC regional website page. In collaboration with NZFGC communications staff CSIFGC content was provided to the NZ Fish &amp; Game's social media platforms.</i>

**1450: Visitors/Education**

<b>Objective 1452</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Educate Public in Sports Fish and Game Bird Management</b>	To respond positively to requests from individuals, <u>schools/youth groups, and service clubs</u> , etc. for information or speakers on fish and game matters.	<i>No requests were received from service clubs and groups looking for speakers at their meetings.</i>
<b>Objective 1454</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Kids's Salmon Fishing Day</b>	To promote and run one <u>kid's salmon fishing day</u> with assistance from local salmon farms, CSI Councillors, and other volunteers.	<i>Eighty-one children aged between 4 and 11 years, and their families attended the November 2023 Kids Salmon Fishing Day. Mt Cook Alpine Salmon donated salmon for the event. Spot prizes were donated by Shaws Hardware, Southern Alps Outdoors, Meridian Energy and Kilwell Sports.</i>

## OUTPUT 5: COMPLIANCE

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

### 1510: Ranging

Objective 1511	Performance Measure	Actual Result
<b>Compliance of Anglers and Hunters</b>	To undertake <u>ranging</u> and organise a ranging programme to check compliance of not less than 1,300 anglers and hunters throughout the region, throughout the year with increased coverage of Mackenzie and Lower Waitaki. Summary report to Council August 2024.	<i>Regular updates were provided to Council in staff activity reports. CSIFGC staff and warranted officers carried out compliance duties during the fishing and game bird hunting seasons. Co-ordinated ranging events were undertaken including Lower Waitaki and Mackenzie night ranging. A total of 2,144 licences were checked for the 2023/24 season.</i>

### 1520: Ranger Training

Objective 1521	Performance Measure	Actual Result
<b>Manage Regional Honorary Rangers</b>	To provide at least 2 ranger newsletters annually and hold a Fish and Game <u>ranger training</u> course by March 2024.	<i>Nine ranger newsletters/updates were produced and provided to Rangers. A Ranger training day was held in August 2024.</i>

### 1530: Compliance/Prosecutions

Objective 1531	Performance Measure	Actual Result
<b>Prosecution of Unlicensed or Substantial Non-Complying Individuals</b>	To <u>prosecute</u> all participants found unlicensed or in substantial non-compliance with legal requirements and season regulations without just cause and where sufficient evidence exists. Summary report to Council August 2024.	<i>Ninety-one anglers were detected committing 100 fishing offences between 1 Oct 2023 and 31 Aug 2024. Eight hunters were detected committing game bird hunting offences. Updates were provided to Council at bi-monthly meetings.</i>

## OUTPUT 6: LICENSING

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

### 1610: Licensing

Objective 1611	Performance Measure	Actual Result
<b>To issue fishing and hunting licences</b>	To ensure that 2023/2024 fishing <u>licences</u> and 2024 game licences are available to licence agents and participants by 1 September 2023 and 31 March 2024, respectively.	<i>Fish licences were available for purchase in August 2023 and game licences were available in March 2024.</i>

### 1620: Agent Servicing

Objective 1621	Performance Measure	Actual Result
<b>Work with licence agents to support Eyede Solutions Limited (ESL)</b>	To maintain communication, learn of problems and concerns and promote support and advocacy by <u>agents</u> on fish and game matters.	<i>Regular contact was maintained with licence agents via e-mail, telephone and individual agent visits throughout the year. This provided the opportunity for CSIFGC staff to discuss and offer advice on any issues relating to fish and game.</i>

## OUTPUT 7: COUNCIL

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

### 1720: Council Meetings

Objective 1721	Performance Measure	Actual Result
<b>Effective direction of the management of the Council's business.</b>	To hold not less than six <u>Council meetings</u> before 31 August 2024.	<i>Eight Council meetings were held for the period 1 September 2023 to 31 August 2024.</i>

## OUTPUT 8: PLANNING & REPORTING

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

### SUMMARY OF RESOURCES

#### 1810: Management and Strategic Planning

Objective 1812	Performance Measure	Actual Result
<b>Sea Run Salmon Management Strategy</b>	To prepare a non-statutory CSI Sea-Run Salmon Management Strategy and present to Council for adoption.	<i>Staff presented progress towards a non-statutory Sea-Run Management Strategy at CSI's Annual Public Meeting in December 2023. In February 2024 Council resolved that an electronic consultation process be developed.</i>

#### 1820: Annual Planning

Objective 1821	Performance Measure	Actual Result
<b>To prepare an Operational Work Plan and Budget for the 2021-2022 year</b>	To submit an <u>operational work plan</u> for FY 2024/2025 to Council by 31 March 2024 and submit a <u>budget</u> for FY2024/2025 to NZFGC by 31 March 2024.	<i>The 2024/25 OWP was approved by Council on 14 March 2024. The 2024/25 budget was approved by Council on 14 March 2024 and submitted to NZFGC.</i>

#### 1830: Annual Reporting and Audit

Objective 1831	Performance Measure	Actual Result
<b>Bi-Monthly Financial Reports</b>	To present to Council bi-monthly <u>financial reports</u> .	<i>Financial reports of income, expenditure, and licence sales were provided to Council at bi-monthly meetings.</i>
Objective 1832	Performance Measure	Actual Result
<b>Annual Report and Financial Statements</b>	To prepare 2022/2023 <u>Performance Report</u> and facilitate preparation of 2022/2023 Financial Statements and Audit Report by 30 November 2023.	<i>2022/23 Performance Report, Financial Statements, and Audit Report were completed on 6 December 2023.</i>
Objective 1834	Performance Measure	Actual Result
<b>Annual Public Meeting</b>	To hold an <u>annual public meeting</u> before 31 December 2023.	<i>Annual Public Meeting was held on 7 December 2023.</i>

**1840: National Liaison**

<b>Objective 1841</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Maintain effective liaison with New Zealand Fish &amp; Game nationally</b>	To attend <u>Manager's meetings</u> and to present CSIFG <u>recommendations to the NZFGC</u> on licence fees, fund redistribution, research requirements, national policy development, and other matters relating directly to NZFGC.	<i>Managers/Chief Executive's meetings were held via zoom and attended by the Chief Executive.</i>
<b>Objective 1842</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<b>Working Parties</b>	To participate with other Fish and Game Council Staff on F&G <u>working parties</u> to liaise and share information with other councils on fish and game matters of mutual interest.	<i>CSIFG Staff participated in the following Fish and Game NZ working parties/meetings: Pressure Sensitive Fisheries Group (R Adams), Compliance Co-ordinators Group (H Stevens) and Resource Management Team (S McKnight), Fish &amp; Game Fisheries Group (N Dellaway), Fish &amp; Game Hatcheries group (N Dellaway) and Public Awareness Network (R Adams &amp; N Dellaway).</i>



## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

## STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,881,317	1,930,891	1,838,839
Grants/contracts (non-government)	1	101,531	45,735	84,061
Interest	1	61,734	37,798	38,146
Other revenue	1	57,325	25,600	29,816
<b>Total Revenue</b>		<b>2,101,907</b>	<b>2,040,024</b>	<b>1,990,862</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	118,759	88,400	97,339
Habitat protection & management	2	36,934	17,925	45,234
Angler & Hunter participation	2	50,393	50,700	11,962
Public interface	2	706	800	1,023
Compliance	2	14,791	11,500	9,949
Licensing	2	78,006	18,884	68,831
Council	2	7,666	1,500	22,018
Planning & reporting	2	18,032	14,000	12,833
<b>Overheads</b>				
Employee related costs	2	698,468	744,751	663,391
Depreciation	4	33,426	41,000	24,514
Other expenses	2	82,827	78,069	77,650
<b>Total Expenses</b>		<b>1,140,008</b>	<b>1,067,529</b>	<b>1,034,744</b>
<b>Operating Surplus/(Deficit)</b>		<b>961,899</b>	<b>972,495</b>	<b>956,118</b>
<b>Less Other Expenses</b>				
<b>Levies to NZFGC</b>		1,005,427	1,005,427	825,627
<b>NET SURPLUS/(DEFICIT)</b>		<b>(43,528)</b>	<b>(32,932)</b>	<b>130,491</b>

The accompanying notes form an integral part of these financial statements

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

## STATEMENT OF FINANCIAL POSITION

As at 31 August 2024

	Note	Actual 2024 \$	Actual 2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	267,441	449,132
Debtors and prepayments	3	133,561	117,590
Investments	3	763,704	629,684
<b>Total Current Assets</b>		<b>1,164,706</b>	<b>1,196,406</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	317,756	331,274
<b>Total Non-Current Assets</b>		<b>317,756</b>	<b>331,274</b>
<b>Total Assets</b>		<b>1,482,462</b>	<b>1,527,680</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	267,471	282,343
Employee costs payable	3	87,279	74,095
<b>Total Current Liabilities</b>		<b>354,750</b>	<b>356,438</b>
<b>Total Liabilities</b>		<b>354,750</b>	<b>356,438</b>
<b>NET ASSETS</b>		<b>1,127,713</b>	<b>1,171,241</b>
<b>EQUITY</b>	5	<b>1,127,713</b>	<b>1,171,241</b>

The accompanying notes form an integral part of these financial statements

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

## STATEMENT OF CASHFLOWS

For the year ended 31 August 2024

	Actual 2024 \$	Actual 2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Licence sales	1,856,991	1,796,039
Interest	58,805	36,304
Other revenue	158,152	150,904
<b>Cash was applied to:</b>		
Payments to suppliers	1,403,535	1,177,212
Payments to employees	685,284	639,199
GST (net)	13,595	3,281
<b>Net Cash Flows from Operating Activities</b>	<b>(28,466)</b>	<b>163,555</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Sale of property, plant and equipment	913	8,696
Sale of investments/deposits	-	233,713
<b>Cash was applied to:</b>		
Purchase of property, plant and equipment	20,118	57,419
Purchase of investments/deposits	134,020	226,314
<b>Net Cash Flows from Investing &amp; Finance</b>	<b>(153,225)</b>	<b>(41,324)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(181,691)</b>	<b>122,232</b>
<b>Opening Cash</b>	<b>449,132</b>	<b>326,900</b>
<b>Closing Cash</b>	<b>267,441</b>	<b>449,132</b>
<b>This is represented by:</b>		
<b>Bank accounts and cash</b>	<b>267,441</b>	<b>449,132</b>

The accompanying notes form an integral part of these financial statements

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

### STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2024

#### ACCOUNTING POLICIES APPLIED

##### **Reporting Entity**

Central South Island 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**

Central South Island Fish and Game 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 \$5,000,000. 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.

All amounts are recorded in New Zealand Dollars rounded to the nearest dollar.

##### **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**

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

##### *Grants Received*

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

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.

### **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.

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

All asset depreciation is calculated as:

	<u>Life/Rate</u>	<u>Depreciation Method</u>
Land		Not Depreciated
Buildings	10-50 years	Straight Line

Plant & Equipment	13% -33%	Diminishing Value
Motor Vehicles	13%-30%	Diminishing Value
Office Fittings, Furniture & Equipment	11.4%-60%	Diminishing Value

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

### **Game Bird Habitat Stamp levy**

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

### **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.

### **Dedicated reserves**

Dedicated 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.

#### *Special Fisheries Reserve*

The special fisheries reserve is for the purpose of management of "special fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. 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 Reserve*

The habitat reserve is for the purpose of improving and restoring degraded habitat within the Central South Island 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 14 March 2024.

### **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.

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

## NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2024

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Licence sales</b>			
Fish licence	1,667,727	1,721,183	1,554,532
Non Resident Fish Licence Levy	2,495	-	62,066
Game licence	190,703	209,708	200,201
Salmon Endorsement Card	20,392	-	22,040
<b>Total Licence sales</b>	<b>1,881,317</b>	<b>1,930,891</b>	<b>1,838,839</b>
<b>Grants/contracts (non-government)</b>			
Meridian Waitaki	59,637	36,060	41,709
Aviemore Spawning Race Income	-	1,675	1,050
Genesis Income	-	-	8,754
Sockeye Salmon Spawning Income	4,100	8,000	4,562
Winnemem Income	34,117	-	13,638
Scotts Creek Grant	3,677	-	10,000
Deep Stream Restoration Income	-	-	4,348
<b>Total Grants/contracts (non-govt)</b>	<b>101,531</b>	<b>45,735</b>	<b>84,061</b>
<b>Interest</b>			
Other interest	61,734	37,798	38,146
<b>Total Interest</b>	<b>61,734</b>	<b>37,798</b>	<b>38,146</b>
<b>Other revenue</b>			
Fishing Competitions	-	900	-
Salmon By-catch	48	200	18
Fish Licence Commission	-	200	-
Fines and prosecutions	3,284	-	4,173
Reparation for Fish & Game Expenses	25,800	18,000	18,000
Hut Rentals	160	300	287
Rentals	7,000	-	3,478
Salvage Income	20,229	6,000	-
Miscellaneous	100	-	-
Gain on sale of fixed assets	704	-	3,860
<b>Total other revenue</b>	<b>57,325</b>	<b>25,600</b>	<b>29,816</b>

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

**NOTES TO THE PERFORMANCE REPORT**

for the year ended 31 August 2024

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Species management</b>			
Population monitoring	96,417	83,300	72,116
Harvest assessment	3,966	4,500	3,304
Fish salvage	6,649	600	1,344
Releases	5,853	-	4,790
Regulations	5,874	-	15,785
<b>Total Species management</b>	<b>118,759</b>	<b>88,400</b>	<b>97,339</b>
<b>Habitat protection &amp; management</b>			
Resource management	6,963	-	17,689
Works & management	11,649	5,750	3,336
Assisted habitat	18,322	12,175	24,209
<b>Total Habitat protection &amp; management</b>	<b>36,934</b>	<b>17,925</b>	<b>45,234</b>
<b>Angler &amp; Hunter participation</b>			
Access	1,311	2,000	1,136
Satisfaction surveys	43,975	44,000	3,356
Newsletters	2,578	2,500	2,222
Huts	2,529	2,200	5,248
<b>Total Angler &amp; Hunter participation</b>	<b>50,393</b>	<b>50,700</b>	<b>11,962</b>
<b>Public interface</b>			
Liason	87	-	-
Public promotions	150	300	450
Visitor facilities	469	500	573
<b>Total Public interface</b>	<b>706</b>	<b>800</b>	<b>1,023</b>
<b>Compliance</b>			
Ranging	1,635	3,000	954
Ranger training	1,790	2,500	2,294
Compliance	11,366	6,000	6,701
<b>Total Compliance</b>	<b>14,791</b>	<b>11,500</b>	<b>9,949</b>



**CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL**  
**NOTES TO THE PERFORMANCE REPORT**  
for the year ended 31 August 2024

<b>Note 2: ANALYSIS OF EXPENSES CONT</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Licensing</b>			
Licence production & distribution	12,477	18,884	-
Commission & Transaction fees	65,529	-	68,831
<b>Total Licensing</b>	<b>78,006</b>	<b>18,884</b>	<b>68,831</b>
<b>Council</b>			
Council meetings	7,666	1,500	22,018
<b>Total Council</b>	<b>7,666</b>	<b>1,500</b>	<b>22,018</b>
<b>Planning &amp; reporting</b>			
Reporting	9,854	7,000	5,250
Audit fee	8,178	7,000	7,583
<b>Total Planning &amp; reporting</b>	<b>18,032</b>	<b>14,000</b>	<b>12,833</b>
<b>Employee related costs</b>			
Salaries and wages	668,525	734,851	626,746
Fringe benefit tax	4,049	3,500	2,666
KiwiSaver contributions	20,939	-	15,161
ACC levies	1,443	1,700	1,509
Staff Training and Other expenses	3,512	4,700	17,309
<b>Total Employee related costs</b>	<b>698,468</b>	<b>744,751</b>	<b>663,391</b>
<b>Other expenses</b>			
Office premises	31,451	23,000	22,704
Office equipment	3,253	3,009	3,193
Communications	10,084	12,700	10,780
General	1,650	1,750	2,192
Field equipment	5,170	4,400	7,719
Vehicles	31,219	33,210	31,062
<b>Total Other expenses</b>	<b>82,827</b>	<b>78,069</b>	<b>77,650</b>

**CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL**  
**NOTES TO THE PERFORMANCE REPORT**  
for the year ended 31 August 2024

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITIES</b>	<b>Actual 2024</b>	<b>Actual 2023</b>
	<b>\$</b>	<b>\$</b>
<b>Bank accounts and cash</b>		
Current account balance	139,563	324,712
Deposits held on Call	127,631	124,173
Cash on hand	247	247
<b>Total</b>	<b>267,441</b>	<b>449,132</b>
<b>Debtors and prepayments</b>		
Accounts receivable	100,351	94,998
Prepayments and accrued income	2,969	8,875
GST Receivable	24,870	11,274
Accrued Interest	5,371	2,443
<b>Total</b>	<b>133,561</b>	<b>117,590</b>
<b>Investments</b>		
<i>Current portion</i>		
Term Deposits	763,704	629,684
<b>Total</b>	<b>763,704</b>	<b>629,684</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	41,734	37,633
Income in Advance	225,737	244,710
<b>Total</b>	<b>267,471</b>	<b>282,343</b>
<b>Employee costs payable</b>		
Annual leave and time in lieu	67,112	58,512
PAYE owing	20,167	15,583
<b>Total</b>	<b>87,279</b>	<b>74,095</b>

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

**NOTES TO THE PERFORMANCE REPORT**

for the year ended 31 August 2024

**Note 4 : PROPERTY PLANT & EQUIPMENT**

**2024**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	103,349	-	-	-	103,349
Buildings	142,359	-	-	5,673	136,686
Plant & Equipment	3,203	-	210	389	2,604
Vehicles	69,159	-	-	18,018	51,141
Office Equipment	13,204	20,118	-	9,346	23,976
<b>Total</b>	<b>331,274</b>	<b>20,118</b>	<b>210</b>	<b>33,426</b>	<b>317,756</b>

**2023**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	103,349	-	-	-	103,349
Buildings	148,032	-	-	5,673	142,359
Plant & Equipment	3,685	-	-	482	3,203
Vehicles	38,886	46,874	4,836	11,765	69,159
Office Equipment	9,253	10,544	-	6,593	13,204
<b>Total</b>	<b>303,205</b>	<b>57,418</b>	<b>4,836</b>	<b>24,514</b>	<b>331,274</b>

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

**NOTES TO THE PERFORMANCE REPORT**

for the year ended 31 August 2024

**Significant Assets Recorded - Source and Date of Valuation**

<b>Land &amp; Buildings</b>	<b>\$</b>	<b>Government</b>
	<b>Book Value</b>	<b>Valuation</b>
<u>Freehold Land</u>		
Field Station Temuka	6,000	65,500
Habitat - Wainono Reserve	75,600	695,000
Habitat - All Day Reserve	5,000	40,000
Office Temuka	13,449	88,000
Akatera Road	1,100	4,500
Poingdestres Road	2,200	9,500
	<hr/>	<hr/>
	103,349	902,500
<u>Buildings</u>		
Field Station Temuka	1,350	8,000
Field Hut - Lake Alexandrina	1,589	-
Field Hut - Lake Clearwater	2,194	40,000
Office Temuka	112,074	277,000
Skyline Shed	25,152	-
	<hr/>	<hr/>
	142,359	325,000

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

**NOTES TO THE PERFORMANCE REPORT**

for the year ended 31 August 2024

**Note 5: EQUITY**

	Actual 2024 \$	Actual 2023 \$
<b>Accumulated Funds</b>		
Balance as at 1 September	761,553	630,374
Surplus/(Deficit)	(43,528)	130,491
Transfer to Reserves	32,566	(70,988)
Transfer from Reserves	(46,295)	71,676
<b>Total Accumulated Funds</b>	<b>704,296</b>	<b>761,553</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	109,003	157,725
Transfer from Accumulated Funds	-	8,696
Transfer to Accumulated Funds	(20,118)	(57,418)
<b>Balance at 31 August</b>	<b>88,885</b>	<b>109,003</b>
<b>Non - Resident Levy - Special Fisheries Reserve</b>		
Balance as at 1 September	230,111	182,303
Transfer from Accumulated Funds (Income)	2,495	62,066
Transfer to Accumulated Funds (Expenses)	(12,448)	(14,258)
<b>Balance at 31 August</b>	<b>220,158</b>	<b>230,111</b>
<b>Habitat Reserves</b>		
Balance as at 1 September	70,574	70,574
Transfer from Accumulated Funds (Income)	43,800	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>114,374</b>	<b>70,574</b>
<b>Total Dedicated Reserves</b>	<b>423,417</b>	<b>409,688</b>
<b>Total Equity</b>	<b>1,127,713</b>	<b>1,171,241</b>

**CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL**  
**NOTES TO THE PERFORMANCE REPORT**  
for the year ended 31 August 2024

**Note 6: COMMITMENTS & CONTINGENCIES****Commitments**

There are no commitments as at 31 August 2024 (Last Year - nil )

**Contingency**

There are no contingent liabilities as at 31 August 2024 (Last Year - nil)

**Note 7: OTHER****Revenue with Conditions which have been recorded as a Liability**

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose & Nature of the
Meridian Energy	52,480	71,535	Waitaki Habitat Enhancement
Meridian Energy	-	-	Aviemore Spawning Race
Fish Licences	115,468	177,789	Relates to 2024 season

**Goods or Services Provided to the Entity in Kind**

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

**Note 8: RELATED-PARTY TRANSACTIONS**

Related-party disclosures have not been made for transactions with related parties that are within a normal within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related Party	Description	2024	2023	2024	2023
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game	Levies paid	1,005,427	865,627	-	-
Jay Graybill	Sale of vehicle	-	10,000		

## CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

### NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2024

#### Note 9: EVENTS AFTER BALANCE DATE

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

#### Note 10: MINISTERIAL REVIEW

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

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

Central South Island Council (CSI) have been advised that in February 2023, the New Zealand Council (NZC) established two working groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to regions.

Further to this CSI has co-operated with the NZC where they instigated a Cost optimisation project to determine areas where Fish and Game can identify savings and efficiencies. This report has not yet been completed.

**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024**

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 2024**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	118,759	1,660	153,798	272,557
Habitat protection & Angler & hunter participation	36,934	1,422	131,747	168,681
Public interface	50,393	1,106	102,470	152,863
Compliance	706	770	71,340	72,046
Licensing	14,791	1,532	141,939	156,730
Council	78,006	483	44,750	122,756
Planning & reporting	7,666	743	68,838	76,504
Totals	18,032	1,070	99,135	117,167
	<u>325,287</u>	<u>8,786</u>	<u>814,017</u>	<u>1,139,304</u>

**Actual Overheads**

Employee related costs	698,468
Depreciation	33,426
Other expenses	82,827
Less Administrative Income	<u>(704)</u>
Total Overheads to Allocate	814,017

**BUDGET 2024**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	88,400	1,712	150,904	239,304
Habitat protection & Angler & Hunter participation	17,925	3,520	310,270	328,195
Public interface	50,700	1,184	104,364	155,064
Compliance	800	736	64,875	65,675
Licensing	11,500	1,200	105,774	117,274
Council	18,884	64	5,641	24,525
Planning & reporting	1,500	336	29,617	31,117
Totals	14,000	1,048	92,376	106,376
	<u>203,709</u>	<u>9,800</u>	<u>863,821</u>	<u>1,067,530</u>

**Budget Overheads**

Employee related costs	744,751
Depreciation	41,000
Other Expenses	78,069
Less Administrative income	<u>-</u>
Total Overheads to Allocate	863,820





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

BDO INVERCARGILL  
136 Spey Street  
P O Box 1206  
Invercargill 9840, New Zealand

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024

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

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

We have audited:

- the financial statements of the Fish and Game Council on pages 30 to 45, that comprise the statement of financial position as at 31 August 2024, 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 statement of service performance of the Fish and Game Council on pages 7 to 29.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 45:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2024; 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); and
- the statement of service performance of the Fish and Game Council on pages 7 to 29:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2024, 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 3 December 2024. 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 service 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



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

BDO INVERCARGILL  
136 Spey Street  
P O Box 1206  
Invercargill 9840, New Zealand

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 service performance**

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service 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 service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service 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 service performance**

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service 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 service performance.

For the budget information reported in the financial statements and the statement of service 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 service 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 service 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.



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- 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 service 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 service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 6 but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service 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 service 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 service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Independence**

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

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

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