



PERFORMANCE REPORT OF THE

NELSON MARLBOROUGH FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**

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

DATE 9 December 2024

Minister of Conservation
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 Nelson Marlborough Fish and Game Council for the year ended 31 August 2024.

Yours faithfully



Owen Baigent
Chair
Nelson Marlborough Fish and Game Council

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ENTITY INFORMATION

Legal Name

Nelson Marlborough Fish & Game Council.

Type of Entity and Legal Basis

The Nelson Marlborough 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

Nelson Marlborough and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish 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)

Particular functions of Nelson Marlborough Fish and Game Council include:

- monitoring sports fish and game populations.
- monitoring the success and satisfaction of users.
- monitoring the condition and trend of ecosystems as habitats for sports fish and game.
- maintaining and improving access.
- maintaining and enhancing the habitat of sports fish and game.
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience.
- securing compliance with sports fish and game 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.

Structure of Nelson Marlborough Fish and Game Council

The Council currently consists of 9 councillors who were elected in November 2021. Councillors are elected three-yearly by fish and game licence holders in the Council's Nelson Marlborough region. The Council also has 3 representative who are co-opted to the Council. Each meeting a representative from DOC, and Ngai Tahu are invited to attend.

The Nelson Marlborough Manager is responsible for the day-to-day operations and reports to the Council. Five other full and part time staff support the Nelson Marlborough Manager in delivering the Councils objectives.

Owen Baigent is the Current Chair and Tom Kroos was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Offices held	Meetings Attended	Council status
Owen Baigent	Chair & Executive Committee	6	Current
Felix Borenstein	Fish Committee	3	Current
Bill Cash	Game Committee	6	Current
Sebastien Den Doncker	Fish Committee	1	Current
Guy Gardiner	Fish, Game & Executive Committees	6	Current
Steve Holmes	Game Committee	0	Current
Tom Kroos	NZ Council	4	Current
Ian McLeod	Game Committee	3	Current
Jean Willis	Fish Committee	5	Current
Nick King	Co-opted member from October 22	3	Current
Carey Cudby	Co-opted member from May 23	5	Current
Nev Gane	Co-opted member from May 23	2	Current

Chris Golding Director General of Conservation Representative
Darran Kerei-Keepa Ngai Tahu Representative from October 2023

Staff Members

Rhys Barrier
Manager

Karen Crook
Office Manager

Lawson Davey
Fish & Game Officer

Vaughan Lynn
Fish & Game Officer

Jacob Lucas
Fish & Game Officer

Robert Foster
Hatchery Manager

Auditors

Crowe New Zealand Audit Partnership

On behalf of the Controller and Auditor General, Audit Department

Bankers

Westpac
SBS Bank Nelson

Offices

The Council offices are located at,
66-74 Champion Road, Richmond.
and

Blenheim Operational Centre, Grovetown Park SH 1 Blenheim.

Phone 03 544 6382

Email nelsonmarlborough@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT

So, another year has passed, and the triannual Fish and Game election results are just to hand. It is pleasing to see a female councillor elected after 21 years since our last female representative.

It is with some pride having been the Chairman for a very stable and cohesive council and dedicated staff. Rhys, Lawson, Jacob and Vaughan all under the very watchful eyes of Karen.

Through a very tough financial year, with rising costs and stable licence sales, Nelson Marlborough Fish and Game has come in close to budget, albeit with reduced hours for Karen. Staff have completed all tasks set under the Operational Work Plan. Along with Trout club members with staff have set to clearing the banks of Motueka River of old mans beard and installing tables at various sites.

The council members thank Lawson for his dedication and perseverance setting up wetlands for duck habitat "much needed in the Nelson region". Vaughan with his continued work on Para Wetland. This is the gateway to the South Island for all vehicle travellers.

Jacob has excelled in his articles on gamebird hunting and his fishing reports. The latter article, including the most generous bequest from the late Jim and Fleur Ring. Waimea weekly 16th October 2024, this will be used for its intended purpose.

We are also the recipient of very generous donation of fish food. This will enable our hatchery to maintain the 8000 fish for release next year and keep Rob our very capable hatchery manager busy. With excess fish above our obligation to Manawa Energy. These will be released into the very popular Waimea fish out ponds and Taylor River fishing days, organised by Councillor Guy Gardiner.

We are still pursuing the possibility of fish out ponds at Marlborough but are being stonewalled at every turn by Marlborough District Council, along with their continued over allocation of water for irrigation.



Owen Baigent
Chair

STATEMENT OF RESPONSIBILITY

Date 9 December 2024

The Council of the Nelson Marlborough 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 Nelson Marlborough Fish and Game Council, for the year ended 31 August 2024.

A handwritten signature in black ink, reading "Owen Baigent". The signature is written in a cursive style and is positioned above a light grey rectangular box.

Owen Baigent
Chair

STATEMENT OF SERVICE PERFORMANCE

Introduction

The Activities of Nelson Marlborough Fish and Game Council are planned under output areas detailed in the annual operating work plan. This Statement of Service performance compares actual results against the stated performance measures from the plan. For the purpose of this statement the overhead expenses detailed in the statement of financial performance (Administration, Salaries, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

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.

Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

Fishery Monitoring

Annual monitoring programs were undertaken during the year to assess both population and habitat health of regional sports fisheries to inform environmental planning advocacy efforts around protecting these populations. Native fishery monitoring is also undertaken in several catchments, supporting the organisations wider social licence goals. The monitoring work underpins the regions annual fisheries report which is made available to all interested licence holders.

Waterfowl Monitoring

Monitoring programs were completed to assess both regional and national population trends in the waterfowl species managed by Fish & Game. These programs assist Fish & Game Councils in their annual review of gamebird harvest regulations to ensure that hunter harvest retains healthy gamebird population levels into the future.

Hatchery

Manawa Energy and Fish & Game continue to resource the Wairau hatchery operation producing adult rainbow trout which are released into Lake Argyle and Waimea fish out ponds, and the Branch/Leatham River above the hydro intake weir. The hatchery is the cornerstone of this region’s angler recruitment and retention program, which has successfully grown resident angler participation since 2017 through the creation of the now very popular put and take fisheries within Lake Argyle and the Waimea fish out ponds.

Angler and Hunter Participation

Maintenance and enhancement of access to fishing and hunting opportunities continued, along with provision of information to licence holders on regional

opportunities for these activities. Specific work on pressure sensitive fisheries continued.

Sports Fish and Game Bird Habitat Protection

We continued to represent the interests of Fish & Game and its licence holders through resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests were relevant.

Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the management of the resource.

License System

A readily accessible licensing system was maintained online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

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	\$256,396	\$80,710	\$175,686	\$247,475	\$83,124	\$164,351
Habitat Protection	\$160,913	\$5,000	\$155,913	\$133,845	\$9,263	\$124,582
Angler & Hunter Participation	\$123,139	\$0	\$123,139	\$116,824	\$0	\$116,824
Public Interface	\$27,450	\$0	\$27,450	\$74,735	\$0	\$74,735
Compliance	\$26,891	\$0	\$26,891	\$54,268	\$643	\$53,625
Licensing	\$37,758	\$715,168	-\$677,410	\$35,286	\$681,567	-\$646,281
Council	\$42,044	\$0	\$42,044	\$34,807	\$0	\$34,807
Planning & Reporting	\$59,235	\$0	\$59,235	\$58,696	\$0	\$58,696
Total Outputs	\$733,826	\$800,878	-\$67,052	\$755,936	\$774,597	-\$18,661
Administrative Expense offset by administrative income	\$5,292	\$5,292	\$0	\$7,807	\$7,807	\$0
Levies, Interest	\$108,052	\$7,884	\$100,168	\$108,053	\$11,985	\$96,068
	\$847,170	\$814,054	\$33,116	\$871,796	\$794,389	\$77,404

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	\$45,925	\$0	\$45,925	\$46,706	\$0	\$46,706
1120	Harvest Assessment	\$5,302	\$0	\$5,302	\$5,442	\$0	\$5,442
1130	Fish Salvage	\$1,426	\$0	\$1,426	\$98	\$0	\$98
1140	Hatchery Operations	\$128,098	\$80,710	\$47,388	\$115,826	\$111,682	\$4,144
1160	Liberations	\$70,892	\$0	\$70,892	\$73,896	\$0	\$73,896
1170	Regulations	\$2,852	\$0	\$2,852	\$2,852	\$0	\$2,852
1180	Control	\$1,901	\$0	\$1,901	\$2,655	\$0	\$2,655
	Total	\$256,396	\$80,710	\$175,686	\$247,475	\$111,682	\$135,793

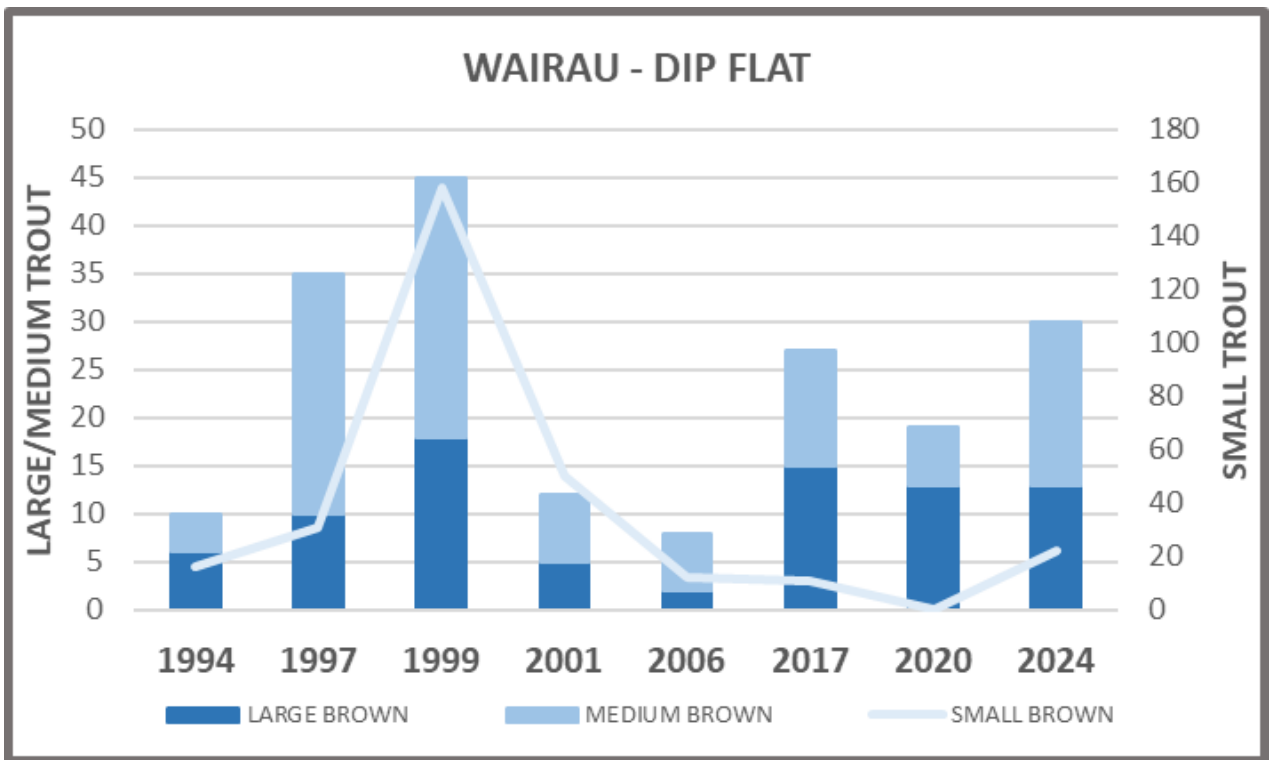
1110 Species Monitoring

Performance Goals:

To efficiently collect data to monitor the region's sports fish and game bird populations.

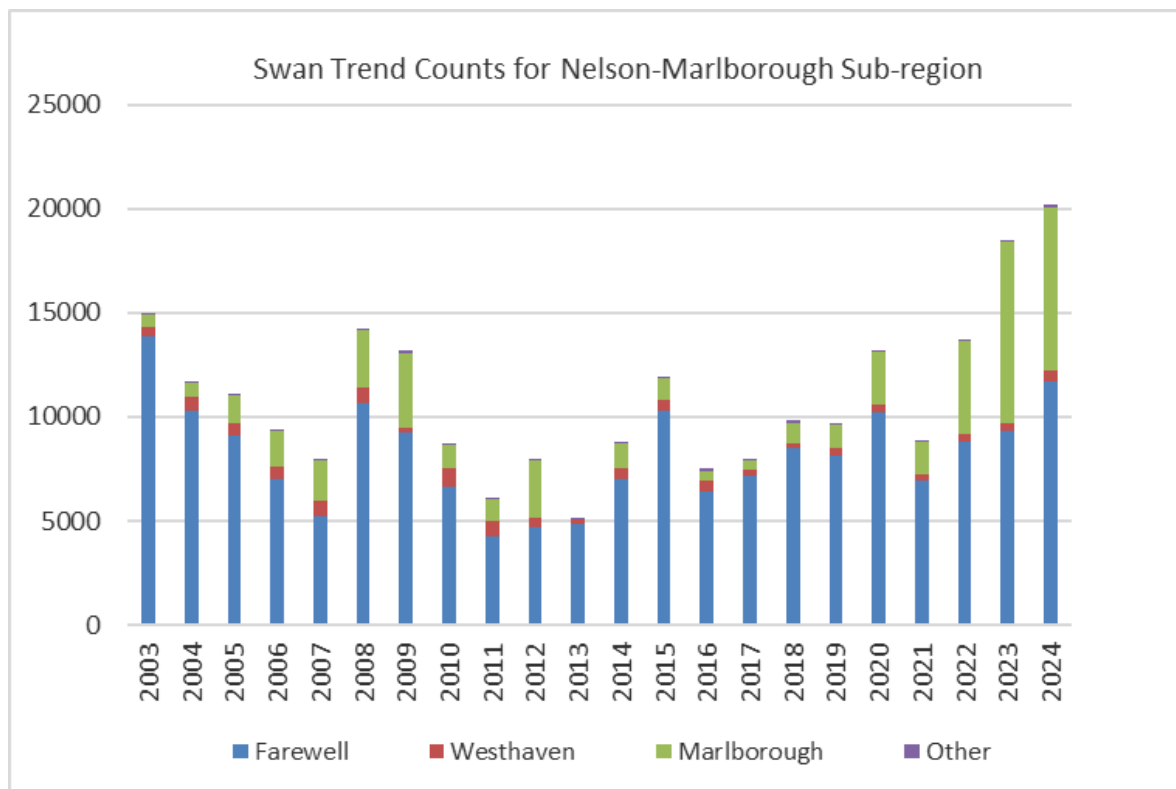
Performance Measure	Performance Achieved
To monitor fish populations within the region including by drift diving representative river sites within 15 separate rivers by April.	A total of 34 sites over 21 rivers were dived within the Nelson Marlborough region equating to roughly 34 km of trout population and river health monitoring work. In addition, 4 sites over two rivers were also dived in the North-Canterbury region to assist our neighbouring region.
Where considered necessary, carry out drift dive surveys on selected reaches of the back-country rivers &/or tributaries, and assist West Coast with drift diving if requested.	The Upper Wairau designated fishery was dived at two sites and appeared to be at a reasonable level trout population wise. Assistance was given to North Canterbury Fish & Game to drift dive the Boyle designated water fishery.
Trend counts of game birds to assess population trends. Report to the Council within one month of survey. i Paradise Shelduck January ii Black Swan January iii Shoveler Duck August	Paradise shelduck monitoring shows the Tasman/Golden Bay population to have now stabilised from an all time high in 2020, possibly helped through an increase in the daily hunter bag limit for this sub-region. Black swan numbers however were the highest recorded in 20 years, due to an increase in the Farewell Spit population.
Assess populations of Chukar, NZ Shoveler, Grey Teal, Mallard, and Grey Ducks according to national guidance.	Annual shoveler counts were completed, along with grey teal counts. <i>Regional data along with the full national shoveler report can be viewed upon request.</i>

Total greylards counted this year from 60 coastal index monitoring sites showed an 23.7% increase from 2023 monitoring results from the Nelson/Tasman/Golden Bay area, and a 27% decrease from the Marlborough sites. Results likely reflect wetter summer conditions in Golden Bay, but drier conditions in the Marlborough region.



The full regional fisheries report can be viewed [here](#).





All regional gamebird monitoring data can be viewed upon request to NM Fish & Game

1120 Harvest Assessment

Performance Goals:

Survey game bird population trends

Performance Measure	Performance Achieved
Complete annual surveys of paradise shelduck, black swan, NZ shoveler duck, and mallard/grey duck.	Annual harvest survey completed.

1130 Fish Salvage

Performance Goals:

To shift stranded trout from rivers where cost effective.

Performance Measure	Performance Achieved
If required, carry out fish salvage where it is cost effective and achievable.	Staff attendance of one stream channel diversion occurred but no fish salvage was needed.



1140 Hatchery Operations

Performance Goals:

To meet Manawa Energies Branch hydro consent obligations and in addition provide new entrant regional rainbow fisheries for R3 purposes.

Performance Measure	Performance Achieved
As provided for by our approved MPI licence, continue to rear salmonids within the Manawa Energy owned Marlborough freshwater fish farm to meet Branch River restocking objectives and restocking of regional 'put & take' fisheries for R3 purposes.	Adult fish for the 2023/24 season, and sufficient trout fry for the 2024/25 season have been successfully reared at the hatchery, and hatchery equipment and grounds maintained and serviced as required. <i>The full regional fisheries report can be viewed here.</i>

1160 Liberations

Performance Goals:

To investigate and, where appropriate, undertake fisheries and gamebird enhancements.

Performance Measure	Performance Achieved
Continue liaison with Fulton-Hogan over a potential fish out pond in Marlborough created through gravel extraction for a 'Take a Kid Fishing' site in partnership with Marlborough District Council and the Marlborough Anglers club. Continue to undertake fish releases within enclosed 'put and take' fisheries.	The Wairau hatchery operation produced 4596 1+ kg rainbow trout for the 23/24 financial year, which were released into the enclosed Lake Argyle and Waimea fish out ponds, along with 538 being released into the Branch/Leatham River above the hydro intake weir. These releases are aimed at providing an easier pathway into mastering the art of freshwater fishing on the more difficult wild brown trout fisheries the region predominantly has. A small number of fish (100) were also released into the Taylor River in support of a whanau family fishing day in Blenheim.
Monitor and undertake fish restocking in the Branch River in conjunction with the hydroelectric power scheme, including salmonid and native fishery population health.	Manawa Energies resource consent target of maintaining 7 catchable fish per kilometre above the hydro weir was not met this year due to a large fast rising flood. All native fish monitoring work undertaken within this catchment was completed. <i>The full regional fisheries report can be viewed here.</i>
Continue Rabbit Island Pheasant Enhancement through maintaining the present predator trapping network with volunteers. Investigate other options for	Rabbit Island predator trapping continued this year.

potential future pheasant population enhancement.	
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1170 Regulations

Performance Goals:

Efficient regulation of sports fishing and gamebird hunting.

<i>Performance Measure</i>	<i>Performance Achieved</i>
To co-ordinate the preparation and gazettal of the Angler's Notice by 1 July and notify as appropriate.	Completed with advice provided to the full Council via the Fish Committee. Licence holders received a copy of their licence and regulations were also made available on the website.
Co-ordinate the preparation and gazettal of the Game Notice by 31 January and notify as appropriate.	Completed with staff advice provided to the full Council.

1180 Control.

Performance Goals:

To mitigate the impact of game bird species on pastoral and horticultural land

<i>Performance Measure</i>	<i>Performance Achieved</i>
To investigate complaints from landholders experiencing crop depredation and respond according to Council policy.	A total of 59 crop depredation permits were issued, 35 for pukeko, 22 for paradise shelduck, and 2 for black swan.

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$51,806	\$0	\$51,806	\$66,706	\$9,263	\$57,443
1220	Works & Management	\$76,312	\$5,000	\$71,312	\$21,478	\$0	\$21,478
1230	Assisted Habitat	\$22,814	\$0	\$22,814	\$17,997	\$0	\$17,997
1240	Assessment	\$9,981	\$0	\$9,981	\$27,664	\$0	\$27,664
	Total	\$160,913	\$5,000	\$155,913	\$133,845	\$9,263	\$124,582

1210 RMA

Performance Goals:

To use statutory mechanisms to advocate for protection of the habitats of sports fish and game birds and for the interests of anglers and hunters especially over access to their sports.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Review and respond to regional and other plans or policies notified by statutory agencies, including resolving the current FG Marlborough Environment Plan appeal, and inputting into the new NPSFM 2020 regional plan reviews that both Tasman and Marlborough are required to have notified by the end of 2024. Continue Liaison with Baton River catchment group over a proposal to update the Motueka Water Conservation Order.	Nelson Marlborough Fish & Game liaised with NZ FGC over the ECAN regional policy statement upgrade. With the assistance of NZ FGC, the region lodged a submission on Tasman's new freshwater plan and inputted into a review of the Waimea Bermlands management plan, plus TDCs draft dog control policy for reserve lands. With the assistance of NZ FGC, the region lodged a submission on Marlborough's new freshwater plan currently under development, after resolving during mediation to defer its Environment Court appeal matters over water allocation and minimum flows to be addressed within the new planning process. A technical review of the existing Wairau water allocation and minimum flow regime was also commissioned by the region utilising funding from our dedicated 'Save the Wairau' reserve funding. The review was presented to Marlborough District Councils Environment Committee and Policy staff, and a follow up meeting with the mayor and staff was held. The regions Environment Court appeal over hunter maimai is still outstanding, with

	resolution of this matter resting on the outcome of the Grovetown Lagoons management plan process.
Monitor resource consent applications and other events and enforcement action outcomes and mineral licences and provide effective representation within the prescribed time.	Staff engaged with Tasman resource consent matters where required, including carrying out trout spawning survey work as part of our engagement with TDCs winter river works program. Staff engaged and submitted on Marlborough resource consents associated with water allocation where necessary – towards the end of this reporting period however, MDC have deemed Fish & Game not to be an affected party in relation to allocation of existing and new water allocation, something we are now seeking our own legal advice on.
Proactively advocate the interests of anglers and hunters prior to consent applications and ensure resource developers are aware of and act to protect Fish and Game interests.	Pro-active engagement with Tasman District Council’s river management contractor (Taylors), occurred over planned erosion repair and maintenance works within Tasman rivers. Engagement with the Motueka sewage treatment plan upgrade working group also occurred.
Monitor, evaluate and respond to any man-made large water impoundment applications.	Staff undertook a site visit to the newly commissioned Lee Valley water storage dam.
Continue to liaise with the Picton to Kaikoura cycleway trust to ensure cycle trail development interfaces positively with Fish & Game’s public awareness goals for the Para Wetland project.	Ongoing liaison with the Cycle Trail Trust continued, including Fish & Game signing a licence to occupy agreement for the trail to cross a small section of Fish & Game owned private title adjacent to Para Wetland.

1220 Works & Management

Performance Goals:

To enhance game bird habitats to maintain self-sustaining wild populations and improve hunting opportunities.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Undertake planting and maintenance as required in Top Valley wetland.	Nil activity occurred within Top Valley Wetland
Implement the Para Wetland Operational Plan, controlling willow infestation and enhancing water levels, waterfowl habitat and hunting opportunities in Para Swamp with assistance from hunters and other statutory or external agencies. Increase	Weed control works were undertaken within Para Wetland including vine control works around native plantings, and drone mapping followed by drone spraying of the residual scattered willow infestations. The wetland was balloted

funding sources and promote the development more widely.	out for interested gamebird hunters during the season as usual.
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1230 Assisted Habitat

Performance Goals:

To enhance habitat and hunting or angling opportunities in areas not administered by Fish & Game.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Wetland enhancement in conjunction with local authorities, and private forestry companies including gamebird habitat development, as and where funds can be sourced, including funding from government Agencies.	Weed control work was undertaken on Supplejack Valley wetland.
Where requested provide advice to landowners regarding pheasant, wetland and fisheries habitat development.	Fish & Game were involved with the creation of two new Tasman wetlands at Blackbird Valley and Roses Rd, and planting of the Roses Rd wetland.
Participate in public/private land riparian planting projects where resources allow.	Rainbow salmon spawning stream fence repairs were completed.
Represent Fish & Game interests through active support of the Grovetown Lagoon project and retain managed hunting at this site.	Active ongoing staff and Councillor liaison with the Grovetown Lagoon Committee continued, including staff assistance with various fieldwork tasks at the Lagoon.

1240 Assessment

Performance Goals:

To monitor and assess sports fish spawning habitat within the region.

<i>Performance Measure</i>	<i>Performance Achieved</i>
To assess and monitor suitable Salmon and Trout spawning waters on a rotational basis, to provide information for planning and statutory advocacy. Priority areas include Riuwaka and Motueka catchments, particularly the Baton and Wangapeka.	Winter salmonid spawning counts were undertaken in the Rainbow side spring and Upper Wairau six-mile stream tributary for salmon, and within Gordons stream and the Motupiko, Tadmor, Dovedale, Wai-iti, and Riwuaka for brown trout spawning.
Assess native fishery health within selected rivers where practicable, that have had salmonid releases undertaken within them over the last 5-10 years.	Annual native fishery monitoring via electric fishing was undertaken within the Riuwaka, Opouri, Branch & Leatham Rivers.



Rainbow River side spring head – source of pristine salmon spawning water

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$20,536	\$0	\$20,536	\$13,416	\$0	\$13,416
1320	Satisfaction Survey	\$41,027	\$0	\$41,027	\$28,009	\$0	\$28,009
1330	Newsletters	\$7,179	\$0	\$7,179	\$12,383	\$0	\$12,383
1340	Other Publications	\$1,426	\$0	\$1,426	\$2,725	\$0	\$2,725
1350	Training	\$27,531	\$0	\$27,531	\$29,706	\$0	\$29,706
1360	Club Relations	\$25,440	\$0	\$25,440	\$30,585	\$0	\$30,585
	Total	\$123,139	\$0	\$123,139	\$116,824	\$0	\$116,824

1310 Access

Performance Goals:

Establishing practical access to fishing and hunting areas, and identifying these with signs as appropriate

Performance Measure	Performance Achieved
Maintenance of physical access, including signs on site, which conform to national sign standards. Assist with national online access resource development.	Angler access tracks across the region were maintained and cleared, and access points on the Owen River were upgraded. Signage was replaced where required. Fish & Game NZ with assistance from some regions including Nelson Marlborough, developed a fishing access interactive online map which has been placed within the new Fish & Game NZ

	website that provides more detailed, phone user friendly access information, including designated waters and voluntary angler beat system information for the Nelson Marlborough region, with links to downloadable river access pamphlets.
Facilitation with landowners, government departments and local authorities for continued or improved angler and hunter access.	One-Forty-One Forestry company were engaged with to again facilitate managed access for quail hunting in private Forestry land. Liaison with Molesworth Station to facilitate a successful winter chukar hunt occurred. Successful engagement with a Forest Harvest company over weekday access to the Branch Fishery also occurred.
Liaise with Walking Access NZ to promote access issues as required. Undertake action to enhance priority areas.	Walking Access Commission were engaged with to update regional angling and hunting access points on their website.

1320 Satisfaction Survey and Management

Performance Goals:

Ensure smooth transition into the Designated Waters fisheries management framework.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Communication to angling stake-holders.	Liaison with fishing guides and licence holders occurred, including a meeting with guides and helicopter operators, plus a survey to 4500 regional fish licence holders, seeking angler satisfaction feedback over the designated waters management initiative.
Increased compliance focus on Designated Waters.	Focussed compliance ranging occurred on the Wangapeka, Upper Wairau, and Travers designated waters.
Monitor angler use, on Designated Waters.	Angler use data including the proportion of resident to non-resident use was collected on the Travers, and Upper Wairau designated waters. Wangeka angler usage data was also collected to support possible future inclusion into the Designated Waters program.
Continue to monitor fish population and habitat health through drift diving.	The Upper Wairau designated water fishery was drift dived, and assistance was given to North Canterbury Fish & Game to dive the Hope River designated water. The Wangapeka River was also drift dived given it is under consideration for future designated water status.

1330 Newsletters

Performance Goals:

Maintain contact with licence holders and interest groups.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Produce supplements for two national magazines for distribution to all licence holders and interested parties by one month prior to the opening of each season.	Regional content was provided for both the fishing and hunting magazine. Nelson Marlborough Fish & Game contributed a feature article for the fishing magazine, plus provided some content for a feature article in the
Regular communication with licence holders and the public through the regional e-zine with assistance of local angler's hunters and other regions. Maintain regional Facebook page.	Regional updates were provided for the nationally coordinated Reel Life and Both Barrels Ezines. Regional face book updates were provided, and the regional duck diary initiative was continued.
Update and actively enhance website including development of videos.	The region contributed to the national public awareness teams coordinated website upgrade and the new website is now live. Staff reduced some of our regional content to make our regional page more streamlined for users.
Continue R3 orientated targeted Mail Chimp initiatives.	A pre-season plus a pre-Xmas holiday EDM was sent out to current and lapsed fish licence holders prior, plus a separate EDM sent to short/long break licence holders over the Xmas/New Year period. A pre-season Game EDM was sent out.

1340 Other Publications

Performance Goals:

Provide licence holders with information regarding access to the resource.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue to update and reprint access pamphlets as required.	All regional fishing access pamphlets were updated and made available for download from the new fish and game website online access tool, which is now live and available to the public.

1350 Training

Performance Goals:

Encourage and support new anglers and hunters.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue support for adult 'Fish and Game' programs.	NZDA/Fish & Game Hunts course was again supported by Fish & Game.
Coordinate at least one organised game bird hunt and or evening.	An organised pheasant hunt at Rabbit Island was held, and a Bell's Island swan/goose cull was also held.
Continue to provide 'new entrant' fisheries via hatchery restocking for both junior and adult anglers.	Junior angling events were supported, including a family fishing day on the Taylor River in Blenheim.

1360 Club & Public Relations

Performance Goals:

Encourage and support participation in angling and hunting.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Liaise and meet with all clubs when requested. Report in staff report to Council.	Staff met with the Nelson Trout Fishing club several times.
Respond to enquiries from licence holders and members of the public concerning angling and hunting.	Ongoing public and licence holder enquiries were responded to as required.

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$1,901	\$0	\$1,901	\$4,130	\$0	\$4,130
1420	Communication	\$15,019	\$0	\$15,019	\$37,371	\$0	\$37,371
1430	Advocacy	\$8,080	\$0	\$8,080	\$11,408	\$0	\$11,408
1440	Public Promotions	\$1,975	\$0	\$1,975	\$21,039	\$0	\$21,039
1450	Visitors/Education	\$475	\$0	\$475	\$787	\$0	\$787
	Total	\$27,450	\$0	\$27,450	\$74,735	\$0	\$74,735

1410 Liaison

Performance Goals:

Liaison with other statutory authorities as required under the Conservation Act

<i>Performance Measure</i>	<i>Performance Achieved</i>
Liaison with Department of Conservation staff and with Conservation Board where requested.	Liaison with DOCs two freshwater staff occurred, including assisting DOC with a pest fish removal operation. A Conservation Board meeting was attended.

1420 Communication

Performance Goals:

Liaison with environmental groups, local authorities, iwi, and resource users to ensure hunting and angling and Fish and Game interests are recognised and provided for.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Respond to requests for contact and consultation with catchment groups, guides, conservation groups, and landowners. Promote sports fish and game, using public awareness resource material.	Significant engagement with the Moutere and Motueka catchment collective groups occurred including engagement with the 'farmers for who' trapping group with Fish & Game taking on operational servicing of two trap lines with assistance from the Nelson Anglers club. A Marlborough Cawthron Environment awards field day was attended. Engagement with the Tasman Environment Trust occurred through a site visit to the Rabbit Island predator trapping line that Fish & Game run, which will now be linked into the Trust's "Battle for the banded rail" project around the Waimea Inlet. Staff and the Nelson Angling club also engaged with several Old Mans Beard control working bees adjacent to the Motueka River.

	Staff also collaborated with the Motueka catchment collective to install several picnic tables at several key river access points.
Liaison with local MPs if required.	No requests were received.
Liaison with Iwi on matters of mutual interest if required.	A meeting with Ngati Rarua and Rangitane occurred to discuss a recent Fish & Game funded review of the Marlborough Environment plan water allocation and minimum flow framework, and a Fish & Game funded review of this was provided to these Iwi. A Ngati Kuia representative was shown though the hatchery Fish & Game manage for Manawa Energy. Three Ngati kuia representatives assisted Fish & Game with its Rai drift dive as part of our regional Iwi relationship building effort. Progression of a feather Pataka(storage) initiative for weaving purposes was progressed with Ngai Tahu. Engagement with Dayveen Stephens from Ngati Tama over the future vision for the Motueka River occurred.
Liaison with local authorities as required each year.	Liaison with both Tasman and Marlborough Local Authorities occurred over freshwater planning matters.

1430 Advocacy

Performance Goals:

Acceptance of sport fishing and game bird hunting and community support for Fish and Game NZ management.

Performance Measure	Performance Achieved
Advocacy of fish and game topics in local and relevant national media in addition to regular media fishing/hunting updates, including support of national NZC campaigns in this area.	Top of the South Farming contributions continued, and an article in the Waimea weekly rural news on trout spawning was run. An advertisement in the Motueka Guardian was produced for Conservation Week, promoting the work Fish & Game does in this space.

1440 Public Promotions

Performance Goals:

To promote, hunting and fishing as exciting and valid recreational pursuits.

Performance Measure	Performance Achieved
Participate in field days and world wetlands day as required.	A Motueka River rubbish cleanup day was held with the assistance of the Nelson trout club which generated some positive media

	coverage. Fish & Game investment figures for the Para Wetland restoration project over the last 20 years was provided to NZ Fish & Game to support their national advocacy campaign with Government around how hunters contribute to wetland conservation. The cooking for charity initiative utilising donated gamebird meat continued again this year.
Support landowners adjacent to popular fisheries with flood clean-ups.	Nil flood cleanup assistance was required over the region this year thankfully.

1450 Visitors/Education

Performance Goals:

To undertake displays of Fish and Game activity and educate the public on angling, hunting and Fish and Game activities.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Maintain contact with schools to promote angling and hunting and Fish and Game activities as requested. Facilitate school field trips to Para Wetland where requested.	Staff assisted Salisbury school and Waimea school with class trips to the Waimea fish out ponds. Fish & Game coordinated a planting day with Mahana school on a created wetland project.
To engage with Tertiary Institutes to support students to undertake Fish & Game projects.	A NMIT student was hosted by Fish & Game for some work experience. Koura from the Manawa energy koura farm were provided to NMIT for student course laboratory work. NMIT reared trout 'insurance fry' again as backup for the Wairau hatchery program.

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$19,762	\$0	\$19,762	\$42,701	\$0	\$42,701
1520	Ranger Training	\$3,327	\$0	\$3,327	\$7,928	\$0	\$7,928
1530	Compliance	\$3,802	\$0	\$3,802	\$3,639	\$643	\$2,996
	Total	\$26,891	\$0	\$26,891	\$54,268	\$643	\$53,625

1500 Ranging, Training & Compliance

Performance Goals:

To check an annual 10% coverage of licence holders and seek a 95% compliance rate to ensure compliance with legislation in the interests of licence holders.

Performance Measure	Performance Achieved
To maintain adequate ranging to meet the 10% coverage of licence holders. Undertake targeted compliance work within Designated Waters fisheries.	The region achieved greater than 10% coverage of fishing licence checks, however did not meet its 10% target for game licence checks due to low numbers of hunters encountered while ranging private land on opening weekend this year. A total of 479 fishing licence checks ($479/4253 = 11.26\%$), and 66 game licence checks ($66/847 = 7.8\%$) were completed.
To undertake adequate training of new and existing honorary rangers, with twice yearly pre-season communication.	One new ranger completed as CERT course and joined the Nelson Marlborough ranging team. Police vetting was undertaken for all voluntary rangers in preparation for renewal of all ranger warrants which occurs every 3 years.
To efficiently undertake prosecutions or other compliance actions against offenders under Council policy, laying information's or providing material to prosecutors within 20 working days of receiving reports.	Five offences were dealt with comprising 4 fishing without a licence, and 1 hunting without a licence. Formal compliance action was undertaken against three of the unlicensed anglers (the 4 th being a junior), and one unlicensed hunter, with two successfully being put through the regional lwi community panel justice system operating in this region. Unfortunately, two non-resident angling offences were unable to be processed by the lwi justice panel system before they departed New Zealand.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$3,622	\$715,168	-\$711,546	\$3,215	\$681,567	-\$678,352
1620	Agent Servicing	\$2,852	\$0	\$2,852	\$5,750	\$0	\$5,750
1630	Agent Payments	\$31,284	\$0	\$31,284	\$26,321	\$0	\$26,321
	Total	\$37,758	\$715,168	-\$677,410	\$35,286	\$681,567	-\$646,281

1600 Licensing & Agent Servicing

Performance Goals:

To ensure the efficient process of fishing and hunting licences.

Performance Measure	Performance Achieved
To liaise with ESL to ensure the efficient and effective delivery of licences to licence holders.	Regional liaison with ESL occurred as required.
To undertake market analysis of licence holder data and work with the national public awareness manager.	Fish licence sales tracking well post-covid – see sales table below.
To liaise with vendors and keep them informed on Fish and Game activities.	Licence vendors were kept up to date with changes to Regulations and systems as required.

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	1529	1659	1588	1531	1486
Non-Resident Whole Season	836	62	36	580	551
Loyal Senior Whole Season	245	313	323	332	363
Local Area Whole Season	208	174	203	173	223
Family Fishing	707	781	806	769	736
Adult Day	752	814	760	789	869
Non-Resident Day	661	23	23	588	600
Adult Winter	144	146	161	134	138
Adult Short Break	128	172	152	114	139
Adult Long Break	17	13	7	10	16
Junior Whole Season	275	227	254	270	300
Junior Non-Resident Whole Season	15	2	4	13	9
Junior Day	126	111	120	170	218
Junior Non-Resident Day	14	0	3	3	10
Child Non-Resident Whole Season	4	1	0	5	9
Child Non-Resident Day	0	0	0	5	8
Total Fish Licences	5661	4498	4440	5486	5675
Whole Season Licence Equivalent	4090	3483	3444	4410	4377

GAME LICENCES	2020	2021	2022	2023	24
Adult Whole Season	792	898	877	839	821
Adult Day	42	32	44	40	48
Junior Whole Season	77	89	73	78	83
Junior Day	1	1	1	2	7
Child Whole Season	28	28	21	20	34
Total Game Licences	940	1048	1016	979	993
Whole Season Licence Equivalent	816	922	900	862	847

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$42,044	\$0	\$42,044	\$34,807	\$0	\$34,807
	Total	\$42,044	\$0	\$42,044	\$34,807	\$0	\$34,807

1700 Council Elections & Meetings

Performance Goals:

To enable angler and hunter participation in Council elections.

To provide efficient management and operation of the council.

Performance Measure	Performance Achieved
Manage the election process, should this be required.	The region provided support to NZC staff where required to ensure a smooth election process.
Hold no less than 6 Council meetings per year.	Council meetings were held throughout the year as required.

OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$1,426	\$0	\$1,426	\$885	\$0	\$885
1820	Annual Planning	\$3,517	\$0	\$3,517	\$2,459	\$0	\$2,459
1830	Reporting	\$22,448	\$0	\$22,448	\$26,421	\$0	\$26,421
1840	National Liaison	\$31,844	\$0	\$31,844	\$28,931	\$0	\$28,931
	Total	\$59,235	\$0	\$59,235	\$58,696	\$0	\$58,696

1800 Planning and Reporting

Performance Goals:

To provide for the efficient and effective operation of fish and game business.

Performance Measure	Performance Achieved
To implement the Sports Fish and Game Management Plan and review every 10 years, including canvassing front-end input to the plan review from interested Treaty Partners prior to public notification.	Relationship building with regional Iwi continues, the existing draft plan is now required to be reformatted to meet national NZC guidelines prior to public notification so the plan review is still in progress.

Present to Council for adoption an Operational Work Plan and Budget for the forthcoming year by April.	Operational workplan review was approved by Council.
Presentation of the audited Annual Report and Financial Statements for the year ended 31 August to a public meeting by November 30 and to Parliament by 31 December.	Annual report completed and provided to Parliament.
Produce annually a game report and fisheries report for Councillors and interested licence holders.	Fisheries report completed and provided to Council, and licence holders via our website. Game harvest data was summarised.
National liaison and advocacy to support or advise NZ F&G Council for national analysis or policy issues. Liaise with other regions in matters of mutual interest.	National and regional liaison occurred on a range of matters including at a staff conference as reported in the operational workplan staff report.

OVERHEADS

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$409,776	\$0	\$409,776	\$399,711	\$958	\$398,753
1920	Staff Expenses	\$21,535	\$0	\$21,535	\$23,342	\$0	\$23,342
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$15,399	\$0	\$15,399	\$21,018	\$0	\$21,018
1950	Office Equipment	\$3,384	\$0	\$3,384	\$5,263	\$0	\$5,263
1960	Communications	\$8,746	\$0	\$8,746	\$7,808	\$0	\$7,808
1970	General	\$550	\$13,176	-\$12,626	\$1,252	\$20,559	-\$19,307
1980	General Equipment	\$3,000	\$0	\$3,000	\$7,205	\$0	\$7,205
1990	Vehicles	\$39,388	\$0	\$39,388	\$52,522	\$0	\$52,522
	Total	\$501,778	\$13,176	\$488,602	\$518,121	\$21,517	\$496,604

NELSON MARLBOROUGH FISH AND GAME COUNCIL**Statement of Financial Performance**

For the year ended

31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
REVENUE				
Fish and Game licence sales	1	681,567	715,168	622,030
Grants/Contracts (non-government)	1	89,789	80,710	88,330
Funding from central or local govt	1	-	5,000	28,145
Interest	1	14,133	7,884	11,115
Other revenue	1	8,900	5,292	23,793
Total Revenue		794,389	814,054	773,413
EXPENSES				
Outputs				
Species management	2	124,841	135,198	113,132
Habitat protection & management	2	27,436	15,000	88,154
Angler & Hunter participation	2	4,908	39,774	15,892
Public interface	2	2,452	1,500	1,667
Compliance	2	1,064	750	1,494
Licensing	2	31,746	32,054	31,617
Council	2	2,550	2,500	2,281
Planning & reporting	2	11,097	10,566	10,316
Overheads				
Employee related costs	2	423,053	431,311	397,413
Depreciation	4	39,525	-	32,805
Other expenses	2	95,068	70,467	103,656
Total Expenses		763,740	739,120	798,427
Operating Surplus/(Deficit)		30,649	74,934	(25,014)
Less Other Expenses				
Levies to NZFGC		108,053	108,052	16,926
NET SURPLUS/(DEFICIT)		(77,404)	(33,118)	(41,940)

NELSON MARLBOROUGH FISH AND GAME COUNCIL**Statement of Financial Position**As at
31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	146,797	139,384	127,129
Debtors and prepayments	3	31,935	36,800	46,226
Investments	3	-	75,000	101,324
Total Current Assets		178,732	251,184	274,679
Non-Current Assets				
Property, plant and equipment	4	327,979	315,339	309,025
Total Non-Current Assets		327,979	315,339	309,025
Total Assets		506,711	566,523	583,704
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	95,483	94,963	86,335
Employee costs payable	3	22,110	38,164	30,853
Total Current Liabilities		117,593	133,127	117,188
Total Liabilities		117,593	133,127	117,188
NET ASSETS		389,118	433,396	466,516
EQUITY	5	389,118	433,396	466,516

Chair *O. Y. Baigent*Manager *R. Banner*

Date 9 December 2024

NELSON MARLBOROUGH FISH AND GAME COUNCIL**Statement of Cash Flows**

For the year ended

31 August 2024

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	688,698	577,087	608,106
Grants, donations and fundraising	114,847	-	113,278
Interest	15,858	2,976	10,981
Other revenue	12,319	86,347	24,373
Cash was applied to:			
Payments to suppliers & Employees	850,413	693,333	755,554
GST (net)	6,384	14,517	18,870
Net Cash Flows from Operating Activities	(25,075)	(41,440)	(17,686)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	4,348	31,525	31,269
Cash was applied to:			
Purchase of property, plant and equipment	60,929	43,000	52,429
Net Cash Flows from Investing & Financing	(56,581)	(11,475)	(21,160)
Net Increase / (Decrease) in Cash	(81,656)	(52,915)	(38,846)
Opening Cash	228,453	267,299	267,299
Closing Cash	146,797	214,384	228,453
This is represented by:			
Bank accounts and cash	146,797	214,384	228,453

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Statement of Accounting Policies

For the year ended
31 August 2024

Reporting Entity

Nelson Marlborough 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

Nelson Marlborough 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

Nelson Marlborough Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales. All are recorded as revenue in the period they are earned.

Licence Revenue

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

Grants Received

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

Grant From NZFGC

If an annual grant is provided from the New Zealand Fish and Game Council, it is then recognised as revenue when it is received.

Interest

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

Outputs

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

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Statement of Accounting Policies

For the year ended
31 August 2024

Employee related costs

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

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

Debtors represents items the Council has issued invoices for, but has not received payment for at year end. When it is likely the amount owed (or some portion) will not be able to be collected, a provision for impairment is recognised and the loss is recorded as a bad debts

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.

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

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

Depreciation is provided rates calculated to allocated the cost of the assets over their estimated useful life. The depreciation rates used are as follows:

Buildings	2 - 30	% DV
Plant & Equipment	11.40 - 60	% DV
Motor Vehicles	36	% DV
Office Equipment	12 - 60	% DV
Land (Para Wetland)	0	% SL

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Statement of Accounting Policies

For the year ended
31 August 2024

Creditors

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

Game Bird Habitat Stamp levy

Levies of \$4,326.09 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.

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.

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2022.

Tier 2 PBE Accounting Standards applied

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

Changes in Accounting Policies

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

Notes to the Performance Report

For the year ended
31 August 2024

Note 1: ANALYSIS OF REVENUE

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Licence sales				
Fish licence		578,781	611,867	488,691
Non Resident Fish Licence Levy		23,169	20,000	56,840
Game licence		79,617	83,301	76,499
Total Licence sales		681,567	715,168	622,030
Grants from non-government agencies				
National Fish & Game legal funding		9,263	-	29,782
Manawa Energy	10	75,222	80,710	52,844
Villa Maria	10	1,304	-	1,304
Sports Fishing For Youth Trust	10	4,000	-	4,400
Total Grants from non-govt agencies		89,789	80,710	88,330
Funding from central or local Govt				
DoC Para wetland maintenace		-	-	2,000
Marlborough District Council Para wetland maintenance		-	5,000	26,145
Total Grants and donations		-	5,000	28,145
Interest				
Other interest		11,985	7,884	11,115
Other Interest for Funds held on Behalf of		2,148	-	-
Total Interest		14,133	7,884	11,115
Other revenue				
Hatchery other income		450	-	2,947
Para wetland other income		-	-	5,937
Fines and prosecutions		643	-	-
Consultancy fees		958	-	2,160
Other income categories		4,952	5,292	6,080
Gain on sale of fixed assets		1,897	-	6,669
Total other revenue		8,900	5,292	23,793

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended
31 August 2024

Note 2: ANALYSIS OF EXPENSES	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Species management			
Population monitoring	4,713	4,100	3,696
Harvest assessment	2,000	1,500	1,500
Hatchery operations	115,826	128,098	105,392
Releases	2,302	1,500	2,544
Total Species management	124,841	135,198	113,132
Habitat protection & management			
Resource management	26,188	-	38,043
Works & management	924	15,000	49,710
Assessing & monitoring	324	-	401
Total Habitat protection & management	27,436	15,000	88,154
Angler & Hunter participation			
Access	1,025	2,000	1,821
Satisfaction surveys	2,636	35,324	8,790
Newsletters	975	1,000	4,010
Other publications	266	-	523
Training	6	1,200	748
Club relations	-	250	-
Total Angler & Hunter participation	4,908	39,774	15,892
Public interface			
Public promotions	2,452	1,500	1,667
Total Public interface	2,452	1,500	1,667
Compliance			
Ranging	610	750	893
Ranger training	454	-	601
Total Compliance	1,064	750	1,494

Note 2: ANALYSIS OF EXPENSES CONT	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Licensing			
Licence production & distribution	363	770	687
Agent servicing	5,062	-	5,149
Commission	26,321	31,284	25,781
Total Licensing	31,746	32,054	31,617
Council			
Council meetings	2,550	2,500	2,281
Total Council	2,550	2,500	2,281
Planning & reporting			
Reporting	1,080	850	512
National liaison	18	-	438
Audit fee	9,999	9,716	9,366
Total Planning & reporting	11,097	10,566	10,316
Employee related costs			
Salaries and wages	399,711	409,776	374,101
Fringe benefit tax	3,127	4,000	3,350
KiwiSaver contributions	11,512	11,952	10,995
ACC levies	1,134	1,200	1,105
Staff Training and Other expenses	7,569	4,383	7,862
Total Employee related costs	423,053	431,311	397,413
Other expenses			
Office premises	21,018	15,399	19,646
Office equipment	5,263	3,384	8,529
Communications	7,808	8,746	8,458
General	1,252	550	832
Field equipment	7,205	3,000	6,324
Vehicles	52,522	39,388	59,867
Total Other expenses	95,068	70,467	103,656

Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Licensing			
Licence production & distribution	363	770	687
Agent servicing	5,062	-	5,149
Commission	26,321	31,284	25,781
Total Licensing	31,746	32,054	31,617
Council			
Council meetings	2,550	2,500	2,281
Total Council	2,550	2,500	2,281
Planning & reporting			
Reporting	1,080	850	512
National liaison	18	-	438
Audit fee	9,999	9,716	9,366
Total Planning & reporting	11,097	10,566	10,316
Employee related costs			
Salaries and wages	399,711	409,776	374,101
Fringe benefit tax	3,127	4,000	3,350
KiwiSaver contributions	11,512	11,952	10,995
ACC levies	1,134	1,200	1,105
Staff Training and Other expenses	7,569	4,383	7,862
Total Employee related costs	423,053	431,311	397,413
Other expenses			
Office premises	21,018	15,399	19,646
Office equipment	5,263	3,384	8,529
Communications	7,808	8,746	8,458
General	1,252	550	832
Field equipment	7,205	3,000	6,324
Vehicles	52,522	39,388	59,867
Total Other expenses	95,068	70,467	103,656

NELSON MARLBOROUGH FISH AND GAME COUNCIL**Notes to the Performance Report**

As at
31 August 2024

Note 3 : ANALYSIS OF ASSETS AND LIABILITES		Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
	Note			
Bank accounts and cash				
Current account balance		132,276	50,000	100,013
Deposits held on Call		-	50,000	-
Cash on hand		5	5	5
Restricted cash	7	14,516	39,379	27,111
Total		146,797	139,384	127,129
Debtors and prepayments				
Accounts receivable		31,934	35,000	44,501
Prepayments and accrued income		-	1,800	1,725
Total		31,934	36,800	46,226
Investments				
<i>Current portion</i>				
Term Deposits		-	75,000	101,324
Total		-	75,000	101,324
Creditors and accrued expenses				
Trade and other payables		15,066	15,000	18,071
Income in Advance		97,090	77,000	77,360
GST Payable		(16,673)	2,963	(9,096)
Total		95,483	94,963	86,335
Employee costs payable				
Accrued salaries and wages		200	17,993	15,540
Annual leave		9,559	7,000	6,873
PAYE owing		12,351	13,171	8,440
Total		22,110	38,164	30,853

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended
31 August 2024

Note 4 : PROPERTY PLANT & EQUIPMENT

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	200,887	-	-	-	200,887
Buildings	41,576	-	-	2,186	39,390
Plant & Equipment	11,012	-	-	2,823	8,189
Vehicles	44,298	58,248	2,447	31,069	69,030
Office Equipment	6,007	2,681	4	2,229	6,455
Hatchery	5,245	-	-	1,217	4,028
Total	309,025	60,929	2,451	39,524	327,979

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	200,887	-	-	-	200,887
Buildings	43,912	-	-	2,336	41,576
Plant & Equipment	7,089	7,826	-	3,903	11,012
Vehicles	48,518	44,603	27,244	21,579	44,298
Office Equipment	6,626	2,644	-	3,263	6,007
Hatchery	6,969	-	-	1,724	5,245
Total	314,001	55,073	27,244	32,805	309,025

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended
31 August 2024

Note 5: EQUITY

	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	180,774	245,859
Surplus/(Deficit)	(77,404)	(41,940)
Transfer to Reserves	(28,051)	(67,417)
Transfer from Reserves	20,017	44,272
Total Accumulated Funds	95,336	180,774
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	110,056	100,582
Transfer from Accumulated Funds	-	9,474
Transfer to Accumulated Funds	-	-
Balance at 31 August	110,056	110,056
Non - Resident Levy Reserve		
Balance as at 1 September	131,360	88,459
Transfer from Accumulated Funds (Income)	22,622	56,840
Transfer to Accumulated Funds (Expenses)	(2,636)	(13,939)
Balance at 31 August	151,346	131,360
Fisheries Enhancement		
Balance as at 1 September	5,446	13,272
Transfer from Accumulated Funds (Income)	250	-
Transfer to Accumulated Funds (Expenses)	-	(7,826)
Balance at 31 August	5,696	5,446
Game Bird Enhancement		
Balance as at 1 September	2,287	2,287
Transfer from Accumulated Funds (Income)	393	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	2,680	2,287
Marlb Junior Fishing Development		
Balance as at 1 September	9,480	9,480
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Transfer from Accumulated Funds (Income)	8	-
Balance at 31 August	9,488	9,480
Total Dedicated Reserves	279,266	258,629

Restricted Reserves

Wairau Hatchery

Balance as at 1 September	4,972	18,869
Transfer from Accumulated Funds (Income)	4,786	1,103
Transfer to Accumulated Funds (Expenses)	-	(15,000)
Balance at 31 August	9,758	4,972

Save the Wairau

Balance as at 1 September	22,139	29,646
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(17,381)	(7,507)
Balance at 31 August	4,758	22,139

<i>Total Restricted Reserves</i>	14,516	27,111
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Total Equity	389,118	466,514
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NELSON MARLBOROUGH 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 not been recorded as a liability

Accumulated monies from the Wairau Hatchery operations are held in a restricted reserve called Wairau Hatchery for the ongoing management of the hatchery. This has been noted as restricted cash in Note 3

A Grant of \$29,646.03 was received from Save the Wairau River (Inc) in the 22/23 reporting year this is to be used for the ongoing protection of the Wairau River, \$7,507 was spent this in the 22/23 reporting year on Marlborough Environment Plan(MeP) mediation, this year the \$17,380 has been used to fund an independent review of the existing MeP water allocation and minimum flow regime for the Wairau River with the balance held in a restricted reserve called Save the Wairau River. This has been noted as restricted cash in Note 3

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are 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.

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: OUTSIDE GRANTS AND DONATIONS

A grant of \$1,304 was received from Villa Maria for the purchase of fish for release within the region

As part of the on going partnership with Manawa Energy (Trustpower) \$102,279 was received to support the running of the Wairau Hatchery

A donation of \$1,500 was received from Manawa Energy for managing the camp ground at Lake Argyle

Sports Fishing For Youth Trust purchased \$4,000 worth of fish from the hatchery for Kids Fish Out Days at the Waimea River Park Junior Fishing Ponds.

Note 11: COMPARATIVES

There have been prior period comparatives which have been reclassified to make disclosure consistent with the current year

NELSON MARLBOROUGH FISH AND GAME COUNCIL

Notes to the Performance Report

For the year ended

31 August 2024

Note 13: 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

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	124,841	1,247	122,634	247,475
Habitat protection & Angler & hunter participation	27,436	1,082	106,409	133,845
Public interface	4,908	1,138	111,916	116,824
Compliance	2,452	735	72,283	74,735
Licensing	1,064	541	53,204	54,268
Council	31,746	36	3,540	35,286
Planning & reporting	2,550	328	32,257	34,807
Totals	11,097	484	47,599	58,696
	206,094	5,591	549,842	755,936

Actual Overheads

Employee related costs	423,053
Depreciation	39,525
Other expenses	95,068
Less Administrative Income	(7,807)
Total Overheads to Allocate	549,839

BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	135,198	1,275	121,198	256,396
Habitat protection & Angler & Hunter participation	15,000	1,535	145,913	160,913
Public interface	39,774	877	83,365	123,139
Compliance	1,500	273	25,950	27,450
Licensing	750	275	26,141	26,891
Council	32,054	60	5,704	37,758
Planning & reporting	2,500	416	39,544	42,044
Totals	10,566	512	48,669	59,235
	237,342	5,223	496,484	733,826

Budget Overheads

Employee related costs	431,311
Depreciation	-
Other Expenses	70,467
Less Administrative income	(5,292)
Total Overheads to Allocate	496,486

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF NELSON-MARLBOROUGH FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024**

The Auditor-General is the auditor of Nelson-Marlborough Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of the Crowe New Zealand Audit Partnership, 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 27 to 42, 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 6 to 26.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 27 to 42:
 - 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 Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 6 to 26:
 - 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 Operational Work Plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the Annual Operational Work Plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 9 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 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 Operational Work 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 1 to 5 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.

A handwritten signature in blue ink, appearing to read "PS".

Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand