



Annual Report of the

**NORTH CANTERBURY FISH AND  
GAME COUNCIL**

For the year ended  
31 August 2019

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*Presented to the House of Representatives:  
Pursuant to Section 26 X of the Conservation Act 1987*

Code: 1/ 450 / 11 / 2019



2 December 2019

Minister of Conservation  
Parliament Buildings  
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2019.

Yours sincerely

A handwritten signature in blue ink, appearing to be "A. Strong". The signature is stylized and includes a long horizontal line extending to the right.

Alan Strong  
Chairman  
North Canterbury Fish and Game Council as at 31 August 2019.

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**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**NOTICE OF ANNUAL GENERAL MEETING**

**NOTICE** is hereby given that the ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on WEDNESDAY 11<sup>TH</sup> DECEMBER 2019 commencing at 6.30pm, to be held at the offices of North Canterbury Fish and Game, 595 Johns Road, Harewood, Christchurch.

**MEETING BUSINESS**

1. Present
2. Apologies
3. Welcome by Chairman
4. Annual Report
5. Staff Presentations
6. Volunteer Trophy
7. General Business

## SECTION 1: INTRODUCTION

### **1.1 DIRECTORY**

<u>Council Members</u>		<u>Council Meetings</u>
		<u>Attended</u>
Trevor Isitt	Chairman (Until Nov 18) Re-elected to Council (Nov 18)	7/8
Craig Maylam	(Until Nov 18)	1/1
Denis Kelliher	(Until Nov 18)	1/1
Bruce Kelly	(Until Nov 18)	1/1
Ken Lee		8/8
Ron Stuart	(Until Nov 18)	1/1
Peter Robinson	(Until Nov 18)	1/1
Charles Smith	(Until Nov 18)	0/1
Alan Strong	Chairman (From Nov 18)	8/8
Phillip Musson		8/8
Dave Coll	(From Nov 18)	7/7
Rex Gibson (QSM)	(From Nov 18)	6/7
Stuart Henderson	(From Nov 18)	7/7
Roy Knight	(From Nov 18) NZ Council Appointee	7/7
Richard O'Keefe	(From Nov 18)	7/7
Bill Southward	(From Nov 18)	6/7
Paul Hodgson	(From Nov 18 – Aug 19)	5/7
David O'Neill	(From Nov 18)	3/7

#### Co-opted Members

Daniel Maxwell – Federated Farmers	3/8
Chris Brankin – Ngai Tahu	4/8
Graeme Nahkies – Governance Specialist (From Feb 19)	5/5

#### Staff

General Manager:	Rod Cullinane (Until 31 March 2019)
Acting General Manager:	Richard Cosgrove (From Feb 2019 – 31 August 2019)
Fish and Game Officers:	Steve Terry, Tony Hawker, Emily Arthur-Moore Dirk Barr
Field Labourer:	Ryton Barr
Environmental Advisor:	Scott Pearson (Until 31 July 2019)
Office Manager:	Debra Ambler

**New Zealand Council**

Communications Advisor:  
(South Island) Richard Cosgrove

**Fresh Waters (Youth & Family Programme) Manager:** Peter Robinson (Until December 2018)

**Accountant**

Carmel Veitch

**Auditors**

The Audit Office – Wellington  
Contracted Mr. W Johnstone, Christchurch, BDO, Chartered Accountants

**Bankers**

Kiwibank

**Life Members (North Canterbury Acclimatisation Society):**

Prof. Clark W C  
Knowles R. F  
Mugford J. G  
Snowden M. E

**Chairmen of Council, 1991 – 2019**

Mugford, J. G.	December 1991 – April 1994
Curtis, J. N.	May 1994 – November 2000
Clements, M. A.	December 2000 – August 2015
Isitt, T. L.	August 2015 - October 2018
Strong, A	November 2018 -

## **1.2 MISSION STATEMENT**

Under Sections 26P and 26Q (1) of the Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, the Fish and Game Councils have been established **“for the purposes of the management, maintenance, and enhancement of sports fish and game”**, with their function to be **“to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters”**.

## **1.3 OVERALL OBJECTIVES**

To manage, protect and enhance the fish and game resource within the North Canterbury region in the interests of anglers and hunters; to ensure the enjoyment of clients is promoted and facilitated; and to provide and improve opportunities for sustainable sports fish angling and game bird hunting.

Core functions based on these main objectives are;

To assess, monitor and research sports fish and game bird populations, the success rates and degree of client satisfaction, and the condition and trend of ecosystems as habitat for sports fish and game birds over time.

- To maintain and improve the sports fish and game resource by maintaining access; by maintaining a stocking or restocking program for species as required; by recommending conditions to the Minister for the fish and game seasons; by ensuring adequate resources; by maintaining and enhancing habitat.
- To promote and educate by defining ethical standards for anglers and hunters; by promoting angling and hunting as a recreation to the public; by keeping licence holders informed of matters affecting their interests.
- To assess the costs of managing the sports fish and game resource; recommend licence fees to the New Zealand Fish and Game Council to recover costs; and represent the region’s interests in determining and distributing the levies on licences.
- To represent anglers and hunters in the statutory planning processes; formulate an annual operational work plan; draft and operate a Fish and Game Management Plan; and liaise with Iwi, the Conservation Board, Territorial Authorities and Government Departments, various Crown Research Institutes, State Owned Enterprises, and other user groups.
- To issue licences for the taking of sports fish and game birds in accordance with New Zealand Legislation and liaise with licence selling agents and outlets.

## SECTION 2: OVERVIEW OF THE YEAR

### 2.1 CHAIRMAN'S REPORT

Our council has now completed a full year in office and have successfully completed a massive governance workload while implementing many organisational changes.

Unfortunately, during the year, we lost Councillor David O'Neil. David was diagnosed with cancer last November after being elected by our stakeholders to implement some changes for the better. David sought a leave of absence from Council and attended meetings as and when his health allowed.

North Canterbury have implemented the 10 recommendations from last year's audit and worked through mitigating the financial situation this year. A much more realistic budget and work plan has been set for the next financial year. Co-opting Graeme Nahkie to our Council as our Governance Specialist, his professional advice has improved our performance as a Council, and he has been a fantastic mentor for myself.

North Canterbury engaged Richard Cosgrove as Interim Manager from February and tasked him with implementing the operational changes as necessary. The Council, staff and stakeholders were incredibly lucky that Richard was prepared to answer our distress call and to roll up his sleeves to help. Thanks to Richard we have been able to move forward.

During this time North Canterbury Fish and Game employed a new Chief Executive Officer, Rasmus Gabriellsson, who started with Fish and Game mid-October 2019. Rasmus comes to us from the Cawthron Institute where he worked alongside people like John Hayes, Robin Holmes, Martin Unwin etc. Rasmus is just completing his PHD in Freshwater Fisheries Science from Otago University. He is a keen angler and hunter and is looking forward to the opportunities North Canterbury offers. He is moving his young family and wife Anne to Christchurch at the end of the school year. We are very lucky to have a person of Rasmus's calibre on staff and are looking forward to working as a collaborative team to improve our sports fish and game bird resource.

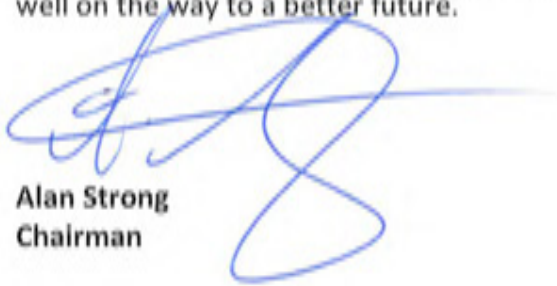
We are working on a new Salmon Management Strategy which will outline how we set regulations about Sea Run Salmon. We are completing this work in conjunction with Central South Island Fish and Game. We have agreed to consider Canterbury as one geographical area and would like to align our regulations as much as possible. We have changed the 2019/20 seasons regulations to begin the restoration of this fishery.

North Canterbury has submitted on a range of environmental issues (Plan Change 7 and the Fresh Water NPS). These are a work in progress. The three-year Snake Creek project is almost complete and has shown how to effectively restore degraded sensitive waterways.

Council are currently working on completing our strategic plan, work plan and Council Charter.



I would like to thank our staff and stakeholders and although there is much work to do, we are well on the way to a better future.

A handwritten signature in blue ink, appearing to be 'A. Strong', with a long horizontal line extending to the right.

**Alan Strong**  
Chairman

## 2.2 NORTH CANTERBURY FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE

### Introduction

As required under Section 26X of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, the North Canterbury Fish and Game Council has prepared the following Statement of Objectives and Service Performance for the 2018/19 financial year.

The activities of the Council are planned under eight output areas detailed in the annual Operational Work Plan.

This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan.

### Summary of Budget and Actual Expenditure for Each Output Area.

<b>Output Area</b>	<b>Budgeted Total Costs</b>	<b>Actual Total Costs</b>
Species Management (Incl. Hatchery)	\$116,979	\$53,966
Habitat Protection/Management	\$9,000	\$10,175
Participation	\$19,500	\$14,192
Public Interface	\$600	\$1,284
Compliance	\$8,470	\$7,753
Council	\$3,500	\$1,663
Planning and Reporting	\$17,000	\$25,049
<b>Total</b>	<b>\$175,049.00</b>	<b>\$114,082.00</b>

**Operational Work Plan**  
**1<sup>st</sup> September 2018 – 31<sup>st</sup> August 2019**

**Purpose of the North Canterbury Fish and Game Council**

The North Canterbury Fish and Game Council (NCFG) is a Crown entity charged with management of the sports fish and game bird resources. The NCFG primary function is set out in Section 26Q of the Conservation Act (1987):


*"To manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters".*

**Introduction**

An Operational Work Plan (OWP) is required under section 26Q (1) (e) (ii) of the Conservation Act 1987 and must be consistent with the Council's Sports fish and Game Management Plan. This OWP follows the national structure of eight output sections and one input section.

This OWP is a document which sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the General Manager and his staff to expend financial resources in the implementation of the plan. Council authority is required for staff and/or resources to be used in a manner not approved within this plan.

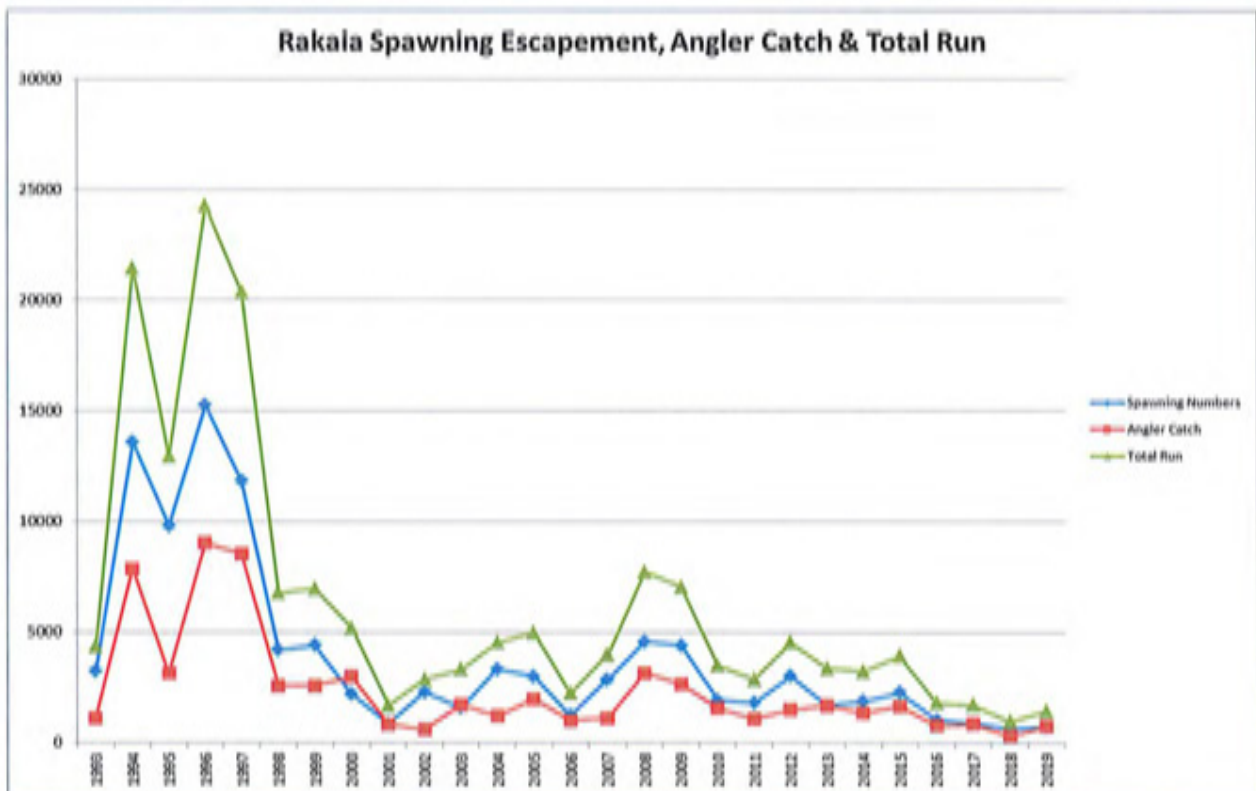
Richard Cosgrove  
Acting General Manager  (Signature) 2/12/19 (Date)

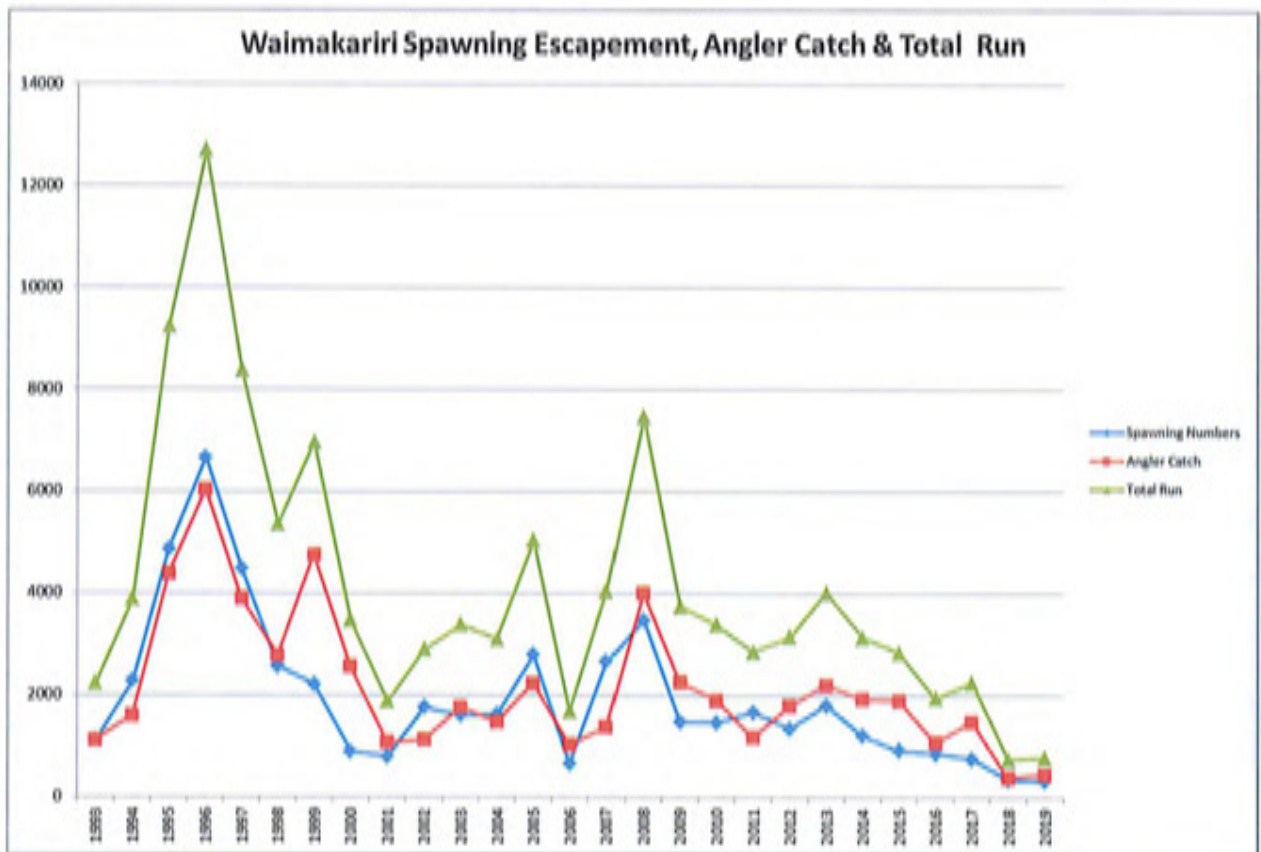
Alan Strong  
Chairman  (Signature) 2/12/19 (Date)

**OUTPUT AREA 1:**

**SPORTSFISH AND GAME BIRD MANAGEMENT**

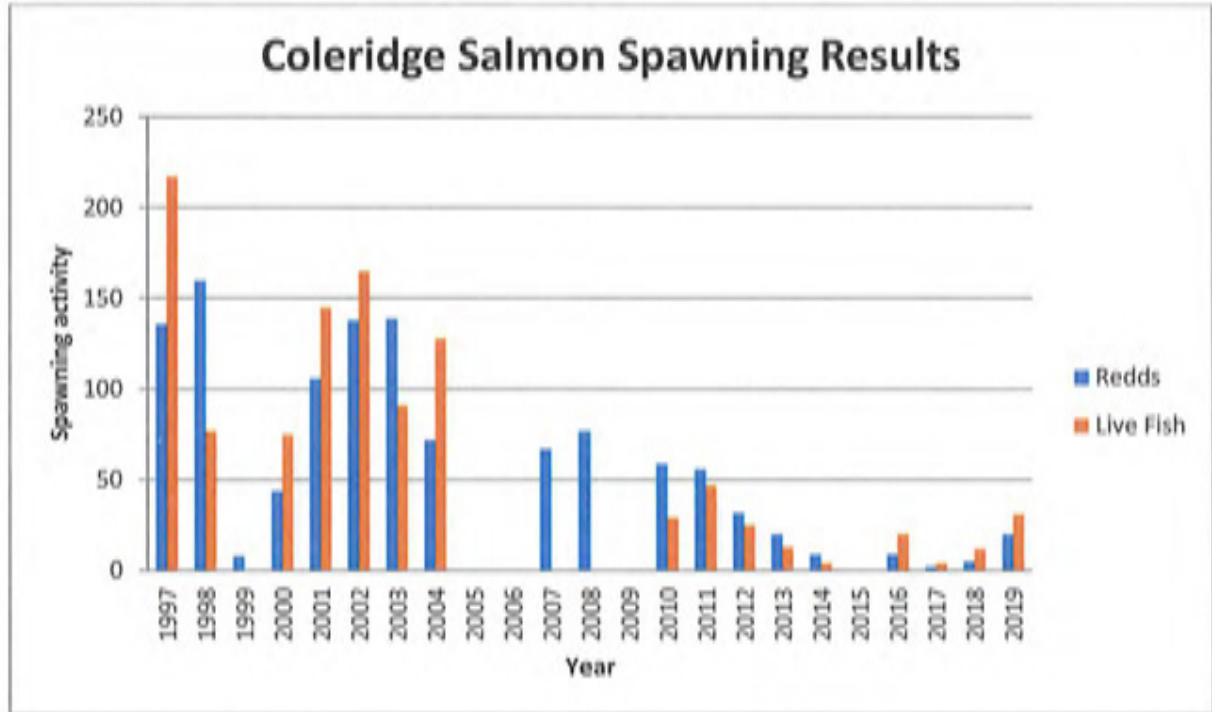
Objective 1.1.1.1	Performance Measure	Actual Result
To monitor anadromous Chinook salmon population trends.	<p>Collect salmon population data for the Rakaia, Waimakariri, Waiau and Hurunui Rivers, and maintain a database. Establish total run estimates using 'Peak Count' methodology for the Rakaia, Waimakariri, Hurunui and Waiau Rivers.</p> <p>Prepare a written Salmon Management Report detailing changes in anadromous salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual Chinook Salmon Management Report was presented at the August 2019 Council meeting. Peak count aerial surveys were carried out in the Rakaia and Waimakariri rivers.</p> <p>Results from the Rakaia &amp; Waimakariri surveys are shown below. A full report is available from the regional Fish &amp; Game Office.</p> <p>Staff have worked with CSI staff on an adaptive management strategy for setting salmon fishing regulations. The National Sea-run Salmon Committee has held by-monthly.</p>





Objective 1.1.1.2	Performance Measure	Actual Result
Lake Coleridge Trout & Land Locked Chinook Salmon Monitoring	<p>Gather data and maintain a database of trends in land-locked salmon, rainbow trout returns to spawning tributaries of Lake Coleridge.</p> <p>Prepare a written report detailing changes in Lake Coleridge trout and salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual spawning surveys for the Lake Coleridge fishery were carried out, with the main objective establishing a trend of spawning activity to see if the fishery is being adversely affected by hydro activity.</p> <p>The other objective is to guide the Council when making decisions regarding harvest and regulation changes. Full reports are available from the regional Fish &amp; Game Office.</p> <p>Rainbow trout surveys were not completed as access was denied by the landowner.</p>

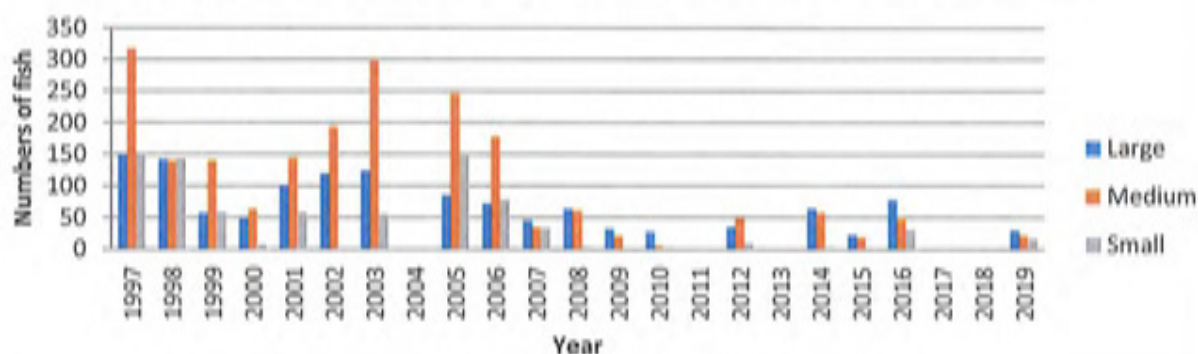
The graph below shows the results of the Lake Coleridge Chinook salmon survey carried out in May 2019.



Objective 1.1.1.3	Performance Measure	Actual Result
To monitor the trout populations of the Hurunui, Waiau, Hope and Boyle Rivers.	<p>Conditions permitting, collect trout population data by drift dive surveys and maintain a database of trout abundance.</p> <p>Where historic data exists, prepare a written report detailing changes in trout abundance for the rivers surveyed.</p> <p>Highlight management implications to Council at or prior to the April Council Meeting.</p>	Drift dives were carried out on the Waiau, Hope, Boyle and Hurunui Rivers. A table of results is shown below.

The graph below shows the results of the Hurunui/Lake Sumner outlet drift dive carried out in February 2019.

## Drift Dive results at Hurunui Lake Sumner Outlet



Objective 1.1.1.4	Performance Measure	Actual Result
To monitor spawning trout populations in the upper Ashley Catchment, key Selwyn River tributaries, by a one-off fish count during peak spawning. Investigate sea-run trout populations in the Rakaia & Waimakariri rivers.	<p>Collect trout population data and maintain database.</p> <p>Prepare a written report detailing changes in trout abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	Due to high river flows for much of the planned survey period, no surveys were carried out in the Ashley. A late survey was carried out in the Selwyn catchment with results shown below.
Objective 1.1.1.5	Performance Measure	Actual Result
To monitor game bird populations.	<p>Collect population data and maintain a database for Paradise Shelduck, Black swan, Shoveler duck, Mallard duck and Pukeko.</p> <p>Prepare a written report detailing changes in game bird abundance and highlight management implications for Council.</p>	<p>Staff and volunteers counted Shoveler ducks as part of the annual national trend count. The population of Shoveler duck at the sites counted appear to be stable nationwide.</p> <p>The annual trend count of Paradise Shelduck and Black Swan was undertaken during February 2019.</p> <p>The Central South Island and North Canterbury dabbling duck aerial survey was carried out. The Annual Gamebird Report was presented to Council at the August 2019 Council meeting. A</p>

		<p>full report is available from the Fish &amp; Game Office.</p> <p>Pukekos were not monitored.</p>
<b>Objective 1.1.2.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long-term sustainability of the fishery.	Monitor the catch of anadromous salmon by recreational anglers through an end of season phone survey for inclusion in the Salmon Management Report (see 1.1.1.1).	<p>In conjunction with CSI, email and phone surveys were carried out on licence holders to assess salmon angler harvest.</p> <p>These surveys were then analysed and reported in the annual salmon management report.</p>
<b>Objective 1.1.2.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.	<p>Monitor the level of salmon by-catch as per the "Salmon at Sea" agreement with the Ministry of Fisheries and commercial fishing industry, including training and placement of volunteer verifiers on commercial fishing boats where necessary.</p> <p>Report findings in the Salmon Management Report (see 1.1.1.1).</p>	<p>Meetings between commercial &amp; recreational partners to the Salmon at Sea Agreement are held as required. No meetings have been required since the Agreement was updated in 2014.</p> <p>The most recent trends in catch show that under the Salmon at Sea Agreement, very few salmon are caught by the commercial fleet each year, compared with historic catches.</p> <p>Commercially caught salmon are required to be reported and a levy paid to F&amp;G. For the last few years the weight of salmon caught has been insignificant.</p>
<b>Objective 1.1.2.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To monitor the harvest of game birds by recreational hunters.	Supply regional game harvest phone survey data to the National Game Bird Hunter Survey Co-ordinator.	<p>The National Gamebird Harvest Survey was conducted during the gamebird hunting season and data supplied to the National Co-ordinator.</p> <p>Results of the 2019 survey were not fully analysed until after the</p>



		end of the 2018/19 financial year reported here, however a full report will be presented at the October 2019 Council meeting and will then be available from the regional Fish & Game office.
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<b>Objective 1.1.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public.	Undertake fish salvage operations when necessary on the Amuri irrigation race, the Craigieburn Stream, the Ashley River and tributaries of the Selwyn River.  Cost recovery will be sought where fish stranding is the result of deliberate human actions.	Staff and volunteers salvaged the Amuri Irrigation Scheme with full cost recovery.  Staff responded to a few small fish strandings throughout the summer months.
<b>Objective 1.1.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for release.	Operate a Fish & Game hatchery program based at facilities at Montrose Station and Peacock Springs.  <i>Please Note:</i> The achievement of OWP production targets may have changed due to operational issues outside the control of Fish & Game.	From the F&G managed hatchery at Montrose and the on-growing facilities at Whisky and Bully Creek on the Rakaia River, as well as at Silverstream and Isaac's adjacent to the Waimakariri River, salmon and trout were bred and released as follows:

#### Salmon Production

- 45,000 x 35g smolt from Montrose into the Rakaia River.
- 30,000 x 35g smolt from Whisky Creek into the Rakaia River.
- 30,000 x 35 g smolt from Bully Creek into the Rakaia River.
- 45,000 x 35g smolt imprinted for one month and released from Silverstream Hatchery.
- 10,000 x 35g smolt into Lake Coleridge.
- 10,000 x 35g smolt transferred to West Coast Fish & Game.
- 3,000 x 35g smolt transferred to Kaikoura.

- 18,000 x 35g smolt transferred to Otago.
- 800 x 750g two-year olds - Isaac TAKF Sponsorship.

#### **Brown Trout production - (7,000 released)**

- 5,000 x fingerlings into the Selwyn River.
- 2,000 x fingerlings into Lake Georgina & Selfe.

#### **Rainbow Trout production**

- 18,800 fingerlings for North Canterbury High Country Lakes (see table below).
- 1,000 held until two years and available for sale to other regions for regional TAKF days with surplus available for the Groyne young angler program.

<b>Lake Stocked</b>	<b>Number of Rainbows</b>
Lyndon	1,500
Georgina	1,000
Evelyn	500
Selfe	1,500
Henrietta	200
Ida	500
Catherine/ Monck	1,000
Pearson	4,000
Grasmere	1,500
Letitia	600
Sarah	500
Hawdon	1,000
Coleridge	5,000

<b>Objective 1.1.7.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain and improve the region's sports fish and game bird resources by formulating and	In conjunction with the Regulations Committee, conduct a biennial public review of angling regulations	The biennial review of the fishing regulations was undertaken.

recommending angling and hunting conditions to the Minister of Conservation.	including consultation with stakeholders. Dispatch draft regulations to the New Zealand Fish and Game Council by March 31 (hunting) and May 31 (fish). Update regulation signage with any changes.	Staff completed the North Canterbury section of the 2018/19 Sports Fishing Regulation guide, Gamebird Hunting Guide and gazetted both the hunting and angling regulations.
<b>Objective 1.1.8.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To minimise adverse impacts of game species on crops and pasture.	In conjunction with the Gamebird Committee, organise dispersal and control of unwanted gamebird populations which are brought to the attention of Fish and Game.  Report results of control activities in the Annual Report.	Permits were issued to disturb or kill game birds causing a nuisance.  Permits issued during the year were; Black Swan 3, Black Swan Eggs 1, Paradise Shelduck 9, Mallard 3, Pukeko 15.

<b>OUTPUT AREA 2: HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT</b>		
<b>Objective 1.2.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access, either by providing appropriate conditions to avoid, remedy or mitigate adverse effects, or if this is not possible, by consent being declined.	Monitor resource consent applications and lodge submissions to those which have the potential to impact sports fish and game bird habitat and angler access.	<p>A number of individual resource consent applications were investigated by Fish &amp; Game or have been on-going from the previous year.</p> <p>Fish and Game provided comment on a number of smaller consent cases during the course of the year.</p> <p>Below is a summary of some of the significant consents with which Fish &amp; Game has been involved;</p>

#### **Central Plains Water Intake Consent**

CPW Waimakariri water take and fish screen gallery application. Fish and Game took a high interest in this application given the scale of this irrigation scheme and the current focus on fish screen efficacy. Water permits for this activity have already been approved (in previous years).

#### **Coleridge Downs Water Take from existing hydro canal**

Fish and Game has been in discussion with this landowner for the last two years. This take was unusual because it came from an irrigation race with a pre-existing water permit. This provides a loophole around the WCO, even if the water has been pre-allocated. While the 200 l/s is relatively low, it does raise some concerning precedent issues.

#### **Inland Road Infrastructure Works**

Comments provided to the North Canterbury Transport Infrastructure Recovery (NZTIR) group, about potential impacts from works on the inland road. Most effects are minor for our values.

#### **NZTA Roadside Spray Programme**

Feedback provided in conjunction with CSI on the potential risks of current spray programmes. Some comments made regarding recommended/proposed conditions.

#### **Hurunui Swimming Holes Application**

Assessment of effects from this activity are deemed minor, in comparison to the benefits for freshwater recreationists. Comments and suggestions were made in order to minimise impacts on sports fish and other aquatic species.

### **Emu Plains Irrigation Consent Applications**

Consultation with an ECan consenting officer has discussed the potential impacts and risks of a revised application approach signalled by the Emu Plains scheme. The proposal is for the consents to be awarded on a non-notified basis, so the funds saved from not holding a consent hearing can go into nutrient mitigations. While this is an innovative approach, the risks are currently deemed too high – given we would be reliant on the Scheme voluntarily standing down its consents if mitigations were not effective.

### **Craigieburn Forest Park Extension**

DOC has requested feedback from NCFG on the extension of the Craigieburn Forest Park. Our investigation shows that while some areas are adjacent to sports fish and game recreational areas, there will not be any significant effects on our values, and this extension is a positive move for conservation and recreation in the area. This feedback has been submitted.

### **Ashburton Electricity**

Ongoing consultation over a consent application to install small power pole foundation piles across the Rakaia River, 1km below the Whiskey Creek hatchery. The works are not taking place in flowing water, but other risks such as machinery crossings and preferred operating months were assessed. Fish and Game has endorsed these works going ahead after agreement on some best practice conditions.

<b>Objective 1.2.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To seek to ensure that all regional and district plans provide appropriate protection for sports fish and game bird habitat and angler access.	Make submissions on statutory plans which have the potential to impact sports fish and game bird habitat and angler and hunter access. Advocate for the preparation of statutory plans for key resources where they do not exist.  Seek an active role in the development of non-statutory management plans when such plans may result in changes to access or habitat management.	Below is a summary of some of the significant work Fish & Game has been involved in;

### **Canterbury Water Management Strategy**

Fish & Game has indicated its concerns with the narrow “targets” review of the Canterbury Water Management Strategy and asked the Mayoral Forum to broaden the review to include all aspects of implementing the CWMS, such as the pros and cons of the Zone Committee process.

The Mayoral Forum has acknowledged our concerns but gone no further in moving toward a wider CWMS implementation process review.

#### **Land and Water Regional Plan – Omnibus Plan Change.**

Fish & Game has been involved in preparing information for the next Omnibus Land & Water Plan change (now notified). The major focus for our organisation has been reinstating the missing Waimakariri Salmon Spawning Sites from Schedule 17 of the Land & Water Regional Plan. These areas were inadvertently left out of the current plan, so we are keen to see them reinstated. Fish and Game is submitting on key aspects of this wider-regional plan.

#### **Waimakariri District Plan Zone Implementation Addendum**

Fish and Game recognises the complexity of challenges facing the Waimakariri Zone and the diverse range of values and stakeholders involved in this process. For PC7 we support the development of an integrated planning approach.

From Fish and Game’s perspective, the Waimakariri Zone process has been one of the better collaborative processes we have seen, but there has still been a lot of tension between meeting the self-interested needs of the local catchments and the wider responsibility to maintain or enhance the environment as a “first order priority”, under the The Canterbury Water Management Strategy.

The initiatives to cap existing water use, introduce improved ecological minimum flows, seek staged reductions in catchment Nitrogen concentrations, and provide more restrictive permitted activity rules in this Zone, are moving in a positive direction. The greater policy focus on wetlands, springs, riparian margins and stock exclusion is encouraging, although further extension into the rule framework for some of these matters is lacking, such as the width of riparian buffer strips.

The staged nutrient reductions do not appear to be supported by a sound catchment nutrient allocation mechanism in the plan, nor do the environmental flow and allocation limits go far enough or fast enough, to address the serious overallocation and contamination issues that exist.

The proposed monitoring and review process for PC7(c) is still reliant on a five-year review cycle, which Fish and Game believes is too long and slow to adapt to dynamic environmental change. We therefore request some changes through this submission to not only safeguard the remaining freshwater values our license holders and the wider community cherish, but also to contribute to the delivery of a more effective sub-regional plan and wider-regional plan.

#### **Hurunui Waiau Feedback on Plan Change 1 Draft-Notification**

Fish and Game recognises the nutrient allocation inequity facing dryland farmers in the Hurunui and Waiau Zone and wishes to see a genuine solution to the problem, provided there is a zero-sum game with respect to explicit or implicitly allocated nutrient loads and any associated direct or indirect management actions that affect sports fish and game values.

Fish and Game was active in seeking to find a more open collaborative solution to this problem through the former Nutrient Work Group (2015) before that was disbanded by the Zone Committee, without solid justification.

Unfortunately, the effectiveness of PC1 relies on the ability of a non-statutory HWRRP "Implementation Package" agreement in order to address the likely cumulative environmental, social, cultural and economic costs associated with this plan.

Fish and Game has serious concerns with the Zone Committee's primary mandate to alleviate the effects of HWRRP Rule 10.1 on land users, by transferring most of that burden back to the environment through the proposed provisions in PC1. If the "anticipated" offset agreement were to fail, PC1 could lead to an overall 28%+ increase in N allocation within the catchment since the Zone Committee's inception. Fish and Game also believes there is an understated assessment of dryland's potential phosphorus contribution, through more intensive activities. Evidenced by the limited scientific assessment and trend analysis of phosphorous loads, relative to HWRRP limits.

Fish and Game also has concerns about the minimal allocation adjustments PC1 relies upon.

#### **Recreation and Amenity Scoping Report**

North Canterbury Fish & Game spearheaded the need for this work, alongside Whitewater NZ and Central South Island Fish & Game; raising funds for the scoping project for a proposed three-year work programme. Unfortunately, ECan has been dragging its heels on this project and not giving appropriate policy or labour resource to this work, despite recreation & amenity being a second order priority under the CWMS.

#### **Selwyn River Project Working Group**

Fish & Game is an active participant in this targeted river improvement project. The aim of the group is to take a closer look at the state of the Selwyn River and see what can be done to restore the river back to the levels of water quality and quantity enjoyed in the 1950s and 60s. A large part of this work is to look at historical records of climate and river/lake health, many of which come from angler logs, collected by the former Acclimatisation Society.

The Working Group has now presented its final report to the Selwyn Waihora Zone Committee, outlining the key reference benchmarks for what a healthy Selwyn River would look like and how new actions or approaches could provide significant improvements for the river beyond existing Zone Committee/Variation 1 Plan initiatives. We are now awaiting feedback from the Zone Committee.

NCFG was given the opportunity to speak about two new ideas it put forward. These included the development of a beyond best practice trial farm in the catchment, where a number of cutting-edge initiatives could be tested and costed; anticipating what a future farm might look like in 15-20 years.

The second Fish and Game idea outlined a more robust approach to understanding and managing catchment carrying capacity, by triangulating existing data from water quality

monitoring and Overseer farm losses (those leaving the root zone), with a new method to study individual input factors such as the number of cows, tonnes of fertiliser applied and volume of water applied; to better ascertain the environmental effects when these clearer “factual” quantities increase or decrease at a catchment level. Currently modelling mixes these inputs together (like multiple paints in a bucket) which can blur the results and create more uncertainty. ECan’s scientist and several other members on the Selwyn River Working Group are in support of this approach but the agricultural interests were not.

While the current Selwyn Waihora sub-regional plan seeks to significantly reduce the effects of land use in the catchment, Fish & Game believes major improvements are needed in how environmental trends, resource allocations and the cumulative effects of resource consents are managed. The Selwyn River has been the source of much media interest over its poor state and has encouraged freshwater quality advocates from a wide range of sectors.

#### **Selwyn District Council Plan Review - Indigenous Biodiversity**

Staff have been active contributors to the SDC Indigenous Biodiversity Working (Advisory) Group, which is considering rule options for the District Plan review. Fish & Game has proposed an alternative approach to the current ‘improved pasture’ rule found in many Canterbury District Plans. This approach was approved by the SDC as a parallel process to the plan review over the next few years. Fish & Game’s interest in protecting indigenous biodiversity revolves very much around better managing the current intensification creep into the hill and high country and protecting important habitats for aquatic ecosystems and also terrestrial ecosystems that contribute significantly to upper catchment water retention and water quality. The lowlands of the Selwyn District are virtually devoid of existing indigenous vegetation and there is risk of the same being repeated in the high country as demand for more developed land increases.

<b>Objective 1.2.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure the Resource Management Act is functioning in terms of its provisions and compliance. (See planned result in OWP)	<p>Follow up on complaints from the public regarding breaches of resource consent and statutory plan provisions, including liaising with enforcement staff at Environment Canterbury.</p> <p>Undertake monitoring of compliance with provisions of key consents where necessary.</p> <p>Monitor the effectiveness of works carried out on the Harper Diversion in 2011 to assist fish passage.</p>	<p>Fish and Game met with ECan Councillors and staff and continue to request greater investment from ECan in relation to regulation monitoring, particularly in regard to complaints around permitted activity rules in areas like Duck Creek in Lee’s Valley.</p> <p>Staff have continued meetings with a working group with ECan, DOC, irrigators, NZSAA and consultants to look at fish screen effectiveness, and ongoing follow up on ECan’s</p>



	<p>Monitor compliance with Trustpower's requirements to maintain a suitable diversion and fish screen at the Highbank Power Station.</p> <p>Continue participation at the ECan Fish Screen Working Party.</p> <p>Continue to monitor fish screen efficiency and other relevant consent conditions affecting fish and game populations.</p>	<p>pilot study on fish screen compliance. The outcome from this project will likely mean a number of screens will require significant upgrades at minimum, with a high percentage of them also likely needing to be replaced. Pressure must be applied to keep this process on track.</p>
<b>Objective 1.2.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To promote the plight of lowland rivers through national, regional and local advocacy.	Use statutory and non-statutory processes to publicise the issues of lowland river decline and promote the rectification of this.	Staff were involved in the BRAID river project to identify methods for better identifying and protecting braided river habitat. This work is on hold pending an outcome of ECan's appeal to the High Court over the definition of braided river boundaries.
<b>Objective 1.2.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the protection and enhancement of sports fish and game habitat, as well as public access through the crown pastoral leasehold and land tenure review process.	Undertake field surveys and prepare reports advocating for the protection and enhancement of fish and game habitat on leasehold land as it comes up for renewal or tenure review.	A wider submission was made to LINZ in regard to how it approaches high country tenure review, with contributions from NCFG to the NZC submission.
<b>Objective 1.2.1.7.</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To assess the long-term impacts of intensive farming and land use on the general health of streams.	Undertake monitoring projects on salmon and trout spawning streams.	In Conjunction with ECan, Staff continued an intensive monitoring project on the Ashley and Selwyn catchments to look at the

		long-term health of these waterbodies.
<b>Objective 1.2.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that salmon spawning habitat is restored, and the effects of farm stock are reduced.	In conjunction with the Salmon and Trout Committee, liaise with key landowners who adjoin salmon spawning streams to reduce the effects of stock intrusion. Contribute directly towards fencing, planting and maintenance costs. Seek funding from external sources (e.g. CWMS Zonal Committee Restoration/Enhancement Funds) to expand the program beyond the constraints of the Fish & Game budget. In conjunction with ECan, undertake monthly habitat and water quality surveys of the Glenariffe Stream, Hydra Waters, Winding Creek, Cora Lynn and Bealey Bridge Springs. Undertake a more comprehensive annual habitat and water quality survey of the Glenariffe Stream. Include summary of activity in Salmon Management Report.	Staff continue to monitor the health of these key streams and are in communication regularly with landowners.  Staff have worked with Glenariffe Station to provide additional fencing protection for Glenariffe Stream.
<b>Objective 1.2.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement).	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the agreement.  Prepare a report to the October Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Maimai Agreement.	Staff completed the 2018/19 Maimai Management Report, which is available from the regional Fish & Game office.

<b>Objective 1.2.3.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate in the implementation of the Lake Ellesmere Joint Management Plan (JMP), (Ngai Tahu Treaty of Waitangi Settlement).	<p>Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the Plan.</p> <p>Undertake agreed projects to the value of half the adult whole season game licence fee for all maimais on Ngai Tahu and DOC land.</p> <p>Prepare a report to the October Council Meeting outlining work undertaken in accordance with the Joint Management Plan.</p>	No JMP meetings or work was completed during the year.
<b>Objective 1.2.3.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake protection and enhancement works in key areas where necessary and within budgetary and management constraints.	<p>Participate in the activities of the Lake Coleridge Trust.</p> <p>Help angling and hunting clubs with organisation of Stream Help days and other fish and game habitat improvement projects.</p> <p>Carry out removal of silt using the Sand Wand from one degraded trout stream.</p>	<p>Attended several meetings with organisations such as Forest &amp; Bird, Papatipu Rununga, White Water NZ and the NZ Salmon Anglers Association.</p> <p>Staff continued efforts to restore streams in the Silverstream Catchment (Selwyn District)), including earthworks, planting, instigated sediment removal strategies, e.g. silt traps and scour features. Staff continued to monitor the effectiveness of this restoration project and use the lessons learnt to advocate for improved freshwater management.</p> <p>Staff have continued an active role in the struggling lower Rakala fishery, working with NZSAA and ECan to develop improved freshwater attribute monitoring.</p>

<b>OUTPUT AREA 3: PARTICIPATION</b>		
<b>Objective 1.3.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the maintenance and enhancement of public access to the angling and hunting resource.	Use available opportunities to advocate for improved angler and hunter access.  Investigate and attempt to resolve instances of access restriction.  Maintain an inventory of the status of access to North Canterbury fishing and hunting locations.  Respond to access enquiries.	No access issues required help from external agencies such as the Walking Access Commission.
<b>Objective 1.3.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To clearly identify access points to angling and hunting resource.	Maintain and improve access and information signage and inventory.	Staff completed an audit of all access and information signage in the region and repaired/replaced where necessary.
<b>Objective 1.3.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To circulate written information about angling and hunting access in the region.	Reprint access pamphlets as necessary.	Access pamphlets were reprinted as necessary.
<b>Objective 1.3.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Produce a supplement for inclusion in the two special editions of Fish & Game magazine.  Maintain and improve the North Canterbury Fish and Game web site.	Staff completed the North Canterbury supplement of the two Fish & Game magazines sent out free to all last season's whole season sports fish and game bird licence holders.  In addition to the usual material, the regional website was regularly updated to illustrate local happenings such as fish releases and other newsworthy events to stakeholders.

<b>Objective 1.3.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Submit articles for publication in magazines such as The Fishing Paper.	Staff wrote articles for the bi-monthly Fish & Game e-zines Reel Life and Both Barrels.
<b>Objective 1.3.5.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate and organise events which promote angling to young people.	<p>In conjunction with Youth Committee, participate in the annual Take-a-Kid-Fishing (TAKF) day and other events upon request.</p> <p>Maintain the Groynes Junior Fishery by stocking, using rainbow trout reared at the Fish &amp; Game hatcheries and surplus salmon from commercial hatcheries when available.</p>	<p>Staff participated in the annual TAKF event with around 4,000 children attending.</p> <p>The Fresh Waters program included pupils from 29 North Canterbury schools, including raising salmon in 32 tanks in class as part of the Fish in Schools (FIS) programme creating greater awareness, mentoring and learning angling skills. Additionally, new tanks were installed in Canterbury Museum Discovery Room and Burnside Primary Schools library raising trout.</p> <p>Through the Fresh Waters programme, various groups of young people and their families, including the pupils from FIS participating schools took part in tutored angling activities at the Groynes, fishing for trout and salmon stocked by Fish &amp; Game.</p> <p>The Lake Lyndon family fishing day took place on 10 December.</p>
<b>Objective 1.3.5.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide selected young hunters with the training and initial success required to convince them to take up hunting permanently.	<p>In conjunction with the Youth Committee, conduct a young hunter programme.</p> <p>Help young hunters through training, practice and real hunting program in</p>	Staff attended and presented prizes at the NZ Secondary Schools Clay Target Shooting Championships which is partly sponsored by Fish & Game.

	association with local hunting clubs. Secure sponsorship to allow an enlarged program.	
<b>Objective 1.3.5.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To allocate hunting stands on Boggy Creek wetland in an equitable manner.	Advertise and run a balloting program in an equitable and transparent manner.	The balloting of the Boggy Creek hunting stands was completed with all stands allocated.
<b>Objective 1.3.5.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage angling and hunting competitions to facilitate participation and training. To use hunting competitions to minimise negative impacts of game bird populations.	Consider applications from groups wishing to hold angling and hunting competitions.  Monitor the impact of competitions on fish and game populations.  Use fishing and hunting competitions to promote Fish & Game values and issues.	Permission was granted to hold fishing competitions to Rakaia River Fishing Promotions Association (Rakaia River), NZSAA (Waimakariri River).
<b>Objective 1.3.6.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To foster good relations with key stakeholder groups.	In conjunction with the Club and Retail Committee, circulate clubs regularly with Council reports and aim to make at least 12 talks to local fishing and hunting clubs.	Staff gave presentations to; The NZ Salmon Anglers Association, Canterbury Anglers Club and Christchurch Fishing and Casting Club
<b>Objective 1.3.6.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide services to anglers and hunters to assist them in achieving satisfaction from their sport.	Provision of information and services to anglers and hunters including: Daily telephone river condition reports throughout the fishing season  Weekly fishing reports emailed to the fishing database and placed on the website.  Respond to angler and hunter inquiries	Staff prepared weekly fishing reports emailed to licence holders from October – March inclusive. Staff attended the Rakaia, Waimakariri and the Rangers' Salmon fishing competitions. Staff and rangers organised the 2018 Lake Coleridge fishing competition, with around 300 anglers attending. Staff recorded daily telephone river condition

	<p>Presence of staff at significant angling and hunting events.</p> <p>Organise and run the Lake Coleridge Fishing Competition.</p>	<p>reports throughout the fishing season.</p>
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<b>OUTPUT AREA 4: PUBLIC INTERFACE</b>		
<b>Objective 1.4.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with statutory organisations on issues affecting Fish and Game values.	<p>Regular meetings with DOC, ECan, University of Canterbury and NIWA.</p> <p>Annual contact with local Members of Parliament.</p> <p>Liaison with the Overseas Investment Commission on Fish &amp; Game values for the properties in our region.</p> <p>Liaise with other statutory organisations as opportunities arise.</p>	Formal meetings were held with district council, DoC, Environment Canterbury Councillors and their staff, on a range of subjects, which focused on joint project work as well as RMA issues.
<b>Objective 1.4.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with landowners on issues affecting Fish and Game values.	<p>Liaise with the landowners and landowner groups to ensure that Fish and Game values are protected and that our functions do not have an unacceptable impact on their interests.</p> <p>Identify and form relationships with landowners who manage or adjoin habitats of particular significance to Fish &amp; Game.</p>	<p>Staff met with the owners of a number of strategically located high country stations including Glenariffe, Glenthorne, Mt Algidus, Glenan, Double Hill, Flock Hill, Winding Creek, Snowdon, High Peak, &amp; Middle Rock to discuss land use and ongoing protection of critical spawning areas and wetlands.</p> <p>Staff continue to liaise with landowners in the Silverstream and Otukalkino Catchments over restoration initiatives.</p>
<b>Objective 1.4.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with iwi on issues affecting sports fish and game.	Liaise with iwi as per Section 4 of the Conservation Act 1987 through regular contact and meetings with Te Runanga o Ngai Tahu.	<p>Staff liaised with Te Taumutu Rununga over Snake Creek.</p> <p>Staff attended a meeting of the Te Mana Ararira/Living Water Advisory Group.</p> <p>Staff raised concerns about the HWP Waipara Consent with</p>



	Facilitation of native gamebird control permits where problem populations exist.	Ngai Tahu environmental planners.
<b>Objective 1.4.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that Fish and Game gets comprehensive and supportive media coverage.	<p>Identify key media outlets and maintain relations with key media personnel.</p> <p>Make regular media releases about issues of concern to Fish and Game</p> <p>Respond promptly to approaches from the media for Fish and Game views on current issues.</p> <p>Participate in national public awareness campaigns.</p>	There was considerable media exposure for NCF&G throughout the year, including a number of TV News items, radio interviews, local and regional newspaper articles, Facebook videos and articles of interest.
<b>Objective 1.4.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To gain public support for angling and hunting and Fish & Game activities in general.	<p>Undertake the following public relations initiatives:</p> <p>Deal promptly with all approaches from the general public for information and assistance with Fish &amp; Game matters.</p> <p>In conjunction with volunteers ensure the smooth running of the "Fish in Schools" programme.</p> <p>Presence of staff at selected shows and events.</p> <p>Rescue or euthanise injured game birds as resources permit.</p>	<p>Staff responded to various requests from the general public in a timely manner.</p> <p>The Fish in Schools program was reduced significantly as a result of funding.</p>

<b>OUTPUT AREA 5: COMPLIANCE</b>		
<b>Objective 1.5.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation.	<p>In conjunction with the Compliance Committee, undertake compliance operations involving staff and honorary rangers.</p> <p>Maintain contact with the honorary ranger team through monthly newsletters, regular telephone calls and an annual social event.</p> <p>Respond to information from the public regarding breaches of angling and hunting regulations.</p> <p>Report on the compliance activities in the Annual Report. A minimum of the following operations is planned:</p> <p>Full time staff to conduct five days ranging per year Part time staff to complete two days ranging per year Three organised compliance operations (each) to the Rakaia and Waimakariri Rivers. One organised compliance operation to the Hurunui and Waiau Rivers. Two organised compliance operations to the High-Country lakes. A Gamebird Season Opening Weekend compliance operation A pheasant season compliance operation.</p>	<p>Fish &amp; Game organised sports fish ranging events were held on the Waimakariri, Rakaia, Hurunui, Harper, and Selwyn rivers and CHCH local streams. Lake Coleridge, the Rakaia Lakes the Waimakariri Lakes and Lake Forsyth.</p> <p>Fish &amp; Game organised Gamebird compliance was carried out on opening weekend in May and during Pheasant weekend in June.</p> <p>In both areas of Game bird and Sports fish ranging, a 99% plus level of compliance was achieved, with a ranger activity level of interacting with 13% of licence holders in both angling and hunting codes.</p>
<b>Objective 1.5.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that a trained and motivated team of honorary rangers is available to undertake	In conjunction with the Compliance Committee, conduct a minimum of two pre-season ranger training meetings during the year.	The Compliance Committee developed and implemented a compliance plan for the summer months and for during the game bird season.

<p>compliance activities in the region.</p>	<p>Ensure rangers have completed relevant ranger training courses.</p>	<p>Two pre-fishing and gamebird hunting season ranger training meetings were held. CERT training for 2 new rangers was held in March.</p> <p>The Honorary Ranger team of 26 is completely up to date with all training requirements until Sept 2020 when a one-day refresher course will be held.</p>
<p><b>Objective 1.5.1.3</b></p>	<p><b>Performance Measure</b></p>	<p><b>Actual Result</b></p>
<p>To undertake appropriate enforcement actions including prosecutions for breaches of legislation.</p>	<p>Liaise with rangers regarding detected offences, prepare offence reports where necessary and provide information to the Council's Prosecutor, all within agreed timelines.</p>	<p>A total of 10 fishing offences were detected and have been mostly dealt with, with the exception of 4 whom are still in process with diversion being offered.</p> <p>A total of 1 game bird hunting offence was detected and the offender is also being offered diversion.</p> <p>The historic case of Mark Angus was finally held in Court in May. Fish and Game were successful and secured prosecution.</p>

<b>OUTPUT AREA 6: LICENCING</b>		
<b>Objective 1.6.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with the contractor over the circulation of licences to licence agents.	Effective liaison with the contractor over the circulation of licences to licence agents.	All licence agents received stocks of the 2018/19 licences and regulations.
<b>Objective 1.6.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain a database of past and present licence holders.	Liaise with the contractor over the management of the licence database.	Completed.
<b>Objective 1.6.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To produce regulation guides to accompany angling and hunting licences.	Contribute to national regulation and access guides.  Circulate guides to licence agents for distribution with angling and hunting licences at the point of sale.	Staff provided input into the South Island angling and hunting regulation guides produced by the New Zealand Council.  Ensured Access Guides were freely available at point of sale.
<b>Objective 1.6.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain good relationships with licence agents.	In conjunction with the Club and Retail Committee, visit major licence agents minimum twice per year.  Respond to other requests for information from licence agents as they arise.	All major licence agents were visited at various times throughout the year.
<b>Objective 1.6.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reward licence agents.	Liaise with the contractor over the payment of commission to licence agents.	Liaised with the licence contractor, Eyede over commission payments.

**OUTPUT AREA 7:  
COUNCIL**

<b>Objective 1.7.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective resolution of Council responsibilities and business.	<p>Prepare and circulate agendas, management reports and background papers at least one week prior to Council meetings.</p> <p>Record meeting minutes and action meeting business in a timely manner.</p> <p>Give assistance to Council working parties as required.</p> <p>Prepare regular Council reports for circulation to the media, clubs, statutory agencies and warranted officers.</p>	<p>Seven Council meetings were held at the F&amp;G office.</p> <p>Material prior to the meetings was despatched in a timely manner, as were comprehensive minutes of each meeting held, completed.</p>

<b>OUTPUT AREA 8: PLANNING AND REPORTING</b>		
<b>Objective 1.8.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To formulate and adopt an Operational Work Plan and budget.	<p>Prepare and circulate a draft annual operational work plan before the April Council meeting.</p> <p>Present the final draft of the plan to the May Managers' meeting.</p> <p>Adopt Annual Operational Work Plan and Budget for the 2018/19 year by 31<sup>st</sup> July 2018.</p>	<p>Prepared the OWP and budget, approved by the NZ Managers.</p> <p>A number of staff operations meetings were held throughout the year.</p>
<b>Objective 1.8.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet the annual reporting requirements of Section 26W of the Conservation Act.	<p>Prepare and publish an audited Annual Report and Statement of Accounts for the period 1/09/2017 to 31/08/2018.</p> <p>Prepare and conduct an Annual General Meeting.</p>	<p>The audited Annual Report for the period 1/09/2017 to 31/08/2018 was prepared and circulated prior to the December 2018 AGM.</p> <p>The Annual General Meeting was held in December 2018.</p>
<b>Objective 1.8.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective liaison with the New Zealand Fish and Game Council.	<p>Reply to NZFGC requests for information and input.</p> <p>Develop and implement national policy upon approval by the North Canterbury Council.</p> <p>Inform NZFGC of issues of national significance as they arise.</p> <p>Attend national conferences, managers' meetings, Public Awareness Network meetings and RMA advocacy meetings.</p>	<p>Liaised with NZF&amp;G Council as necessary as well as the NZC office on issues of importance, particularly RMA proceedings.</p> <p>Extensive and regular consultation with regional and national Communications Advisors.</p> <p>Attended all Regional Managers' meetings.</p> <p>Assisted with a statutory audit of North Canterbury initiated by NZC.</p>

Objective 1.8.4.2	Performance Measure	Actual Result
<p>To liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.</p>	<p>Field and technical expertise provided to other Fish &amp; Game regions free of charge upon request. This includes provision of jet boat services and the gifting of surplus fish from the hatchery program.</p> <p>Reply to requests for information and input from other Fish and Game Regions.</p> <p>Liaise on inter-regional issues.</p>	<p>Liaised regularly with other regions on common issues, particularly RMA proceedings.</p> <p>Assisted other regions with transportation of live fish stock from the NCF&amp;G hatchery.</p> <p>Staff assisted West Coast F&amp;G with a drift dive.</p>

<b>OUTPUT AREA 9: ADMINISTRATION</b>		
<b>Objective 1.9.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To facilitate the effective and efficient operation of the North Canterbury Fish & Game Council.	Provision of clerical, accounting and reception services. Carrying out of general duties such as maintaining office premises, assisting with asset replacement and general purchases.	Achieved effective administration and accounting objectives.
<b>Objective 1.9.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To have motivated, effective staff with up to date knowledge of the Fish & Game issues.	Maintain an effective staff resource and staff development by holding fortnightly operations meetings, facilitating training, holding contract and assessment discussions, carrying out appointments when necessary.  In conjunction with the Management Committee, conduct an annual performance assessment of the Regional Manager. Operate an internal marine training program under delegation from Maritime NZ.	Training programs were identified and implemented including First Aid refreshers.
<b>Objective 1.9.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage the finances of the North Canterbury Fish & Game Council.	Ensure all tax and statutory returns are dealt with, manage cash flow and banking to maximise interest and income on investments, maintain appropriate insurances on assets, ensure monthly accounts are paid. Instigate forward financial planning of Council finances to ensure wise, efficient and prudent financial management.	The financial reporting system was replaced with Xero which enables and delivers accurate and timely financial reporting as well as more efficient use of funds under management.  All accounts and other liabilities, including taxation have been paid when due.  An annual operating surplus was achieved.



# **FINANCIAL INFORMATION**

**For the year ended  
31 August 2019**

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,550,050	1,652,925	1,647,122
Interest	1	19,368	10,940	16,791
Other revenue	1	83,093	109,600	638,287
<b>Total Revenue</b>		<b>1,652,511</b>	<b>1,773,465</b>	<b>2,302,200</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	53,966	116,979	183,030
Habitat protection & management	2	10,175	9,000	1,397
Angler & Hunter participation	2	14,192	19,500	16,673
Public interface	2	1,284	600	1,111
Compliance	2	7,753	8,470	8,197
Licence Sales Commission	2	53,533	73,032	85,545
Council	2	1,663	3,500	3,934
Planning & reporting	2	25,049	17,000	18,975
<b>Overheads</b>				
Employee related costs	2	670,496	682,374	603,086
Depreciation	4	99,944	98,581	95,503
Other expenses	2	149,424	124,871	131,909
<b>Total Expenses</b>		<b>1,087,479</b>	<b>1,153,907</b>	<b>1,149,360</b>
<b>Operating Surplus/(Deficit)</b>		<b>565,032</b>	<b>619,558</b>	<b>1,152,840</b>
<b>Less Other Expenses</b>				
NZ Fish & Game Licencing Levy		738,134	738,139	873,282
Youth Programme	12	-	-	16,955
<b>NET SURPLUS/(DEFICIT)</b>		<b>(173,102)</b>	<b>(118,581)</b>	<b>262,604</b>

The accompanying notes form an integral part of the Financial Statements

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
AS AT 31 AUGUST 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	658,396	-	590,675
Debtors and other receivables	3	130,354	-	164,332
Biological asset	3	8,000	-	61,500
Stock on hand	3	6,588	-	8,198
<b>Total Current Assets</b>		<b>803,338</b>	<b>-</b>	<b>824,705</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	1,478,242	-	1,544,449
<b>Total Non-Current Assets</b>		<b>1,478,242</b>	<b>-</b>	<b>1,544,449</b>
<b>TOTAL ASSETS</b>		<b>2,281,580</b>	<b>-</b>	<b>2,369,154</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	326,633	-	247,028
Employee costs payable	3	72,309	-	66,386
<b>Total Current Liabilities</b>		<b>398,942</b>	<b>-</b>	<b>313,414</b>
<b>TOTAL LIABILITES</b>		<b>398,942</b>	<b>-</b>	<b>313,414</b>
<b>NET ASSETS</b>		<b>1,882,638</b>	<b>-</b>	<b>2,055,740</b>
<b>EQUITY</b>		<b>1,882,638</b>	<b>-</b>	<b>2,055,740</b>

The accompanying notes form an integral part of the Financial Statements

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales & other income	1,696,039	-	2,271,934
Interest	7,158	-	16,791
<b>Cash was applied to:</b>			
Payments to suppliers & employees	1,588,791	-	1,960,026
GST (net)	31,278	-	19,371
<b>Net Cash Flows from Operating Activities</b>	<b>83,128</b>	<b>-</b>	<b>309,328</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	19,608	-	47,533
Sale of investments/deposits	-	-	578,511
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	35,015	-	193,374
Purchase of investments/deposits	-	-	183,725
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(15,407)</b>	<b>-</b>	<b>248,945</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>67,721</b>	<b>-</b>	<b>558,273</b>
<b>Opening Cash</b>	<b>590,675</b>	<b>-</b>	<b>32,402</b>
<b>Closing Cash</b>	<b>658,396</b>	<b>-</b>	<b>590,675</b>
<b>This is represented by:</b>			
Cash on hand	33	-	52
Kiwibank	658,363	-	590,623
<b>Bank accounts and cash</b>	<b>658,396</b>	<b>-</b>	<b>590,675</b>

The accompanying notes form an integral part of the Financial Statements

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

North Canterbury Fish and Game Council is a Public Entity as defined by Schedule 4 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004. The objective of the North Canterbury Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

**Basis of Preparation**

North Canterbury 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.

**Measurement Basis**

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy. The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied consistently to all periods presented in these financial statements.

**Presentation Currency**

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

**Budget Figures**

The budget figures are those approved by the Council in its annual operation plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989.

**Specific Accounting Policies**

The following specific accounting policies which materially affect the measurement of financial performance and the financial position have been applied.

## SIGNIFICANT ACCOUNTING POLICIES

### **Revenue Recognition**

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

### *Licence Revenue*

Licence revenue is recognised in relation to the period covered by the Game Bird and Fish Licence. The licences give the users the right to fish or hunt for a designated period. Fish and Game Councils have adopted a standard policy so that a portion of licence money received is shown as a liability in the statement of financial position as income in advance.

Revenue is reported evenly in the statement of financial performance as the period covered by the licence progresses and reduces the liability for the revenue received in advance by the same amount at the same time (i.e. one twelfth of revenue is accrued at each balance date as income received in advance).

### *Grants Received*

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

### *Interest*

Interest revenue on term deposits is recorded as it is earned during the year.

### **Outputs**

The Council has allocated expenditure based on the eight output codes – Species Management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licencing, Council & 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 represent items that the Council has issued invoices for but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Council realistically expects to receive. A provision of impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of debt.

**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.

**Biological assets**

Biological assets of fish stock of Rainbow Trout and Salmon are measured based on fair value less costs to sell, with any change there in recognised in the profit and loss. Costs to sell include all costs that would be necessary to sell fish, including transportation costs. The stock figure relates solely to fish of similar age, weight, breed and genetic make-up.

**Stock on Hand**

Stock on hand has been recorded at cost.

**Property, Plant and Equipment**

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses. Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal is recognised on the Statement of Financial Performance.

Depreciation is provided on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

Buildings	3.0%
Plant and Equipment	5.0% to 40.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

### **Creditors and Accrued Expenses**

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

### **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.

### **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 as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from the payment of Income Tax under Section CW38 of that Act.

### **Tier 2 PBE Accounting Standards Applied**

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

### **Statement of Cashflow**

The following are the definitions of the terms used in the Statement of Cashflows;

1. Cash is considered to be cash on hand and current accounts in banks, net of overdrafts.
2. Investing activities are those relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
3. Financing activities are those activities which result in the changes in the size and composition of the capital structure of the organisation. This includes equity and debt not falling within the definition of cash.
4. Operating activities include all transactions and other events that are not investing or financing activities.

### **CHANGES IN ACCOUNTING POLICES**

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



**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 August 2019

<b>Note 1 : ANALYSIS OF REVENUE</b>	<b>Actual 2019 \$</b>	<b>Budget 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Licence sales</b>			
Fish licence	1,320,243	1,417,678	1,430,998
Game licence	204,809	205,247	216,124
Non resident Licence revenue	24,998	30,000	
<b>Total</b>	<b>1,550,050</b>	<b>1,652,925</b>	<b>1,647,122</b>
<b>Interest</b>			
Interest received	19,368	10,940	16,791
<b>Total</b>	<b>19,368</b>	<b>10,940</b>	<b>16,791</b>
<b>Other revenue</b>			
Miscellaneous income	37,020	-	536,598
Angling & Hunting competitions	5,834	4,000	-
Salvage	-	10,000	4,920
Fines/Prosecutions	30	4,000	5,745
Hatchery income	66,361	75,000	50,139
Angler & Hunter relations income	612	1,000	-
Agency income	(5,412)	-	(9,050)
Fish stock movement	(53,500)	-	18,500
Fish food stock movement	(1,610)	-	(9,279)
Depreciation recovered	18,458	-	26,002
Johns Road Rent	-	-	-
Office Premises Rent	15,300	15,600	14,712
<b>Total</b>	<b>83,093</b>	<b>109,600</b>	<b>638,287</b>

<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2019 \$</b>	<b>Budget 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Species management</b>			
Population monitoring	11,930	27,479	23,642
Harvest assessment	3,091	8,000	6,449
Species rescue	404	500	491
Hatchery operations	38,541	81,000	152,448
<b>Total</b>	<b>53,966</b>	<b>116,979</b>	<b>183,030</b>
<b>Habitat protection &amp; management</b>			
Resource management	572	2,500	803
Assisted Habitat	7,548	-	116
Works & management (Other land)	2,055	6,500	478
<b>Total</b>	<b>10,175</b>	<b>9,000</b>	<b>1,397</b>
<b>Angler &amp; Hunter participation</b>			
Access	3,922	10,000	9,101
Newsletters	-	4,500	2,000
Training	7,982	1,000	2,036
Club relations	2,288	4,000	3,536
<b>Total</b>	<b>14,192</b>	<b>19,500</b>	<b>16,673</b>
<b>Public interface</b>			
Liaison	1,284	600	1,111
<b>Total</b>	<b>1,284</b>	<b>600</b>	<b>1,111</b>
<b>Compliance</b>			
Ranging	437	6,000	7,790
Ranger training	1,631	970	49
Enforcement	5,686	1,500	358
<b>Total</b>	<b>7,754</b>	<b>8,470</b>	<b>8,197</b>

<b>Note 2 : ANALYSIS OF EXPENSES Con't</b>	<b>Actual 2019 \$</b>	<b>Budget 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Licence Sales Commission</b>			
Commission	53,533	73,032	85,545
<b>Total</b>	<b>53,533</b>	<b>73,032</b>	<b>85,545</b>
<b>Council</b>			
Council meetings	1,663	3,500	3,934
<b>Total</b>	<b>1,663</b>	<b>3,500</b>	<b>3,934</b>
<b>Planning &amp; reporting</b>			
Reporting	24,937	16,000	18,460
National liaison	112	1,000	515
<b>Total</b>	<b>25,049</b>	<b>17,000</b>	<b>18,975</b>
<b>Employee related costs</b>			
Salaries and wages	621,445	658,846	577,155
Fringe benefit tax	19,403	18,828	20,904
ACC levies	1,039	1,200	957
Staff training and other expenses	28,609	3,500	4,070
<b>Total</b>	<b>670,496</b>	<b>682,374</b>	<b>603,086</b>
<b>Other expenses</b>			
Office premises	23,679	17,600	24,483
Office equipment	3,338	3,834	3,564
Communications/consumables	26,193	22,500	22,555
General/Insurance	31,464	25,700	27,977
General equipment	4,817	4,708	2,210
Vehicles/marine	59,805	50,529	51,120
Loss on sale of disposal of assets	128	-	-
<b>Total</b>	<b>149,424</b>	<b>124,871</b>	<b>131,909</b>

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2019 \$	Actual 2018 \$
<b>Bank accounts and cash</b>		
Cash on hand	33	52
Kiwibank	658,363	590,623
<b>Total</b>	<b>658,396</b>	<b>590,675</b>
<b>Debtors and other receivables</b>		
Accounts receivable	114,949	131,903
GST receivable	-	29,234
Prepayments	15,405	3,195
<b>Total</b>	<b>130,354</b>	<b>164,332</b>
<b>Biological asset - fish stock</b>		
Rainbow trout	8,000	8,000
Salmon	-	50,000
Brown Trout	-	3,500
<b>Total</b>	<b>8,000</b>	<b>61,500</b>
<b>Stock on hand</b>		
Fish food on hand	6,588	8,198
<b>Total</b>	<b>6,588</b>	<b>8,198</b>
<b>Creditors and accrued expenses</b>		
GST Payable	2,044	-
Audit & accounting fee accruals	7,820	15,000
Trade and other payables	105,881	56,873
Line of Credit from NZC	19,025	-
Income in advance	191,861	175,153
<b>Total</b>	<b>326,631</b>	<b>247,026</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	16,374	-
Annual leave and time in lieu	47,077	56,483
PAYE owing	8,858	9,903
<b>Total</b>	<b>72,309</b>	<b>66,386</b>

Note 4 : PROPERTY PLANT & EQUIPMENT

2019

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	964,242	23,498	-	-	31,086	956,654
Plant & Equipment	59,941	2,819	-	-	14,680	48,080
Vehicles	110,879	-	18,458	18,458	39,774	71,105
Office Equipment	22,200	3,250	-	-	11,488	13,962
Office Premises	14,172	5,448	1,278	-	2,916	15,426
<b>Total</b>	<b>1,544,449</b>	<b>35,015</b>	<b>19,736</b>	<b>18,458</b>	<b>99,944</b>	<b>1,478,242</b>

2018

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	914,046	78,592	-	-	28,396	964,242
Plant & Equipment	58,940	15,610	-	-	14,609	59,941
Vehicles	85,504	85,675	47,533	26,002	38,769	110,879
Office Equipment	30,382	2,921	-	-	11,103	22,200
Office Premises	6,220	10,578	-	-	2,626	14,172
<b>Total</b>	<b>1,468,107</b>	<b>193,376</b>	<b>47,533</b>	<b>26,002</b>	<b>95,503</b>	<b>1,544,449</b>

**Note 5: EQUITY**

	<b>Actual 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	1,465,740	1,450,168
Surplus/(Deficit)	(170,102)	262,604
Transfer to Reserves	81,124	-
Transfer from Reserves	(56,678)	(247,032)
<b>Total Accumulated Funds</b>	<b>1,320,084</b>	<b>1,465,740</b>
<b>Dedicated &amp; Restricted Reserves</b>		
Balance as at 1 September	590,000	342,968
Transfer from Accumulated Funds (Income)	56,678	247,032
Transfer to Accumulated Funds (Expenses)	(81,124)	-
<b>Total Dedicated &amp; Restricted Reserves</b>	<b>565,554</b>	<b>590,000</b>
<b>Total Equity as at 31 August</b>	<b>1,885,638</b>	<b>2,055,740</b>

**Breakdown of Dedicated Reserves**

<b>Name</b>	<b>Nature and Purpose</b>		<b>Actual 2019 \$</b>	<b>Actual 2018 \$</b>
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and have been set aside for asset replacement as and when required.	Opening Balance	-	44,629
		Transfer	-	-
		Use	-	(44,629)
		Closing Balance	-	-
Building Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and are set aside for the development of the property at 595 Johns Road.	Opening Balance	-	55,988
		Transfer	-	-
		Use	-	(55,988)
		Closing Balance	-	-
Back Country Fishery Reserve	These funds are the accumulation of the 'premium' on non-resident licence sales. The funds can only be used for the management, maintenance, enhancement and related costs of back country fisheries.	Opening Balance	-	16,948
		Transfer	24,998	25,175
		Use	-	(42,123)
		Closing Balance	24,998	-

### Breakdown of Restricted Reserves

Name	Nature and Purpose		Actual	Actual
			2019	2018
			\$	\$
Maimai Fund Reserve	These funds represent the net balance of the annual F&G contribution (levy on mai mai related gamebird licence fees) specifically set aside for the ongoing removal of derelict mai mai at Lake Ellesmere/Te Waihora. This is a Joint Management project between F&G, Ngai Tahu and DoC. Funds are introduced and expended annually.	Opening Balance	37,626	29,860
		Transfer	16,933	7,766
		Use	(7,303)	0
		Closing Balance	47,256	37,626
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	Opening Balance	78,439	173,478
		Transfer	-	-
		Use	(73,821)	(95,039)
		Closing Balance	4,618	78,439
Whiskey Creek Reserve	These funds are for the purpose of establishing and maintaining a fish rearing facility on land adjacent to the Rakaia River at Coleridge. Funds received are restricted to approved contributions from other dedicated reserves subject to those reserves permitting such use.	Opening Balance	-	22,065
		Transfer	-	22
		Use	-	(22,087)
		Closing Balance	-	-
J McIntyre Reserve	Funds from the estate of J McIntyre Bequest in 2018	Opening Balance	473,935	-
		Transfer	14,747	523,935
		Use	-	(50,000)
		Closing Balance	488,682	473,935
<b>Total Dedicated &amp; Restricted Reserves</b>			<b>565,554</b>	<b>590,000</b>



## **Note 6: COMMITMENTS & CONTINGENCIES**

### **Commitments**

There are no commitments as at balance date (Last year – nil)

### **Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last year – nil)

## **Note 7: SEGMENT REPORTING**

The Council operates exclusively to manage, maintain and enhance the sports fish and game resource within the North Canterbury Region.

## **Note 8 : OPERATING LEASE**

The organisation leases the use of land at the Rakaia (Montrose) hatchery which was formalised in the 2013 year under a 3+2 year operating lease. The total lease is for \$10,000 to be amortised over 5 years, with an additional \$2,000 to be paid yearly towards an access road maintenance fund for the term of the lease.

The initial term of the lease was for 3 years and have been renewed for a further 2 years. The current and non current portions will be as follows:

Current	\$2,000
Non – Current	nil

## **Note 9 : RELATED PARTY TRANSACTIONS**

Related party disclosures have not been made for transactions with related parties that are witing a normal supplier of client/recipient relationships 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.

In the year ended 31 August 2019, the North Canterbury Fish and Game Council paid levies to the New Zealand Fish and Game Council as legislated by the Conservation law reform Act 1990 of \$ 738,134 (last year \$873,282). There was a total of \$79,360 owing to the New Zealand Fish and Game Council as at 31 August 2019 (Last year \$11,050)

In the year ended 31 August 2019, the New Zealand Fish and Game Council provided assistance in the Managment and Reporting to the North Canterbury Fish and Game Council at no charge.

North Canterbury Fish and Game Council mad a Donation of \$3,000 to Councillor Roy Knight towards election costs for the ECAN elections. (Last year- nil)

## **Note 10 : EVENTS AFTER BALANCE DATE**

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

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF NORTH CANTERBURY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019**

The Auditor-General is the auditor of North Canterbury Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

**Opinion on the financial statements and the statement of performance**

We have audited:

- the financial statements of the Fish and Game Council on pages 42 to 57, that comprise the statement of financial position as at 31 August 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 12 to 40.

**Qualified opinion - Opening Inventory, Closing Inventory and Biological Assets Balances**

The Fish and Game Council has recognised inventories (fish stock) of \$6,588 and biological assets (fish) of \$11,000 as at 31 August 2019. However, the Fish and Game Council has not carried out a physical inspection of fish stock and fish, and has no formal costing procedures in place to value these assets. We were unable to independently verify the quantity of fish stock and fish as at this date. As a result, we were therefore, unable to satisfy ourselves as to these balances by other audit procedures. Any misstatement in respect of the quantity of fish stock and fish held would affect the statement of financial position and statement of comprehensive income for the period.

Attention is drawn to the fact that a qualified opinion was issued on the Council's 31 August 2018 financial statements for the same reasons as above.

In our opinion, except for the possible effects for the matter outlined above:

In our opinion:

- the financial statements of the Fish and Game Council: on pages 42 to 57:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2019; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting Standards - Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 12 to 40:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2019, 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
- o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 2 December 2019. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 7 to 9, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

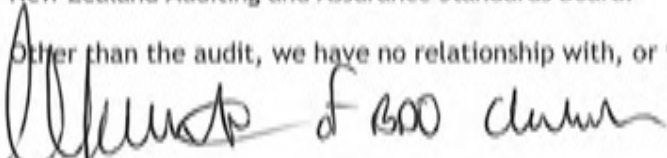
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### Independence

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

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



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