



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**

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

20th November 2024

Hon Todd McClay
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish and Game Council for the year ended 31 August 2024.

Yours faithfully



Chair
West Coast Fish and Game Council

Contents

ENTITY INFORMATION	1
CHAIRS REPORT	4
STATEMENT OF RESPONSIBILITY	6
STATEMENT OF SERVICE PERFORMANCE	7
OUTPUT 1: SPECIES MANAGEMENT	8
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT.....	13
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES	15
OUTPUT 4: PUBLIC INTERFACE.....	17
OUTPUT 5: COMPLIANCE	19
OUTPUT 6: LICENSING.....	20
OUTPUT 7: COUNCIL.....	22
OUTPUT 8: PLANNING & REPORTING	23
STATEMENT OF FINANCIAL PERFORMANCE	24
STATEMENT OF FINANCIAL POSITION	25
STATEMENT OF CASHFLOWS	26
STATEMENT OF ACCOUNTING POLICIES	27
NOTES TO THE PERFORMANCE REPORT.....	30
INDEPENDENT AUDITOR’S REPORT.....	43

ENTITY INFORMATION

Legal Name

West Coast Fish & Game Council.

Type of Entity and Legal Basis

The West Coast Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

Mission and Statutory Functions

West Coast Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportsfish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of West Coast Fish and Game Council include:

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

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

Structure of West Coast Fish and Game Council

The Council currently consists of 9 councillors and 1 co-opted Councillor who were all elected in November 2021. Councillors are elected three yearly, by fish and game licence holders in the Council's region. The Council also has a Ngāi Tahu representative who was co-opted to the Council for their expertise. Each meeting a representative from DOC and the Conservation Board are invited to attend.

The Council meets a minimum of six times each year alternating between Greymouth and Hokitika that enables licence holders to attend one or more Council meetings should they desire.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. 1 other full and 2 part time staff support the Regional Manager in delivering the Councils objectives.

Andrew Harris is the Current Chair and Dean Phibbs was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Region	Meetings Present	Meetings e-attendance	Dates held in position
Andrew Harris	Southern	6		2000 - Present
Jan Derks	Southern	5		2009 - Present
Martin Taylor	Southern	0	1	2021 - Present
Peter Bayliss	Central	7		2021 - Present
Rob Roney	Central	6		1990 - Present
Sam Speight	Central	6		2021 - Present
Dean Phibbs	Northern	6	1	1993 - Present
Richmond White	Northern	2	4	2021 - Present
Owen Smith	Northern	5		2015 - Present
Dave Heine (Co-Opted)		5		1993 - Present
William Wilson (Co-opted member & Ngāi Tahu Appointee)		6		2021- Present
Director General of Conservation Representative		4		

Staff Members

Dean Kelly
Regional Manager

Helen Cate
Office Manager

Baylee Kersten
Fish & Game Officer

Dan Scoltock
Summer Fish & Game Officer

Auditors

BDO Invercargill on behalf of the Office of the Auditor General

Bankers

Westpac

Offices

The Council office is located at: 2 Bert Mercer Drive, Hokitika

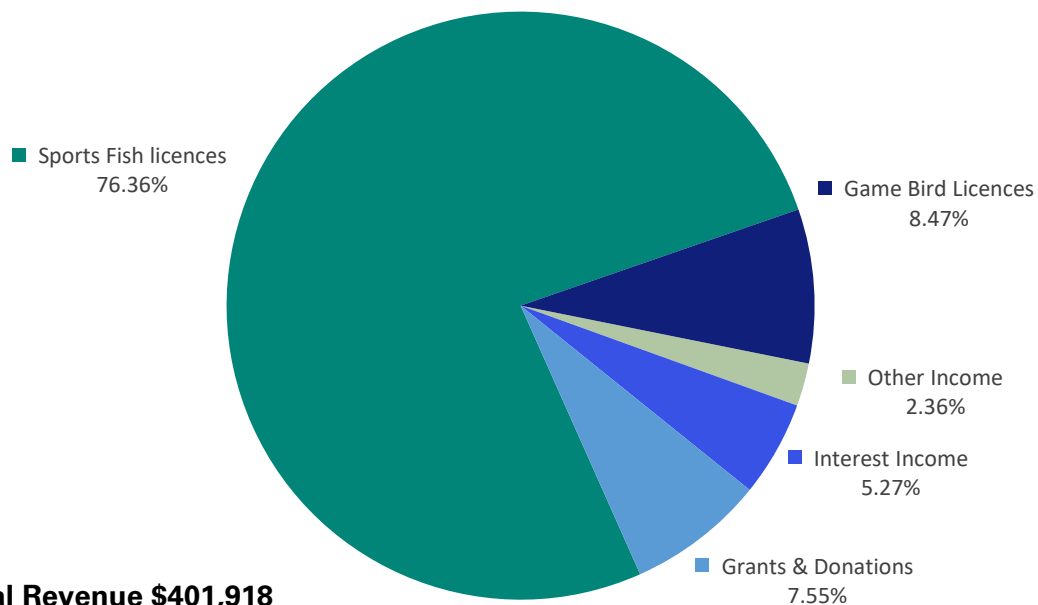
Phone: 03 755 8546

Email: westcoast@fishandgame.org.nz

Website: fishandgame.org.nz/westcoast

Main Sources of Cash and Resources

West Coast Fish and Game Council derives revenue for funding its operations from various sources.



Total Revenue \$401,918

We applied these funds to achieve the goals as set out in the mission statement.

CHAIRS REPORT

14 October 2024

I am able to report that the operational workplan was satisfactorily completed with good budget control being exercised by management.

The West Coast Sportsfish and Gamebird Management Plan was signed off by the Minister of Hunting and Fishing during the year.

Sportsfish and Gamebird resources remain healthy (with the exception of disappointingly low Salmon spawning) and well able to sustain the current levels of use.

Extra monitoring occurred in the Mawheraiti River catchment due to concerns over fluctuating trout numbers, and on-going monitoring is continuing to capture base-line data and identify spawning sites with a view to verify modelling.

Salmon enhancement was deferred due to unavailability of stock.

West Coast Fish licence sales are strong and include a large proportion of Non-resident anglers. West Coast also hosts a large number of Out-of-region anglers. West Coast Gamebird licence sales show a flat to declining trend and approximately half of all Gamebird hunting on the West Coast is by Out-of-region hunters, mainly from neighbouring regions, as a result of pressure on hunting resources in those regions. This trend is likely to increase. Meanwhile West Coast Fish and Game is working to encourage more local participants.

Fish and Game has been proactive in contributing to the Te Tai Poutini Combined District Plan process.

The proposed Waitaha River Hydro Electric plan has been included in the list of Government's Fast Track proposals. This is a run-of-river scheme and is expected to have little significant effect on the fishery.

Of the 27 Resource Consent applications referred for comment the majority relate to mining.

The West coast Fish and Game Council is endeavouring to work co-operatively with the New Zealand Fish and Game Council to progress recommendations from the Review. It is pleasing to see the New Zealand Fish and Game Council moving toward reform of the current funding allocation model which tends to favour those Regions with large populations ahead of regions with limited licence sales but high resource usage by Non-resident and Out-or-Region licence holders.

Finally, my thanks to the out-going Council for your focused, co-operative, and intelligent input on behalf of Licence-holders. Also, to Dean Phibbs for taking on the role of NZC Appointee.

It is pleasing to see that the incoming Council will have a continuance of both knowledge and experience.

My sincere thanks to Fish and Game Officer Baylee Kersten for your excellent work in the field and the personal factor which has done so much to raise the Fish and Game profile on the West Coast, and to Helen for your work as office manager, minute taker, IT expert, et al.... as well as suffering my lack of on-line skills!

To the regions Manager Dean Kelly, my thanks for your competent advice and guidance, where necessary to Council, and your very capable management of the West Coast Fish and Game Council, not only for the year ended but for the three terms that I have served as Chair- you can surely add tolerance and patience to your list of skills and attributes!

Andy Harris,



Chair
West Coast Fish and Game.

STATEMENT OF RESPONSIBILITY

20 November 2024

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

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



Andrew Harris

Chair



Dean Kelly

Regional Manager

STATEMENT OF SERVICE PERFORMANCE

Introduction

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

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

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

Main Sources of Cash and Resources

West Coast Fish and Game Council derives revenue for funding its operations from various sources.

Outputs

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

Species Monitoring

Monitoring programs are now in place for all species under Fish and Game’s management with more resources being allocated to this function. An abundant population of all but Salmon means licence-holders can enjoy liberal hunting and fishing regulations. Increased scrutiny of our indigenous species monitoring, and management requires us to have robust and current data if we are to continue sustainably harvesting these species.

Angler and Hunter Participation

Participation by anglers was strong over the year and the designated waters management system was implemented successfully. Organised hunts where game birds were causing damage to pasture/crops were well received and attended by hunters although overall participation from local gamebird hunters remains a concern. Anecdotal feedback indicates some improvement in the backcountry fishing experience in the Karamea and Mokihinui as a result of the designated waters management system. Fish and Game intend to review the implementation in the next year to ascertain its effectiveness.

Sports Fish and Game Bird Habitat Protection

Fish and Game provided input into the regions proposed combined Te Tai o Poutini Plan. We advocated for; access to the region’s wetlands, rivers and lakes and the importance of legal road for this access- the ability to build temporary maimai for hunting and the continued ability to perform our statutory functions as a conservation authority on public land and water. Our submissions were well received but the plan process is far from complete.

Compliance

Poor hunter behaviour encountered in previous years in the Lake Brunner area was addressed through targeted compliance this year. New procedures were successfully adopted to ensure the safety of rangers and to ensure our sports reputation is not damaged by the behaviour of a few. In response, hunter behaviour and compliance in that area has improved with few compliance issues found this year.

Governance

The Council continued to recognise the significance of the Ngāi Tahu in sportsfish and gamebird management by utilising the specific skills, their Rangatiratanga and mana whenua status, and considered their contribution with particular regard by continuing to co-opt the appointee to Council.

Licence System

Implementation of the new 'Designated Waters' management system went well with few issues encountered.

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

Summary Budget and Actual Expenditure for each output area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$122,975	\$6,800	\$116,175	\$132,967	\$6,625	\$126,342
Habitat Protection	\$42,187	\$500	\$41,687	\$40,935	\$587	\$40,348
Angler & Hunter Participation	\$70,015	\$0	\$70,015	\$46,368	\$0	\$46,368
Public Interface	\$32,830	\$0	\$32,830	\$26,309	\$0	\$26,309
Compliance	\$64,518	\$1,000	\$63,518	\$104,369	\$9,481	\$94,888
Licensing	\$33,437	\$327,334	-\$293,897	\$20,949	\$340,926	-\$319,977
Council	\$27,636	\$0	\$27,636	\$25,416	\$0	\$25,416
Planning & Reporting	\$54,842	\$0	\$54,842	\$48,775	\$0	\$48,775
Total Outputs	\$448,440	\$335,634	\$112,806	\$446,088	\$357,619	\$88,469
Administrative Expense offset	\$0	\$0	\$0	\$0	\$0	\$0
by administrative income Levies, Interest	\$0	\$38,280	-\$38,280	\$0	\$44,299	-\$44,299
	\$448,440	\$373,914	\$74,526	\$446,088	\$401,918	\$44,170

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$92,490	\$0	\$92,490	\$114,796	\$0	\$114,796
1120	Harvest Assessment	\$8,195	\$0	\$8,195	\$6,544	\$0	\$6,544
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$6,800	-\$6,800	\$0	\$6,625	-\$6,625
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$9,878	\$0	\$9,878	\$591	\$0	\$591
1170	Regulations	\$7,182	\$0	\$7,182	\$8,277	\$0	\$8,277
1180	Control	\$5,230	\$0	\$5,230	\$2,759	\$0	\$2,759
Total		\$122,975	\$6,800	\$116,175	\$132,967	\$6,625	\$126,342

Species Monitoring

Performance Objectives:

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

Performance Achieved:

This season the dives were conducted between December 2023 and April 2024, incorporating Fish & Game staff from the West Coast Region alongside local volunteers and West Coast Regional Council staff. The Mawheraiti River (SH7 and Mirfins Bridge), the Inangahua River (Blacks Point), the Grey River (Waipuna and Hospital Flat), the Waitahu River (Gannons Bridge), Larry's Creek (Upper), the Rough River (Upstream from Mill and Mirfin Ford), and the Haupiri River (School site and Upstream of Ahaura) were dived. In general, trout abundance was moderate, with some sites yielding strong counts while others fell short of their long-term averages.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.1-Trout-Surveys-Report-2024.pdf>

This season counts of 'Peak' salmon spawning numbers were undertaken at lakes Mapourika and Paringa, the Taramakau and Hokitika rivers were also counted to monitor previous liberations of salmon. At Lake Mapourika 10 live salmon were observed during the peak count at MacDonalds Creek, below the long-term average of 169 fish. At Lake Paringa 22 live salmon were observed during the peak count in the Windbag Stream, below the long-term average of 163 fish. No live salmon were observed in the Taramakau, and Hokitika rivers by staff.

The spawning report can be viewed at:

<https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.2-Sports-Fish-Spawning-Surveys-2024.pdf>

Long-term monitoring of Paradise Shelduck (over 25years) indicates that the northern moult sites have slowly increased by 5% but in the short term (5years) has decreased by 8%. Long term monitoring (over 25years) indicates that the southern moult sites have increased by 17% on average and in the short term (5years) have increased by 4%. With good numbers of birds and monitoring indicating these species are being sustainably managed the Council left the regulations unchanged.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/Paradise-Shelduck-Moult-Survey-2024.pdf>

Mean annual trend count figures for the West Coast population indicate Pukeko have declined on average 7% over the last 25 years. Although Pukeko numbers show considerable variation between years the standard error in the results has reduced in response to the large number of years surveyed and is currently 2%.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.3-WC-Pukeko-Trend-Count-Report-2024.pdf>

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

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/2024-Shoveler-Census-Report.pdf>

This year total greylard numbers observed decreased 15.9% from those observed in 2023 (2,819 vs 3,351) and there was considerable fluctuation in the distribution of greylards. Route regression analysis shows the mean annual count for greylard has increased 3% over the last nine years.

With harvest surveys indicating hunter effort is the biggest driver in hunting success. The current population provides ample opportunity for gamebird hunters.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.1-Greylard-Survey-2024.pdf>

Fish & Game continues to increase its regional research program with 2 new projects initiated this year to investigate life history of trout in estuarine environments and waters under threat from development in the catchment. The Mawheraiti, Rough and New Rivers are being monitored to assess factors affecting abundance and spawning success and the lower river fisheries in the Haast, Hokitika and Buller rivers and undergoing research to assess food web interactions in the estuarine environment. Early indications are that migratory indigenous galaxiids (whitebait) are only a seasonal and very minor part of estuarine trout diet.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2024/10.2-Sports-Fishery-Research-2024.pdf>

Harvest Assessment

Performance Objectives:

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

Performance Achieved:

A combined 382 adult and junior full season West Coast licence holders harvested an estimated 7,138 game birds from within the West Coast Region for 2023. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 13,040 birds.

The average game bird licence holder harvested 19 game birds in the 2023 season, compared with 20 game birds during the 2022 season and 17 for the 2021 season (rounded to whole bird figures). This equates to approximately; 6 Greylards, 9 Paradise Shelduck, 3 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 35% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters decreased from the previous season.

The full report can be viewed at: <https://www.fishandgame.org.nz/assets/DMS/About-us/FG-Regional-Councils/West-Coast/Council-Downloads/2023/Game-Harvest-Report-2023.pdf>

Fisheries Enhancement

Performance Objectives:

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

Performance Achieved:

Unfortunately, due to an issue with the fish providers hatchery no fish were available for enhancement of Lake lanthe. Due to poor numbers returning to the hatchery the West Coast Council will not be able to enhance this fishery again until 2025 with accrued funds. This year the Council took the opportunity to order increased wild-run stock to be released in 2025 in an effort to kick start riverine populations in the Taramakau and Hokitika Rivers.

Regulations

Performance Objectives:

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

Performance Achieved:

The Council remains committed to a full review of the regulations on a 3 yearly basis coinciding with the establishment of councils after elections in an effort to minimise effects and uncertainty on anglers and hunters whilst sustainably managing populations.

All licence holders received a copy of the regulations with their licence and the regulations were also made available on the website and on signage at locations that are frequented by visiting anglers who are likely to be unfamiliar with the local regulations. The graduated move to digital only regulations progressed, with regions only producing local regulations in hard copy for circulation.

Performance Objectives:

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

Performance Achieved:

In response to ten complaints regarding Paradise Shelduck and two for Pukeko, six permits to disturb/kill gamebirds were issued, and one organised hunting event was conducted in line with the West Coast regions policy for the management of game birds causing damage. The growing interest in organised events and the addition of the summer season has allowed for hunting of game birds causing damage. Actively managing populations in such areas is consistent with Management Plan objectives and well received by landowners but is also beneficial to limit bird disturbance outside the gazetted seasons.

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA Works & Management	\$42,187	\$0	\$42,187	\$40,935	\$0	\$40,935
1220	Assisted Habitat	\$0	\$500	-\$500	\$0	\$587	-\$587
1230	Assessment	\$0	\$0	\$0	\$0	\$0	\$0
1240		\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$42,187	\$500	\$41,687	\$40,935	\$587	\$40,348

RMA Planning/Consents

Performance Objectives:

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

Performance Achieved:

Over the year Fish and Game engaged in 27 consent applications - similar numbers to last year. 9 consents were mining permit applications predominantly for gold mining and gravel extraction operations. 12 were for River protection works to protect infrastructure including bridges and roading. 2 was for discharge permits associated with dairy farming. 1 permit was associated with Hydro Electric Power Schemes. Two other consents were for log and debris removal in rivers and 1 for a tourist activity for jet boating on the Buller River. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls are implemented in the mining consents.

Fish and Game have also provided hunter and angler representation in the combined Te Tai o Poutini Plan, which is currently going through the hearing process. Submissions were well received with the process likely to extend into 2025. The West Coast Region also provided input into National submissions on national planning documents.

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

Works and management

Fish and Game administers an Acclimatisation Reserve along the fringes of Mahinapua Creek and Lake. A lease is in place for the landing of a scenic tour boat. This reserve has been classified as a Significant Natural Area as part of the West Coast Regional Council planning process and the proposed Te Tai O Poutini Plan intends to prohibit motorised craft in this catchment in response to Iwi concerns. Fish and Game will have to take this into consideration for any future lease arrangements. Freehold land at Lake Kaniere is also held with a residence operated and maintained under lease by the Hokitika Angling Club.

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$26,110	\$0	\$26,110	\$20,495	\$0	\$20,495
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$17,541	\$0	\$17,541	\$10,248	\$0	\$10,248
1340	Other Publications	\$1,539	\$0	\$1,539	\$0	\$0	\$0
1350	Training	\$0	\$0	\$0	\$0	\$0	\$0
1360	Club Relations	\$7,669	\$0	\$7,669	\$6,971	\$0	\$6,971
1370	Huts	\$17,156	\$0	\$17,156	\$8,654	\$0	\$8,654
	Total	\$70,015	\$0	\$70,015	\$46,368	\$0	\$46,368

Access

Performance Objectives:

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

Performance Achieved:

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

To increase participation in gamebird hunting in the region, four organised hunts were facilitated where crop predation issues had been observed. Keen hunters were also directed to these, and other properties with crop predation issues. Organised hunts were utilised to upskill young and new hunters, as well as encourage hunters to diversify their harvest. Hunter responses to these events were favourable and we will be endeavouring to continue this programme in 2025.

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

Newsletters

Performance Objectives:

- To advise anglers and hunters of regulations and a summary of angling/hunting opportunities.
- Provide website and social media sites with up-to-date information for hunters and anglers.

- To promote and educate by keeping licence holders informed on matters affecting their interests.

Performance Achieved:

This year website traffic increased. Fish and Game West Coasts social media presence continues to increase, with regular posts enjoying a good uptake by subscribers.

Fish and Game West Coast completed two pages and contributed to feature articles in the Fish & Game magazines sent out to licence holders. Content focused on encouraging licence holder to fully utilise local fish and game resources as well as updating licence holders on gamebird and sportfish populations. The sportfish edition informed anglers of the season prospects, Designated Waters consultation, salmon management and tips for improving fishing success. Meanwhile, the game bird edition focused on educating hunters, sharing harvest monitoring results, promoting the idea of introducing newcomers to hunting, and highlighting organised hunts.

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

Club Relations

Performance Objectives:

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

Performance Achieved:

Liaison efforts were actively maintained through engagements with clubs and support at fishing competition weigh-ins. Staff welcomed the Canterbury Outboard Boating Club to Lake Brunner, providing an educational fishing demonstration to enhance their visit to the region. Hunting groups were invited to attend organised hunts, and the young hunters club was used to address game bird crop predation complaints. In total for the year four organised hunts were held. Three during the gazetted winter season and one during the summer gazetted season. All organised hunts focused on problematic populations of Paradise Shelducks, Pukeko and Black Swan. Two educational fishing events were held and attended by novice anglers, one for fly fishing and the other for spin fishing.

Huts

Performance Objectives:

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

Performance Achieved:

Fish and Game maintains staff accommodation at Okuru. Our Council resolved to utilise reserves to maintain and upgrade the hut as it was in a dilapidated state. Works were completed in 2023/24. During the year, the hut was largely utilised by staff and volunteers performing compliance and monitoring and research work in the area.

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$11,285	\$0	\$11,285	\$5,321	\$0	\$5,321
1420	Communication	\$19,493	\$0	\$19,493	\$19,214	\$0	\$19,214
1430	Advocacy	\$2,052	\$0	\$2,052	\$1,774	\$0	\$1,774
	Total	\$32,830	\$0	\$32,830	\$26,309	\$0	\$26,309

Liaison

Performance Objectives:

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

Performance Achieved:

Liaison with research agencies continued this year with consultation regarding angling usage, naturalised species and indigenous fish relationships, sea conditions for Salmon and sportfish spawning.

Improving and increasing Iwi consultation and input into Fish and Game Governance and Workplans was a recommendation from the Ministerial Review. In response the council continued with additional input from the Ngāi Tahu appointee through co-option to Council.

Communication

Performance Objectives:

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

Performance Achieved:

Established working relationships with local media, enabled ready acceptance of media releases when required, and public awareness opportunities were utilised as appropriate. Some of the issues that were topical this year were: Compliance, Fish and Game elections, planning, and the utilisation of local resources by anglers and hunters.

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

Political Advocacy

Performance Objectives:

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

Performance Achieved:

Communication with the Hunting and Fishing Minister revolved around Fish and Game West Coast performance, licencing, and regulations. There has been increased dialogue regarding our statutory role and delivery of projects from the previous oversight from the Minister of Conservation.

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$48,706	\$0	\$48,706	\$83,207	\$0	\$83,207
1520	Ranger Training	\$7,143	\$0	\$7,143	\$6,681	\$0	\$6,681
1530	Compliance	\$8,669	\$1,000	\$7,669	\$14,481	\$9,481	\$5,000
	Total	\$64,518	\$1,000	\$63,518	\$104,369	\$9,481	\$94,888

Compliance and enforcement

Performance Objectives:

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

Performance Achieved:

Approximately 15 percent of regional sportsfish and gamebird licence holders (539 out of 3,654 total licence holders) were contacted last season through the programme. Resources were focused on busy times of the year at specific fisheries and hunting locations. Eleven offences were detected for the year. Six "Fishing without licence," four "Hunting without licence," and one "Fishing with more than one rod." All offences were processed in a manner consistent with the Councils prosecution policies.

This winter, the honorary rangers' three-year warrant renewal process was successfully completed, resulting in the renewal of six warrants. Performance assessments were conducted according to national guidelines, leading to the retirement of three honorary rangers.

On August 25th, a CERT Refresher training session was held at the West Coast Fish and Game office, attended by seven participants, including both honorary rangers and staff. One ranger who could not attend the West Coast training completed their certification with North Canterbury Fish and Game.

Overall, the West Coast region maintains a well-trained and geographically diverse team, effectively meeting enforcement needs despite limited resources.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$10,499	\$327,334	-\$316,835	\$6,969	\$340,926	-\$333,957
1620	Agent Servicing	\$15,573	\$0	\$15,573	\$9,504	\$0	\$9,504
1630	Agent Payments	\$7,365	\$0	\$7,365	\$4,476	\$0	\$4,476
	Total	\$33,437	\$327,334	-\$293,897	\$20,949	\$340,926	-\$319,977

Licensing

Performance Objectives:

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

Performance Achieved:

The intermediary licensing providers (Eyede) system worked well this past year. All licence agents are on the direct debit system which minimises payment issues.

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

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	536	725	682	646	563
Non-Resident Whole Season	276	17	10	247	292
Loyal Senior Whole Season	94	105	129	139	132
Local Area Whole Season	170	186	162	152	157
Family Fishing	374	513	440	448	396
Adult Day	425	512	510	498	531
Non-Resident Day	406	26	60	559	577
Adult Winter	48	63	66	80	32
Adult Short Break	119	201	173	130	169
Adult Long Break	12	12	9	10	10
Junior Whole Season	89	134	140	172	145
Junior Non-Resident Whole Season	3	-	1	6	8
Junior Day	48	76	90	48	146
Junior Non-Resident Day	19	-	5	25	26
Child Non-Resident Whole Season	12	-	3	6	4
Child Non-Resident Day	20	1	-	21	16
Total Fish Licences	2651	2571	2,480	3,187	3204
Whole Season Licence Equivalent	1753	1881	1734	2010	2158

GAME LICENCES	2020	2021	2022	2023	2024
Adult Whole Season	366	379	357	352	348
Adult Day	30	24	27	30	33
Junior Whole Season	40	32	33	30	38
Junior Day	6	2	0	3	0
Child Whole Season	23	12	18	27	31
Total Game Licences	465	449	435	442	450
Whole Season Licence Equivalent	380	390	369	364	362

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$27,636	\$0	\$27,636	\$25,416	\$0	\$25,416
	Total	\$27,636	\$0	\$27,636	\$25,416	\$0	\$25,416

Council

Performance Objectives:

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

Performance Achieved:

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. The Council provides a diverse group of anglers and hunters to represent licence-holders.

Oversight and direction are included in an annual workplan which was adopted at the April Council meeting after input from Councillors. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff. Post Covid-19 there has been a sustained demand by Councillors to attend meetings electronically. This was easily facilitated by staff but there are still limitations on official attendance at meetings due to dated legislation.

The Council reviewed the managers performance and the following policies and plans throughout the year; Standing Orders, Workplan & Budget, Operational Policies, Sportsfish and Game regulations, Iwi Liaison, and had its Sportsfish and Game Management Plan approved by the Minister. The West Coast Council also provided guidance and input into national issues such as, regulation setting, designated waters, licence fees and distribution, and communications.

The Council also continued to provide input and implement policy in response to the Ministerial Review recommendations.

Council meeting minutes can be viewed here:

<https://www.fishandgame.org.nz/about-us/f-and-g-regional-councils/west-coast/meeting-info-and-reports/meeting-minutes/>

Council operational reports can be viewed here:

<https://www.fishandgame.org.nz/about-us/f-and-g-regional-councils/west-coast/meeting-info-and-reports/council-downloads/>

OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$3,578	\$0	\$3,578	\$4,138	\$0	\$4,138
1820	Annual Planning	\$8,208	\$0	\$8,208	\$6,405	\$0	\$6,405
1830	Reporting	\$19,672	\$0	\$19,672	\$15,558	\$0	\$15,558
1840	National Liaison	\$23,384	\$0	\$23,384	\$22,674	\$0	\$22,674
	Total	\$54,842	\$0	\$54,842	\$48,775	\$0	\$48,775

Planning and reporting

Performance Objectives:

- To formulate and adopt an Annual Operational Workplan and budget as required by statute.
- To produce a Ministerially approved Sportsfish and Game Management Plan in accordance with the Conservation Act.
- Hold an Annual Public Meeting and present an audited Performance Report as required by statute.
- Provide an audited Performance Report to parliament as required by statute.

Performance Achieved:

Following a consultation/discussion period of two months, and the NZC Review Process, the Council's annual plan was adopted by Council in April. The previous year's Annual report and meeting was completed in December with a favourable Audit. The regions Sportsfish and Game Management Plan received Ministerial approval and is now operative. The plan is a forward-thinking document which identifies the objectives of the Council and the Issues facing the resource.

National Liaison

Performance Objectives:

- Maintain National / Regional co-ordination.

Performance Achieved:

Although the West Coast council is regionally autonomous, liaison and coordination between regions, the NZ Council and stakeholder groups is beneficial for effective management of the resource. Liaison with other regions occurred regarding regulation setting, designated waters, species monitoring, compliance, and research.

Liaison with the NZ Council on national policy, sportsfish and game management plan development, designated waters, health and safety, finances, organisational management, and numerous specific issues that arose throughout the year was also required. Maintaining regional autonomy whilst trying to be resource efficient and coordinated nationally will continue to present challenges. The West Coast Region Councillors and Staff continued to progress and implement the Ministerial review of Fish and Game through training and policy development.

WEST COAST FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
REVENUE				
Fish and Game licence sales	1	340,926	327,334	311,461
Grants/contracts (non-government)	1	30,348	30,436	99,829
Interest	1	21,163	15,144	17,266
Other revenue	1	9,481	1,000	7,965
Total Revenue		401,918	373,914	436,521
EXPENSES				
Outputs				
Species management	2	6,448	15,250	2,606
Habitat protection & management	2	13,641	15,000	-
Angler & Hunter participation	2	4,983	14,100	8,546
Public interface	2	-	-	-
Compliance	2	5,341	4,500	3,967
Licensing	2	13,559	21,125	11,234
Council	2	3,837	2,500	3,577
Planning & reporting	2	8,671	9,700	8,920
Overheads				
Employee related costs	2	302,652	303,721	267,296
Depreciation	4	18,583	-	16,333
Other expenses	2	68,375	62,540	58,818
Total Expenses		446,090	448,436	381,297
Operating Surplus/(Deficit)		(44,172)	(74,522)	55,222
NET SURPLUS/(DEFICIT)		(44,172)	(74,522)	55,222

The accompanying notes form an integral part of these financial statements

WEST COAST FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION

As at 31 August 2024

	Note	Actual 2024 \$	Actual 2023 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	557	41,446
Debtors and prepayments	3	31,849	34,669
Investments	3	300,000	300,000
Total Current Assets		332,406	376,115
Non-Current Assets			
Property, plant and equipment	4	157,711	163,814
Total Non-Current Assets		157,711	163,814
Total Assets		490,117	539,929
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	55,998	58,144
Employee costs payable	3	20,768	24,262
Total Current Liabilities		76,766	82,405
Total Liabilities		76,766	82,405
NET ASSETS		413,351	457,524
EQUITY	5	413,351	457,524

WEST COAST FISH & GAME COUNCIL

STATEMENT OF CASHFLOWS

For the Year Ended 31 August 2024

	Actual 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence sales	340,204	313,984
Grants, donations and fundraising	30,348	99,329
Interest	20,744	14,079
Other revenue	7,698	2,065
Cash was applied to:		
Payments to suppliers	(114,236)	(126,658)
Payments to employees	(306,045)	(265,306)
GST (net)	(7,122)	(13,134)
Net Cash Flows from Operating Activities	(28,409)	24,359
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	-	30,435
Cash was applied to:		
Purchase of property, plant and equipment	(12,480)	(94,384)
Purchase of investments/deposits	-	(10,000)
Net Cash Flows from Investing & Financing	(12,480)	(73,949)
Net Increase / (Decrease) in Cash	(40,889)	(49,590)
Opening Cash	41,446	91,036
Closing Cash	557	41,446
This is represented by:		
Bank accounts and cash	557	41,446

WEST COAST FISH & GAME COUNCIL
STATEMENT OF ACCOUNTING POLICIES
For the Year Ended 31 August 2024

ACCOUNTING POLICIES APPLIED

Reporting Entity

West Coast Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

West Coast Fish and Game has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate for the foreseeable future. All amounts are recorded in New Zealand Dollars rounded to the nearest dollar.

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Interest

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

Other Income

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

Outputs

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

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services to Fish & Game.

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. In the case of West Coast Fish & Game, a grant has been received from the New Zealand Fish & Game Council for advocacy and research with no further levy paid.

Bank accounts and cash

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

Debtors and prepayments

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

Investments

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

Property, plant, and equipment

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

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

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

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	33-50 years	Straight Line
Plant & Equipment	21.6%	Diminishing Value
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	40 years	Straight Line

All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	12-50 years	Straight Line
Plant & Equipment	10 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	10-40 years	Straight Line
Boats	10-12 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Income Tax

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

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 11 April 2023.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 1: ANALYSIS OF REVENUE	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Fish and Game Licence sales			
Fish licence	306,896	293,760	251,398
Non-Resident Licence Levy	-	-	27,718
Game licence	34,030	33,574	32,345
Total Licence sales	340,926	327,334	311,461
Grants/contracts (non-government)			
NZF&G Grant	23,136	23,136	93,055
Fisheries Enhancement Funding	6,625	6,800	6,274
Mahinapua Lease	500	500	500
Kaniere Lease	87	-	-
Total Grants/contracts (non-government)	30,348	30,436	99,829
Interest			
Interest earned	21,163	15,144	17,266
Total Interest	21,163	15,144	17,266
Other revenue			
Fines and prosecutions	9,481	1,000	1,565
Gain on sale or disposal of assets	-	-	6,400
Total other revenue	9,481	1,000	7,965

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 2: ANALYSIS OF EXPENSES	Actual 2024	Budget 2024	Actual 2023
	\$	\$	\$
Species management			
Population monitoring	6,013	7,850	1,806
Harvest assessment	435	500	800
Releases	-	6,800	-
Regulations	-	-	-
Control	-	100	-
Total Species management	6,448	15,250	2,606
Habitat protection & management			
Resource management	13,641	15,000	-
Total Habitat protection & management	13,641	15,000	-
Angler & Hunter participation			
Access	1,970	2,000	5,043
Satisfaction surveys	-	-	545
Newsletters	-	100	-
Club relations	665	1,000	788
Huts	2,348	11,000	2,169
Total Angler & Hunter participation	4,983	14,100	8,546
Public interface			
Liaison	-	-	-
Total Public interface	-	-	-
Compliance			
Ranging	1,521	1,000	1,057
Ranger training	1,459	1,500	1,722
Compliance	2,361	2,000	1,188
Total Compliance	5,341	4,500	3,967

Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Licensing			
Licence production & distribution	4,013	6,395	408
Agent servicing	5,070	7,365	5,413
Commission	4,476	7,365	5,413
Total Licensing	13,559	21,125	11,234
Council			
Council meetings	3,837	2,500	3,577
Total Council	3,837	2,500	3,577
Planning & reporting			
Management/Strategic planning	-	500	-
Reporting	1,206	1,900	1,117
National liaison	306	300	159
Audit fee	7,159	7,000	7,644
Total Planning & reporting	8,671	9,700	8,920
Employee related costs			
Salaries and wages	285,327	284,521	252,687
Fringe benefit tax	2,220	3,600	2,602
KiwiSaver contributions	10,709	10,000	9,342
ACC levies	728	600	652
Staff Training and Other expenses	3,668	5,000	2,013
Total Employee related costs	302,652	303,721	267,296

Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Other expenses			
Office premises	27,740	26,300	14,526
Office equipment	1,117	1,000	3,248
Communications	5,278	5,400	4,839
General	1,452	1,400	1,736
Field equipment	3,860	4,400	7,105
Vehicles	28,928	24,040	27,364
Total Other expenses	68,375	62,540	58,818

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2024 \$	Actual 2023 \$
Bank accounts and cash		
Current account balance	557	41,446
Total	557	41,446
Debtors and prepayments		
Accounts receivable	14,613	16,372
Prepayments and accrued income	17,236	18,297
Total	31,849	34,669
Investments		
<i>Current portion</i>		
Term Deposits	300,000	300,000
Total	300,000	300,000
Creditors and accrued expenses		
Trade and other payables	7,476	10,973
Income in Advance	30,225	34,489
Accrued expenses	9,818	11,794
GST Payable	8,479	888
Total	55,998	58,144
Employee costs payable		
Accrued salaries and wages	5,102	3,729
Annual leave and time in lieu	9,831	14,599
PAYE owing	5,835	5,933
Total	20,768	24,261

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 4 : PROPERTY PLANT & EQUIPMENT
2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-	-	2
Buildings	27,446	24,645	-	2,993	49,098
Plant & Equipment	1,189	-	-	305	884
Vehicles	115,042	-	-	13,731	101,311
Boats	1,761	-	-	1,238	523
Office Equipment	6,209	-	-	316	5,893
Work in Progress	12,165	-	12,165	-	-
Total	163,814	24,645	12,165	18,583	157,711

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-	-	2
Buildings	23,343	6,820	-	2,717	27,446
Plant & Equipment	1,909	-	-	720	1,189
Vehicles	52,852	97,566	24,035	11,341	115,042
Boats	2,999	-	-	1,238	1,761
Office Equipment	6,525	-	-	316	6,209
Work in Progress	-	12,165	-	-	12,165
Total	87,630	116,551	24,035	16,333	163,814

2023 Work in Progress was for the upgrade to Okuru Hut. This was completed and capitalised in the current year.

Significant Assets Recorded - Source and Date of Valuation

Land & Buildings

<p>Okuru Hut being: SEC 4 SO 11816 BLK X OKURU S D</p>	<p>Quotable Value Limited Reference 25810/24200 as at 1 September 2023, Land Value \$105,000; Value of Improvements \$165,000 with a total Capital Value of \$270,000. The Hut is included in Buildings above.</p>
<p>West Coast Fish and Game Council Office Building located at Hokitika Airport being: Lot 1 DP 3080 BLK I KANIERE SD - SUBJ TO EASMENTS SHOWN ON DP 3080</p>	<p>Quotable Value Limited Reference 25850/4106 as at 1 September 2023, Land Value \$235,000; Value of Improvements \$110,000 with a Capital Value of \$345,000. Please note: The land is leased from the Westland District Council on a 21-year term. (Refer Note 6)</p>
<p>Lake Kaniere Road being: PT RES 913 BLK XI KANIERE S D, Certificate of Title WS2C/8</p>	<p>Quotable Value Limited Reference 25760/27500 as at 1st September 2023, Land Value \$830,000; Value of Improvements \$130,000 with a total Capital Value of \$960,000. (Refer Policies)</p>
<p>Mahinapua being: PT RES 1180 BLKS IV VII XI XII MAHINAPUA AD, Certificate of Title WS1A/1285</p>	<p>Quotable Value Limited Reference 25770/36904 as at 1st September 2023, Land Value \$870,000 (Refer Policies)</p>

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 5: EQUITY	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	176,974	150,850
Surplus/(Deficit)	(44,172)	55,222
Transfer to Reserves	(15,106)	(38,432)
Transfer from Reserves	68,958	9,334
Total Accumulated Funds	186,652	176,974
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	81,877	77,437
Transfer from Accumulated Funds	-	4,440
Transfer to Accumulated Funds	(28,375)	-
Balance at 31 August	53,502	81,877
Back Country Fisheries Reserve <i>(Was Non-Resident Levy Reserve)</i>		
Balance as at 1 September	65,550	47,166
Transfer from Accumulated Funds (Income)	-	27,718
Transfer to Accumulated Funds (Expenses)	(26,947)	(9,334)
Balance at 31 August	38,603	65,550
Hydro		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	26,850	26,850
Habitat Protection & Maintenance Reserve		
Balance as at 1 September	100,000	100,000
Transfer from Accumulated Funds (Income)	8,481	-
Transfer to Accumulated Funds (Expenses)	(13,636)	-
Balance at 31 August	94,845	100,000

Note 5: EQUITY CONT'D

	Actual 2024	Actual 2023
	\$	\$
Fisheries Enhancement Reserve		
Balance as at 1 September	6,274	-
Transfer from Accumulated Funds (Income)	6,625	6,274
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	12,899	6,274
<i>Total Dedicated Reserves</i>	<i>226,699</i>	<i>280,551</i>
Total Equity	413,351	457,524

BREAKDOWN OF DEDICATED AND RESTRICTED RESERVES.**Dedicated reserves**

Dedicated reserves are those reserves that the Council has elected to transfer from accumulated funds for a particular purpose.

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.

Dedicated reserve	Nature & purpose
<i>Asset Replacement Reserve</i>	The asset replacement reserve is a reserve set up to enable Council to replace property, plant, and equipment.
<i>Backcountry Fisheries/Designated Waters Reserve (Previously Non-Resident Reserve Levy)</i>	The designated waters reserve is for the purpose of management of backcountry fisheries as defined by The New Zealand Council who resolved (July 2014) "that for the purposes of fisheries management a back-country fishery is taken to mean any New Zealand freshwater (river and/or lake) that provide some truly spectacular angling experiences, are popular with non-resident anglers and are inherently sensitive and need careful management". Previously a portion of the non-resident licence fee was transferred to this reserve based on the number of non-resident licence sales made within the financial year. As of 1 st September 2023, Designated Waters licence fees are accumulated in this reserve for redistribution across backcountry projects.

<i>Hydro Reserve</i>	This reserve is for the purpose of enhancing the sustainability of sportsfish in the West Coast Region.
<i>Habitat Protection & Maintenance Reserve</i>	This reserve is for the purpose of sports fish and game management in the West Coast Region. Diversion funds surplus to prosecution expenses accrue to this fund for habitat maintenance and enhancement projects.
<i>Fisheries Enhancement Reserve</i>	This reserve was created to accrue unspent liberation funds in the budget year to be utilised in coming years in accordance with the mitigation agreement with Manawa Energy.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

The council has a commitment to the ground lease of its premises located on Bert Mercer Drive (Previously named Airport Drive). This rental is \$3687 (excludes GST) per annum. Rent is reviewed 5 yearly (last review was in 2020) with a lease expiry date set of 1 October 2036. This has the option to be renewed at this time for a further term of 21 years. Lease commitment has been prepared at the current value of the lease for the remaining term. \$3,028 has been prepaid in relation to this lease arrangement (2023: 3,028).

	2024	2023
Current	3,687	3,687
Non-current	41,172	44,859

Contingency

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

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

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

Note 8: RELATED-PARTY TRANSACTIONS

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

The New Zealand Fish and Game Council reimbursed \$0 in travel expenses for staff travelling to meetings (2023: \$200)

During the year grants of \$23,136 (2023: \$93,055) were received from the New Zealand Fish and Game Council.

As at balance date \$2,339 (2023: \$2,226) was due by the Council to the New Zealand Fish and Game Council.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils.

Good progress towards the implementation of review recommendations has been made including the reduction of Regional Councillor numbers and the co-option of the Ngai Tahu representative onto Council. National Policies have also been adopted this year which are consistent with the recommendations of the Ministerial review.

In February 2023, The New Zealand Council (NZC) established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to regions.

The NZC is currently working with the Minister for Hunting and Fishing to determine the legislative changes required to ensure Fish and Game can operate more efficiently.

WEST COAST FISH & GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
For the Year Ended 31 August 2024

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2024

Output Area	Actual Direct \$	Actual Hours	Overheads Allocation	Total Costs per Output
Species management	6,448	1,284	126,520	132,968
Habitat protection & management	13,641	277	27,294	40,935
Angler & hunter participation	4,983	420	41,385	46,368
Public interface	-	267	26,310	26,310
Compliance	5,341	1,005	99,028	104,369
Licensing	13,559	75	7,390	20,949
Council	3,837	219	21,579	25,416
Planning & reporting	8,671	407	40,105	48,776
Totals	56,480	3,954	389,611	446,091

Actual Overheads

Employee related costs	302,653
Depreciation	18,583
Other expenses	68,375
Total Overheads to Allocate	389,611

BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Overheads Allocation	Total Costs per Output
Species management	15,250	1,050	107,725	122,975
Habitat protection & management	15,000	265	27,187	42,187
Angler & Hunter participation	14,100	545	55,915	70,015
Public interface	-	320	32,830	32,830
Compliance	4,500	585	60,018	64,518
Licensing	21,125	120	12,312	33,437
Council	2,500	245	25,136	27,636
Planning & reporting	9,700	440	45,142	54,842
Totals	82,175	3,570	366,265	448,440

Budget Overheads

Employee related costs	303,721
Depreciation	-
Other Expenses	62,544
Total Overheads to Allocate	366,265



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

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024

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

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 24 to 42, that comprise the statement of financial position as at 31 August 2024, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 7 to 23.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 24 to 42:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of service performance of the Fish and Game Council on pages 7 to 23:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2024, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 20 November 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New



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

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

Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.



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

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

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

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

Our opinion on the financial statements and the statement of service performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements and the statement of service performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

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