



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

FOR THE YEAR ENDED
31 AUGUST 2017

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31 October 2017

Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish & Game Council for the year ended 31 August 2017.

Yours faithfully

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Andrew Harris
Chairman
West Coast Fish and Game Council

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PERFORMANCE REPORT 2016-17

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STRUCTURE

Council and Staff

Council Members	Sub Region	Council Meetings Attended (6)
Dean Phibbs	Northern	5
Owen Smith	Northern	4
Rob Roney (Deputy Chair)	Central	3
Dave Heine	Central	2
Bruce Erickson	Central	5
Mark Smith	Central	4
Jan Derks	Southern	4
Andrew Harris (Chair & NZ Council appointee)	Southern	6
Te Runanga o Ngai Tahu Appointee (Sean Climo)		1
Director General of Conservation Representative		2
Conservation Board Representative		3

Staff members	Position
Dean Kelly	Manager
Lee Crosswell	Fish & Game Officer
Kim McPherson	Office Administrator

Auditors Auditor General, contracted to BDO Christchurch

Bankers Westpac Bank (Hokitika)

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

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Website www.fishandgame.org.nz

CHAIRMAN'S REPORT

I am able to report that the operational workplan was completed satisfactorily and within budget. The deficit of \$59,576 was funded from reserves.

It should be noted that reserves have now been depleted to a level that may preclude further draw-down to fund operational expenditure; i.e. all operational expenditure will need to be met from licence fees.

Licence Sales

Fish licence sales were down by approx. 8% due largely to poor weather at the start of the season. Game licence sales decreased by approx. 4%

Population monitoring

Drift Dive results were generally positive. Mawheraiti [Little Grey] River, a cause of concern for several seasons, this year showed good numbers of fish. Gamebird Trend counts show Paradise Shelduck populations both North and South of the Taramakau River to be stable [slightly increasing in the South] on a longer term.

Fisheries enhancement

Approximately 15,000 Salmon were released into the Taramakau, Hokitika and Wanganui River catchments in accordance with Council's enhancement strategy thanks to generous sponsorship from Mitre10 Mega Greymouth; and both Brown and Rainbow Trout to Lake Kaniere as mitigation for Trustpower's HEPS on the Kaniere River.

Back Country Angler Survey:

Karamea and Mokihinui Rivers were subject of a backcountry angler survey which showed some dissatisfaction around angler expectations and success, although drift dives showed reasonable numbers of fish present. Heavy angler usage of these fragile backcountry fisheries, resulting in overcrowding on the rivers and uncatchable fish, is an issue that Council is currently considering and will need to address. This matter is not helped by the previous Minister of Conservation's unwillingness to countenance a Professional Fishing Guides' Licence nor some helicopter operators not abiding by the terms of their DOC concessions.

Gamebird Hunter Survey

A total of 413 adult and junior West Coast licence holders harvested an average of 15 birds each for the season. This is a small increase on the 13 birds taken during the 2016 season. 46% of hunting occurred on opening weekend. It should be noted that out-of-region accounted for approximately half of all Gamebirds taken on the West Coast.

Youth Engagement

Gloriavale Christian Community again provided a Pheasant hunt for a limited number of junior shooters under the Memorandum of Understanding governing their game preserve. Staff and volunteers facilitated junior clay target shooting in conjunction with Greymouth and Kokatahi Gun Clubs. A Scout fishing event was held at Lake Brunner and on a separate occasion, Scouts were given a demonstration of electric fishing to promote awareness of freshwater species.

On behalf of Council I wish to thank Management and Staff for their diligent and professional approach throughout the year - a good job well done! Thanks also to Councillors and Honorary Rangers without whom Fish and Game could not function.

Andy Harris.



Chair
West Coast Fish and Game Council



FISH & GAME NEW ZEALAND – WEST COAST REGION

ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2017

STATEMENT OF RESPONSIBILITY

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

1. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for the preparation of the annual financial statements and the judgements used in them.
2. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
3. In the opinion of the Council the financial statements for the year ended 31 August 2017 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

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CHAIR

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MANAGER

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2016-17 Operational Workplan, as adopted by Council for commencement on 1 September 2016.

Statutory Functions

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

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

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

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

Summary Budget and Actual Expenditure for each output area.

Output Area	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$97,061	\$5,000	\$92,061	\$110,407	\$15,290	\$95,117
Habitat Protection	\$24,734	\$700	\$24,034	\$24,605	\$635	\$23,970
Angler & Hunter Participation	\$68,691	\$2,000	\$66,691	\$55,657	\$2,348	\$53,309
Public Interface	\$13,688	\$0	\$13,688	\$12,299	\$0	\$12,299
Compliance	\$46,116	\$3,155	\$42,961	\$46,343	\$2,518	\$43,825
Licensing	\$27,480	\$0	\$27,480	\$22,943	\$0	\$22,943
Council	\$15,170	\$0	\$15,170	\$22,931	\$0	\$22,931
Planning & Reporting	\$32,881	\$0	\$32,881	\$41,353	\$1,162	\$40,191
Total Outputs	\$325,821	\$10,855	\$314,966	\$336,538	\$21,953	\$314,585
Levies paid & Interest earned	\$8,010	\$11,794	\$3,784	\$8,010	\$10,993	\$2,983
Total	\$333,831	\$22,649	\$311,182	\$344,548	\$32,946	\$311,602

Outputs

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

Overheads

Administration (allocated across output projects to derive cost).

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$64,006		\$64,006	\$64,787		\$64,787
1120	Harvest Assessment	\$7,023		\$7,023	\$5,594		\$5,594
1160	Fisheries Enhancement	\$20,941	\$5,000	\$15,941	\$32,351	\$15,290	\$17,061
1170	Regulations	\$3,088		\$3,088	\$5,722		\$5,722
1180	Control	\$2,003		\$2,003	\$1,953		\$1,953
Total		\$97,061	\$5,000	\$92,061	\$110,407	\$15,290	\$95,117

Population Monitoring

1111 Drift Diving

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
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.	Perform Drift Dives on rivers under threat from development and or unsustainable fishing practices.	Achieved. Field work completed by March 2017.
	Perform 2 seasonal Drift Dives on the Mawheraiti River to ascertain changes in abundance for project 1115 Sportsfishery Research.	Achieved. Field work completed by March 2017.
	Compile report with staff recommendations and present to council.	Achieved: Report provided to council with staff recommendations at April meeting. (refer summary)

Summary

Spring dives were conducted in November 2016, and the summer dives in February/March/April 2017, incorporating Fish & Game staff from the Nelson Marlborough Region, North Canterbury Region, The West Coast Regional Council and Volunteers.

The Mawheraiti River at the SH7 Bridge and Mirfins Bridge, the Grey River at Waipuna and Hospital Flat, and the Inangahua River at Blacks Point were dived.

Drift diving for the 2016/17 season provided relatively positive results in overall trout abundance, with the Mawheraiti showing a significant increase in trout numbers during the late season dive. This may well reflect the influence of trout moving in from the main Grey River late in the season closer to the spawning period, combined with small mediums appearing after dropping back out of smaller tributaries upstream with the lower warm conditions of summer. Fluctuating river flows and visibility make it a challenging season for drift diving.

1113 Spawning Surveys

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
1. To monitor Salmon spawning in key Salmon fisheries with a focus on establishing long-term reliable datasets. 2. Monitor Trout spawning in catchments, where liberations as part of the sportsfish enhancement program, are occurring.	Lake Mapourika and Paringa tributary surveys will be undertaken on a weekly basis between April – June.	Achieved. Field work completed by July 2017. As directed for efficiency, surveys were conducted at less regular intervals than 7 days with an emphasis on gaining figures of the peak counts. Volunteers organised.
	Geologists Creek, Hokitika and Taramakau River tributaries will be monitored by staff and volunteers on a fortnightly basis from April - June.	Achieved. Field work completed by July 2017. Again, for efficiency surveys were conducted at less regular intervals than fortnightly. Volunteers organised.
	Lake Kaniere tributaries will be undertaken on a fortnightly basis between June – November.	Achieved: Field work completed to end of operational year August 2017.
	Add to existing dataset and compile sportsfish spawning report with staff recommendations.	Achieved: Report provided to council with staff recommendations at August 2017 meeting. (refer summary)

Summary

The long-term monitoring of ‘Peak’ spawning numbers in spawning grounds for Lakes Mapourika and Paringa were undertaken in May 2017, 135 live salmon were observed during the peak in MacDonalds Creek (L. Mapourika) and 88 were observed live during the peak in Windbag Stream (L. Paringa). The long-term average for MacDonalds Creek is 190 fish making the 2017 return below average. The long-term average for Windbag Stream is 176 fish, making the 2017 count below average. Salmon and trout spawning surveys were undertaken intermittently in several other known spawning creeks during the 2016 and 2017 spawning seasons including tributaries of Lake Kaniere, Hokitika River, and Taramakau River to monitor recent liberations of quinnat salmon and trout.

1114 Trend Counts

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Assess Gamebird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.	Shelduck surveys will be conducted in accordance with nationally adopted standard operating procedures. Compile report with staff recommendations and present to council.	Achieved. Field work completed by February 2017. Report provided to council with recommendations by April 2017. (Refer summary)
	Pukeko surveys will be conducted in accordance with nationally adopted standard operating procedures. Receive and enter data from other regions in a standardised format. Provide information to regions on request.	Achieved. Field work completed by May 2017. (Refer summary)
	Shoveler and Grey Teal surveys will be conducted in accordance with nationally adopted standard operating procedures.	Achieved: Field work completed by August 2017. Data provided to national coordinator by September 2017. (Refer summary)

	Greylard surveys will be conducted in accordance with national standard operating procedures adapted for the West Coast Region.	Achieved: Field work completed by May 2017. Report provided to council with recommendations by July 2017.
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Summary

Shelduck

11,017 birds were observed moulting north of the Taramakau River in 2017. This value is 833 birds less than that from the 2016 counts. Longer term monitoring indicates that the northern population fluctuates but is relatively stable long term. 6,619 birds were observed moulting south of the Taramakau River in 2017. This value is approximately 3,029 birds more than during the 2016 counts, equating to a 46% increase in observed numbers. Longer term trends indicate the population south of the Taramakau has experienced significant population growth from 1998-2017 and a short term increase over the past 5 years. Despite large annual fluctuations, overall the southern population is relatively stable. 2017 counts for both areas remain within management levels.

Pukeko

Pukeko populations are stable in both long and short term south of the Taramakau River. Pukeko populations are decreasing north of the Taramakau River in the short and long term.

Shoveler

Fish and Game New Zealand conducted a national count of shoveler duck (*Anas Rhynchosotis*) on 7th - 8th August 2017. A total of 87 shoveler and 121 Grey teal were counted across the West Coast Sites.

Greylard

Continuation of increased sites and aerial survey of Hokitika area, in particular Grove Swamp. Post-season flight of Hokitika area also completed.

1115 Sportsfishery Research

Objective	Planned Result	Actual Result
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.	Provide field staff time to national monitoring programs including; ageing and growth modelling, & aquatic stressors program. Research and monitor factors affecting Trout life history in the Mawheraiti River.	Achieved: None required Achieved: Field work completed.
To provide critical information to assess the effects of enhancement programs on sportsfish stocks	Critically assess Report from Waikato University on Salmon enhancement.	Not Achieved: Delayed reporting from Waikato University. Payment for analysis budgeted for 2017/18.

Summary

Flow and temperature monitoring has continued for the Mawheraiti River to increase the dataset. Dive surveys were also carried out to assess trout abundance during spring and summer. Trout abundance increased considerably during the late season dive of 2017.

1116 Backcountry Fisheries Management

Objective	Planned Result	Actual Result
Manage backcountry fisheries with funds from	Perform Drift Dives on the Karamea and Mokihinui rivers in	Achieved: Drift dives completed during early March 2017, the same timing as

the non-resident licence levy.	<p>in conjunction with the Nelson Marlborough region.</p> <p>Design signage and erect for back country fisheries designation.</p> <p>Compile report with staff recommendations and present to council.</p>	<p>previous dives of the same sections in the late 1980's/1990.</p> <p>Achieved: Signage designed and installed prior to the start of the angling season.</p> <p>Achieved: Report provided to council with recommendations for August 2017 meeting. Results also presenting to fishing guides meeting in Nelson during August 2017.</p>
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Summary

West Coast Fish and Game designated both the Karamea and Mokihinui catchments as a Backcountry Fisheries in 2016/17. This required anglers to obtain a free Backcountry Endorsement, in doing so providing their details for an online survey following the angling season. In conjunction with the angler's survey, drift dives were undertaken through historic dive sites in both catchments. While drift dives suggest trout abundance is relatively healthy in both catchments and angler satisfaction is positive for most anglers, there was some dissatisfaction shown by anglers, notably those fishing the Mokihinui River. Both the drift dives and the angler survey have been scheduled to be completed again in the 2017/18 season.

Harvest Assessment

1121 National Hunter Survey

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To assess and monitor the success rate of gamebird hunters.	<p>Provide caller lists and record interviews conducted by contracted personnel.</p> <p>Verify telephone interview database and compile a report to council.</p>	<p>Achieved. 2017 Survey completed in August.</p> <p>Achieved: 2016 Report presented to council at December meeting. (refer summary)</p>

Summary

An annual telephone survey is performed during the regular game bird season from May to August. The data is considered an estimate of actual harvest and is intended for internal management purposes only. A combined 429 adult and junior West Coast licence holders harvested an estimated 5,530 game birds from within the West Coast Region for 2016. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 9,501 birds.

The average West Coast Region game bird licence holder harvested 13 game birds for the 2016 season, compared with 21 for the 2015 season (rounded to whole bird figures). This equates to; 9 Greylards, 3 Paradise Shelduck, and less than one bird each of Pukeko, Shoveler and Swan. Opening weekend accounted for 55.6% of the season's total harvest by West Coast hunters.

Releases

1161 Fisheries Enhancement

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To maintain and where possible, enhance the region's Trout and Salmon fisheries in accordance with councils Sportsfish Enhancement Policy.	Source, transfer and release quinnat salmon into Lake Ianthe and the Hokitika and Taramakau Rivers	Achieved. Field work completed by April 2017.
	Source, transfer and release yearling brown trout into Lake Kaniere as mitigation for TrustPowers HEPS.	Achieved. Field work completed by April 2017.
	Investigate sponsorship opportunities to cover costs of this program.	Achieved. Field work completed by October 2016.
	Keep up to date liberation records and provide data in the Annual Report	Achieved. Liberations database of releases updated. (refer summary)

Summary

Trout and Salmon released in accordance with Council Enhancement Strategy;

- 7,000 x 80-100g brown trout transferred from North Canterbury to Lake Kaniere.
- 1,250 x 80-100g surplus rainbow trout transferred from North Canterbury to Lake Kaniere.
- 1940 x 250g salmon transferred from the Paringa Salmon Farm to Lake Paringa.
- 5,000 x 50g Adipose fin clipped salmon Otira River (Aickens), Taramakau catchment.
- 5,500 x 35g Adipose fin clipped salmon Doctors Creek, Hokitika catchment.
- 5,500 x 35g Adipose fin clipped salmon Lake Ianthe.

Regulations

1171 Regulations/Gazette Notices

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations.	Prepare annual anglers and game notices as required by statute.	Achieved. Anglers and Game notice reviewed/amended by February 2017. Consulted extensively with commercial operators and licence-holders regarding backcountry fisheries management.
To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.	Regional contribution to the South Island Fishing and Hunting Regulation Guides.	Achieved. Reviewed and amended by April 2017.

Control

1181 Game Bird Control

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To minimise damage to crops and pasture, arising from unwanted concentrations of gamebirds, thereby preserving landholder relations and statutory obligations.	Record all complaints in crop predation register. Investigate and provide appropriate response in accordance with the Councils' Crop Predation policy	Achieved. Eleven complaints were received and recorded in the crop predation register. Six regarding Paradise Shelduck, two for Swan and three for Pukeko. Complaints were resolved by; • 11 permits issued to delegate authority to farm owners/managers or nominated hunters to control game birds out of season. Assistance was also provided to the Karamea Golf Course with an old gas gun given to them. Additionally, the Westport Airport was visited and advice provided regarding an issue with Black Swans adjacent to the runway.
	Apply for and provide information on DoC Control Permits.	Current DoC permit still valid

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	\$24,734		\$24,734	\$24,605		\$24,605
1220	Works & Management	\$0	\$700	-\$700	\$0	\$635	-\$635
Total		\$24,734	\$700	\$24,034	\$24,605	\$635	\$23,970

1211 RMA Plans/Policy/Consents

Objective	Planned Result	Actual Result
<p>1. Ensure that all RMA processes and activities are undertaken in such a way that provides for sportsfish and gamebird habitat, and angler/hunter access.</p>	<p>To participate with Regional and District Councils and their staff, in all planning matters with potential to affect Fish & Game interests, by providing the best possible advocacy within available resources.</p> <p>Maintain a record of consent applications, conduct negotiations with applicants for resource consent, and undertake fieldwork as necessary to obtain required information. Participate in formal/legal processes as necessary.</p> <p>Prepare and submit applications to the NZ Council Legal Fund for resource consents and regional plans, requiring legal counsel.</p>	<p>Achieved: 30 Section 95 Affected Party Applications for resource consent were processed. This was a substantial decrease on previous years. Of these;</p> <ul style="list-style-type: none"> • 5 were land use consents for works in river beds (e.g. bank/flood protection and bridging, and diversion). • 4 were discharge permits and land use consents associated with land development and irrigation for dairy farming. • 15 were mining related. • 5 consents for gravel extraction. • 1 was for small scale hydro-electric power schemes • 2 were for logging operations
<p>2. To ensure any local or central government amendments to the RMA or national policy statements, adequately provide for the protection of the West Coasts Sportfish and Gamebird Habitat</p>	<p>Receive and review Regional Council Resource Management Committee agendas and minutes. Staff to attend meetings as required.</p> <p>Provide submissions from a local perspective on national planning documents, in consultation with other regions and the NZ Council.</p>	<p>Pre hearing meetings were required to ensure sufficient regard was given for sportfish and game habitat, access and amenity values in the West Coast Regional Councils proposed Regional Policy Statement.</p>

1212 Dairy Industry/Farmer Advocacy

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To protect and enhance habitat for sportsfish and gamebirds, in the regions developed valleys.	<p>Participate in dairy industry groups such as the Dairy Action Team.</p> <p>Maintain a positive working relationship with Westland Milk Products and key industry representatives.</p>	<p>Not achieved: Fish and Game West Coast have had little involvement with Dairy Industry Groups throughout the year.</p> <p>Achieved: 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 and stream training.</p>

1213 Department of Conservation

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
<p>1. Seek to ensure that Section 6 (ab) obligations are reflected in all planning and operational activities undertaken by the Department of Conservation.</p> <p>2. Maintain a good working relationship with Regional DoC Staff.</p>	<p>Advocacy will be provided in DoC Planning Processes.</p> <p>Maintain regular liaison with senior DoC Conservancy Staff.</p>	<p>Fish and Game consulted with the department regarding;</p> <ul style="list-style-type: none"> • National Park Management Plans • Access issues • Backcountry Fisheries • Concessions • Compliance • Pesticide application • Crop predation • Backcountry code of conduct. • Pest Fish • Staff communications <p>Achieved: A co-operative working relationship was maintained at conservancy level.</p>

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION/SATISFACTION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$11,699		\$11,699	\$9,967		\$9,967
1330	Newsletters	\$17,102		\$17,102	\$10,366		\$10,366
1340	Other Publications	\$0		\$0	\$0		\$0
1360	Club Relations	\$34,066	\$0	\$34,066	\$31,387		\$31,387
1370	Huts	\$5,823	\$2,000	\$3,823	\$3,937	\$2,348	\$1,589
Total		\$68,691	\$2,000	\$66,691	\$55,657	\$2,348	\$53,309

1311 Access

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Unencumbered access will be available to anglers and hunters on all public land, except where its current status legally precludes it.	<p>Reported access difficulties will be investigated and either forwarded to the Walking Access Commission, or negotiated with the public agency concerned.</p> <p>Signage will be maintained and progressively extended to provide more choices for visiting anglers.</p> <p>Review the existing access points on the Website and incorporate all access points.</p> <p>The list of 'Huntable' Private Properties will be updated and extended in consultation with landowners.</p> <p>Forward access issues and keep in regular contact with Walking Access Commission Representatives.</p>	<p>Achieved: Relationships with Walking Access Commission Representatives were maintained and issues forwarded for consideration when detected.</p> <p>Achieved: All signs on the current database were checked during the 2016-17 fishing season. Any weathered and damaged signs were replaced where needed.</p> <p>Achieved: All access sites from the previous season were retained. New potential sites investigated.</p> <p>Achieved: Consultation with potential new landowners to add to the list.</p> <p>Achieved: Communications regarding the listing of property owners on the WAMS website continues.</p>

1312 Assisted Hunting

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Provide facilitated hunting in the region in liaison with landowners, community and farmer groups.	Facilitate other organised hunting and direct hunters to properties with gamebird crop predation issues.	Achieved: Visiting hunters were directed to properties with problem populations of gamebirds. A number of hunters that called the office were given advice during the season to direct them to areas needing hunting. Parents of junior clay hunters directed to areas with high numbers of birds.

1331 Website/Ezines/Social Media

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
1. To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.	Contribute regular articles to Reel Life and Both Barrels Email Newsletters.	Achieved: Ezine articles were produced monthly and placed on the website.
2. Provide a website and social media sites with up to date information for hunters and anglers.	Update web page and social media sites such as Facebook on a fortnightly basis.	Achieved: Council minutes and reports were placed on the website. Continuation of updates to Facebook have resulted in a strong following and the development of a good tool to keep anglers and hunters informed as well as providing feedback to operations.

1332 Fish and Game Magazine

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To promote and educate by keeping licence holders informed on matters affecting their interests.	Provide a regional supplement to pre-season editions of Fish & Game Magazine	Achieved: Fish & Game Magazine supplements were produced and dispatched to past-season holders of a fishing or gamebird hunting licence, by deadline.

1361 Clubs, Outdoor Recreation Groups

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations, that encourage new entrants into the sport.	<p>Keep angling/hunting clubs informed.</p> <p>Assist with club and outdoor recreation group events.</p> <p>Administer and facilitate fishing competitions in accordance with council policy.</p> <p>Provide instructional seminars/field days to promote hunting and fishing.</p>	<p>Achieved: Liaison was maintained by speaking to clubs and scouts and providing assistance at fishing comp weigh-ins.</p> <p>Scout fishing evening organised at Lake Brunner and Fish and Game staff displayed electric fishing techniques to a separate scout group promoting awareness of freshwater species.</p> <p>Two pre-season gun club events were attended.</p> <p>Fortnightly clay bird shoots at the Grey and Kokatahi Gun Clubs for juniors were facilitated by Fish and Game.</p>

1362 Junior Hunting/Fishing Days

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To facilitate opportunities for introducing junior and new anglers into sports fishing.	Hold a junior hunting day at Wilderness Quests Upland Game Area Facilitate and sponsor a series of junior introductory clay target evenings at the Kokatahi and Grey Gun Clubs.	Achieved: We have held the junior pheasant shoot at the Wilderness Quest Upland Game Area in September 2016. We had good weather and a good number of pheasants were put up providing good opportunities for the junior shooters. A total of seven junior licence holders attended the shoot. Achieved: Fortnightly clay bird shoots at the Grey and Kokatahi Gun Clubs for juniors were facilitated by Fish and Game.

1371 Okuru Hut.

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Improve accessibility to the South Westland Fisheries by providing cost effective accommodation for licence holders.	Take bookings and manage accounts associated with the upkeep of the hut.	Achieved: The hut was occupied for 73 nights during the year by anglers and hunters.
Provide adequate cost effective accommodation for staff to perform field operations in South Westland.	Maintain the hut at an occupiable standard by staff and volunteers.	Maintenance of the hut and grounds was undertaken by staff.

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$618		\$618	\$132		\$132
1420	Communication	\$11,835		\$11,835	\$12,167		\$12,167
1430	Political Advocacy	\$1,235		\$1,235	\$0		\$0
Total		\$13,688	\$0	\$13,688	\$12,299	\$0	\$12,299

1411 Conservation Boards/Iwi/Allied Groups and Research Agencies

Objective	Planned Result	Actual Result
To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, Allied Groups and Research Agencies.	Provide for W/C Conservation Board representation at Council meetings and undertake liaison as required.	Achieved: Council minutes and meeting agenda provided to Conservation Board representative.
	Assist research agencies on regional projects involving species and activities for which we have a statutory responsibility.	Achieved: Positive contact with Cawthron Institute staff regarding combined freshwater interests and their proposed work. Assistance with salmon genetics study. Electric fishing permits updated for research agencies. Details provided from some of our field work to WCRC.
	Maintain relationships with iwi and interest groups.	Achieved: Liaison through Council and other meetings as required throughout the year.

1421 Media/Communication

Objective	Planned Result	Actual Result
To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.	Provide news releases and respond to media requests.	Achieved: An established working relationship with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate.
	Provide general information and maintain regular communication with local and national media representatives.	
	Provide information in response to direct requests from the public.	Achieved: Public/licence holder enquiries were received via telephone, email and social media. This enabled a prompt (same day) response to most information requests. Large number of enquires replied to regarding both angling and gamebird hunting.
	Attend and contribute to the National Public Awareness Network.	Achieved: Staff provided input and attended PA network workshops. (Refer Summary).

	Provide educational and deterrent communications material regarding coarse fish releases in the region.	Achieved: Update articles were provided to local media, in the Fish and Game magazine and through signage at the lake. Numerous interest groups were also made aware of our concerns through enquiries about regulation changes.
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Summary

Topics that were the subject of specific media releases included:

- Lake Ianthe Rudd incursion.
- Sportsfishery enhancement.
- Junior Hunting and Fishing.
- Pre-season articles for Hunting and Fishing seasons

1431 Political Advocacy

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To provide advocacy on behalf of anglers and hunters, pursuant to the statutory role of Fish & Game.	<p>Maintain positive relationship with the Region’s MPs by regular contact.</p> <p>Include MPs on mailing list for magazines/media releases.</p> <p>Maintain positive relationships with key elected members of Local Government.</p>	<p>Not Achieved: Few opportunities arose throughout the course of the year to involve MP’s</p> <p>Achieved: MPs were provided with magazines.</p> <p>Achieved in part: Professional relationship such as these cannot always be positive considering Fish and Games statutory role.</p>

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$30,146	\$655	\$29,491	\$33,842	\$661	\$33,181
1520	Ranger Training	\$8,794		\$8,794	\$7,599		\$7,599
1530	Compliance	\$7,176	\$2,500	\$4,676	\$4,902	\$1,857	\$3,045
Total		\$46,116	\$3,155	\$42,961	\$46,343	\$2,518	\$43,825

1511 Compliance

Objective	Planned Result	Actual Result
General compliance with licence requirements and season regulations.	Undertake field checks for compliance. Respond to complaints.	Achieved: A total of 490 angler and hunter contacts were made, equating to approximately thirteen percent of regional licence holders. Compliance effort was focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season.

1512 Upland Game Hunting Area

Objective	Planned Result	Actual Result
To ensure compliance with provisions of MOU in respect of Haupiri upland game hunting area	Perform inspections in accordance with MOU. Liaise with upland game area operator and make recommendations to council regarding gazette requirements.	Achieved: Annual inspection completed, no issues in contravention of the MOU were found. Achieved: Annual Management report received in September for MOU renewal.

1521 Ranger Training

Objective	Planned Result	Actual Result
Provide an appropriately trained and resourced honorary ranger program.	Recruit, train and monitor performance of Honorary Rangers in accordance with National Compliance Policy.	Achieved: CERT refresher training organised with Nelson Marlborough Region and held in St Arnaud September 2016. Low attendance by existing rangers, however two new rangers(Haast and Westport) in the West Coast Region following the two day course. Communication maintained with Honorary Ranger Team including; email, phone calls and personal visits. Rangers provided with new resources as they become available.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$6,176		\$6,176	\$5,459		\$5,459
1620	Agent Servicing	\$8,029		\$8,029	\$7,826		\$7,826
1630	Agent Commissions	\$13,275		\$13,275	\$9,658		\$9,658
Total		\$27,480	\$0	\$27,480	\$22,943	\$0	\$22,943

1611 License Production & Distribution

Objective	Planned Result	Actual Result
To make fishing and hunting licences readily available.	Monitor and maintain accuracy of database and produce reports as required. Maintain liaison with Eyede through NZC so as to have confidence that the best service is being offered to Fish & Game and its clients.	Achieved: Licences were produced, distributed and recalled by deadline. All major licence outlets were visited at least twice in the course of the year. Achieved: Eyede performance and response time has improved from last year giving confidence in the system.

Summary

FISHING LICENCES	2012/13	2013/14	2014/15	2015/16	2016/17
Adult Whole Season	1217	1211	1002	728	596
Non-Resident Whole Season	-	-	221	242	246
Loyal Senior Whole Season	-	-	-	75	86
Local Area Whole Season	-	-	-	200	176
Family Fishing	606	564	546	492	433
Adult Day	810	790	861	1094	1197
Adult Winter	86	126	57	46	70
Adult Short Break	-	-	-	157	165
Adult Long Break	-	-	-	16	10
Junior Whole Season	132	120	109	119	93
Junior Non-Resident Whole Season	-	-	4	3	9
Junior Day	68	55	57	66	83
Junior Winter	21	24	13	0	0
Total Fish Licences	2940	2890	2870	3238	3164
Whole Season Licence Equivalent	2244	2199	2169	2131	1944

GAME LICENCES	2013	2014	2015	2016	2017
Adult Whole Season	407	414	376	382	374
Adult Day	21	21	49	14	38
Junior Whole Season	48	44	44	47	39
Junior Day	4	4	6	2	2
Child Whole Season	16	24	15	15	14
Total Game Licences	496	507	490	460	467
Whole Season Licence Equivalent	424	433	390	394	389

1621 Agent Liaison

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
To have informed and well stocked licence agents distributing fishing and hunting licences.	<p>Maintain and monitor contractual arrangements with agents and ensure regular returns are submitted for timely invoicing.</p> <p>Maintain regular contact with key resellers by staff visits and provision of information as required.</p> <p>Transition to electronic licence sales only and keep licence agents up to speed with transition.</p>	<p>Achieved: Agents were regular in returning licence books. All agents now on direct debit.</p> <p>Agents all visited throughout the year and aided through electronic and new licencing transition.</p> <p>All agents aided through the transition to online licencing. All agents restricted to emergency backup books only.</p>

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	\$15,170	\$0	\$15,170	\$22,931	\$0	\$22,931
Total		\$15,170	\$0	\$15,170	\$22,931	\$0	\$22,931

1721 Council

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
The effective governance of Fish & Game NZ West Coast.	<p>Reports and other necessary information will be provided one week before bi-monthly Council meetings.</p> <p>Manager and appropriate staff to attend Council meetings.</p> <p>Minutes, accounts, records and correspondence will be attended to, and the Councils' assets effectively managed in accordance with adopted governance policies.</p>	<p>Achieved: Reports and information provided in a timely manner. Attendance at meeting was sufficient to provide information and advice. Volunteer service recognition evening facilitated and attended by staff.</p> <p>Governance policies adhered to, with minutes and information provided to the public via the website.</p> <p>Council assets well maintained and fit for purpose.</p>

OUTPUT 8: PLANNING AND REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1820	Annual Planning	\$8,647		\$8,647	\$5,722		\$5,722
1830	Reporting	\$14,770		\$14,770	\$18,868		\$18,868
1840	National Liaison	\$9,464		\$9,464	\$16,764	\$1,162	\$15,602
Total		\$32,881	\$0	\$32,881	\$41,353	\$1,162	\$40,191

1821 OWP & Budget

Objective	Planned Result	Actual Result
To formulate and adopt an Annual Operational Workplan and Budget and other plans as required by statute.	Prepare Annual Draft Workplan and Budget.	Achieved: Following a consultation/discussion period of two months, and the NZC Peer Review Process, the Council's Draft Operational Workplan and Budget for the 2017/18 year was adopted by Council at its June meeting.

1831 Annual Public Meeting & Audited Report

Objective	Planned Result	Actual Result
Hold an Annual Public Meeting and present an audited Annual Report as required by statute.	Prepare information and present the Annual Report at an Annual Public Meeting.	Achieved: Annual Public Meeting held in December 2015.
Provide an audited Annual Report to Parliament as required by statute.	Prepare Annual Report to Parliament including, financial statement and statement of service performance.	Achieved: Annual Report and Audit completed in December.

1841 National Liaison

Objective	Planned Result	Actual Result
Maintain National / Regional co-ordination.	Participate in Managers Meetings.	Achieved: Three Managers Meetings attended.
	Represent region in National Policy matters.	Achieved: Liaison and feedback provided with other regions and the NZC.
	Maintain liaison with NZC and other regions/staff.	Achieved: Liaison maintained and provided staff time for Financial review Committee roles.

Summary

In addition to regular and routine liaison with other regions on common issues, input into nationally coordinated topics included;

- Assisting New Zealand Council Staff and responding to information requests via NZC Office.
- Public awareness initiatives.
- Health and Safety.
- MNZ registration for boats.
- Research.
- Game and angling gazette notices.
- Resource Management issues including planning and consenting.
- Budgeting and finances.

OVERHEADS: ADMINISTRATION (INTERNAL COSTS)

1910 Staff Salaries and Payroll

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain an efficient payroll system.	Calculate staff payroll and maintain an accurate database which accounts for holiday and time in lieu.	Achieved: The Flexitime payroll system remains in place. A move to Xero is scheduled for the next year.
	Calculate and manage PAYE	Achieved: PAYE calculated and managed.
	Calculate and manage FBT	Achieved: FBT calculated and managed.

1920 Staff Coordination and Training

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain an appropriately trained and informed staff to achieve Workplan objectives.	Maintain regular staff communications and involvement in overall operations of Fish & Game.	Achieved: Staff training and employment procedures were followed. Staff involvement in workplan development.
	Organise specific training opportunities to suit the individual requirements of staff.	Staff attended training on; First Aid, Boat Handling, Ranger Safety, Administration, Wetland Enhancement.
	Carry out employment procedures as required.	Annual performance reviews were completed.

1927 Occupational Safety and Health

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
The West Coast Fish and Game Council through consultation with employees provide a healthy and safe workplace for all employees, volunteers, customers and visitors and is committed to constantly improve Health and Safety standards and procedures.	Have in place a comprehensive and audited safety management system.	Achieved: Comprehensive system in place and operational.
	Successful annual audit.	Achieved: A successful audit was completed by the NZ Council as well as two internal audits.
	All incidents and accidents recorded.	Achieved: All incidents and accidents were recorded.
	All incidents and accidents investigated.	Achieved: All incidents and accidents were investigated.
	All pain and discomfort reported.	Achieved: All pain and discomfort reported.
	Staff off work for incidents, accidents or health issues will return to work in accordance with plans.	Achieved: Staff off work for incidents, accidents or health issues returned to work in accordance with plans.
All practicable steps have been taken to eliminate, isolate or minimise significant hazards.	All practicable steps were taken to eliminate, isolate or minimise significant hazards.	

	Staff involvement in health and safety	Achieved: Staff had involvement in health and safety.
	All contractors' actively managing health and safety for themselves and employees.	Achieved: All contractors' actively managed health and safety for themselves and employees.

1940 Office Premises

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain office premises to provide a suitable and safe work environment.	Regular office and grounds cleaning and maintenance. Assessing and reporting of damage with repairs completed as required.	Achieved: Office premises were maintained. The office will require painting in the next year.

1950 Office Equipment

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Provide suitable office equipment to allow staff to achieve Workplan objectives safely and efficiently.	Maintain register of office equipment including asset schedule. Carry out maintenance as required. Replace and procure office equipment.	Achieved: Office maintained regularly with equipment maintained to a high standard.

1960 Communications and Consumables

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain and enhance office and field communications so as to efficiently and safely achieve Workplan objectives.	Maintain and procure an adequate supply of office consumables and an appropriate suite of communications devices.	Achieved: An aging phone and telecommunications system are gradually being replaced. A move to Microsoft's cloud based Exchange Server ensures field staff have email functionality in the field.

1970 Administration General

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain National / Regional co-ordination.	Carry out general office management tasks in an efficient manner. Maintain an efficient accounting system.	Achieved: A move to the AOG banking program at Westpac has been seamless and has improved efficiency.

1980 Equipment

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Maintain and enhance the regions equipment to provide safe and efficient capability to achieve Workplan objectives.	Carry out a maintenance program to ensure that equipment is maintained in effective condition and boats meet MSA requirements. Maintain a register of West Coast Regions equipment.	Achieved: Gear was maintained and replaced as required. The register was updated and depreciated values were adjusted.

1990 Vehicles

<i>Objective</i>	<i>Planned Result</i>	<i>Actual Result</i>
Well maintained and suitable vehicles will be available for use to achieve Workplan objectives.	Ensure that vehicles are maintained in an effective and safe condition and adequate provision is made for their replacement.	Achieved: Two vehicles were serviced and maintained.

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West Coast Fish and Game Council

FINANCIAL STATEMENTS

For the year ended
31 August 2017

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West Coast Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
REVENUE				
Fish and Game licence sales	1	251,674	265,508	268,112
Grants and donations	1	15,577	5,000	15,290
Interest		10,993	11,794	12,721
Funding from central or local government	1	-	-	-
Other revenue	1	6,728	5,855	13,465
Total Revenue		284,972	288,157	309,588
EXPENSES				
Outputs				
Species management	2	37,931	30,050	35,177
Habitat protection & management	2	600	2,500	-
Angler & Hunter participation	2	9,554	10,635	10,510
Public interface	2	-	100	-
Compliance	2	1,752	3,500	2,225
Licensing	2	9,658	13,275	10,592
Council	2	3,003	2,200	2,847
Planning & reporting	2	7,220	6,200	6,790
Overheads				
Employee related costs	2	210,804	215,040	211,817
Depreciation	4	15,733	16,525	23,860
Other expenses	2	40,283	40,171	63,183
Total Expenses		336,538	340,196	367,001
Operating Surplus/(Deficit)		(51,566)	(52,039)	(57,413)
Less Other Expenses				
Levies to NZFGC		8,010	8,010	10,660
NET SURPLUS/(DEFICIT)		(59,576)	(60,049)	(68,073)

West Coast Fish and Game Council

Statement of Financial Position

As at
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	103,802	54,168	14,939
Debtors and prepayments	3	17,394	31,375	19,911
Investments	3	200,000	250,000	323,682
Total Current Assets		321,196	335,543	358,532
Non-Current Assets				
Property, plant and equipment	4	109,454	105,231	121,756
Investments	3	-	-	-
Total Non-Current Assets		109,454	105,231	121,756
TOTAL ASSETS		430,650	440,774	480,288
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	49,981	42,942	35,648
Employee costs payable	3	10,339	14,700	14,734
Total Current Liabilities		60,320	57,642	50,382
Non-Current Liabilities				
Other non-current liabilities	3	-	-	-
Total Non-Current liabilities		-	-	-
TOTAL LIABILITES		60,320	57,642	50,382
NET ASSETS		370,330	383,132	429,906
EQUITY		370,330	383,132	429,906

 Chairman

 Manager

Date: 7/11/17

West Coast Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2017

	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	253,187	254,044	282,721
Grants, donations and fundraising	15,577	5,000	15,290
Interest	10,993	11,794	12,721
Other revenue	6,728	5,855	13,465
Cash was applied to:			
Payments to suppliers	109,635	96,072	151,351
Payments to employees	215,199	215,074	210,152
GST (net)	(6,960)	-	9,700
Net Cash Flows from Operating Activities	(31,389)	(34,453)	(47,006)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	-	-	26,087
Sale of investments/deposits	123,683	73,682	53,551
Cash was applied to:			
Purchase of property, plant and equipment	3,431	-	41,342
Purchase of investments/deposits	-	-	-
Net Cash Flows from Investing and Financing	120,252	73,682	38,296
Net Increase / (Decrease) in Cash	88,863	39,229	(8,710)
Opening Cash	14,939	14,939	23,649
Closing Cash	103,802	54,168	14,939
This is represented by:			
Bank accounts and cash	103,802	54,168	14,939

West Coast Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2017

ACCOUNTING POLICIES APPLIED

Reporting Entity

West Coast Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4).

The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

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

Basis of Preparation

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

Goods and Services Tax (GST)

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

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Interest

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

Other Income

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

Outputs

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

Employee related costs

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

Performance payments are recorded when the employee is notified.

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

Levies to NZFGC

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

Bank Accounts and cash

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

Debtors

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

Investments

Investments comprise investments in term deposits with banks

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

Property, plant and equipment

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

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

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

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

Fixed assets are recorded at cost less accumulated depreciation.

Land at Mahinapua (C/T 1A 1285) and Kaniere (C/T 2C/8) have a nominal value of \$1.

Both titles were transferred to Fish and Game from the former Westland Acclimatisation Society in 1991. The Kaniere property comprises a non-ratable 10.5218ha. On site is a fishing lodge constructed by the local Anglers Club. The Club is responsible for all costs associated with improvements, which in the event of the club's demise revert to Fish and Game.

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

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

Buildings	15.5 - 50 years	(2% SL to 8.5% SL)
Plant & Equipment	4 - 10 years	(10% SL to 21.6% DV)
Motor Vehicles	6.66 -10 years	(10% SL to 20% DV)
Office Equipment	4 - 12.5 years	(2.5% SL to 22% DV)
Boats	5 - 15.5 years	(8.5% SL to 10% SL)

Creditors and accrued expenses

Creditor and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$1,221.74 (excludes GST) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

Employee costs payable

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

Loans

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

Restricted Reserves

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in June 2016.

Tier 2 PBE Accounting Standards applied

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

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 1 : ANALYSIS OF REVENUE	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Licence sales			
Fish licence	221,158	236,630	237,290
Game licence	30,516	28,878	30,822
Total	251,674	265,508	268,112
Grants and donations			
Fisheries Enhancement	15,577	5,000	15,290
Total	15,577	5,000	15,290
Funding from central or local Govt			
	-	-	-
Total	-	-	-
Other revenue			
Rentals - huts	2,348	2,000	2,191
Fines/Prosecutions	1,857	2,500	817
Land Lease	700	700	635
Upland Game Hunting Area	661	655	661
Gain on sale/disposal of assets	-	-	6,758
Miscellaneous income	1,162	-	2,403
Total	6,728	5,855	13,465

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 2 : ANALYSIS OF EXPENSES	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Species management			
Population monitoring	10,529	11,200	9,813
Harvest assessment	2,700	2,700	2,700
Releases	24,656	16,000	22,143
Regulations	-	-	469
Control	46	150	52
Total	37,931	30,050	35,177
Habitat protection & management			
Resource management	600	2,500	-
Total	600	2,500	-
Angler & Hunter participation			
Access	1,351	1,200	922
Newsletters	3,000	4,750	3,000
Other publications	-	-	-
Club relations	3,699	3,185	4,645
Huts	1,504	1,500	1,943
Total	9,554	10,635	10,510
Public interface			
Liaison	-	-	-
Communication	-	100	-
Advocacy	-	-	-
Total	-	100	-
Compliance			
Ranging	300	500	1,427
Ranger training	891	2,000	798
Compliance	561	1,000	-
Total	1,752	3,500	2,225

Note 2 : ANALYSIS OF EXPENSES*Continued*

	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Licensing			
Licence production & distribution	-	-	-
Agent servicing	-	-	-
Commission	9,658	13,275	10,592
Total	9,658	13,275	10,592
Council			
Council meetings	3,003	2,200	2,847
Total	3,003	2,200	2,847
Planning & reporting			
Reporting	-	-	-
Annual planning	6,635	6,000	6,551
National liaison	585	200	239
Total	7,220	6,200	6,790
Employee related costs			
Salaries and wages	198,374	201,667	190,332
Fringe benefit tax	2,962	4,850	2,907
KiwiSaver contributions	7,363	7,523	6,151
ACC levies	570	1,000	630
Allowances & Benefits	-	-	-
Occupational Safety & Health	801	-	9,595
Staff training and other expenses	734	-	2,202
Total	210,804	215,040	211,817
Other expenses			
Office premises	11,222	10,283	32,020
Office equipment	1,407	950	1,408
Communications	6,490	6,304	6,693
General	2,895	2,959	2,909
Field equipment	3,284	2,015	2,525
Total	40,283	40,171	63,183

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2017 \$	Actual 2016 \$
Bank accounts and cash		
Current account balance	103,802	14,939
Cash on hand	-	-
Total	103,802	14,939
Debtors and other receivables		
Accounts receivable	14,834	17,351
Prepayments	2,560	2,560
Total	17,394	19,911
Investments		
<i>Current portion</i>		
Term Deposits	200,000	323,682
<i>Non- Current portion</i>		
Term Deposits		
Total	200,000	323,682
Creditors and accrued expenses		
Trade and other payables	12,622	7,397
Accrued expenses	8,200	5,495
GST Payable	706	(6,254)
Income in advance	27,048	28,052
Gamebird Habitat Stamp levy	1,405	958
Total	49,981	35,648
Employee costs payable		
Accrued salaries and wages	6,652	5,788
Annual leave and time in lieu	3,687	4,563
ACC contributions owing	-	-
PAYE owing	-	3,910
KiwiSaver contributions owing	-	473
Total	10,339	14,734

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 4 : PROPERTY PLANT & EQUIPMENT

2017

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2				2
Buildings	37,833			2,501	35,332
Plant & Equipment	9,688	2,155	-	1,627	10,216
Vehicles	57,751	-	-	8,263	49,488
Boats	14,773			2,687	12,086
Office Equipment	1,709	1,276		655	2,330
Total	121,756	3,431	-	15,733	109,454

2016

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2				2
Buildings	40,426			2,593	37,833
Plant & Equipment	10,702	891	-	1,905	9,688
Vehicles	49,820	40,451	19,329	13,191	57,751
Boats	19,228			4,455	14,773
Office Equipment	3,425			1,716	1,709
Total	123,603	41,342	19,329	23,860	121,756

Significant Assets Recorded - Source and Date of Valuation

Okuru Hut being:
SEC 4 SO 11816 BLK X
OKURU S D

Ratable Value as provided by the Westland District Council Rates Assessment Notice 1 July 2016, Land Value \$77,000; Capital Value \$155,000

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

Ratable Value as provided by the Westland District Council Rates Assessment Notice 1 July 2016, Land Value \$138,000; Capital Value \$215,000. Please note: The land is leased from the Westland District Council on a 21 year term. (Refer Note 6)

Lake Kaniere Road being: PT RES 913 BLK XI KANIERE S D, Certificate of Title WS2C/8

Quotable Valuation Reference 25760/27500 as at 1st September 2011, Land Value \$530,000. (Refer Policies)

Mahinapua being: PT RES 1180 BLKS IV VII XI XII MAHINAPUA AD, Certificate of Title WS1A/1285

Quotable Valuation Reference 25770/36904 as at 1st September 2011, Land Value \$600,000. (Refer Policies)

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 5: EQUITY	Actual 2017 \$	Actual 2016 \$
Accumulated Funds		
Balance as at 1 September	244,064	294,779
Surplus/(Deficit)	(59,576)	(68,073)
Transfer to Reserves	(9,197)	(7,214)
Transfer from Reserves	4,881	24,572
Balance at 31 August	180,172	244,064
Restricted & Dedicated Reserves		
Balance as at 1 September	185,842	203,200
Transfer to Accumulated Funds	9,197	7,214
Transfer from Accumulated Funds	(4,881)	(24,572)
Balance at 31 August	190,158	185,842
Total Equity as at 31 August	370,330	429,906

Breakdown of Restricted & Dedicated Reserves

Name	Nature and Purpose	Actual 2017 \$	Actual 2016 \$
Habitat Protection & Maintenance	A reserve set aside for sportsfish and game management in the West Coast Region		
Balance as at 1 September		100,000	100,000
Transfer from/to Accumulated Funds		-	-
Balance as at 31 August		100,000	100,000
Hydro	A reserve to enhance the sustainability of sportsfish in the West Coast Region		
Balance as at 1 September		30,000	30,000
Transfer from/to Accumulated Funds		-	-
Balance as at 31 August		30,000	30,000

		Actual 2017 \$	Actual 2016 \$
Office Maintenance	For the on-going maintenance for the properties owned and leased.		
Balance as at 1 September		-	-
Transfer from/to Accumulated Funds		-	-
Balance as at 31 August		-	-
Back Country Fisheries Fund	A reserve for the 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”.		
Balance as at 1 September		13,970	6,756
Transfer to Back Country Fisheries Management		(4,881)	
Transfer from Accumulated Funds		7,047	7,214
Balance as at 31 August		16,136	13,970
Asset Replacement Reserve	For the replacement of the Councils operating assets over \$2,000 in line with Fish and Game Policies		
Balance as at 1 September		41,872	59,944
Transfer from/to Accumulated Funds		2,150	(18,072)
Balance as at 31 August		44,022	41,872
Total Restricted Reserves		190,158	185,842

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual 2017 \$	Actual 2016 \$
Lease or rent assets	The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3072 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years. This lease is renewable	3,072	3,072
Purchase property, plant and equipment	The Council has a commitment to the North Canterbury Fish and Game Region to purchase Salmon for Fisheries enhancement to the value of \$5,000 for the coming year.	5,000	24,000
Provide loans or grants	Nil		

Contingent Liabilities and Guarantees

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

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 7: OTHER

Revenue with Conditions which have not been Recorded as a Liability

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)
Nil			

Goods or Services Provided to the Entity in Kind

Description	Amount	
Honorary Ranging Activities	112	approximate hours
Councillors meetings	98	hours

Note 8: ASSETS HELD ON BEHALF OF OTHERS

Description of the Assets Held	Name of Entity on Whose Behalf Assets are Held
Nil	

Note 9: RELATED PARTY TRANSACTIONS

		2017 \$	2016 \$	2017 \$	2016 \$
Related Party	Description of the Transaction	Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council - received from	Reimbursement for Travel Expenses for Staff travelling to meetings	1,162	1,403	-	-
New Zealand Fish and Game Council - received from	Legal Funding reimbursed	2,185	15,737	-	-

Note 10: 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 11: ADDITIONAL INFORMATION

\$38,674 is allocated through Fish and Games Contestable Funding process and in accordance with Fish and Game Reserve Policy, from General Reserves to cover increases to operational costs.

A review was conducted at the end of the 2016 financial year on depreciation calculations. From the 2016/17 financial year the depreciation calculations have moved from Diminishing Value to Straight Line wherever possible. This is to show a more accurate reflection of the life of property.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 13: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2016

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 2017

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	37,931	1,102	72,476	110,407
Habitat protection & management	600	365	24,005	24,605
Angler & hunter participation	9,554	701	46,103	55,657
Public interface	-	187	12,299	12,299
Compliance	1,752	678	44,591	46,343
Licensing	9,658	202	13,285	22,943
Council	3,003	303	19,928	22,931
Planning & reporting	7,220	519	34,133	41,353
Totals	69,718	4,057	266,820	336,538

Actual Overheads

Employee related costs	210,804
Depreciation	15,733
Other expenses	40,283
<i>Less</i> Administrative Income	700
Total Overheads to Allocate	266,820

BUDGET 2017

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	30050	1,085	67,011	97,061
Habitat protection & management	2500	360	22,234	24,734
Angler & Hunter participation	10635	940	58,056	68,691
Public interface	100	220	13,588	13,688
Compliance	3500	690	42,616	46,116
Licensing	13275	230	14,205	27,480
Council	2200	210	12,970	15,170
Planning & reporting	6200	432	26,681	32,881
Totals	68460	4,167	257,361	325,821

Budget Overheads

Employee related costs	215,040
Asset Replacement Fund	2,150
Other Expenses	40,171
Total Overheads to Allocate	257,361

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017

The Auditor-General is the auditor of West Coast Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources 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 35 to 53, that comprise the statement of financial position as at 31 August 2017, 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 10 to 34.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 35 to 53:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2017; 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)
- the statement of performance of the Fish and Game Council on pages 10 to 34:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2017, 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 November 7th 2017. 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 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 the annual operating business plan.

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

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

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'W. Johnstone'.

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