
Performance Report of the

**CENTRAL SOUTH ISLAND
FISH & GAME COUNCIL**

for the year ended
31 August 2021

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



9 December 2021

The Hon. Kiri Allan
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister,

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report of the Central South Island Fish and Game Council for the year ended 31 August 2020.

Yours faithfully

A handwritten signature in black ink, appearing to read "Steven M Bannister".

Steven M Bannister
Chair
Central South Island Fish and Game Council

Statutory managers of freshwater sports fish, game birds and their habitats

Central South Island Region

32 Richard Pearse Drive, PO Box 150, Temuka 7948, New Zealand. Telephone (03) 615 8400 Facsimile (03) 615 8401
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CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL:

Stephen Bannister
Allan Brooks
Chanaide Fulton
Steve Gerard
Brent Growcott

Matthew Hall
Daniel Isbister (NZ Councillor)
Linn Koevoet
Craig McKenzie
Andrew Simpson (Chair)
John Henry (Ngai Tahu)

S T A F F :

Chief Executive
Office Administrator
Fish and Game Officers

Resource Officer

- Jay Graybill
- Bernadette Dolan
- Rhys Adams
- Jayde Couper
- Hamish Stevens
- Mark Webb
- Angela Christensen

COUNCIL OFFICE :

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MISSION STATEMENT :

“To manage, maintain, and enhance sportsfish and game resources on a sustainable basis in the recreational interests of anglers and hunters”.

Chair's Report

CSIFGC Annual Public Meeting

9 December 2021

Welcome

I am very pleased to present this thirty-first Annual Report, on behalf of the Central South Island Fish and Game Council (**CSIFGC**), for the 2021 financial year.

As in previous years, water management, habitat restoration, trout and salmon enhancement and RMA processes have continued to dominate the activities of the Council and Staff over the year. The Council has also made improving its governance systems and know-how a priority.

The following comments highlight key developments during 2021. For more detail on the Council's work during this year, I refer you to our Minutes, available online at:

<https://fishandgame.org.nz/centralsouthisland/about/about-fish-and-game-council/council-downloads/meeting-minutes/>

1. 2021 IN REVIEW

1.1 CSIFGC's Finances

Since New Zealand first went into "lockdown" in March 2020, restrictions and uncertainties related to the Covid-19 outbreak have had a significant impact on the Council's financial planning and management.

Having regard to the impact of Covid-related restrictions on angling and hunting, the Council recast its expenditure budget to be more conservative. Total expenditure finished at 101.4% of the recast (more stringent) budget. Meanwhile, fishing licence income was higher than expected at 16.3% above budgeted revenue. Our balance sheet was also assisted by New Zealand Fish and Game Council's (**NZFGC**) budget revision, which reduced the levy payable by CSIFGC.

CSIFGC therefore saw a turnaround of about \$223,000 (reflecting the surplus and deficit budgeting) as indicated on page 3 of the 2021 Financial Statements. The Council is indebted to Jay Graybill for his expert financial management through this difficult period.

The Council should continue to pay close attention to its financial position and to the changing environment in which it does business.

1.2 Governance

During 2021 the Council has given effect to, and gradually become more familiar with, the new Governance Framework adopted in 2020, including its Risk Management Framework and Strategic Plan.

The uneven levels of understanding among members of the Council's constitution, statutory functions, Standing Orders, and principles of good governance generally have been an ongoing source of concern to me. I was pleased that the Council voted in favour of my recommendation that members of Council should attend professionally administered courses on governance training.

1.3 Sea-run Salmon Fishery

The "wild" sea-run salmon fishery of the East Coast of the South Island has been in decline for over 20 years. While there is no single obvious "cause", a number of factors appear to have contributed to this decline. These include: loss of instream habitat due to hydroelectric development, poor water quality and inadequate river flow due to irrigation development and practices, inadequately screened irrigation intakes, and warming sea-surface temperatures due to climate change that affect the food supply of salmon at sea. Most of these factors are well outside the Council's control.

The Council has been following the recommendations coming out of the Salmon Symposium held in 2017. Its major finding emphasised the importance of protecting and restoring the "wild" runs of salmon but highlighted the need for more nuanced management mechanisms to reduce the overall harvest while maintaining equitable access to the fishery for all anglers.

The Council continues to place high priority on restoring the "wild" run of salmon. Modelling by our Staff showed that a season bag limit was the single most effective tool available to enable more salmon to reach the spawning grounds while at the same time allowing a salmon season for anglers.

The Council successfully applied to the Minister of Conservation to regulate for a season bag limit of two salmon. It is estimated that a season bag of two salmon will reduce the total harvest by about 35%, directly increasing the number of salmon that reach the spawning grounds. Based on past catch data, we expect that a two-salmon bag limit will affect only about 6% of anglers (because few anglers have caught larger bags, in recent seasons). Robust monitoring will be undertaken to assess the success of the season bag.

1.4 Ministerial Review

The final report of the Review Panel (Ms Belinda Clark and Mr John Mills) appointed by the former Minister of Conservation to review governance within the Fish and Game network of councils was made public in April this year. Subsequently, the NZFGC sought comments on the report from regional councils and provided a "consolidated" version of those comments to the new Minister. An "Implementation Group" was convened (although its terms of reference have not been available) and has proposed to engage consultants to lead consideration of consolidation of existing regions.

I have previously advised the Council that it is premature, in my view, for NZFGC to engage consultants in relation to the consolidation of regions. I have recommended to Council (at its 11 November meeting) that the Council should convene a meeting of South Island regional Chairs, together with Managers, for the purpose of discussing possible consolidation and the issues that arise from that.

I strongly recommend that each region, and the anglers and hunters who fund it, should negotiate the future form of any new region and its council, before these questions are placed in the hands of external consultants.

1.5 Sports Fish and Game Management Plan 2022-2032

In addition to our annual Operational Work Plan, CSIFGC is required to form ten-year “Management Plans” for sports fish and game birds (*Conservation Act* s 17L). The Management Plan must be circulated for public consultation and, ultimately, submitted to the Minister for approval (*Conservation Act* s 17M), in accordance with a statutory timetable.

I’m grateful to our staff, in particular to Angela Christensen who led this project, for producing an excellent draft SFGMP, in good time for public consultation. Along with other anglers and hunters in our region, I will look forward to the Minister’s confirmation of the final SFGMP and to seeing future Operational Work Plans that give effect to it.

2. CSIFGC PRIORITIES FOR 2022

I record my hope that the Council will, in the coming year, work on:

- Making better use of media to publicise the actions and inactions of other bodies that affect rivers and lakes in the CSIFGC Region;
- Collaborating more closely with other Fish and Game Regional Councils in the South Island, including in relation to the proposed consolidation of regions and redefinition of regional boundaries;
- Managing the tendency of NZFGC to exceed its statutory role, demand ever-increasing levies, and intrude on regional councils’ functions; and
- Strengthening our Council’s relationship with *Te Rumanga O Ngai Tahu*.

I consider that CSIFGC is currently in a position of strength with a truly excellent staff team; a strong balance sheet; a modern and credible governance framework; and the draft for a strong Sports Fish and Game Management Plan for the next ten years. I hope that working to improve the Council’s governance will remain a priority for all members.

3. Councillors, Staff, and Volunteers

I wish to thank Councillors who supported me and the work of the Council during my term as CSIFGC Chair.

I also wish to recognise the effort, commitment, and professionalism of the CSIFGC Staff, who have achieved a very high level of completion of the objectives set under a full Operational

Work Plan, despite the additional demands imposed by Covid-19 restrictions. (I refer new members of Council, and interested members of the public, to the summary of CSIFGC's work that I reported to Council's meeting on 30 September this year.)

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

Finally, I express my thanks to the numerous members of the several trusts and societies that administer salmon hatcheries and that otherwise contribute to the goal of restoring the 'wild' run of salmon or preserving the habitat of our fish and game.

Dr. Andrew Simpson
Chair June 2019 - November 2021
9 December 2021

Central South Island Fish and Game Council

FINANCIAL STATEMENTS

For the year ended

31 August 2021

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Central South Island Fish and Game Council
STATEMENT OF RESPONSIBILITY

For the year ended
31 August 2021

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


In our opinion, the information set out in the following statements and attached notes to these statements fairly reflect the financial activities and performance of the Central South Island Fish and Game Council, for the year ended 31 August 2020.



Chair

2 December 2021

Date



Chief Executive

2 December 2021

Date

Central South Island Fish & Game Council

ENTITY INFORMATION

For the year ended
31 August 2021

Legal Name of Entity: Central South Island
Fish & Game Council
Type of Entity and Legal Basis (if any): The Central South Island
Fish & Game Council
was created under the
provisions of the
Conservation Law
Reform Act 1990.

Entity's Purpose or Mission:

The Central South Island Fish & Game Council was established on 4 May 1991 for the purposes of management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers & hunters.

Entity Structure:

At balance date the Council had ten Councillors who are elected three yearly by the people who purchase adult fishing and hunting licences within the Council's region. The Council meets at least six times per year to direct the Council's management and to make its policy decisions. The Council employs seven full-time staff based in Temuka.

Main Sources of the Entity's Cash and Resources:

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

Contact details

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Central South Island Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
REVENUE				
Fish and Game licence sales	1	1,534,218	1,319,104	1,572,769
Grants and donations	1	-	-	99,207
Interest	1	3,771	15,449	17,175
Funding & Reimbursement Revenue	1	96,576	33,650	24,209
Other revenue	1	48,879	21,600	19,015
Total Revenue		1,683,444	1,389,803	1,732,375
EXPENSES				
Outputs				
Species management	2	54,456	49,500	62,457
Habitat protection & management	2	68,444	5,400	26,291
Angler & Hunter participation	2	4,884	5,700	5,805
Public interface	2	-	1,100	938
Compliance	2	6,349	5,500	11,368
Licensing	2	61,126	59,359	64,418
Council	2	1,125	1,500	1,804
Planning & reporting	2	11,362	10,000	11,078
Overheads				
Employee related costs	2	602,962	594,463	603,589
Depreciation	4	24,357	24,006	30,729
Loss on Disposal of Assets	4	-	-	36
Other expenses	2	62,841	70,700	62,953
Total Expenses		897,906	827,228	881,466
Operating Surplus		785,538	562,575	850,909
Less Other Expenses				
Levies to NZFGC	8	668,622	668,622	961,860
SURPLUS/(DEFICIT)		116,916	(106,047)	(110,951)

Central South Island Fish and Game Council
Statement of Financial Position

As at
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	528,236	347,959	429,779
Debtors and prepayments	3	77,446	82,600	103,745
Investments	3	380,688	380,000	377,242
Total Current Assets		986,370	810,559	910,766
Non-Current Assets				
Property, plant and equipment	4	315,833	316,000	338,439
Total Non-Current Assets		315,833	316,000	338,439
TOTAL ASSETS		1,302,203	1,126,559	1,249,205
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	45,549	54,283	75,063
Income in Advance	3	174,084	215,000	216,307
Employee costs payable	3	19,350	11,250	11,531
Total Current Liabilities		238,983	280,533	302,901
TOTAL LIABILITES		238,983	280,533	302,901
NET ASSETS		1,063,221	846,026	946,305
Accumulated Funds	5	648,978	467,992	570,184
Dedicated Reserves	5	414,243	378,034	376,121
EQUITY		1,063,221	846,026	946,305

Central South Island Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2021

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	1,518,499	1,319,104	1,507,185
Grants, donations and fundraising	-	-	99,207
Interest	3,786	15,449	23,439
Other revenue	145,455	55,250	43,224
Cash was applied to:			
Payments to suppliers	954,105	877,381	1,169,262
Payments to employees	608,545	594,463	602,292
GST (net)	1,436	-	3,203
Net Cash Flows from Operating Activities	103,654	(82,041)	(101,702)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	-	-	-
Sale of investments/deposits	-	-	296,642
Cash was applied to:			
Purchase of property, plant and equipment	1,750	-	1,760
Purchase of investments/deposits	3,446	-	-
Net Cash Flows from Investing and Financing Activities	(5,196)	-	294,882
Net Increase in Cash	98,458	(82,041)	193,180
Opening Bank Accounts & Cash	429,779	430,000	236,599
Closing Bank Accounts & Cash	528,237	347,959	429,779

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2021

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

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

Basis of Preparation

Central South Island Fish and Game 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

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

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 conditions of the grant are satisfied.

Interest

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

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2021

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.

Levies to NZFGC

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

Bank Accounts and cash

Bank Accounts and cash comprise cash on hand, cheque or savings accounts, credit cards, 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.

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2021

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 or 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.

Depreciation is provided 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

Buildings	Straight Line	40 years (2.5% - 10.5%)
Plant & Equipment	Diminishing Value	2-20 years (13% - 33%)
Motor Vehicles	Diminishing Value	10 years (20% - 36 %)
Office Equipment	Diminishing Value	3-10 years (11.4% - 60%)

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$8,362 (2020: \$8,163) 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.

Dedicated Reserves

Dedicated reserves are non-binding and may be re-assigned by the Council.

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.

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2021

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2020.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with the previous year.

Central South Island Fish & Game Council has elected to report Outputs as direct costs. In previous years the overheads have been allocated across the output areas based on the hours worked within each input. The reason for the change is to show employee costs separately in compliance with PBE_SFR_A(PS) requirements, and show direct cost at a value equal to outputs from the Statement of Service Performance.

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licence sales			
Fish Licences	1,352,261	1,135,784	1,362,169
Game Licences	177,085	183,320	171,158
Non-Resident Levy	4,872	-	39,442
Total	1,534,218	1,319,104	1,572,769
Grants and donations			
Government Wage Subsidy	-	-	49,207
Donations	-	-	50,000
Total	-	-	99,207
Interest			
Other Interest	3,771	15,449	17,175
Total	3,771	15,449	17,175
Funding & Reimbursement Revenue			
Meridian Aviemore Spawning Race	-	1,650	4,350
Meridian Waitaki	33,288	32,000	19,859
Scotts Creek Grants	61,739	-	-
Sockeye Salmon Spawning Income	1,549	-	-
Total	96,576	33,650	24,209
Other revenue			
Rentals - huts	356	300	70
Fines/Prosecutions	1,651	-	77
Reparations for Fish/Game Offences	15,100	20,000	18,275
Miscellaneous Income	261	-	593
Fish Competitions	-	900	-
Fish Licence Commission	-	200	-
Game Licence Commission	-	-	-
Waitaki Salmon Releases	-	200	-
Winnimem Project	31,460	-	-
Salmon By-catch	51	-	-
Total	48,879	21,600	19,015

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Species management			
Population monitoring	51,416	45,500	56,355
Harvest assessment	2,456	3,500	2,229
Fish salvage	584	500	513
Regulations	-	-	3,360
Gamebird Control	-	-	-
Total	54,456	49,500	62,457
Habitat protection & management			
Resource management	2,004	-	783
Works & management	1,466	3,750	3,324
Assisted habitat	64,974	1,650	22,184
Total	68,444	5,400	26,291
Angler & Hunter participation			
Access	1,442	500	2,938
Newsletters	1,980	3,500	1,620
Training	-	-	130
Huts	1,462	1,700	1,117
Total	4,884	5,700	5,805
Public interface			
Public promotions	-	600	484
Visitor facilities	-	500	454
Total	0	1,100	938
Compliance			
Ranging	499	1,500	1,916
Ranger training	196	1,000	992
Compliance	5,655	3,000	8,460
Total	6,349	5,500	11,368

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licensing			
Transaction Fees	13,317	-	16,768
Commission	47,809	59,359	47,650
Total	61,126	59,359	64,418
Council			
Council meetings	1,125	1,500	1,804
Total	1,125	1,500	1,804
Planning & reporting			
Reporting	4,864	4,000	4,836
Annual Meeting	-	-	141
Audit fee	6,498	6,000	6,101
Total	11,362	10,000	11,078
Employee related costs			
Salaries and wages	597,104	589,163	597,941
Fringe benefit tax	3,150	3,000	3,150
ACC levies	1,255	1,500	1,286
Staff training and other expenses	1,453	800	1,211
Total	602,962	594,463	603,588

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Depreciation			
Depreciation	24,357	24,006	30,729
Loss on sale of disposal of assets	-	-	36
Total	24,357	24,006	30,765
Other expenses			
Office equipment	1,817	3,700	3,433
Communications	13,249	14,700	14,080
General	2,527	2,800	2,589
Field equipment	3,617	3,500	5,365
Vehicles	23,562	28,700	20,626
Office premises	18,069	17,300	16,860
Total	62,841	70,700	62,953

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2021 \$	Actual 2020 \$
Bank accounts and cash		
Cash on hand	247	247
Current account balance	406,604	308,539
Savings account balance	121,717	121,657
Credit Card	(332)	(664)
Deposits held on Call	-	-
Total	528,236	429,779
Debtors and other receivables		
Accounts receivable	54,174	84,981
Prepayments	2,335	2,016
GST receivable	20,477	16,273
Accrued Interest	460	475
Total	77,446	103,745
Investments		
Short Term Deposits	380,688	377,242
Total	380,688	377,242
Creditors and accrued expenses		
Trade and other payables	45,549	75,063
Total	45,549	75,063
Income in Advance		
Income in Advance	174,084	216,307
Total	174,084	216,307
Employee costs payable		
Annual leave and time in lieu	19,350	11,531
Total	19,350	11,531

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 4 : PROPERTY PLANT & EQUIPMENT

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Recovered Impairment Gain/Loss	Current Year Depreciation	Closing Carrying Amount
Land	103,349	-	-	-	-	103,349
Buildings	159,379	-	-	-	5,673	153,706
Plant & Equipment	4,879	-	-	-	639	4,240
Vehicles	66,078	-	-	-	15,678	50,400
Office Equipment	4,755	1,750	-	-	2,366	4,139
Total	338,440	1,750	-	-	24,357	315,833

2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Recovered Impairment Gain/Loss	Current Year Depreciation	Closing Carrying Amount
Land	103,349	-	-	-	-	103,349
Buildings	165,694	-	-	-	6,315	159,379
Plant & Equipment	5,614	-	-	-	735	4,879
Vehicles	87,591	-	-	-	21,513	66,078
Office Equipment	5,196	1,760	-	36	2,165	4,755
Total	367,444	1,760	-	36	30,728	338,440

Significant Assets Recorded - Source and Date of Valuation

	Book Value	Government Valuation
<u>Freehold Land</u>		
Field Station Temuka	6,000	65,500
Habitat - Wainono Reserve	75,600	695,000
Habitat - All Day Reserve	5,000	40,000
Office Temuka	13,449	88,000
Akatera Road	1,100	4,500
Poingdestres Road	2,200	9,500
	103,349	902,500
 <u>Buildings</u>		
Field Station Temuka	1,750	8,000
Field Hut - Lake Alexandrina	2,064	-
Field Hut - Lake Clearwater	2,844	40,000
Office Temuka	120,717	277,000
Skyline Shed	26,331	-
	153,706	325,000

Significant Donated Assets - Not Recorded

Central South Island Fish and Game Council
Notes to the Performance Report

For the year ended
31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
<i>Accumulated Funds</i>		
Balance as at 1 September	570,184	678,956
Surplus/(Deficit)	116,916	(110,951)
Transfer to Reserves	(39,872)	(1,955)
Transfer from Reserves	1,750	4,133
Total Accumulated Funds	648,978	570,184
<i>Dedicated Reserves</i>		
Asset Replacment Reserve		
Balance as at 1 September	167,976	170,196
Transfer from Accumulated Funds	(1,750)	(2,220)
Transfer to Accumulated Funds	-	-
Balance at 31 August	166,226	167,976
Non - Resident Levy- Special Fisheries Reserve		
Balance as at 1 September	137,571	135,616
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	39,872	1,955
Balance at 31 August	177,443	137,571
Habitat Reserves		
Balance as at 1 September	70,574	72,487
Transfer from Accumulated Funds (Income)	-	(1,913)
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	70,574	70,574
Total Dedicated Reserves	414,243	376,121
Total Equity	1,063,221	946,305

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2021

Note 6 : COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date.

(Last Year - There were no contingent liabilities or guarantees as at balance date.)

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2021

Note 7: OTHER

Revenue with Conditions which have been recorded as a Liability

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)
Meridian Energy	64,226	65,113	Waitaki Habitat Enhancement
Meridian Energy	225	225	Aviemore Spawning Race
Fish Licences	127,264	108,746	Relates to 2022 season

Goods or Services Provided to the Entity in Kind

Description	2021 \$	2020 \$
None	-	-

Note 8: RELATED PARTY TRANSACTIONS

Related Party	Description of the Transaction	2021	2020	2021	2020
		\$	\$	\$ Amount Outstanding	\$ Amount Outstanding
-	-	-	-	-	-
-	-	-	-	-	-
New Zealand Fish & Game Council	National Levies	668,692	961,860	-	-

Note 9: EVENTS AFTER BALANCE DATE

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

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 10: EXPLANATION OF MAJOR VARIANCE AGAINST BUDGET

Explanations for the major variances from the budgeted figures are as follows:

Statement of financial performance

Funding and reimbursement revenue was not budgeted for in total. Prior years accounting standards allowed for netting off of expenses.

Statement of financial position

Income in Advance, fish licences and Meridian funding, had the method of calculation enhanced under PBE Standards. Hence unbudgeted.

Statement of cash flows

Did not anticipate making investment withdrawals.

Covid Response

Covid-19 has had a financial impact on Central South Island Fish and Game Council. Central South Island Fish & Game Council reduced its budget for the 2020-2021 financial year as licence income was projected to be reduced due to border closures. Within the budgeting process the Central South Island Fish & Game Council agreed to use reserves to cover shortfalls forecast for the 2020-21 year. Licence sales have exceeded forecasts in the 2020-21 year and the financial position is healthier than budgeted. Any surplus will be utilised in the 2021-22 year as forecasts for this year require Central South Island Fish and Game Council to use reserves. The NZFGC has established a policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern. The South Island of New Zealand was moved to Covid Alert Level 2 by the Government on 17 August 2021. Therefore, Central South Island Fish & Game Council was in "lockdown" on balance date, 31 August 2021.

Ministerial Review

In February 2021 the Minister of Conservation, released a report entitled, "*Review of the Governance of Fish and Game New Zealand and the Regional Fish and Game Councils*". This report sets out 36 recommendations to be implemented by Fish and Game. An Implementation Steering Group has been set up that includes the NZFGC Chair and Department of Conservation representatives. Many of the recommendations require legislative change. One of the recommendations is to retain the regional structure of Fish and Game but reduce the number of regions from 12 to 6 through amalgamations. This area is currently being investigated by an Amalgamation Project Team. This team will consult with the 13 Fish and Game Councils and is scheduled to complete its final report by 31 March 2022.

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2021

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 2021

Output Area	Actual Direct \$	Allocation of Overheads	Total Costs per Output
Species management	54,456	188,097	242,553
Habitat protection & management	68,444	206,524	274,968
Angler & hunter participation	4,884	60,081	64,965
Public interface	-	53,120	53,120
Compliance	6,349	52,118	58,467
Licensing	61,126	6,159	67,285
Council	1,125	35,444	36,569
Planning & reporting	11,362	88,618	99,980
Totals	207,746	690,160	897,907

Actual Overheads

Employee related costs	602,962
Depreciation	24,357
Other expenses	62,841
Total Overheads to Allocate	690,160

BUDGET 2021

Output Area	Budget Direct \$	Allocation of Overheads	Total Costs per Output
Species management	49,500	139,774	189,274
Habitat protection & management	5,400	257,298	262,698
Angler & Hunter participation	5,700	69,031	74,731
Public interface	1,100	54,198	55,298
Compliance	5,500	77,018	82,518
Licensing	59,359	4,564	63,923
Council	1,500	21,679	23,179
Planning & reporting	10,000	65,608	75,608
Totals	138,059	689,170	827,229

SURPLUS

Employee related costs	594,464
Depreciation	24,006
Other Expenses	70,700
Total Overheads to Allocate	689,170

CENTRAL SOUTH ISLAND REGION FISH AND GAME COUNCIL

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021

INTRODUCTION

As required under Section 26X of the *Conservation Act 1987* and Section 44A of the *Public Finance Act 1989*, Central South Island Fish and Game Council have prepared the following Statement of Objectives and Service Performance for the 2020 - 2021 financial year.

The activities of Central South Island Fish and Game Council (CSIFG) are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan. For the purposes of this statement the overhead expenses shown in the Statement of Financial Performance have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

MISSION STATEMENT

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

Summary of Budget and Actual Income and Expenditure for each Output Area.

OUTPUT	Budget \$			Actual \$		
	Total Cost	Income	Net Cost	Total Cost	Income	Net Cost
1. Species Management	189,274	32,200	157,074	273,441	66,348	207,093
2. Habitat Protection	262,697	1,650	261,047	303,807	61,739	242,068
3. Angler & Hunter Participation	74,731	1,200	73,531	67,361	357	67,005
4. Public Interface	55,298	0	55,298	47,948	0	47,948
5. Compliance	82,518	20,000	62,518	65,595	17,012	48,583
6. Licencing	63,923	200	63,723	63,598	0	63,598
7. Council	23,179	0	23,179	28,037	0	28,037
8. Planning and Reporting	75,608	0	75,608	48,120	0	48,120
TOTAL	827,228	55,250	771,978	897,908	145,455	752,453

OUTPUT 1 - SPECIES MANAGEMENT

Goal

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

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

Objective 1111	Performance Measure	Actual Result
Salmon & Trout Spawning Surveys	To present to Council a report detailing regional chinook and sockeye salmon and specific trout spawning surveys in the Region by August 2021.	<p>Staff completed 5 aerial surveys of live salmon in the upper Rangitata where the estimated spawning runs into Deep Stream and Deep Creek were 104 and 265, respectively. These counts were the lowest ever recorded for these streams.</p> <p>An aerial redd count was completed on 35 lower Waitaki River side streams and 4 mainstream sections. Total lower Waitaki River spawning was estimated to be 224 redds.</p> <p>Ground counts of chinook salmon redds were completed in numerous waterways, including Bowyers Stream (Ashburton River), Waihi/Temuka River and Mellish Stream (Lake Heron).</p> <p>Trout spawning surveys (redd counts) were completed across the CSIFG Region in the mainstems and tributaries of O Tu Wharekai (Ashburton Lakes), Waihi River, Temuka River, Upper Ōhau River and Lake Alexandrina. Report to Council July 2021.</p>

		REDDS		
		2019	2020	2021
<u>SALMON</u>				
Rakaia	Mellish Stream	55	64	33
Ashburton	Maori Lakes	2	0	2
	Bowyers Stream	2	7	1
Rangitata	Deep Stream	59	65	41
	Deep Creek	125	148	75
	Sunday Islands	12	46	14
	Erewhon Stream	0	NS	0
	Black Mountain	4	12	6
	Brabazon Fan	0	0	1
	Rangitata Water Ltd Race	0	NS	NS
Orari	Mainstream	1	NS	Flood
	Ohapi Stream	4	12	Flood
Opihi	Mainstream	10	20	Flood
	Waihi/Temuka	2	20	1
	Tengawai	2	NS	Flood

	<i>Opuha</i>	<i>13</i>	<i>28</i>	<i>Flood</i>
	<i>Three Springs</i>	<i>0</i>	<i>NS</i>	<i>Flood</i>
<i>Waitaki</i>	<i>Hakataramea</i>	<i>3</i>	<i>23</i>	<i>20</i>
	<i>Welcome Stream</i>	<i>6</i>	<i>NS</i>	<i>2</i>
	<i>Waitaki River</i>	<i>161</i>	<i>210</i>	<i>224</i>
<u>TROUT</u>				
<i>Ashburton Lakes</i>	<i>Ollivers Stream</i>	<i>18</i>	<i>20</i>	<i>18</i>
	<i>Tinshed Creek</i>	<i>6</i>	<i>9</i>	<i>5</i>
	<i>Triangle Stream</i>	<i>15</i>	<i>10</i>	<i>7</i>
	<i>Whiskey Creek</i>	<i>31</i>	<i>20</i>	<i>8</i>
	<i>Maori Lakes</i>	<i>2</i>	<i>3</i>	<i>4</i>
<i>Pareora River</i>	<i>Below Dam</i>	<i>N/S</i>	<i>70</i>	<i>Flood</i>
	<i>Above Dam</i>	<i>N/S</i>	<i>9</i>	<i>Flood</i>
<i>Orari</i>	<i>Ohapi Sth Branch</i>	<i>5</i>	<i>0</i>	<i>Flood</i>
<i>Opihi Catchment</i>	<i>Waihi-Temuka</i>	<i>13</i>	<i>51</i>	<i>6</i>
<i>Lake Alexandrina</i>	<i>Scotts Ck</i>	<i>125</i>	<i>120</i>	<i>937</i>
	<i>Outlet Creek</i>	<i>60</i>	<i>79</i>	<i>297</i>
<i>Hinds River</i>		<i>2</i>	<i>2</i>	<i>Flood</i>
<i>Opuha River</i>		<i>36</i>	<i>NS</i>	<i>Flood</i>

Objective 1112	Performance Measure	Actual Result
Salmon By-Catch Meetings	To attend <u>salmon by-catch</u> meetings and advocate fisheries interests and to re-implement CSIFG's monitoring role on named trawlers and inshore vessels.	<i>Meetings between commercial and recreational partners to the Salmon-at-Sea Agreement are held as required. No meeting was required during the year. No Timaru-based fishing vessels subject to the Agreement fished the Salmon Conservation Area (SCA) around Banks Peninsular in the 7 December to 14 February season. According to MPI, Fisheries Management Marine Branch, 245 kg of salmon was reported being landed for the year by all trawlers landing salmon from the southeast coast fishery management area whether subject to the Agreement or not. This was compared to 137 kg landed in 2018/19 and 521 kg landed in 2019/20.</i>
Objective 1113	Performance Measure	Actual Result
Gamebird Populations for Lake Wainono and Wainono Reserves	To present to Council a report detailing gamebird populations for <u>Lake Wainono</u> and Wainono Reserve by July 2021.	<i>The Wainono count was carried out in the leadup to tagging day. All gamebird species counted were at average to high levels (See following table). No counts were carried out in 2020 due to COVID-19 lockdowns. Report to Council July 2021.</i>

Species/Location	2018	2019	2021
Mallard	4,320	8,680	4,490
Lake Wainono	2,620	7,020	3,760
Maori Lake	300	130	420
Wainono Reserve	1,400	1,530	310
Paradise shelduck	500	1,240	830
Lake Wainono	200	650	640
Maori Lake	-	130	190
Wainono Reserve	300	460	-
Black swan	780	1,770	2,510
Lake Wainono	520	1,630	2,460
Maori Lake	150	100	50
Wainono Reserve	110	40	-
Shoveler	320	170	590
Lake Wainono	70	110	300
Maori Lake	120	10	90
Wainono Reserve	130	50	200

Objective	Performance Measure	Actual Result
Objective 1115 Populations of pukeko, shoveler, grey duck, mallard duck, paradise shelduck, black swan, and chukar	To present to Council a report detailing <u>populations</u> of pukeko, shoveler, grey duck, and mallard duck, paradise shelduck, black swan, and chukar by August 2021.	<i>Population trend counts for shoveler duck and pukeko were undertaken in compliance with national guidelines. Annual surveys for mallard, paradise shelduck and black swan were not undertaken due to Covid-19 restrictions on staff movements and budget cuts.</i>
Objective 1116 National Sea-Run Salmon Committee	To work co-operatively with the <u>National Sea-Run Salmon Committee</u> .	<i>The Committee did not meet in the year. Staff undertook work reviewing the salmon commercial release policy and salmon season bag card design. The sea-run salmon season bag regulation promoted by the National Salmon Committee was implemented for the 2021/22 season.</i>
Objective 1119 Salmon Hatchery at McKinnons Creek	To continue assisting the Salmon and Riparian Support Trust Inc with consent monitoring and management of the <u>McKinnons Creek hatchery</u> in line with 5-Year Management and Enhancement Agreement.	<i>A low return of adult salmon to the hatchery produced 22 (3F, 19M) adults for breeding. Nine of these fish were fin-clipped indicating approximately 11 fish were of McKinnon's origin and 11 were wild fish. From this return approximately 8,500 fry were produced. Between January and July approximately 62,000 6-month to one-year old juveniles were released to McKinnons Creek. All of these were adipose fin clipped. During the 2020/21 salmon fishing</i>

		<p>season 108 salmon were estimated to have been caught in the Rangitata of which 13 (12%) were fin-clipped and of McKinnon's hatchery origin. An additional 5 fin-clipped fish were caught in the Opihi River from a total of 18 salmon caught.</p> <p>The November 2020 and May 2021 half-yearly meetings between CSIFG representatives and the Salmon & Riparian Support Trust were held and reported to Council. The Draft five-year Management and Enhancement Agreement was provided to Council in December 2020 and remains under discussion and development with the Trust.</p>
Objective 1111	Performance Measure	Actual Result
Sockeye Salmon Spawning	To undertake <u>sockeye salmon spawning</u> surveys in March 2021 to identify peak spawning timing and representative reaches that together can be used to estimate total upper Waitaki spawning population size and to obtain technical assistance to develop a project to analyse the diet of Lake Benmore sockeye and compare with historical data to assess the drivers of the increase in population.	Live fish counts of representative reaches were undertaken on foot for Lakes Benmore, Pukaki, Ōhau, Aviemore, Ruataniwha and Waitaki tributaries. It is estimated that there were approximately 78,000 sockeye spawning in the tributaries of the upper Waitaki Catchment consisting of 83% in Lake Benmore, 13% in Lake Aviemore, 3% in Lake Pukaki and 1% in Lake Ruataniwha. Report to Council September 2021.
Objective 1112	Performance Measure	Actual Result
Enhancement of Lower Waitaki Salmon	To continue with Meridian Energy Ltd, salmon spawning and juvenile rearing habitat <u>enhancement in specified side streams of the Waitaki River</u> . This includes developing habitat preference information for juvenile Waitaki salmon for assessing current habitat availability and potential use in Waitaki side streams identified for habitat enhancement. Report by July 2021.	Intensive aerial counts of the salmon spawning in the lower Waitaki River Catchment over the last ten years have identified seven side stream systems that sustain up to 20% to 45% of all spawning in the lower catchment. These were selected for salmon spawning and rearing habitat restoration by willow removal and flow control. The spawning distribution identified during the June 2021 aerial survey confirmed the importance of the seven restored side streams this year. They contributed 9% of all lower Waitaki Catchment spawning and 40% of all spawning in 35 side streams. In May 2021 a 500m reach of Lower Penticotico Stream was cleared of vegetation and flow was restored to the natural channel. This opportunity arose through ECan work programmes. In addition, 5.5 km of previously

		<i>cleared side-stream spawning habitat was controlled for regrowth by herbicide application.</i>
Objective 11113	Performance Measure	Actual Result
Salmon Spawning Race	To monitor adult salmon and juvenile salmon production in the <u>Salmon Spawning Race</u> associated with Rangitata South Irrigation Ltd (RSIL) development on the south bank of the Rangitata River near Arundel subject to re-instatement. Report to Council by August 2021.	<i>Rangitata River flooding in December 2019 scoured about 50m of the delivery channel to the spawning race and the additional high flows down the remainder of the race scoured or inundated spawning gravels. Following on-site discussion between ECan, RSIL, Opus & CSIFG, the race may be fed by a natural spring and drain between ponds 2 and 3. Report to Council September 2021.</i>
Objective 11115	Performance Measure	Actual Result
Salmon Hatchery in the Lower Waitaki River	To liaise and assist the Waitaki Riparian Enhancement Society (WRES) to operate a volunteer-based <u>salmon hatchery in the lower Waitaki River</u> . Report to Council by February 2021.	<i>The salmon trap on the Hakataramea River was operated by the WRES in April/May 2021 as part of the Winnemem Wintu DNA project. Three female adult salmon were taken for the hatchery programme to be crossed with three-year old brood stock raised from 2018 spawned parents. Approximately 16,000 six-month to one-year old fin-clipped juvenile salmon were released from Bells Pond. The Bells Pond facility also holds approximately 250 two-year old salmon and 400 one-year old salmon for brood stock in 2022 and 2023, respectively. WRES newsletters to Council December 2020 and March and July 2021.</i>
Objective 11117	Performance Measure	Actual Result
Creel Surveys and Spawning Surveys	To undertake brown and rainbow trout <u>creel surveys</u> in September and October 2020 and <u>spawning surveys</u> on the Upper Ohau River to monitor the success of regulation change, and further flow and habitat enhancement for restoring the trout fishery.	<i>Rainbow trout peak spawning survey was undertaken in September 2020. A creel survey comprising 10 field days across the September and October 2020 Spring Season was completed for direct comparison with the equivalent 2019 Spring Season creel survey. It was established that the Spring Season gained noticeably in angler use between 2019 and 2020 and established an international profile on the internet. For the 2020 season, Spring anglers caught and released approximately 98% of their catch, which was mainly rainbow trout that averaged 13-pounds. Anglers rated their overall angling experience in 2020, “very satisfied” (60%), “satisfied” (31%), “neutral” (6%) and “dissatisfied” (3%). It was concluded that spawning enhancement has had a positive effect on redds counts and redd distribution and that</i>

		<i>there is no evidence to suggest that the Spring Season fishing activity has had an adverse effect on the production of spawning redds in late August and September. Council designated the river as a “backcountry fishery” and as a “controlled area” for the period of September only as a way to manage and monitor angler use, satisfaction and values, and high-country fishery aesthetics. The controlled period limits the number of angler that can use the river. The ongoing maintenance and creation of enhanced spawning sites and annual creel and spawning surveys were recommended and adopted to support and monitor the Spring Season and provide a low-risk approach to long-term management of the sustainability of the upper Ohau River and its interconnected fisheries. Report to Council May 2021.</i>
Objective 11119	Performance Measure	Actual Result
Lake Heron Salmon	To review the findings of the 2019/20 <u>Lake Heron salmon</u> study, implement recommendations and consider further research if required. Report to Council August 2021.	<i>Since completion of the data analysis the final report is yet to be completed by the manager of the project.</i>
Objective 11120	Performance Measure	Actual Result
Tekapo Canal Rainbow Trout Recruitment	To assess <u>Tekapo Canal rainbow trout recruitment</u> , spawning and angler harvest dynamics by using otolith microchemistry to identify the proportion of angler harvested fish that have a natal origin from upstream of the canal. Report by August 2021.	<i>Preliminary investigation was undertaken but was deemed cost prohibitive so did not continue.</i>
Objective 11123	Performance Measure	Actual Result
Fish Barrier at Lake Hood	To remediate the <u>fish barrier at Lake Hood</u> and undertaken trout spawning enhancement in co-operation with the Mid Canterbury Anglers Club and the Lake Extension Trust subject to a trout presence investigation.	<i>Investigations to remediate the fish barrier on the Lake Hood inlet determined that the barrier was a consent condition to prevent the escape of grass carp. Electric fishing showed only brown trout and upland bullies above the fish barrier and a variety of native fish species below. Spawning surveys showed that some brown trout were able to navigate the culvert and spawn in the inlet. A meeting with the Mid Canterbury Anglers Club and the CEO of Ashburton Contacting Limited was unable to be held this</i>

		<i>year.</i>
Objective 1125	Performance Measure	Actual Result
Hydro Canal Trout and Salmon Populations	To produce a scoping document that identifies options and priorities for long-term management of sustainable <u>hydro canal trout and salmon populations</u> in the recreational interests of anglers. Report to Council August 2021.	<i>A hydro canal management scoping document was produced that identified management issues and gaps in knowledge. A schedule of project options was produced to address these matters. The “Top 5” priority projects were identified for consideration during Operation Work Plan development for achieving long-term management of the canal fishery’s sustainability. Report to Council September 2021.</i>

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

Objective 1121	Performance Measure	Actual Result
Gamebird Hunter Harvest in Region	To present to Council a report detailing <u>gamebird hunter harvest</u> in the Region by April 2021.	<i>Approximately 44,500 mallard and grey duck and 8,400 paradise shelduck were estimated to have been harvested in the CSIFG Region by licenced hunters for the 2021 season. The average bag for the 2021 Opening Weekend on the 1st/ 2nd of May was 14.8 game birds per hunter, significantly lower than the long-term average of 16.2 game birds. Report to Council July 2021.</i>
Objective 1122	Performance Measure	Actual Result
Salmon Harvest in Region	To present to Council a report detailing <u>salmon harvest</u> in the Region by August 2021.	<i>Across the CSIFG Region an estimated 300 sea-run salmon were caught by Central South Island, North Canterbury and Otago FG’s licenced anglers. Rangitata harvest was approximately 110 salmon, slightly down on the previous year. The Orari and Opihi combined harvest of 25 salmon was down on previous year’s harvest. An estimated 170 salmon were harvested in the Waitaki, almost 80 higher than were harvested last year. Ashburton River harvest was too low to accurately estimate this season. We estimate that hatchery-reared salmon contributed six percent of CSIFG’s sea-run salmon harvest. Report to Council July 2021.</i>
Objective 1127	Performance Measure	Actual Result
Angler use harvest survey of the upper Tekapo Canal	To undertake an <u>angler use harvest survey of the upper Tekapo Canal</u> during the main brown and rainbow trout spawning season, May to October 2020 inclusive, to further assess the angling	<i>To address the concerns of anglers that spawning season fishing at the upper Tekapo Canal was unsustainable, an angler use and catch survey was completed between May to September 2020 to compare with the equivalent survey in 2019. Angler use increased by 34% from 2019 to 2020; a</i>

	dynamics of wintertime fishing within spawning habitat. Report to Council May 2021	<i>higher proportion of anglers caught at least one fish; catch rates were higher; and more trophy-sized trout were caught. It was estimated that 7,377 sports fish were caught in 2020 compared to 4,690 in 2019. Harvest levels were approximately 7% for brown trout on both years but increased for rainbow trout to 8% in 2020 from 3% in 2019. Eighty-nine percent of anglers were satisfied with their upper Tekapo Canal angling experience in 2020. Report to Council July 2021. Angler use and catch surveys were completed in May 2021 to assess angling dynamics of wintertime fishing at the upper Tekapo Canal with the introduction of the June-August closure.</i>
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1130: Fish Salvage and Releases – Maintain and improve the sportsfish resource and enhance the image of Fish and Game to anglers and the public

Objective 1131	Performance Measure	Actual Result
Fish Salvage	To present to Council a report detailing <u>fish salvage</u> operations undertaken within the Region by August 2021. Where practical this work will be undertaken by volunteer groups approved/authorised by the Chief Executive.	<i>877 sports fish were salvaged during the 2020/21 year. In addition, eels, bullies, galaxiids and other native fish species were rescued and returned to permanent water. Fish salvage was required behind Gate 16 at the Tekapo Township, Welcome Stream and Mayfield Hinds Valletta irrigation scheme. Summary report to Council September 2021.</i>
Objective 1132	Performance Measure	Actual Result
Lake Stocking	To <u>stock lakes</u> with sports fish to maintain their historical presence and enhance recreational opportunity. Transfers are subject to Biosecurity protocols and availability of suitable stock. Summary report to Council by August 2021.	<i>Late Tekapo was stocked with 50,000 young -of-year salmon donated by Mt Cook Alpine Salmon in November 2020 and Lake Camp was stocked with 7,000 rainbow trout fry in January 2021.</i>

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

Objective 1171	Performance Measure	Actual Result
Regulations	To undertake the annual review of matters of urgency of fish and game regulations and send Council's draft recommendations for 2021/2022 fishing and 2021	<i>Council considered individual species reports and recommendations to the Game Gazette on 3 December 2020. No changes to conditions for the hunting of any species were recommended. Changes to the wording of two current regulations were made for</i>

	<p>gamebird hunting season conditions to NZ Council by 31 May 2021 and 30 November 2020, respectively.</p>	<p>improved clarity. NZFGC was advised on 7 December 2021. Council considered Angler Notice (AN) recommendations on 20 May 2021. Six recommended changes to the AN were: A season bag limit of two sea-run salmon across CSIFG and NC FGC regions; a daily bag limit of 2 sports fish for the Hydro Canals and Lake Ruataniwha; a daily bag limit of four sports fish for lakes Pukaki, Ohau, Benmore, Aviemore and Waitaki; a minimum size of 250 mm for salmon caught in lakes; an open season in Larch Stream from first Saturday in November to 30th April; and “back country” and “controlled fishery” status for the upper Ohau River October to April and 1st to 30th September seasons, respectively. Changes were recommended to NZFGC on 26 May 2021.</p>
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1180: Game Bird Control - Minimise significant damage caused by game birds on private land

Objective 1181	Performance Measure	Actual Result
<p>Game Bird Control</p>	<p>To present to Council a report detailing assistance to landholders who complain about <u>gamebirds causing damage</u> to crops in the Region by July 2021.</p>	<p>Six applications were received to disturb gamebirds causing damage during 2020/21. One request was not processed as the landowner did not return the signed application agreeing to permit conditions. Permits were issued for damage to pasture, winter feed and cereal crops. Three of the five permit holders returned information on their disturbance activity. Two permit holders failed to make a return. Future applications from these permit holders may be declined. Shelduck continue to cause most of the depredation problems for landowners especially where they now moult on large storage ponds adjacent to feeding areas. Many landowners who made contact near the special summer seasons were encouraged to make use of the special seasons, using licenced hunters to disperse their birds rather than apply for a permit. Report to Council July 2021.</p>

OUTPUT 2 - SPORTS FISH AND GAME BIRD HABITAT PROTECTION AND MANAGEMENT

Goal

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

1210: Resource Management Act

Objective 1211	Performance Measure	Actual Result
RMA Planning and Consents	To engage in consultation and consider and present submissions on <u>RMA consent</u> applications within the region that potentially impact upon sports fish and gamebird populations and habitat values, and to provide the best advocacy available to Council in the interests of anglers and hunters.	<p><i>Submissions or detailed comments were made on 38 resource consent applications lodged under the RMA. Consent applications included, but were not limited to, take and use of water (s14), land use (s9), and discharge of contaminants (s15). The number of consents responded to is up on last year.</i></p> <p><i>The outcomes sought included habitat protection consisting of appropriate riparian buffers and stock exclusion, sediment control, timing of works to protect spawning and provide for recreational opportunities and access.</i></p> <p><i>One resource consent hearing was attended where evidence was presented to the Hearing Panel. The Panel's decision reflected CSIFG's decision sought in the submission.</i></p>

Objective 1212	Performance Measure	Actual Result
District and Regional Plans Submissions	To engage in processes and consider and present submissions related to <u>district and regional plans</u> prepared regional councils and territorial authorities within the region under RMA process; particularly those objectives, policies, and methods that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>CSIFG submitted or formally commented on 7 planning instruments as shown below and under Objective 12111.</i>

<i>Planning Document</i>	<i>Authority</i>	<i>Fish and Game outcomes sought</i>	<i>Outcome</i>
<i>Canterbury Regional Council Long-Term Plan</i>	<i>Canterbury Regional Council</i>	<ul style="list-style-type: none"> - <i>Monitoring and reporting against outcomes.</i> - <i>Plan to address declining water quality at Ō Tū</i> 	<ul style="list-style-type: none"> - <i>Council is supporting work at Ō Tū Wharekai.</i> - <i>Hakataramea River</i>

		<p><i>Wharekai and other high-country lakes.</i></p> <ul style="list-style-type: none"> - <i>Flow and allocation regime review for Hakataramea River.</i> - <i>FEP audit grade targets to include a target where 'x' number of farms receive an 'A' grade rather than being the performance measure on number of audits completed.</i> - <i>Managed Aquifer Recharge (MAR) should not take water from the Rangitata River (protected by WCO).</i> - <i>Continue support for Braided Rivers Advisory Group (BRAG).</i> 	<p><i>will be considered as part of the review of the Land and Water Regional Plan to implement NPS-FM 2020.</i></p> <ul style="list-style-type: none"> -<i>FEPs and how they are used will be considered as part of central government's Freshwater Farm Plan exercise.</i> -<i>MAR is visioned to be funded through targeted rates but it is not clear where the water to support MAR will come from.</i> -<i>It is unclear how BRAG will be supported going forward.</i>
<i>Timaru District Council Long-Term Plan</i>	<i>Timaru District Council</i>	<ul style="list-style-type: none"> - <i>Research on impacts of climate change for future planning/response.</i> - <i>Efficiency of water service delivery to achieve environmental and human health outcomes.</i> - <i>Upgrade and continued investment in stormwater delivery.</i> - <i>Funding to help find a permanent solution for the closed Peel Forest landfill site that is eroding on terrace next to Rangitata River (protected by WCO).</i> - <i>Resources to increase TDC's capability in biodiversity as required under s31 RMA.</i> 	<ul style="list-style-type: none"> -<i>Progressing protection and restoration of biodiversity.</i> -<i>Replace aging assets and ensure environmental and regulatory standards are met.</i> -<i>Network resilience and sustainability from the impacts of climate change including increased rainfall intensity and frequency and rising sea levels.</i> -<i>Develop Closed Landfill Strategy to manage and mitigate the risks to closed landfills from flooding.</i>
<i>Ashburton District Council Long-Term Plan</i>	<i>Ashburton District Council</i>	<ul style="list-style-type: none"> - <i>Address inefficient water delivery systems including stockwater network.</i> - <i>Opposes stockwater not</i> 	<ul style="list-style-type: none"> -<i>Install water meters in Methven in Y1.</i> -<i>Will assess water loss data to identify if there is a</i>

		<p>being returned to river and being used for other activities prior to the Ashburton River minimum flows being met.</p> <ul style="list-style-type: none"> - Resources to increase ADC's capability in biodiversity as required under s31 RMA. 	<p>significant amount of water lost from the system to inform whether meters will be installed in Ashburton and Rakaia.</p> <ul style="list-style-type: none"> -Unused stockwater from the Rangitata River will be diverted for MAR. -Employing Biodiversity Officer.
Timaru District Plan feedback	Timaru District Council	<ul style="list-style-type: none"> - Recognition of sports fish making up ecology of the district as they provide outdoor recreational experiences. - Supports integrated management with regional council especially as it relates to management of riparian areas. - Supports public access and recreation along waterways. - Efficiencies of water supply systems. 	<p>This was early-stage feedback. The draft plan is scheduled to be publicly notified early/mid 2022.</p>
Waitaki District Plan feedback	Waitaki District Council	<ul style="list-style-type: none"> - Seeks broader definition of riparian land to account for and recognise natural character of smaller waterways and tributaries. - Seeks amendment to degraded riparian land as definition proposed is too narrow to capture any land degraded outside of the resource consent process (i.e., permitted activity). - Recognition of access and recreation as part of natural character. - Restoration and enhancement initiatives and direction for degraded riparian land. 	<p>-Draft Plan is still under development and public notification does not appear to be prior to mid-2022 at earliest.</p>
Canterbury Regional Council Plan Change 7	Canterbury Regional Council	<ul style="list-style-type: none"> - Environmental Flow Regimes protect ecosystem health and well-being and 	<p>-Canterbury Regional Council has applied to the</p>

		<p>provide for recreational opportunities.</p> <ul style="list-style-type: none"> - Fish passage is enabled for trout and salmon where populations currently exist. - Retention of additional Schedule 17 Salmon Spawning Sites. - Supports stock exclusion. - Decrease in nutrients in Red Nutrient Allocation Zones. 	<p>Minister for the Environment for an extension to the timeframe to make its decision on PC7 due to the review of Overseer to understand the Overseer review outcomes and the implications of these.</p>
<i>Otago Regional Policy Statement</i>	<i>Otago Regional Council</i>	<ul style="list-style-type: none"> - Recognition of Te Mana o te Wai throughout RPS. - Recognition of trout and salmon as part of ecosystem where consistent with NPS-FM 2020 policy direction. - Recognition of amenity and recreational values, including access. 	<p>-Hearings are scheduled to commence the first quarter of 2022.</p>

Objective 1215	Performance Measure	Actual Result
Protection Works	To participate with regional and district councils in the consideration of all proposed flood <u>protection works</u> , diversions, stop bank construction, and planting and all proposed mining and gravel extraction from watercourses coming to Council's attention in its region that impinge upon sports fish and gamebird resource and habitat values or upon angler and hunter access values and to provide the best advocacy for fish and game interests that is available to the Council.	<p>Feedback was given throughout the year regarding work completed by Canterbury and Otago Regional Councils on rivers within the CSIFG Region. Substantial flooding affected the region this year and large amounts of remedial and emergency works took place in and around riverbeds.</p> <p>Staff attended the following River Rating District meetings: Opihi, Orari/Waihi/Temuka, Wainono/Waihao and Waitaki.</p> <p>The annual meeting with ECan River Engineering teams to review annual work programmes was held and a general meeting for river works was held.</p>
Objective 1216	Performance Measure	Actual Result
Waitaki Catchment Water Allocation Regional Plan	To participate in the re-consenting processes related to the <u>Waitaki Catchment Water Allocation Regional Plan</u> to take and use water within the catchment.	<p>Meetings were held with Meridian Energy to discuss the renewal of hydro generation consents related to the Waitaki Catchment.</p> <p>Meetings were held with Genesis to discuss the renewal of hydro generation consents related to the Waitaki Catchment. To inform matters</p>

		<i>related to sports fish stranding and salvage operations in the Tekapo Power Scheme a report was produced summarising salvage operations for the 2013 to 2021 period including an intensive approach to monitoring sports fish stranding, sports fish losses and deficiencies in sports fish passage that occurred during and after the extended flow period of December 2019 until June 2020. Report to Council March 2021. A Fish Salvage Management Plan has been drafted for consideration by Genesis Energy that proposes methods and scenarios for future salvage operations.</i>
Objective 1217	Performance Measure	Actual Result
Catchment Specific Management	To participate in data collection, development and statutory processes relating to the development of <u>Catchment Specific Management</u> frameworks for water bodies in the CSIFG Region.	<i>CSIFG Staff attended 5 Rangitata River Restoration Project Working Group meetings as part of the Department of Conservation's Nga Awa restoration programme. CSIFG Staff attended 3 hui related to Ō Tū Wharekai to discuss degradation of water quality, likely sources, and tools to respond. CSIFG has developed a relationship with the Hakataramea Sustainability Collective and attended their AGM.</i>
Objective 1218	Performance Measure	Actual Result
Waitaki Catchment Plan Change	To undertake trout and salmon population surveys to identify river flow conditions that provide for fish passage and required sports fish habitat quantity and quality for healthy recreational fisheries, to inform water allocation and minimum flows for the 2022 Waitaki Catchment plan change.	<i>The timeframe for the plan change has been extended due to requirements of the NPS-FM 2020. 1 rainbow trout spawning survey was undertaken and electric fishing surveys at 4 sites were completed twice.</i>

Objective 12111	Performance Measure	Actual Result
Land and Water Regional Plan	To participate in further planning processes on <u>Regional Plans</u> , particularly those objectives, policies, methods and rules that impact on sports fish and game bird populations and habitat and angler/hunter access; and to provide the best advocacy available to	<i>CSIFG presented evidence that advocated for fish passage, and improvements in water quantity and water quality to achieve ecosystem well-being and health and to enhance recreational amenity values. The Canterbury Regional Council has applied to the Minister for the</i>

	Council to protect the interests of anglers and hunters. Progress report to Council August 2021.	<i>Environment for an extension to the timeframe to make its decision on Plan Change 7. CSIFG contributed to a joint submission with Otago Fish and Game for the proposed Otago Regional Policy Statement. This is currently a live and ongoing process.</i>
Objective 12112	Performance Measure	Actual Result
Managed Aquifer Recharge	To provide advice to the <u>Managed Aquifer Recharge (MAR)</u> trial in the Lower Hinds Plains and monitor the effects of a trial on flow, water quality, and the trout population in the Hinds River in particular.	<i>CSIFG continues to advise the Hinds/Hekeao Water Enhancement Trust to restore ecosystem health and recreational values in the Hinds Drains and Hinds River. Twelve meetings of the Trust were held and the CSIFGC representative attended six meetings as a trustee and four as an advisor. CSIFG Staff assisted the Trust by collecting monthly water samples for monitoring of water quality at 13 sites in the Hinds Drains through to August 2021. Trout and native fish population sizes and species diversity were assessed at three sites in the Hinds River twice annually, to monitor changes that may occur in response to enhanced flows at water quality predicted to result from MAR.</i>
Objective 12113	Performance Measure	Actual Result
Hinds Catchment	To continue monitoring of trout habitat restoration trials and the adaptive minimum flow initiative in <u>Hinds Drains</u> .	<i>The five-year adaptive minimum flow trial on Boundary Drain was implemented in 2017 and will finish in March 2022. The annual meeting of the Boundary Drain Trial Group in August 2020 agreed that if flow conditions were conducive, that a physical assessment of aquatic habitat be undertaken to model the effects of flow on habitat. Prior to 2020, flows in most years of the trial were well above minimum flow levels and fish population monitoring by electric fishing was unable to identify effects of the low-flow trial. The System for Environmental Flow Assessment (SEFA) was implemented over the 2020/21 Summer.</i>

Objective 12115	Performance Measure	Actual Result
Monitor Juvenile Trout	To <u>monitor juvenile trout</u> health, growth and relative abundance in spring and autumn at six sites in the <u>Opihi Catchment</u> matching Canterbury Regional Council State of the Environment monitoring sites, to identify possible environmental limitations on trout populations from application of Cawthron Institute bioenergetics modelling and logged temperature data at each site.	<i>Juvenile trout were collected and assessed for body condition as an index of health and growth at six sites in the Opihi Catchment in November 2020 and May 2021. Juvenile trout were abundant at lower catchment sites and rare in the upper catchment sites in both surveys. Summer flows at all sites were low and stable without being disconnected and there were no major floods.</i>
Objective 12116	Performance Measure	Actual Result
Water Intake Guidelines	To participate on the cross-sector working party facilitated by Canterbury Regional Council that seeks to support and promote improved <u>water intake guidelines</u> that are applicable nationally and ensure that all native and sports fish should remain in natural water bodies.	<i>Nine of ten Fish Screen Working Party or Technical Advisory Group meetings were attended. In addition, two public meetings were held with fish screen designs and industry representatives (irrigation scheme owners and operators). Test sites for installation of representative compliant screens selected – Rakaia, Opihi, and Awakino rivers.</i>
Objective 12117	Performance Measure	Actual Result
Balmacaan Stream	To undertake work at <u>Balmacaan Stream</u> to maintain consent compliance and to enhance trout spawning habitat so that the Lake Camp sports fishery is self-sustaining.	<i>No work was undertaken at Balmacaan Stream due to ongoing third-party interference with the intake and rising costs of holding and updating the consents. Council resolved to not undertake any further work on the objective and relinquished all consents held in respect of the site.</i>
Objective 12118	Performance Measure	Actual Result
RDR Fish Screen Verification	To participate on the <u>RDR Fish Screen Verification</u> Working Group to ensure that no fish are lost from the Rangitata River as provided for in RDR resource consents.	<i>A site visit to consider redesign of the fish trapping system was completed in September 2020. The trap must collect juvenile salmon without injury that could otherwise mask verification of fish health attributable only to the fish screen. A draft Fish Screen Verification Management Plan was received in December 2020. This was reviewed and comments returned to RDRML.</i>

Objective 12119	Performance Measure	Actual Result
Submissions related to National Legislation	To engage in processes and consider and present submissions related to <u>national legislation</u> particularly those with provisions that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>CSIFG contributed to NZ Fish and Game submissions on the following pieces of national legislation: Natural and Built Environment Act, Freshwater Farm Plan Regulations, Stock Exclusion Regulations, National Environmental Standards for Freshwater Regulations 2020, National Policy Statement for Freshwater Management 2020, Essential Freshwater Interpretation Guidance: Wetland Definitions. A number of these pieces of legislation continue to be worked through via feedback on subsequent discussion documents.</i> <i>CSIFG contributed to a joint submission with North Canterbury and Otago FG councils on the Crown Pastoral Land Reform Bill. It is currently in its second reading.</i>

1220: Works and Management

Objective 1221	Performance Measure	Actual Result
Wainono Wetland Reserve Management Strategy	To implement the <u>Wainono Wetland Reserve Management Strategy</u> through active management measures to develop the Wainono Wetland Reserve habitat potential. Summary report to Council by August 2021.	<i>Scrubbed up remaining mai mai at reserve for 2021 ballot holders and carried out gorse, tree lupin and broom control. Summary report to Council March 2021.</i>
Objective 1222	Performance Measure	Actual Result
All Day Bay Wetland Management	To present to Council a report on management of the <u>All Day Bay wetland</u> by August 2021.	<i>Spraying of gorse, broom and bamboo continued over summer. Macrocarpa were cleared off the fence lines. Opening Weekend hunting success was diminished by low water levels. Report to Council September 2021.</i>
Objective 1223	Performance Measure	Actual Result
Devils Bridge Wetland Management	To present to Council a report detailing liaison with and assistance to the <u>Devils Bridge Management Committee</u> by August 2021.	<i>No meetings of Devils Bridge Wetland Management Committee were required with all business able to be conducted by email or telephone. The transfers of wetland ownership to a Trust established by the son of the original developer were completed. The committee is</i>

		<i>investigating Incorporated Society status with CSIFG as a member, as a means of creating wider public support for the wetland and easier access to funding. A consent compliance inspection by ORC officers in September 2020 received a fully compliant rating. Reports to Council December 2020 and September 2021.</i>
Objective 1225	Performance Measure	Actual Result
Ealing Springs Wetland Creation	To survey a site for wetland creation at <u>Ealing Springs</u> that benefits silt control for salmon spawning habitat improvement and provides waterfowl habitat and hunting opportunities. To seek quotes for the work and apply for funding from the Game Bird Habitat Trust Board.	<i>Work to survey a site for wetland creation was not undertaken due to the resource consents lapsing. The Ealing Springs Restoration Plan was drafted this year and provides a foundation for work over the next five years at Ealing Springs. This is a partnership project with the Department of Conservation and Te Rūnanga o Arowhenua and is part of the overall Ngā Awa Rangitata River Restoration Project. The plan focuses on enhancing the wetland area and restoring biodiversity at the site.</i>

1230: Assisted Habitat

Objective 1232	Performance Measure	Actual Result
Deep Stream	To undertake salmon spawning habitat restoration at <u>Deep Stream</u> , where required, including willow spraying and fencing in partnership with adjoining runholders and DoC. Progress report by August 2021.	<i>Carried out control of willow regrowth along 8km of Deep Stream. Summary report to Council May 2021.</i>
Objective 1233	Performance Measure	Actual Result
Scotts Creek Spawning Enhancement	To undertake trout spawning enhancement projects on <u>Scotts Creek</u> and other management to maintain and enhance the sports fishery of Lake Alexandrina as provided for under the Agreement in Relation to Water Rights with <u>Genesis Energy Ltd.</u> Report to Council by April 2021.	<i>In March 2021, the lower 600 m of the silted bed of Scotts Creek was replaced with boulder-lined banks and 500 mm depth of screened spawning gravel over 400 m of the creek. The work was funded by the Lake Alexandrina Conservation Trust and CSIFG. Spawning trout were immediately using the new bed prior to work being completed. Report to Council May 2021.</i>
Objective 1234	Performance Measure	Actual Result
Lake Alexandrina	To assist the <u>Lake Alexandrina Trust</u> with fish	<i>Twenty volunteers from the Lake Alexandrina Conservation Trust and two Genesis Energy</i>

Trust Habitat Enhancement	and angling habitat enhancement projects of mutual interest at Lake Alexandrina and attend Trust meetings as required.	<i>employees assisted with site clean-up in March 2021 after major re-gravelling earlier in the month. Minor gravel raking was also undertaken at the Outlet Creek. The workday was sponsored by CSIFG. Report to Council May 2021. The annual meeting of the Lake Alexandrina Conservation Trust was held on 19 May 2021 at the CSIFG office. A report on the previous year's spawning results was provided to the Trust.</i>
Objective 1235	Performance Measure	Actual Result
Aviemoire Spawning Race Suitability for Trout Spawning	To monitor the use and condition of the <u>Aviemoire spawning race</u> for successful trout spawning and request maintenance projects in consultation with and to be funded by Meridian Energy Ltd. Summary report to Council by August 2021.	<i>Spraying of pest plant regrowth is ongoing. Approximately 100 brown trout redds were laid down in Winter 2021 season. The Spring 2020 run of rainbows produced approximately 180 redds. Collaboration with Meridian Energy led to the construction of a heavier-duty screen that will be installed at the upper limit of the race in years when spawning sockeye are present. Report to Council September 2021.</i>
Objective 1237	Performance Measure	Actual Result
Silt Wand	To use <u>silt wand</u> in at least one identified site to help remediate the bed of waterways to benefit ecosystem health and spawning success. Progress report to Council April 2021.	<i>Consent application for sand wand use has been lodged with ECan but is currently on hold as consultation with Rūnanga is required.</i>

OUTPUT 3 – ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal

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

1310: Angler and Hunter Access

Objective 1311	Performance Measure	Actual Result
Accessways on the Waitaki River	With the support of Meridian Energy Ltd, establish and maintain a network of new and historic angler <u>accessways on the Waitaki River</u> over private and public land. The project involves ongoing support and	<i>With assistance of landowners and Environment Canterbury, access maintenance (spraying and wind-fall clearance) along 4.5 km of access tracks was undertaken. In addition, 8.9 hectares of riverbed were sprayed adjacent to current access tracks to improve vehicle and walking</i>

	working relationships with stakeholders, primarily landowners and Environment Canterbury. Report to Council August 2021.	<i>access to the river. Access information was upgraded at the Hakataramea River Bridge. Report to Council July 2021.</i>
Objective 1312	Performance Measure	Actual Result
Advocate Licence Holder Interests Concerning Access	To use available opportunities to advocate licence holder interests concerning <u>access</u> including with agencies like regional and district councils, statutory agencies, and landowners.	<i>CSIFG continues to advocate for access at all available opportunities including flood protection works, restoration projects, and district council bylaws input. Advice is sought where needed from the Walking Access Commission. Access for game-bird hunting dogs was lost at the Ashburton River mouth due to the presence of shorebirds.</i>
Objective 1313	Performance Measure	Actual Result
Install Access Signs	To install or upgrade 10 <u>access signs</u> in the region.	<i>Five signs were installed at the upper Ohau after fishing regulations were changed by Council. Poles marking the upper limit of lure fishing on the Rangitata River were replaced after being lost in early season floods. Angler information signs were updated at Lake Heron and the upper Rangitata due to regulation changes. Temporary upper Tekapo Canal closure signs were installed in May and removed late August subject to changes in closure dates.</i>
Objective 1314	Performance Measure	Actual Result
Publication of Access Pamphlets	To update and publish angler access <u>pamphlets</u> as needed, describing key fisheries for anglers.	<i>Engaged with Hakataramea Sustainability Collective to learn any access provisions required by their members for consideration in an updated Hakataramea Angler Access Guide.</i>
Objective 1315	Performance Measure	Actual Result
Lake Poaka	To maintain angler access and wetland habitat by controlling alder and nuisance vegetation growth in riparian areas at <u>Lake Poaka</u> by continuing the joint project with DOC and at Mary Burn in collaboration with landowners, DOC and volunteers, where possible.	<i>One day of annual weed spraying was undertaken at Lake Poaka and Mary Burn Tarn to manage emergent growth of alder trees and other emerging nuisance plants.</i>

1330: Newsletters, Licence holder communications

Objective 1331	Performance Measure	Actual Result
Fish & Game Magazine	To annually produce 2 “ <u>Fish and Game NZ</u> ” magazine supplements, and Reel Life <u>E-zine</u> articles for circulation to licence holders.	<i>CSIFG Staff prepared 23 articles for regional supplements and contributed to two feature articles of the two Special Editions of the “Fish & Game NZ” magazine. CSIFG Staff contributed monthly regional supplements to the national e-zine’s “Reel-Life” on eight occasions and “Both Barrels” on four occasions, distributed to approximately 138,000 subscribed anglers and 26,00 subscribed hunters, respectively.</i>
Objective 1332	Performance Measure	Actual Result
Angler and Hunter Liaison	To promptly and courteously deal with <u>angler and hunter enquiries</u> and portray a courteous and professional image to licence holders.	<i>All staff responded to numerous phone calls and written inquiries from individuals and clubs for information relating to fishing and hunting matters. No complaints were received of discourteous treatment.</i>
Objective 1333	Performance Measure	Actual Result
Electronic Newsletter	To contribute in co-operation with North Canterbury FG to an <u>electronic newsletter</u> including fishing, hunting, and river reports, F&G issues, council decisions, and staff activities for distribution to licence holders, rod and gun clubs and club members and to include in the Fish and Game NZFGC web site.	<i>29 weekly fishing reports were distributed via the joint CSIFG and NC FG e-zine during the main fishing seasons to some 39,000 subscribed licence holders. The readership is predominantly local, but the reports attract readers from all around the country and the world. The reports were also reproduced on the NZFGC website, “fishandgame.org.nz”.</i>

Objective 1334	Performance Measure	Actual Result
Sports Fishing and Game Hunting Regulation Guide	To annually produce 1 <u>Sportsfishing Guide</u> and 1 <u>Game Hunting Guide</u> for distribution to all licence holders.	<i>Contributions and amendments to the sports fishing and game bird hunting guides were submitted for inclusion in nationally produced publications. Regulation guides were distributed by CSIFG Staff to licence agents for the fishing and hunting seasons to meet their needs.</i>

1350 Angler and Hunter Training

Objective 1351	Performance Measure	Actual Result
Angler/Hunter Workshops	To undertake at least 1 angler and/or hunter <u>workshops</u> in the region during the year.	<i>It is usual for CSIFG to assist in the NZDA HUNTS programme but due to Covid-19 this had to be cancelled.</i>

Objective 1352	Performance Measure	Actual Result
Fishing Competitions	To undertake official recorder duties, provide displays and information on fish and game resource at <u>fishing competitions</u> in the region where appropriate and involving Councillors and other volunteers.	<i>Two fishing competitions were approved: Waimate ITM, Lake Aviemore, 28 September 2020 and North Otago Kids Fishing Day, Eckholds Pond, 15 November 2020.</i>

1360: Club Liaison

Objective 1361	Performance Measure	Actual Result
Club Relations	To respond positively to requests from rod & gun <u>clubs</u> for information and speakers on fish and game matters.	<i>Information and presentations were provided to clubs and groups including: Mid Canterbury Anglers Club and South Canterbury Anglers Club. There were fewer requests this year due to Covid-19.</i>

1370: Fish and Game Huts

Objective 1371	Performance Measure	Actual Result
Council Hut Maintenance	To maintain Council <u>huts</u> to safe, presentable, and useable standards.	<i>Lake Alexandrina hut had a new door handle and deadbolt lock installed.</i>

OUTPUT 4 - PUBLIC INTERFACE

Goal

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

1410: Liaison

Objective 1411	Performance Measure	Actual Result
Maintain Effective Liaison with Statutory Management Agencies	To liaise with <u>statutory agencies, landowners, and other relevant organisations</u> on fish and game matters including an annual meeting with the Regional Council.	<i>Liaison was maintained with statutory agencies and individuals and other groups and working parties that included: Mt Cook Alpine Salmon, Meridian Energy, Genesis Energy, Hinds/Hekeao Water Enhancement Trust, Hinds Drains Working Party, Boundary Drain Trial Group, Hekeao/Hinds Catchment Collective, Hakataramea Sustainability Collective, Upper Opihi-Opuha Catchment Group, Fish Screen Working Party, Opihi Adaptive Management Working Group, Opihi Flow and Allocation Working Party, Temuka Catchment Working Party, Opuha</i>

		<i>Environmental Flow Release Advisory Group, Rangitata Diversion Race Management Limited, and Catchment Collective-South Canterbury Society Inc.</i>
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1430: Advocacy

Objective 1431	Performance Measure	Actual Result
Media Releases	To provide <u>media releases</u> on CSIFG activities and fish and game matters that enhance Fish and Game’s reputation as an effective fish and game resource manager and promote <u>clean water, healthy streams</u> , public access, wetlands, biodiversity, stream restoration and the hunting and fishing heritage as valued Fish and Game and community benefits.	<i>Releases were made, and upon request, various media outlets were provided with information and images covering the following topics: fishing and hunting season opening success and ranging reports, world-record size trout catches, prosecution of offending angler, trout salvage at the Tekapo Power Scheme, Tekapo Canal trout tagging project, compliance and ranging, hunting stand ballots available, catches of unusually large sockeye salmon, upper Tekapo Canal closure, Ohau River “backcountry fishery” introduced, catch-and-release best practice, values of the canal fishery. Media releases were made on the following topics: Rangitata River restoration programme, critical state of sea-run salmon fishery, sea-run salmon season bag limit introduction, spray contractor prosecuted for polluting waterway, Opihi Lagoon Mataitai Reserve extension, Hapua monitoring, Lake Opuha water levels, petition to enforce Rangitata WCO, Covid-19 affecting licence sales, and high-country lakes and rivers report,</i>
Objective 1432	Performance Measure	Actual Result
Tenure Review	To inspect and identify sportsfish and gamebird resource and habitat values relating to properties subject to <u>tenure review</u> , to prepare recommendations necessary to preserve angler and gamebird hunter access to those resources and to present to Council a summary report by August 2021.	<i>As noted in Objective 12119, a joint submission was lodged on the Crown Pastoral Land Reform Bill. The submission advocates for recognition of recreational values and access alongside the protection of biodiversity and habitat values. Provisions were also sought that seek a more transparent decision-making process where robust data and reporting is utilised and publicised. CSIFG had lodged a submission on the Preliminary Proposal.</i>

1440: Public Promotion

Objective 1441	Performance Measure	Actual Result
Pre-Season Media Coverage	To promote fishing and hunting in the Region by way of <u>pre-season media</u> coverage and advertising.	<i>Pre-season promotions and information for anglers and hunters were sent to news media and licence agents in the Waitaki, Waimate, Mackenzie, Timaru and Ashburton districts</i>
Objective 1442	Performance Measure	Actual Result
Website and Social Media	To promote Council's activities and resources online by providing and maintaining current regional content on Fish and Game NZ's <u>website and social media</u> sites.	<p><i>CSIFG content was posted or updated on the Fish & Game regional website page including:</i></p> <p><i>Council meeting dates, agenda listings and minutes; weekly fishing reports, and Reel Life and Both Barrels newsletters; hunting stand ballot advertisement; information pages including: hunting and fishing access information, managed wetlands, sea-run salmon endorsements and FAQs and upper Ohau River "backcountry" and "controlled fishery" endorsements; news articles including: introducing the sea-run salmon season bag limit, winter closure of upper Tekapo Canal, and Tekapo Canal trout tagging programme.</i></p> <p><i>Major CSIFG Staff reports were completed that include: Sea-Run Salmon Summary Report – December 2020; Upper Ohau River Management Report – May 2021; Upper Tekapo Canal Angler Use and Catch Survey – July 2021; and Sea-Run Salmon Harvest Survey – August 2021.</i></p> <p><i>Content was provided to and made in collaboration with NZFG Council communications staff to regularly post CSIFG content and contribute to national content on the NZ Fish & Game social media sites: YouTube and Facebook.</i></p> <p><i>Content included: hunting stand ballot advertisement and managed wetland hunting opportunities, Tekapo Power Scheme salvage and Tekapo Canal trout tagging project, opening day at Lake Opuha, world-record brown trout catch, "duck plucking how-to", catch of unusually large sockeye salmon, CSIFG compliance and ranging summary, Hapua monitoring, and high-country opening dates.</i></p>

1450: Visitors/Education

Objective 1452	Performance Measure	Actual Result
Educate Public in Sports Fish and Game Bird Management	To respond positively to requests from individuals, <u>schools/youth groups, and service clubs</u> , etc for information or speakers on fish and game matters.	<i>Staff responded to requests from service clubs and groups looking for speakers at their meetings. These included: Temuka Lions Club and Timaru Hunting & Fishing-Duck Evening.</i>
Objective 1454	Performance Measure	Actual Result
Children's Fishing Day	To promote and run one <u>children's fishing day</u> with assistance from local salmon farms, CSIFG Councillors, and other volunteers. Summary report to Council February 2021.	<i>The annual Kids Fishing Day was not held due the Covid-19 restrictions.</i>

OUTPUT 5 – COMPLIANCE**Goal**

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

1510: Ranging

Objective 1511	Performance Measure	Actual Result
Compliance of Anglers and Hunters	To undertake <u>ranging</u> and organise a ranging programme to check compliance of not less than 1,300 anglers and hunters throughout the region, throughout the year with increased coverage of Mackenzie and Lower Waitaki. Summary report to Council August 2021.	<i>CSIFG Staff and warranted officers carried out compliance duties during the fishing and game bird hunting seasons. Co-ordinated ranging events were undertaken for the opening of game season, opening of low- and high-country fishing seasons and Waitaki lakes during the summer holidays. A total of 1,465 licences were checked for the 2020/21 season. Regular updates were provided to Council in staff activity reports.</i>

1520: Ranger Training

Objective 1521	Performance Measure	Actual Result
Manage Regional Honorary Rangers	To provide at least 2 ranger newsletters annually and hold a Fish and Game <u>ranger training</u> course by March 2021.	<i>Two Ranger Newsletters were produced and provided to Rangers and Council. All Central South Island rangers completed a CERT refresher course in August 2021. Summary report to Council September 2021.</i>

1530: Compliance/Prosecutions

Objective 1531	Performance Measure	Actual Result
Prosecution of Unlicensed or Substantial Non-Complying Individuals	To <u>prosecute</u> all participants found unlicensed or in substantial non-compliance with legal requirements and season regulations without just cause and where sufficient evidence exists. Summary report to Council August 2021.	<i>Thirty-four fishing offences were detected, and all processed under the Council's prosecution policy. Offences were: 16 fishing without licence, 3 more than 15m from rod, 5 out of season, 4 using more than one rod, 2 more than one bait assembly, 3 unauthorised bait and 1 keeps foul hooked fish. Fourteen further offences are in process. These include: 9 fishing without licence, 1 exceeding daily bag limit, 2 unauthorised bait, 1 using more than one rod and 1 more than 15m from rod. Twelve gamebird hunting offences were detected, and all were processed under the Council's prosecution policy. Offences were: 4 hunting without licence and 8 possession of lead shot.</i>

OUTPUT 6 – LICENSING

Goal

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

1610: Licensing

Objective 1611	Performance Measure	Actual Result
To issue fishing and hunting licences	To ensure that 2020/2021 fishing licences and 2021 game licences are available to licence agents and participants by 1 September 2020 and 31 March 2021, respectively.	<i>The nationally co-ordinated F&G licensing system includes licence distribution and reconciliation, invoicing and receiving payment from agents, and paying licence income to the CSIFG Council. Fish licences were available for purchase on 20 August 2020 and game licences were available on 11 March 2021.</i>

1620: Agent Servicing

Objective 1621	Performance Measure	Actual Result
Work with licence agents to support Eyede	To maintain communication, learn of problems and concerns and promote support and advocacy by <u>agents</u> on fish and game matters.	<i>Regular contact was maintained with licence agents via e-mail and telephone. Agent visits were undertaken where needed and provided the opportunity for CSIFG Staff to discuss and offer advice on any issues they had relating to fish and game. All CSIFG licence sales are processed via Fish and Game's on-line systems.</i>

OUTPUT 7 - COUNCILS

Goal

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

1720: Council Meetings

Objective 1721	Performance Measure	Actual Result
Effective direction of the management of the Council's business.	To hold not less than six Council meetings before 31 August 2021.	6 scheduled bi-monthly Council meetings were held for the period 1 September 2020 to 31 August 2021. Three Extraordinary Council meetings (via video link) were held in November 2020, June and August 2021, respectively. Councillor attendance at meetings is shown below.

Councillor Attendance at CSIFG meetings	
S Bannister	8 of 9
A Brooks	7 of 9
C Fulton	6 of 9
S Gerard	9 of 9
B Growcott	6 of 9
M Hall	9 of 9
D Isbister	9 of 9
L Koevoet	9 of 9
C McKenzie	8 of 9
A Simpson	9 of 9
J Henry (Ngai Tahu)	1 of 9

OUTPUT 8 - PLANNING AND REPORTING

Goal

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

1810: Management and Strategic Planning

Objective 1811	Performance Measure	Actual Result
Sportsfish and Game Management Plan	To review and renew Council's <u>Sports Fish and Game Management Plan</u> .	CSIFG Sport Fish and Game Management Plan was drafted. Council approved a pre-publication draft for principal affected parties and a working timeline for the process to continue moving forward. Feedback from 1 party was received and considered. The approved timeline originally scheduled public

		<i>notification for the end of September, but this is pushed back a couple of weeks due to COVID-19 lockdown. The process is on track with hearings scheduled for February/March 2022.</i>
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1820: Annual Planning

Objective 1821	Performance Measure	Actual Result
To prepare an Operational Work Plan and Budget for the 2021-2022 year	To submit an operational work plan to Council and <u>budget</u> for 2021/2022 to NZFGC by 30 April 2021.	<i>The 2021/22 Budget was approved by Council on 18 March 2021 for submission to NZFGC. The 2021/22 OWP was approved by Council on 20 May 2021.</i>

1830: Annual Reporting and Audit

Objective 1831	Performance Measure	Actual Result
Bi-Monthly Financial Reports	To present to Council bi-monthly <u>financial reports</u> .	<i>Financial reports of income, expenditure, and licence sales were provided to Council at bi-monthly meetings.</i>
Objective 1832	Performance Measure	Actual Result
Annual Report and Financial Statements	To prepare 2019/2020 <u>Performance Report</u> and facilitate preparation of 2018/2019 Financial Statements and Audit Report by 30 November 2020.	<i>2019/20 Performance Report, Financial Statements, and Audit Report were completed on 25 November 2020.</i>
Objective 1834	Performance Measure	Actual Result
Annual Public Meeting	To hold an <u>annual public meeting</u> before 31 December 2020.	<i>Annual Public Meeting was held on 3 December 2020.</i>

1840: National Liaison

Objective 1841	Performance Measure	Actual Result
Maintain effective liaison with New Zealand Fish & Game nationally	To attend <u>Manager's meetings</u> and to present CSIFG <u>recommendations to the NZFGC</u> on licence fees, fund redistribution, research requirements, national policy development, and other matters relating directly to NZFGC	<i>One managers/chief executives meeting was held and attended by the Chief Executive. During and following Covid-19 lockdown, two other meetings of managers/chief executives were held and attended via video conferencing. Recommendations were made to the NZFGC on the Commercial Origin Salmon Release Policy – December 2020, NZFGC Reserves Policy – December 2020, and NZFGC 2021/22 Licence Fee – May 2021.</i>

Objective 1842	Performance Measure	Actual Result
Working Parties	To participate with other Fish and Game Council Staff on F&G <u>working parties</u> to liaise and share information with other councils on fish and game matters of mutual interest.	<i>CSIFG Staff participated in the following Fish and Game NZ working parties/meetings: National Fish Passage Advisory Group, National Sea-Run Salmon Committee, and Fish Screen Working Party (M Webb); National License Working Party (J Graybill), Public Awareness Network and Sensitive Fisheries Workshops (R Adams), and Resource Management Team (A Christensen).</i>

ADMINISTRATION

Goal

To manage the business of the Central South Island Region of Fish and Game New Zealand in an effective and cost-efficient manner.

1920: Staff Co-ordination and Training

Objective 1921	Performance Measure	Actual Result
Staff Development/ Training	To promote <u>staff development</u> by having each staff member attend at least one meeting/course/seminar per year.	<i>1 staff attended a first aid course to keep certificate up to date.</i>
Objective 1922	Performance Measure	Actual Result
Maintain regular staff communications	Hold at least 6 <u>staff meetings</u> before 31 August 2021.	<i>2 staff meetings were held at the CSIFG office, and 4 virtual staff meetings were held due to Covid-19.</i>



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS
AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021**

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

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 3 to 21, that comprise the statement of financial position as at 31 August 2020, 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 22 to 51.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 3 to 21:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting Standards - Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 22 to 51:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, 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 2 December 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on page 2, 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 blue ink, which appears to read 'Warren Johnstone'.

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