



Report of

OTAGO FISH AND GAME COUNCIL

**For the year ending
31 August 2020**

Presented to the House of Representatives pursuant to the Conservation Act 1987


26th November 2020

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 Annual Report and Financial Statements of the Otago Fish and Game Council for the year ending 31 August 2020.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Monty Wright', with a small mark at the end of the signature.

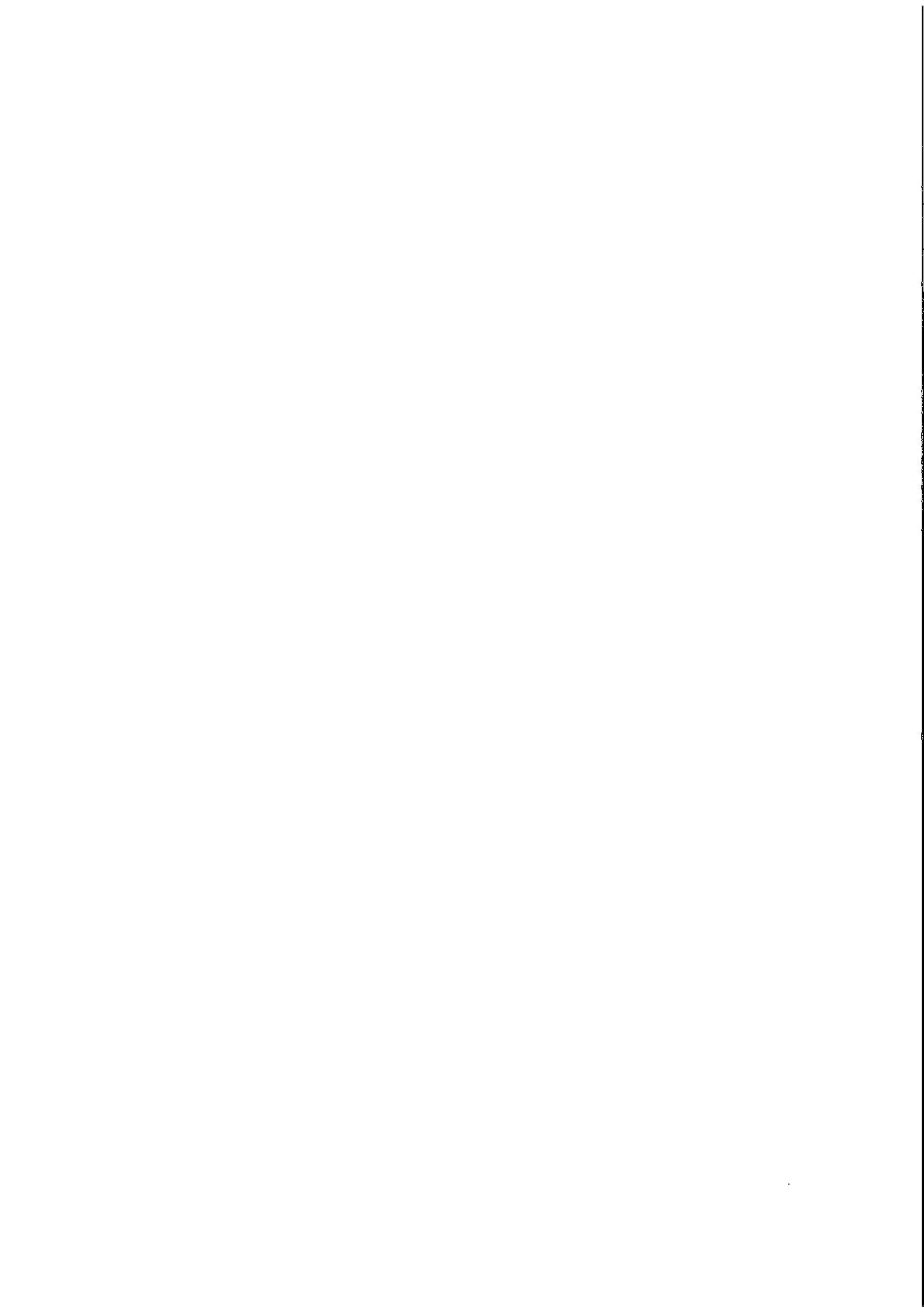
Monty Wright
Chairperson
Otago Fish and Game Council

CONTENTS

Chairperson's Report Council and Staff Audit Report	
Financial Statements	1
Statement of Responsibility	3
Statement of Comprehensive Revenue and Expense	4
Statement of Financial Position	5
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Statement of Objectives and Service Performance	26
Independent Auditor's Report	44

MISSION

"To manage, maintain and enhance the sports fish and game bird resources of Otago in the recreational interests of anglers and hunters."



CHAIRPERSON'S REPORT

Monty Wright

It gives me great pleasure to report to you on the financial year to 31 August 2020.

This has been year on enormous challenges for our council, and the wider organisation. The arrival of the Covid-19 virus resulting a nationwide lockdown which had an instant impact on revenue and compromised our ability to complete workplan tasks and field activities which tend to peak in the autumn. Our licence holders also felt the pain of being unable to take advantage of the end of the fishing season and duck hunters were simply grateful that the gamebird hunting season, which was delayed by two weeks, got underway at all. Tourist anglers were particularly hard hit by the border closures. Fortunately, the main part of the season was over so the loss of their contribution to overall revenue was not as bad as it could have been. Unless the borders open soon, I suspect that the lack of non-resident anglers coming to Otago will impact on next year's revenue as well.

Fishing and Gamebird licence sales in Otago slipped beneath budget expectations for the 2019/2020 season with much of that loss attributed to the virus and its impact on hunters and anglers – particularly those that travel to Otago from elsewhere. Our licence income was \$2,070,216 which was behind budget and down on last year (\$2,116,085). We paid levies of \$1,011,763 to the New Zealand Fish and Game Council (up from \$1,004,799 the previous year). Despite that decrease in revenue, constrained spending and seeking alternative funding streams lead to Council's end of year position being a relatively minor loss of \$29,076. That is a good result under the circumstances.

I was pleased to see the purchase of a 42 hectare wetland in the upper Taieri concluded during the lockdown. We would like to record our appreciation to the Falconer family of the Maniototo for offering the land to us and thanks must also be given to the Nature Heritage Fund for their major contribution towards the purchase.

The Councils showcase wetland Takitakitoa was visited by the NZ Gamebird Habitat Trust Board who were major funders of its development 6 years ago. They were very impressed with the results and remarked that the 32ha wetland had been one of their most successful funded projects. Otago gamebird hunters should stand tall for contributing to this award-winning wetland – not just for its creation of gamebird hunting opportunities, but also for its wider conservation benefits.

Restoring environmental flows in Central Otago rivers remains a major workload for Fish and Game staff who are responding to applications for RMA consents to replace historic mining privileges and to the Otago Regional Council (ORC) water plan changes. Mining privileges all expire in October next year and sadly after nearly 30 years of notice to transition across to water permits, several hundred deemed permits are yet to be processed. That is going to result in an increased workload for our already stretched staff

Predictably, a Ministerial review of Otago Regional Council capability around water policy found their planning framework not fit for purpose and Minister Parker has given them a tight timeline to improve their plans - including notifying a new Land and Water Plan before 2025. Several Plan changes related to water takes and discharges promoted by ORC were called in by the

Environmental Protection Agency to help speed up the process and remove it from local governance. All of this is important work because many rivers and streams in the central area are overallocated and go dry in summer because of abstraction. Others are suffering badly from sediment deposition, high nutrient input, and algal growth. This can all lead to consequential decreases in fish and waterfowl habitat. That is something we want to reverse.

The Lindis River minimum flow plan change and water consenting Environment Court case progressed with the final consents for water being issued just after years end. The Fish & Game Council still have an appeal to be heard in the High Court to clarify a number of important points in the Environment Courts decision related to the minimum flow plan change. That is scheduled for April 2021.

These are all complex ecological, technical, legal and highly political matters so I want to recognise the effort of governors in staying up to date with what is a very unstable planning environment. I'm also grateful for our staff who explain these plan changes in plain language and help guide our council into well-reasoned submissions.

Staff continued to work with Contact Energy during the year to improve their sports fish mitigation programme on the lower Clutha River. Progress was made with the salmon environmental DNA project which means salmon presence in streams and tributaries can be detected from DNA in water samples alone. That is exciting technology and will become a major monitoring tool in the future. The development of a salmon hatchery option for Roxburgh has stalled, partly due to poor salmon returns to all east coast rivers, and Contact have recently reported on alternative options. Negotiations continue.

Ongoing issues with stormwater management on the boundary of the ex Wanaka Hatchery site and its potential impact on Bullock Creek are currently being resolved by Queenstown Lakes District Council with peak stormwater flows proposed to be piped to a new wetland near the Lake. Again, our thanks must go to the Friends of Bullock Creek who continue to champion this important spawning stream and are doing a fantastic job of removing weeds and planting up the wetland springs area.

The Council ran a planning session in February to develop strategic priorities for the medium term. Getting better outcomes from RMA processes, researching southern lakes fisheries, improving strategic relationships, and increasing communications to licence holders and the general public will be a focus over the next three years.

The announcement by New Zealand Fish & Game Council of a Ministerial review of F&G came as no surprise to Otago Council and our councillors and staff have fully cooperated with the appointed commissioners with both oral and written submission being provided. Our eternal hope is that the devolved regional structure remains, and we can continue to provide Otago licence holders the service they have enjoyed, and the sport they deserve.

We are conscious that the farming community is under considerable pressure on water quantity and quality issues both from central and local government at present. I hope that these issues can be resolved quickly, and we can all move on with our respective businesses. In the meantime, a special thanks go to Otago farmers who allow anglers and hunters access across their land to

fish and hunt. Their generosity greatly enhances recreational opportunities available to the Otago community.

I would like to thank our Chief Executive and staff, councillors, our New Zealand Council appointee Ray Grubb, my deputy Colin Weatherall and our co-opted Ngai Tahu member Richard Twining for their hard work and support in what has been a very disrupted year. You have been patient and adaptable during an uncertain time and I am grateful for that.

I should also make special mention of Fish & Game Officer Cliff Halford who is leaving us after 30 years of service. Thank you for your contribution and we wish you well for the future.

Monty Wright
Chairperson

COUNCILLOR MEETING ATTENDANCE
(6 Council Meetings Held)
1 September 2019 to 31 August 2020

Barlow, John	6
Boyd, Rick	6
Cole, Ian	4
McIntyre, Adrian	4
Rae, Dan	6
Whyte, Vicky	3
Wright, Monty	6
Weatherall, Colin	5
Murray Neilson	6
John Highton	6
Ray Grubb	5
Mike Barker	6

NZ Council Appointee

Ray Grubb
Colin Weatherall (Part Year)

Co-opted Council Members

Richard Twining (Ngai Tahu)

STAFF

Chief Executive	Ian Hadland BCom
Environmental Officer	Nigel Paragreen. BEcon, MEnvMan
Administration Officer	Sharon Milne NZCS, NZCM
Fish and Game Officer	Paul van Klink BSc
Fish and Game Officer	Cliff Halford
Fish and Game Officer	Morgan Trotter BSc, PGDip EnvSc, MSc
Fish and Game Officer	Steve Dixon Cert EnvMgmt
Fish and Game Officer	Helen Trotter BSc, PG Dip EnvSc
Fish and Game Officer	Nigel Pacey BSc, DipGrad

Financial Statements

Otago Fish and Game Council
For the year ended 31 August 2020

Contents

- 3 Statement of Responsibility
- 4 Statement of Comprehensive Revenue and Expense
- 5 Statement of Financial Position
- 7 Statement of Changes in Equity
- 8 Statement of Cash Flows
- 9 Notes to the Financial Statements
- Independent Auditor's Report

Statement of Responsibility

Otago Fish and Game Council

For the year ended 31 August 2020

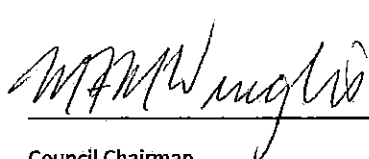
The Council and Management of the Otago Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of performance.

We are responsible for the end of year performance information provided by Otago Fish and Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of Otago Fish and Game Council for the year ended 31 August 2020.

Signed on behalf of the Council



Council Chairman



Chief Executive

26 November 2020

Date

Statement of Comprehensive Revenue and Expense

Otago Fish and Game Council
For the year ended 31 August 2020

	NOTES	2020	2020 OVERALL BUDGET	2019
Revenue				
Fish and Game Licence Sales/Levies	2	2,070,216	2,199,349	2,116,085
Grants & Donations	3	294,251	-	21,921
Interest, Dividends and Other Investment Revenue	4	16,177	24,773	29,107
Other Revenue	5	106,106	43,220	64,663
Total Revenue		2,486,750	2,267,342	2,231,776
Expenses				
Species Management	6	13,916	23,500	16,522
Habitat Protection & Management	6	342,288	14,000	432,627
Angler & Hunter Participation	6	12,785	14,333	17,060
Public Interface	6	1,498	1,500	567
Compliance	6	6,061	17,500	13,377
Council	6	15,167	17,000	17,363
Licensing	6	82,207	96,121	85,506
Planning & Reporting	6	16,579	15,000	14,105
Personnel Costs	7	772,501	764,145	727,146
Depreciation & Amortisation Expense	13	69,392	67,632	89,529
Other Expenses	8	163,745	193,313	178,537
Wanaka Subdivision		7,924	-	-
NZ Fish & Game Levies		1,011,763	1,011,763	1,004,799
Total Expenses		2,515,826	2,235,807	2,597,137
Accumulated Comprehensive Revenue and Expense		(29,076)	31,535	(365,361)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



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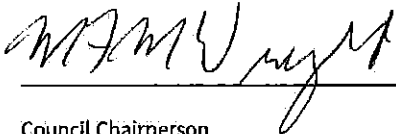
Statement of Financial Position

Otago Fish and Game Council As at 31 August 2020

	NOTES	31 AUG 2020	31 AUG 2019
Assets			
Current Assets			
Cash and Cash Equivalents	9	652,613	291,894
Receivables from Exchange Transactions	10	159,123	149,397
Inventories	11	20,958	17,962
Funds Held In Trust	14	-	72,421
Investments	12	359,370	648,846
Accrued Interest		870	5,479
Total Current Assets		1,192,934	1,186,000
Non-Current Assets			
Property, Plant and Equipment		1,385,558	1,412,134
Total Non-Current Assets		1,385,558	1,412,134
Total Assets		2,578,492	2,598,134
Liabilities			
Current Liabilities			
Payables under Exchange Transactions	15	305,842	299,197
Employee Benefit Liabilities	16	64,175	53,427
Total Current Liabilities		370,017	352,623
Total Liabilities		370,017	352,623
Total Assets less Total Liabilities (Net Assets)		2,208,475	2,245,511
Equity			
Accumulated Comprehensive Revenue and Expense		1,364,081	1,570,320
Reserves			
Asset Replacement Funding		118,926	119,325
Back Country Fisheries Reserve		266,789	202,033
Bullock Creek Reserve		5,033	2,616
Habitat Enhancement & Research		10,995	33,759
Historical Property Reserve		172,044	179,968
Lindis Reserve		-	987
Mining Privileges Reserve		23,947	55,908
Priority Consents Reserve		60,000	-
Priority Plan Changes Reserve		118,485	-
Regional Policy Statement Reserve		60,000	-
Renovation Reserve		8,175	8,175
Wetland Development Trust		-	72,421
Total Reserves		844,394	675,191
Total Equity		2,208,475	2,245,511




For and on behalf of the Council, who authorise the issue of these financial statements on 26 November 2020



Council Chairperson

Date; 26 November 2020



Chief Executive

Date; 26 November 2020

Statement of Changes in Equity

Otago Fish and Game Council
For the year ended 31 August 2020

	NOTES	2020	2019
Equity			
Balance as at 1 September		2,245,511	2,610,872
Movement in Reserves		(7,960)	-
Accumulated Comprehensive Revenue and Expense		(29,076)	(365,361)
Equity Balance at 30 June		2,208,475	2,245,511

Statement of Cash Flows

Otago Fish and Game Council
For the year ended 31 August 2020

	2020	2020 BUDGET	2019
1. STATEMENT OF CASH FLOWS			
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	2,082,172	2,199,349	2,137,396
Grants, Donations & Fundraising	294,251	-	21,921
Interest Received	20,786	24,773	27,913
RMA Reimbursed Costs	-	-	5,090
Other Revenue	107,894	43,220	59,573
Total cash received from operating activities	2,505,103	2,267,342	2,251,893
Total cash applied to operating activities			
Payments to Suppliers	1,442,415	1,410,030	1,791,344
Payments to Employees	761,753	758,145	714,925
Total cash applied to operating activities	2,204,168	2,168,175	2,506,269
Net Cash Flows from Operating Activities	300,935	99,167	(254,376)
CASH FLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Sale of Property, Plant and Equipment	50,707	-	27,349
Sale of Investments	289,476	-	205,278
Total cash received from investing activities	340,183	-	232,627
Cash was applied to:			
Purchase of Property, Plant and Equipment	280,399	-	106,783
Purchase of Investments	-	-	13,188
Total cash applied to investing activities	280,399	-	119,971
Net Cash Flows from Investing Activities	59,784	-	112,656
Change in Cash			
Net Increase/ (Decrease) in Cash	360,719	-	(141,720)
Opening Cash	291,894	-	433,614
Closing Cash	652,613	-	291,894
This is Represented by:			
Cash on Hand	(200)	-	(200)
ANZ 70 Call Account	(544,287)	-	(235,089)
ANZ 00 Current Account	(108,125)	-	(56,605)
Total Cash & Cash Equivalents	(652,613)	-	(291,894)

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.



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Notes to the Financial Statements

Otago Fish and Game Council For the year ended 31 August 2020

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

Otago 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

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. There has been one change in accounting policies in the accounts for 2020.

PBE IPSAS 39 Employee Benefits

PBE IPSAS 39 supersedes PBE IPSAS 25 Employee Benefits. The main change to the Council as a consequence of PBE IPSAS 39 is the definition of short-term employee benefits has changed to be employee benefits expected to be settled (as opposed to "due to be settled") wholly within 12 months after the end of the reporting period.

There has been no material impact on the Council as a result of this change in definition.

Statement of Compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE standard - RDR (reduced disclosure) as annual expenditure is between 2,000,000 and less than \$30,000,000.

These financial statements comply with PBE accounting standards.

Measurement Basis

The financial statements have been prepared on the historical cost basis.

Presentation Currency

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

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

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.

In March 2020, the government provided a Covid 19 Wage Subsidy for businesses that experienced a decrease in revenue of 30% in any six month period between January to June 2020. Otago Fish & Game Council met the criteria and qualified for the first wage subsidy.

Interest

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

Other Income

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

Donated Services

Certain operations of the Council are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by Council.

Financial Instruments

The Council initially recognises financial instruments when the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cashflows from the asset expire, or it transfers the rights to receive contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred. Any interest in transferred financial assets that is created or retained by the Council is recognised as a separate asset or liability.

The Council derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The Council also derecognises financial assets and liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

The Council classifies financial assets into the following categories: fair value through surplus or deficit receivables.

The Council classifies financial liabilities in the following categories: fair value through surplus or deficit and amortised cost.

Subsequent measurement is dependent on the classification of the financial instrument and is detailed in the accounting policies.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the statement of Comprehensive Revenue and Expenses.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

Receivables

Short receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Investments

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method.

At balance date the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue and Expenses.

Inventory

All inventory on hand is recorded at cost.

Property, Plant and Equipment

Property, plant and equipment consist of the following asset classes: Land, Buildings, Plant and Equipment, Furniture, Motor Vehicles (and boats) and Field Equipment.

Property, plant and equipment transferred to the Council on 31.8.91 and 22.12.92 is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment purchased since that date is recorded at cost or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$2,000 is not capitalised, but is recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value).

Depreciation

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

	Rate	Depreciation Method
Building	40 years (2.5%)	Straight Line
Plant & Equipment	2-20 years (5% to 50%)	Diminishing Value
Motor Vehicles	10 years (10%)	Diminishing Value
Office Equipment	3-10 years (10% to 33.33%)	Diminishing Value

Impairment of Non- Financial Assets

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of Comprehensive Revenue and Expenses.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

Intangible Assets - Software

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

Payables



Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Payables are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition. Other payables consists of income which has been received by Council and relates to a future period.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salaries accruals at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement in formation and the Present Value of the estimated future cashflows.

Unused Donations, grants funding with conditions

Unused donations and grants with conditions will be recorded as a liability at balance date.

Superannuation schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components;

- Accumulated surplus/(deficit)
- Restricted Reserves

Dedicated Reserves

Created by a transfer from accumulated surpluses and set aside as a resource for a particular purpose, as a decision of the Otago Fish and Game Council

- Habitat Enhancement and Research Reserve- Money received via Diversion of offenders to be used for habitat enhancement and fish and game bird research. All applications for funding are reviewed and approved by council.
- Non Resident Levy Reserve – Income collected from the non-resident levy on non-resident fishing licences to be used for back country and other sensitive fisheries within the Otago region.
- Lindis Reserve - Otago Reserves used for The Lindis River environmental court hearing on minimum flow. Reserve agreed by New Zealand Fish and Game Council November 2018. The Environment Court matter related to consents component was resolved during the year. This reserve was fully expended.

- **Mining Rights Reserve** - Otago reserves used renewal of mining privilege and minimum flows. Reserve agreed by New Zealand Fish and Game Council November 2017.
- **Renovation Reserve** - Otago Reserves held for renovation of Otago Fish & Game Council office area. Reserve agreed by New Zealand Fish and Game Council September 2018.
- **Historical Reserve from Property Sale late 90's**- Dedicated to the purchase of other properties. Council agreed during the year to spend from this reserve to advance its ex Wanaka Hatchery site subdivision.
- **Priority Consents Reserve** - Established by Council resolution in May 2020 to assist with priority water RMA consents in Otago.
- **Priority Plan Change Reserve** - Established by Council resolution in May 2020 to provide additional external technical support to staff making submissions to Otago Regional Council Plan changes, specifically Plan change 1,7 and 8.
- **Regional Policy Statement Reserve** - Established by Council resolution in May 2020 to provide a fund to support input into the planning process for the Regional Policy Statement.

Restricted Reserves

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council without reference to specified purposes or when certain specific conditions are met.

- **Bullock Creek Reserves** – For development of the Bullock Creek wetland and walkway, donations from Habitat Enhancement Funds and public.
- **Wetland Development Trust Funds Held by Anderson Lloyd Lawyers**– Under an agreement with the Department of Conservation (DOC) DOC's half of the proceeds from the sale of a property located at 98 Mc Bride Street, Frankton were held in trust by Otago Fish and Game Council and were committed to wetland development in the interests of both DOC and Otago Fish and Game Council. The Reserve was fully utilised during the year for the purchase of the Styx Wetland from a private land owner.

Game Bird Habitat Stamp Levy

As per the New Zealand Game Bird Habitat Stamp Regulations 1993, a levy (\$4) (2019: \$4) from the sale of every Game Bird Licence for the year is distributed to the New Zealand Game Bird Habitat Trust Board.

New Zealand Fish and Game Council Levy

In accordance with Section 26C(1)(f) of the Conservation Act a levy is payable by the Council to the New Zealand Fish and Game Council from licence sales. This levy was agreed upon by the Council at the beginning of the financial year.

Goods and Services Tax

All items in the financial statements are presented exclusive of GST, except for receivables and payable, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The Council is a public authority as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from income tax under Section CW 46 of that Act.

Budget Figures

The budget figures are those approved by the Council in its annual operational plan as required by Section 26Q(1)e(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989. The Budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by



the Council in preparing these financial statements.

Critical Accounting Estimates and Assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future in regard to asset lives and impairment of assets. None of these estimates and assumptions are considered critical by the Council.

Statement of Cashflows

Cash is considered to be cash on hand and current accounts in banks, net of bank overdrafts.

Investing activities are those activities relating to the acquisition, holding and disposal of Fixed Assets and Investments. Investments include securities not falling within the definition of cash.

Financing Activities are those activities, which result in changes in the size and composition of the capital structure of the organisation. This includes both equity and debt not falling within the definition of cash.

Operating Activities include all transactions and other events that are not investing or financing activities.

	2020	2020 OVERALL BUDGET	2019
2. Licence Fees			
Fish Licence Sales	1,683,279	1,786,017	1,678,036
Game Licence Sales	316,109	333,332	335,121
Non-Resident Licence Revenue	70,828	80,000	102,928
Total Licence Fees	2,070,216	2,199,349	2,116,085

	2020	2020 OVERALL BUDGET	2019
3. Grants & Donations			
Bullock Creek			
Bullock Creek Donations	299	-	697
New Zealand Walking Access Commission	-	-	1,000
Covid 19 Wage Subsidy			
Wage Subsidy	85,726	-	-
Total Covid 19 Wage Subsidy	85,726	-	-
Nature Heritage Fund			
Nature Heritage Grant	135,000	-	-
Total Nature Heritage Fund	135,000	-	-
TAKF			
Otago Community Trust	3,035	-	3,055
Takitakitoa			
Naylor Love	1,304	-	-
Ricoh	-	-	1,500
Salmon and Research			
Contact Energy	54,705	-	14,869
Others			
Hugo Whyte	125	-	-
Harroway Ltd	-	-	800

Mahinerangi Catchment Environmental Enhancement Trust	14,057	-	-
Total Grants & Donations	294,251	-	21,921

	2020	2020 OVERALL BUDGET	2019
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4. Interest

Interest Income	16,177	24,773	29,107
Total Interest	16,177	24,773	29,107

	2020	2020 OVERALL BUDGET	2019
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5. Other Revenue

Diversion - Habitat Enhancement and Research Fund	13,635	-	6,885
Fishing Competitions	1,635	-	1,129
Fines - Fishing & Game Offences	723	2,000	4,737
Profit on Sale of Fixed Assets	19,418	-	9,566
Merchandise Sales/Other	67	-	1,057
Rent Received	53,498	41,220	32,930
RMA Costs Reimbursed	-	-	5,090
Sundry Income	17,128	-	3,270
Total Other Revenue	106,106	43,220	64,663

	2020	2020 OVERALL BUDGET	2019
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6. Analysis of Expenses**Species Management**

Control	119	-	-
Harvest assessment	2,700	3,000	2,700
Hatchery Operations Macraes	3,912	8,000	5,371
Population Monitoring	6,348	11,000	6,895
Releases	838	1,500	1,556
Total Species Management	13,916	23,500	16,522

Habitat Protection/ Management

Assisted Habitat	225,012	-	344
Contact Sports Fish Management	58,197	-	20,000
Resource Management	32,449	6,500	388,755
Wetland Enhancement	12,435	-	14,148
Works & Management	14,196	7,500	9,380
Total Habitat Protection/ Management	342,288	14,000	432,627

Angler & Hunter Participation

Access	1,628	3,833	1,834
Club Relations	1,080	1,000	1,990
Newsletters	1,688	2,500	2,116
Other Publications	1,085	1,000	52
Satisfaction Surveys	6,037	-	6,191



	2020	2020 OVERALL BUDGET	2019
Training TAKF	1,266	6,000	4,878
Total Angler & Hunter Participation	12,785	14,333	17,060
Public Interface			
Advocacy	-	500	-
Communication & Marketing	1,068	500	-
Liason	431	500	567
Total Public Interface	1,498	1,500	567
Compliance			
Compliance	1,282	10,000	9,684
Ranging	1,546	2,500	1,880
Ranger Training	3,233	5,000	1,814
Total Compliance	6,061	17,500	13,377
Council			
Council Meetings	15,167	17,000	17,363
Total Council	15,167	17,000	17,363
Licencing			
Agent Servicing	257	750	189
Commission	81,950	95,371	85,316
Total Licencing	82,207	96,121	85,506
Planning & Reporting			
Audit Fee	16,507	14,000	13,058
Management/Strategic Planning	-	-	500
National Liason	73	1,000	548
Total Planning & Reporting	16,579	15,000	14,105
Total Analysis of Expenses	490,502	198,954	597,127

7. Personnel Costs

	2020	2020 OVERALL BUDGET	2019
ACC Levy	-	2,000	1,972
Fringe Benefit Tax	1,942	4,000	3,215
Kiwi Saver	22,528	22,500	18,897
Salaries and Wages	748,031	735,645	703,062
Total Personnel Costs	772,501	764,145	727,146

8. Other Expenses

	2020	2020 OVERALL BUDGET	2019
Communications/ Consumables	20,167	23,500	20,886
Field Equipment	2,531	2,500	1,561
General Expenses	3,485	5,441	5,162
Motor Vehicles	45,736	51,500	50,371
Office Equipment	2,340	2,500	1,905

Office Premises	80,359	97,872	86,312
Staff Expenses	9,126	10,000	12,035
Loss on Disposal	2	-	305
Wanaka Subdivision	7,924	-	-
Total Other Expenses	171,669	193,313	178,537
	2020	2020 OVERALL BUDGET	2019

9. Cash and Cash Equivalents

Cash at Bank and on Hand			
ANZ 00 Current Account	108,125	-	56,605
ANZ 70 Call Account	544,287	-	235,089
Cash on Hand	200	-	200
Net Cash and Cash on Hand	652,613	-	291,894

10. Trade and Trade Receivables

Receivable financial instruments are measured at the amount due from the customer. Those receivables are of short term and are not discounted.

	2020	2020 OVERALL BUDGET	2019
Receivables			
Receivable from Exchange Transactions			
Accounts Receivable	118,479	-	112,863
GST	40,644	-	36,535
Total Receivable from Exchange Transactions	159,123	-	149,397
Total Receivables	159,123	-	149,397
	2020	2020 OVERALL BUDGET	2019

11. Inventories

Stock on Hand			
Inventory	20,958	-	17,962
Total Stock on Hand	20,958	-	17,962
Total Inventories	20,958	-	17,962
	2020	2020 OVERALL BUDGET	2019

12. Investments

Investments - ANZ National Bank	-	-	300,000
Investments ASB	359,370	-	348,846
Total Investments	359,370	-	648,846

13. Property Plant & Equipment

Movement for each class of property, plant and equipment as follows:



Cost or Valuation	Land	Buildings	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Bal at 1 Sept 2019	841,783	837,904	80,801	48,078	356,431	23,960	2,188,957
Additions	230,671	-	5,360	4,235	40,134	-	55,400
Disposals	(225,000)	-	(1,730)	-	(48,977)	-	(50,707)
Bal at 31 Aug 2020	847,454	837,904	84,431	52,313	347,588	23,960	2,193,650

Bal at 1 Sept 2018	840,671	795,115	91,494	33,035	351,725	23,960	2,136,000
Additions	1,112	42,789	4,591	15,043	43,248	6938	106,783
Disposals	-	-	(15,254)	-	(38,542)	(470)	(53,826)
Bal at 31 Aug 2019	841,783	837,904	80,831	48,078	356,431	30,428	2,188,957

Accumulated	Depreciation	and	Impairment	Losses			
Bal at 1 Sept 2019	-	434,858	70,720	30,416	225,910	14,915	776,819
Depreciation Expense	-	21,283	4,841	3412	40,965	1,960	72,461
Eliminate on Disposal	-	-	(14,969)	-	(39,465)	-	(41,193)
Balance at 31 Aug 2020	-	456,141	73,833	33,828	227,410	16,875	808,087
Balance at 1 Sept 2018	-	413,640	79,628	28,690	188,793	12,277	723,028
Depreciation Expense	-	21,218	6,061	1,726	57,886	2,638	89,529
Eliminate on Disposal	-	-	(14,969)	-	(20,769)	-	(35,738)
Balance at 31 Aug 2019	-	434,858	70,720	30,416	225,910	14,915	776,819

Carrying Amounts	Land	Buildings	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
At 31 Aug 2020	847,454	381,762	10,585	18,945	120,179	7,086	1,385,562
At 31 Aug 2019	841,783	403,046	10,081	17,662	130,521	9,045	1,412,138

14. Funds Held in Trust

Wetland Development Trust



Under an agreement with the with the Department of Conservation (DOC) half of the proceeds from the sale of the property located at 98 Mc Bride St, Frankton, were committed to wetland development in the interests of both the Otago Fish and Game Council and DOC. Funds held at 31 August 2020 were \$Nil (2019: \$72,421).

The funds (\$72,898) were used during the year to contribute to the purchase of the Styx Wetland from a private landowner for \$225,000. The Nature Heritage Fund also contributed \$135,000 to the purchase and as a condition of purchase the title was required to be passed back to the Crown and later gazetted as a Special Purpose Reserve (Wildlife Management) with Otago Fish & Game Council delegated its day-to-day management. The remainder of the funds required for the purchase were taken from the Councils Habitat Enhancement and Research Reserve. (see Note 17)

	2020	2020 OVERALL BUDGET	2019
Anderson Lloyd			
Opening Balance	72,421	-	71,047
Plus Interest	516	-	1,485
Less Commission	(39)	-	(111)
Less payment on DOC's behalf or reserve works	(72,898)	-	-
Total Anderson Lloyd	-	-	72,421

	2020	2020 OVERALL BUDGET	2019
15. Trade and Other Payables			
Payables under exchange transactions			
Accounts Payable	76,163	-	86,770
Accrued Expenses	14,147	-	14,362
Income in Advance - Licences	215,532	-	194,917
Total Payables under exchange transactions	305,842	-	296,049
Payables under non-exchange transactions			
PAYE Payable	-	-	3,148
Total Payables under non-exchange transactions	-	-	3,148
Total Trade and Other Payables	305,842	-	299,197

Payables are measured at the amount payable and are short term in nature. Accruals are recognised for expenses incurred prior to balance date, where an invoice is still to be received from the supplier.

	2020	2020 OVERALL BUDGET	2019
16. Employee Benefit Liabilities			
Owed to Employees			
Annual Leave	46,930	-	44,427
Wages Owing to Employees at Year End	17,245	-	9,000
Total Owed to Employees	64,175	-	53,427
Total Employee Benefit Liabilities	64,175	-	53,427

17. Equity

Reserves

	2020	2020 OVERALL BUDGET	2019
Accumulated Funds			
Balance as at September	1,570,320	-	2,017,325
Surplus/ (Deficit)	(29,076)	-	(365,361)
Transfer to Reserves	(177,163)	-	(81,644)
Total Accumulated Funds	1,364,081	-	1,570,320
Dedicated Reserves			
Non - Resident Levy (ex Back Country Management)			
Balance as at 1 September	202,033	-	105,296
Transfer to Accumulated Funds	(6,037)	-	(6,191)
Transfer from Accumulated Funds	70,794	-	102,928
Total Non - Resident Levy (ex Back Country Management)	266,789	-	202,033
Habitat Enhancement and Research Reserve (ex Reparation Fund)			
Balance as at 1 September	33,759	-	41,989
Transfer to Accumulated Funds	(36,399)	-	(15,915)
Transfer from Accumulated Funds	13,635	-	7,685
Total Habitat Enhancement and Research Reserve (ex Reparation Fund)	10,995	-	33,759
Lindis Reserve			
Balance as at 1 September	987	-	115,843
Transfer to Accumulated Funds	(987)	-	(374,856)
Transfer from Accumulated Funds	-	-	260,000
Total Lindis Reserve	-	-	987
Mining Privileges Reserve			
Balance as at 1 September	55,908	-	-
Transfer to Accumulated Funds	(31,961)	-	(94,092)
Transfer from Accumulated funds	-	-	150,000
Total Mining Privileges Reserve	23,947	-	55,908
Historical Reserve			
Balance as at 1 September	179,968	-	179,968
Transfer to Accumulated Funds	(7,924)	-	-
Transfer from Accumulated Funds	-	-	-
Total Historical Reserve	172,044	-	179,968
Asset Replacement Reserve			
Balance as at 1 September	119,325	-	74,826
Transfer to Accumulated Funds	(399)	-	(4,868)
Transfer from Accumulated Funds	-	-	49,367
Total Asset Replacement Reserve	118,926	-	119,325
Renovation Reserve			
Balance as at 1 September	8,175	-	-
Donations	-	-	-
Transfer to Accumulated Funds	-	-	(57,825)
Transfer from Accumulated Funds	-	-	66,000
Total Renovation Reserve	8,175	-	8,175



	2020	2020 OVERALL BUDGET	2019
Priority Consents Reserve			
Balance as at 1 September	-	-	-
Transfer to Accumulated Funds	-	-	-
Transfer from Accumulated Funds	60,000	-	-
Total Priority Consents Reserve	60,000	-	-
Priority Plan Changes Reserve			
Balance as at 1 September	-	-	-
Transfer to Accumulated Funds	(1,515)	-	-
Transfer from Accumulated Funds	120,000	-	-
Total Priority Plan Changes Reserve	118,485	-	-
Regional Policy Statement Reserve			
Balance as at 1 September	-	-	-
Transfer to Accumulated Funds	-	-	-
Transfer from Accumulated Funds	60,000	-	-
Total Regional Policy Statement Reserve	60,000	-	-
Total Dedicated Reserves	839,361	-	600,154
Restricted Reserves			
Bullock Creek Project			
Balance as at 1 September	2,616	-	4,583
Donations	-	-	1,696
Transfer to Accumulated Funds	(8,889)	-	-
Transfer from Accumulated Funds	11,306	-	(3,663)
Total Bullock Creek Project	5,033	-	2,616
Wetland Development Trust Funds (see Note 14)			
Balance as at 1 September	72,421	-	71,047
Gross Interest	516	-	1,486
Commission	(39)	-	(112)
Deposit Styx Wetlands purchase	(72,898)	-	-
Total Wetland Development Trust Funds (see Note 14)	-	-	72,421
Total Restricted Reserves	5,033	-	75,037
Total Reserves	2,208,475	-	2,245,511

18. Capital Commitments and Operating Leases

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2020	2019
Not later than one year	30,264	-
Later than one year and not later than five years	196,736	-
Later than five years	-	-
Total Non-Cancellable Operating Leases	\$227,000	-



Capital Commitments

The Council has agreed to spend up to \$25,000 from its Historic Property reserve to advance a subdivision of its ex Wanaka Hatchery grounds.

The Council created three new reserves during the year related to RMA planning and consenting. Regional Policy Statement reserve \$60,000, Priority Consents Reserve \$60,000 and a Priority Plan Change Reserve of \$120,000. It agreed at its September meeting to spending of up to \$81,000 from its Priority Plan Change Reserve to support its submissions and hearings for Otago Regional Council Plan changes 1,7 and 8. The Plan changes relate to management of freshwater quantity, quality and also other sportsfish and gamebird habitat such as wetlands.

There were no commitments as at 31 August 2019 .

19. Contingencies

Contingent Liability

There are no contingent liabilities (2019: Nil)

Contingent Assets

The Council has no contingent assets as at **31 August 2020** (Last year - nil).

20. Related Party Transactions

During the year the Council was reimbursed by the New Zealand Fish and Game Council for certain travel and legal costs .At balance date the Council is owed \$10,537 (2019: \$Nil).

NZ Fish and Game reimbursed \$Nil in RMA Costs (2019: \$5,090).

During the year levies of \$1,011,763 (2019: \$1,004,799) were paid to the New Zealand Fish and Game Council.

As at balance date \$17,008 (2019: \$13,652) was due by the Council to the New Zealand Fish and Game Council.

Clutha Fisheries Trust

The nature of the relationship between Otago Fish and Game and Clutha Fisheries Trust relates to the tenancy of property only. Otago Fish and Game rents at market value a building from Clutha Fisheries Trust. Clutha Fisheries Trust rents back one room and pays market rent accordingly.

Otago Fish and Game paid rent of \$35,500 (2019: \$35,499) to Clutha Fisheries Trust for office and storage premises in Cromwell.

The Clutha Fisheries Trust reimbursed Otago Fish and Game \$12,573 (2019: \$13,473) for rent and associated property costs.

Otago Fish & Game Councilors', Rick Boyd, Ian Cole and Murray Neilson also hold positions on the board of the Clutha Fisheries Trust.

21. Key Management Personnel Remuneration

The Council classifies its key management personnel into one of three classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body
- Chief operating officers, responsible for the operation of the Council's operating segments, and reporting to the Senior executive officers.

Members of the governing body are not paid any remuneration.

The Chief executive officer is employed as an employee of the Council, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time-equivalents' (FTE's) for the Chief executive officer in each class of key management personnel is presented below:

	2020		2019	
	Remuneration \$000	Number of People	Remuneration \$000	Number of People
Members of the Governing Body	-	13	-	13
Chief Executive Officer	130,866		124,500	
	130,866		124,500	

22. Events After the Balance Date

At the time of signing the financial statements the international borders remain closed with no indications of when this may change.

Covid - 19 continues to disrupt inbound international anglers and early season sales of Non-resident licences is well behind previous years trends. This will likely have an impact on licence revenue for the next financial year. The shortfall in revenue has been forecast to be down by 15%. As a consequence the 2020/21 operational budget has been cut by 5% in anticipation of weaker revenue. Any shortfall between revenue and budget is expected to be covered by reserves this coming year.

23. Subsequent Events

The lease of 2 Rees Crescent remained on a month by month arrangement for the last financial year. At the Councils September meeting it was agreed to sign a renewed 5 year lease for \$45,400 pa (plus GST) and outgoings (previously \$35,500) 31 August 2020 (Last year - nil).

24. Explanation of Major Variance Against Budget

Statement of comprehensive revenue and expense

The Species Management output was slightly overspent with more staff hours spent on monitoring fisheries, particularly in the Manuherikia River, which is the subject of an upcoming plan change to establish minimum flows. The Lowland Fisheries status report was also completed during the lockdown and required additional hours to complete. Staff time related to hatchery management increased slightly but the external budget for that project was slightly underspent.

The Habitat Protection and Management output appears well overspent but considerable external expenditure was covered by grants (Mahinerangi Fund for planting and access improvements) and other revenue such as Contact Energy for habitat project work. That income is reported elsewhere in the accounts.

The Participation and Satisfaction output was slightly underspent. Less staff time was spent on user training and other fishing events due to the Covid-19 lockdown in the second half of the financial year.

The Public Interface output area was underspent, mainly due to resources being diverted onto habitat and RMA tasks. Less staff time was spent on liaison due to Covid-19 interrupting meeting schedules.

The Compliance output was underspent. Ranger training was underspent and compliance activity by rangers was interrupted by the Covid 19 virus level restrictions. Only one court prosecution was required during the year so savings were made in legal fees.

A reduction in commission paid on lower than budgeted licence sales resulted in an underspend for the Licencing output.

Statement of Cashflows

There are no major variances in the classes of the Statement of Cashflows.

25. Allocation of Overheads to Output Areas for 2020

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 2020

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads \$	Total Costs per Output \$
Species Management	13,916	2,180	166,855	180,771
Habitat Protection & Management	342,288	4,519	345,881	688,168
Angler & Hunter Participation	12,785	1,706	130,576	143,361
Public Interface	1,498	1,844	141,138	142,636
Compliance	6,061	977	74,779	80,840
Licensing	82,207	249	19,058	101,265
Council	15,167	635	48,602	63,769
Planning & Reporting	16,579	1,030	78,835	95,414
Totals	490,501	13,140	1,005,725	1,496,226

Actual Overheads	\$
Personnel Costs	772,501
Depreciation	69,392
Other Expenses	163,832
Total Overheads to Allocate	1,005,725

Budget 2020

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads \$	Total Costs per Output \$
Species Management	23,500	2,034	143,031	166,531



Habitat Protection & Management	14,000	4,520	317,858	331,858
Angler & Hunter Participation	14,333	2,344	164,801	179,134
Public Interface	1,500	2,400	168,789	170,289
Compliance	17,500	1,340	94,227	111,727
Licensing	96,121	410	28,806	124,927
Council	17,000	500	35,176	52,176
Planning & Reporting	15,000	1,030	72,402	87,402
Totals	198,954	14,578	1,025,090	1,224,044

Budget Overheads	\$
Personnel Costs	764,145
Depreciation	67,632
Other Expenses	193,313
Total Overheads to Allocate	1,025,090

26. Covid 19

Covid -19 has had a financial impact on Otago Fish and Game Council. Licence revenue was reduced due to the lockdown from late March to late April 2020 and the closure of the New Zealand borders. At the beginning of the lockdown there was uncertainty as to whether there would be a game season, however, positive lobbying from the NZFGC ensured that there was a Game season, all be it, delayed and shortened. This softened the financial impact of reduced income. The Otago Fish and Game Council opted to apply for and received the wage subsidy, as it met the criteria and wanted to ensure all of our staff were fully employed. The 2019/20 budget was scrutinised and only essential work and spending was undertaken in order to reduce the impact of reduced licence income.

There has been a national response to the next financial year (2020/21) and the Otago Fish and Game Council has reduced the budget for the 2020/21 year along with a reduced projection of licence income. The Otago Fish and Game Council has accepted that in the 2020/21 year it will use reserves to cover any shortfalls.

The NZFGC has established a policy to support any Fish and Game region to ensure liquidity and to ensure that all Fish and Game Councils remain a going concern.



STATEMENT OF OBJECTIVES & SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2020

Mission Statement

The Council's mission statement is based on the primary function as described in Section 26Q of the Conservation Act 1987 namely:

"To manage, maintain and enhance sport fish and game resources in the recreational interests of anglers and hunters".

In addition to statutory other requirements set out by section 26Q of the Conservation Act 1987, the Council is also guided by its approved 10 Year Sportsfish and Game Management Plan which sets out the higher level goals and objectives for the various output areas. An annual strategic planning session held in February of each year is used by the Council to prioritise those objectives, identify further threats or opportunities, and agree on ongoing work programmes. An annual Operational Workplan is developed to meet and fund those priority objectives and the outcomes from those activities are described in the following pages.

Key Financials 2019/2020 (exclusive of GST)

OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$ 166,531	\$ 180,771.00
Habitat Protection	\$ 331,858	\$ 688,168.00
User Participation	\$ 179,134	\$ 143,361.00
Public Interface	\$ 170,289	\$ 142,636.00
Compliance	\$ 111,727	\$ 80,840.00
Licencing	\$ 124,927	\$ 101,265.00
Council	\$ 52,176	\$ 63,769.00
Planning & Reporting	\$ 87,402	\$ 95,414.00
Total	\$ 1,224,044.00	\$ 1,489,226.00
<i>Levies</i>	<i>\$ 1,011,753.00</i>	<i>\$ 1,011,753.00</i>

NB. For the purposes of this statement the overhead expenses detailed 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. Levies have not been included in the overhead expenses total

OUTPUT 1 - SPECIES MANAGEMENT

Goal: To manage sports fish and game bird populations for the benefit of anglers and hunters having regard to sustainability of fish and game resources and mitigating any significant external impacts of management activities.

Overview: This output area includes population monitoring, management and regulation setting to ensure sustainable use of fish and game resources. Species management recognises the dependence of populations on their respective habitats.

Financial result Budget \$166,531 Actual \$180,771

The output was slightly overspent with more staff hours spent on monitoring fisheries, particularly the Manuhēria River which is the subject of an upcoming plan change to establish minimum flows. The Lowland Fisheries status report was also completed during the lockdown. Staff time related to hatchery management increased slightly but the external budget for that project was slightly under-spent.

1.1.10 Population monitoring
Monitor regional fish and game populations to ensure sustainable population trends

Code	Task	Performance Measure	Outcome
------	------	---------------------	---------



1111	<p>Complete and report on January waterfowl trend counts.</p> <p>Monitor mallards in South and West Otago and make recommendations on an improved monitoring regime in the light of results</p> <p>Complete and report on pukeko and shoveler population monitoring</p>	<p>Completed and reported to Council in February 2020</p> <p>Report in May 2020</p> <p>Report in October 2019</p>	<p>Trend counts for Black Swan and Paradise shelduck completed as planned and reported in February Council Meeting (see Table 1)</p> <p>Mallard monitoring surveys were unable to be completed due to the Covid-19 lockdown.</p> <p>Pukeko and Shoveller counts were completed in August 2020 and added to the database. Shoveller counts were reported on nationally</p>
1112	<p>Monitor trout spawning in priority catchments including Upper Clutha, Manuhēkia trills, Fraser, Bengerburn,</p> <p>Monitor salmon spawning in the lower Clutha and Lake Hawea tributaries</p> <p>Establish GIS layer for spawning monitoring</p>	<p>Spawning data added to database and reporting on trends completed by August 2020</p> <p>Landlocked salmon surveys completed and reported by August 2020</p> <p>GIS layer for spawning established and shared with ORC by August 2020</p>	<p>Brown Trout spawning surveys were disrupted by the timing of the Covid lockdown however surveys were completed on the Fraser River, Waikouaiti River, Bengerburn, Pigburn, Silverstream, Lindsays Creek and Water of Leith. All data was added to the electronic database.</p> <p>An aerial survey for salmon was completed on the Hunter River and Makarora rivers in late May and the results reported to the September 2020 Council meeting. Foot surveys of the Makarora were also completed. Salmon numbers in the tributaries was very low.</p> <p>Spawning records have been progressively added to a single electronic catalogue which can now be uploaded directly to a GIS layer. That is proposed for 2020/2021 financial year.</p>

1113	Monitor fisheries including the Manuherikia, Fraser and lowland fisheries in south and West Otago: Review status of lowland fisheries in South and West Otago including Waipahi (HT)	Reports to Council completed by August 2020 Reports to Council completed by August 2020	Staff contributed into Cawthrons invertebrate drift study on the Manuherikia and completed a drift dive of the river in several locations. The Fraser river project was not completed due to staffing constraints and Covid 19 lockdown A comprehensive report on lowland fisheries and habitat was produced and presented to the July Council meeting. A follow up report on priority actions was presented to the September meeting. Options included working alongside landcare groups and developing a long term monitoring project No submissions were made on Research this year. Staff were involved in developing an in house proposal to run the next National Angler Survey in 2021/22 Fishing season No specific research opportunities identified this year. Liaison maintained with Faculty of Law, Tourism and Zoology and Geography departments
1114	Monitor fisheries, game and social science research needs and make applications for funding.	Response to Research Committee on research needs completed by February where required.	
1115	Support University research projects where there is mutual benefit	Research supported as required.	

1120

Harvest Assessment

Monitor Game Harvest and Hunter and Angler Success .

Task	Performance Measure	Outcome
1121 Monitor annual gamebird harvest by hunters via telephone surveys	2020 survey implemented 2019 results included in game notice review report.	2020 survey implemented on a delayed season (Covid related) and results forwarded for analysis by 31 August 2020. Results of 2019 harvest survey were reported to Council in February 2020. Trends show stable to slightly decreasing hunter effort and a corresponding small decrease in gamebird harvest over time.
1122 Conduct creel surveys on Lake Wanaka at a frequency of at least 4/month (and at times of peak use if required) Monitor Roxburgh Dam wall salmon angler effort and catch	Results reported to Council by August 2020 Surveys completed and reported results reported to June 2020 meeting	140 anglers were interviewed on Lake Wanaka in 27 creel surveys and a report is being prepared for the November 2020 meeting. No surveys were conducted under level 4 and 3 of the Covid lockdown. The survey results from the 2018/19 angling season were reported to the September 2019 meeting. Peak use surveys were undertaken on other lakes including Hawea and Wakatipu and the results have been entered into the database. Roxburgh Dam salmon harvest surveys were disrupted by the Covid lockdown but 10 surveys were completed resulting in three angler interviews and no salmon being recorded.



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1140

Hatchery Operations and Fish Transfers

Maintain Trout Supply to Put-and-Take Fisheries

Task	Performance Measure	Outcome
11131	Salvage trout and salmon in Otago waters where practical and desirable to do so and relocate to put-and-take fisheries.	Flows remained adequate in most waterways (including Quartz Creek) so salvage of stranded trout wasn't required.
11141	Manage Macraes Flat Trout Hatchery and maintain oversight over rearing of 8000 trout to supply put-and-take fisheries.	Trout rearing at Macraes hatchery produced trout for release during the year. At year end there were 6000 yearlings and 1300 two year old rainbow trout at the hatchery.
11161	Consider alternative options for hatchery site	The Council put alternative hatchery options on hold pending an outcome from deliberations with Contact Energy over a proposed hatchery build at Roxburgh. OceanaGold (who host the hatchery) have announced an extension to their min life meaning that the current hatchery site is secured.
	Maintain Otago put-and-take fisheries by releases in accordance with restocking schedule.	Put and take fisheries were restocked in line with the schedule with the release of 5,500 yearlings, 110 1+ fish and 960 2+ fish. (see table 2).

1170

Regulations

Set Hunting and Fishing Season Conditions Annually.

Task	Performance Measure	Outcome
11171	Recommend 2020 draft Game Gazette to Council by November 2019 and forward to NZFGC by 31 January 2020 for Minister's Approval.	The draft game gazette was confirmed by Council at its November 2019 meeting and forwarded to the NZC immediately following the February 2020 Council meeting. Two changes were recommended -shortening the main mallard season by two weeks and extending the special paradise shelduck season out to 9 days. The season opening dates were changed by gazette due to the covid lockdown and the season was also extended back to its end of July closing for waterfowl.
11172	Report and recommend draft AN to Council by March 2020	Reporting on Anglers Notice issues and options was made to Council in March 2020. It was resolved that the angling regulations should stay as they are with matters being pushed forward to the Triennial review next season.
	Forward final Otago AN to NZFGC by 1 July 2020 for Minister's approval.	Final draft of the Anglers Notice was forwarded to NZC in June 2020 and approved by the Minister in August 2020.

1180

Gamebird Management and Control

Minimise conflict between game birds and agriculture.

Task	Performance Measure	Outcome
11181	Respond to complaints about game birds in crops and follow up promptly	20 permits to disturb and two permits to destroy gamebirds causing damage were issued over the year. This is well up on the 6 issued last year and most likely due to the delay in the start of the gamebird hunting season because of Covid 19. All complaints were managed within timeframes.



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Maintain a log of complaints and permits to disturb issued.	Complaints were logged and a report written. Due to an oversight, it was not presented to Council
Report to Council on permits issued for year by August 2020	

OUTPUT 2 - HABITAT PROTECTION & MANAGEMENT

Goal: To protect, maintain and enhance sports fish and game bird habitats.

Overview: This output area involves habitat protection, habitat creation and enhancement, and monitoring trends in ecosystems. Activities include resource consent monitoring, making submissions on resource policy and planning matters, managing wetland reserves and having input into waterway management. The Council's long term goal in this output area is to have a beneficial influence on habitat issues in order to maintain and/or enhance fish and game populations within the region.

Financial result Budget \$331,858

Actual \$688,168

The output appears well overspent but considerable external expenditure was covered by grants (Manihirangi fund for access improvements) and other revenue such as Contact Energy for project work. That income is reported elsewhere in the accounts.

1210

Resource Management Act and Planning

Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.

Task	Performance Measure	Outcome
1211 Screen resource consents and other statutory processes and make submissions where necessary.	Make submissions within deadlines and report on resource consents processed at each Council meeting.	Written approval requests and notifications for consent applications were processed and reported to the Council. In total, 85 consents were processed, 16 of which were received in the previous financial year. 40 written approvals were given and work is ongoing for 24 applications. Input on behalf of the Council was ultimately not required for 13 consents. 8 submissions on consents were written during the period and 4 hearings were attended. Roughly 27% of the consents processed were regarding surface water abstraction. This activity encompassed the bulk of the submissions lodged.
Manage Contact Energy Lower Clutha Sportsfish Management Plan and its implementation.	Report on progress August 2020	Meetings were held with Contact Energy Ltd to review and advance the Lower Clutha River mitigation programme during the year and a programme of activities was completed. They were reported to Council at its July Meeting
Finalise agreement with Contact Energy over a Clutha catchment hatchery for salmon mitigation including location, funding and operational requirements	Report to Council by February 2020	Contact Energy attended the July meeting of Council and reported on alternatives to a salmon hatchery. Negotiations on useful alternatives are ongoing.
1212 Make submissions on fish and game matters including access in all relevant planning processes, and participate in implementation of plan provisions where required.	Submissions made on planning matters in a timely manner and activities, including any implementation reported in the 2019/20 Annual report.	Submissions, both formal and informal depending on the setting, were made on the National Policy Statement for Indigenous Biodiversity, the draft Waitaki District Plan, the New Zealand Fish and Game Council Fish Screen Policy, the Queenstown Lakes District Plan Stage 3B, Road stoppings in the Waitaki and Central Otago districts, the Otago Regional Council Proposed Annual Plan 2020-2021, and staff participated in 3 reference groups informing the development of the Otago Regional Council Regional Policy Statement.



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<p>12213</p>	<p>Make submissions on plan changes which may effect minimum flow and residual flow proposals for Otago Rivers.</p>	<p>Minimum and residual flows reflect Fish and Game input</p>	<p>Submissions were made on the Water Permits Plan Change (PC7) the Omnibus Plan Change (PC8 & 1) and Plan Change 6AA. No minimum flow submissions were required during the period but staff provided considerable feedback the the Manuhēkia Freshwater Management Process via the MRG, TAG and values submissions. 8 submissions on consents were lodged and staff attended 4 hearings – mostly for surface water abstraction. Generally, staff have sought to limit the term of abstraction consents, in line with advice from the Council, and the Minister for the Environment and Professor Skelton. Results have been mixed, with outcomes reflecting staff input occurring more predominantly towards the end of the year. Numerous submissions to the Linds Environment Court Processes occurred within the year and are ongoing.</p>
<p>Achieve high level of public understanding and support for reasonable minimum flow plan changes via a Communications Strategy</p>	<p>Improved level of public understanding and engagement as measured by involvement in minimum flows proceedings</p>	<p>The 2019 communications strategy dedicated to upcoming minimum flow advocacy was implemented in part. Pressure on staffing and the Covid lockdown hampered some of the initiatives. Electronic newsletters and communication with other groups, particularly the Central Otago Defence Society were undertaken.</p>	

1220 Works and Management

Effectively manage wildlife management reserves and F&G wetland reserves.

Task	Performance Measure	Outcome
<p>1221 Implement works on Council owned or managed reserves including Bullock Creek and Takitaitoa Wetlands</p>	<p>Works completed during year within budget and reported in the 2019/20 Annual report</p>	<p>Another 700 trees were planted at Takitaitoa and the previous planting were maintained, largely with volunteer assistance. Exotic weeds were removed at the Bullock Creek Wetland and followup planting undertaken by Dept of Corrections staff and volunteers from Friends of Bullock Creek.</p>
<p>Seek at least one GBHTB funding application for a suitable site</p>	<p>At least one funding application lodged with GBHT by June 2020</p>	<p>No funding applications were made during the year however Otago F&G Council hosted te Gamebird Habitat Trust Board for their meeting and a field trip to Takitaitoa wetland</p>
<p>Scope wetland management and enhancement options on protected upper Taieri wetland areas.</p>	<p>Protection and enhancement options reported to Council by May 2020</p>	<p>Staff are involved in a Upper Taieri Catchment group which has applied for government funding to help protect and enhance the upper Taieri wetlands. Under present tight planning restrictions enhancement options are limited.</p>

1230

Assisted Habitat

Promote habitat protection, creation and/or enhancement on land other than Council land with the aim of increasing recreational opportunity.

	Task	Performance Measure	Outcome
1231	Make input into annual ORC river works programmes and gravel extraction as required.	River works programmes reflect Council input	Minimal contact was made with ORC regarding river programmes. Most works are covered under a global consent.
1232	Provide prompt advice on wetland creation or enhancement as required Assess options for restoration of riverine and riparian areas in the Bengerburn and implement any improvements where possible [SF&GMP Milestone] Implement Habitat Enhancement and Research Fund programme (funded from HERF) and establish rolling review of developments completed	Technical advice given promptly and deserving projects partially funded by HEF. Benger Burn improved. Report to Council August 2020 Report to Council by August 2020 on both reviewed and funded projects	Staff made 12 separate farm visits to provide advice on enhancement activities and four resulted in successful applications to the Habitat Enhancement fund. The lower bengerburn was inspected and a fish barrier identified for removal or adjustment. Willow control is also required in the lower catchment to facilitate better fish passage and spawning. Willow control work is proposed for 20/21 financial year. Seven habitat fund applications were approved during the year. Four for private wetland developments, Two for further habitat work at Bullock Creek, and another as a contribution towards research on the impact of stormwater on waterways in the Wanaka Area. Due to other priorities, 2015/16 funded projects were not visited or reported on.

OUTPUT 3: USER PARTICIPATION & SATISFACTION

Goals: To make sports fish and game bird hunting more accessible.

To promote and increase participation in angling and hunting and hunter use within the region.

To investigate, monitor and provide good management advice on angler and hunter use within the region.

To liaise closely with organised groups and individuals within the angling and hunting community.

Financial result

Budget: \$179,134

Actual \$143,361

The output was slightly underspent. Less staff time was spent on projects and training due to the Covid 19 lockdown in the second half of the financial year.

1310

Access

Maintain and improve access for anglers and hunters to Otago's fish and game resources.

Task	Performance Measure	Outcome
1311 Respond to access issues as they arise with special focus on Upper Clutha area Liaise with Walking Access Commission.	Any access issues raised reported to following Council meeting At least two meetings with WAC staff.	A downloadable pamphlet on Upper Clutha River access points was produced and added to the website. This followed a revisit of all locations for suitability and negotiations with relevant landowners. Two meetings were held with the WAC's field officers during the term. In addition to that communication has been maintained on topical issues such as Mt Burke and Hunter Valley Station and Kane Road (Upper Clutha).
1312 Maintain and improve angling and hunting access signage throughout the region.	Signage upgraded as time and resources permit. Report to Council on status of signage by August 2020	Signage was installed or replaced at Taiieri River at Oturua, Kaikorai Estuary, Blakelys Dam, Deans Bank (Upper Clutha) and at Lake Roxburgh. Four information panels were installed, two at Takitakitoo Wetland, one at Paerau Wetland and one at Lake Mahinerangi car park.
1313 Promote Walking Access Mapping System (WAMS) to licence holders and the general public	WAMS promoted in not less than two publications or events.	Walking Access Mapping System was promoted in the Fishing edition of the F&G magazine, via the Council's social media channel and Reel Life ezine.



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1320

Satisfaction Surveys

Manage fisheries for angler satisfaction

Task	Performance Measure	Outcome
Backcountry and Controlled fishery management regime implemented for season.	Regime implemented as planned.	Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter, Young and Wilkin, Dingleburn Rivers and Pomahaka as planned. Controlled fishery was only lightly used and impacted late season by the Covid lockdown.
Monitor angler satisfaction and seek feedback on crowding in BC fisheries with emphasis on the Hunter river, Dingle and Pomahaka	Monitoring reports to Council by August 2020 and distributed to BC licenceholders via email.	Council shifted its focus to the Nevis where issues of crowding had been reported. Ground based surveys of anglers were undertaken and a voluntary beat system proposed for implementation in the 2020 fishing season
Participate in national working group for reviewing and recommending an updated management system for pressure sensitive fisheries popular with non residents	Report to Council on activity by August 2020	Pressure sensitive fisheries management stalled over the year. The outcomes of the pressure sensitive fisheries workshop were provided to New Zealand F&G Council and proposals have not advanced significantly since then.

1330

Newsletters & Licence Sales Promotions

Promote fishing and hunting and licence sales through client communications and advertising

Task	Performance Measure	Outcome
Prepare pre-fish and game season magazine supplements for distribution in the Fish & Game Magazine Develop and maintain social media communications pathways	Magazine supplements completed and distributed in magazine Two posts to social media channels per week on a variety of topics	4 pages of content were produced for the game season issue and 8 pages for the angling season issue. All supplements were completed by deadline. At year end the Council Facebook page had 1740 followers. The page had an average of 3 posts per week. Video content is becoming more popular and feedback from followers more frequent.
Prepare copy for angling and hunting features in Oct/Nov and April papers.	Fishing and gamebird hunting supplements published in at least 3 local newspapers with F&G content.	Local papers ran no pre season gamebird hunting or angling features to support. The council did contribute content to a central Otago Holiday Guide.
Advertise in local newspaper in support of editorials or advertising features prior to the opening of fishing and gamebird hunting season.	Copy supplied and advertisements lodged as planned	Several adverts were supplied and printed, largely in support of favourable editorial content.

1340

Publications and Client Support

Provide support, publications and information for anglers, hunters, the public and licence agents

Task	Performance Measure	Outcome
Maintain stocks of angling guides and pamphlets in retail outlets.	Stocks of publications are distributed and maintained in retail and information outlets in a timely manner.	Stocks of publications were maintained in retail outlets and distributed to licence-holders in a timely manner.



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1342	Review and update pamphlet stock as needed and move to web friendly digital versions	Report to Council on activity by August 2019	There was no need to reprint pamphlets during the year and no report to Council. Much of the material has been converted to printable PDF's and is hosted on the website for electronic distribution. A new Upper Clutha pamphlet was produced and only published in an online version.
1343	Maintain and update Otago pages of the Fish and Game website Make regular contributions to <i>Both Barrels</i> and <i>Reel Life</i> electronic newsletters	Website information forwarded to NZC or loaded directly on a bi-monthly basis. Articles submitted to all editions of <i>Reel Life</i> and <i>Both Barrels</i>	Website information forwarded to NZC or loaded directly onto web site to keep Otago pages up to date. Articles were submitted to all editions of <i>Reel Life</i> and <i>Both Barrels</i> .
1344	Provide Visitor Information Network with up to date information on angling and hunting.	information Centre info. packs updated by December 2019 where necessary.	Visitor Information Centres provided with information updates as required by December 2019 and given regular email updates over the delayed gamebird hunting season as a result of Covid 19.

1350

User Training

Encourage participation and improved angling and hunting technique

Task	Performance Measure	Outcome
1351	Support club, youth group or agent sponsored angling/hunting events.	Pre season hunting events were cancelled due to covid but two soft bait fishing clinics were well attended in Alexandra and on the lower Taieri.
1352	Hold two TAKF events and additional novice angler classes in Dunedin	One Take a Kid Fishing event was held in Dunedin. The reservoir was being repaired so the event was delayed and restricted to 100 kids. Three novice angler classes were held in Dunedin office and a practical session for the latter group was held at Southern Reservoir in September.
	Run two boat fishing seminars in Southern Lakes during holiday period and Two introductory spin classes	The two Boat fishing seminars at Glenorchy and Wanaka were held but not particularly well attended.
	Hold TAKF event in Alexandra (Earmscleagh)	A TAKF event was held at Earnscleagh in February and was attended by 120 kids and supporting adults.
1353	Issue group angling licences to appropriate groups on request and support with loan equipment if required.	29 Group licences were issued for angling in Otago. Loan equipment was also provided to some of these groups.
1354	Manage novice hunter recruitment based on Fish and Game wetland reserves	Novice hunters were allocated hunting stands at three of the Council owned wetlands - Takitakitoo, Tokomarro and Inch Clutha. The Ballot process was delayed due to Covid -19

1360

Club & Guide Relations

Maintain liaison with Guides and rod and gun clubs

Task	Performance Measure	Outcome
1361	Liaise with rod and guns clubs and other shooting organizations	Staff made 5 visits to angling clubs throughout the region during the year. Most Gun Clubs cancelled pre season shooting events which were previously attended by staff



1362	Provide TAKF grants to organisations within budget	Allocated funds distributed for TAKF events	Covid 19 restricted many angling club activities. One TAKF grant was provided to Upper Clutha Anglers for \$200 to support their junior angler day.
	Liaise with guides and professional guiding associations during the year over matters of interest including the guides licence.	Adequate liaison maintained with guides and guiding associations during year and one newsletter circulated by December 2019.	A newsletter updating guides on regulation changes, back country fishery management and other relevant topics was circulated in September 2019. A meeting for Fishing Guides was also conducted on the 14th August 2020 in Arrowtown where they were provided with a further update on Fish & Game matters
	Monitor DOC concessions for guiding and make submissions where fish and game interests are affected.	Submissions made on DoC concessions where fish and game interests are affected.	DoC concessions for guiding were monitored alongside backcountry angler survey work. No guides were found working without appropriate concessions. No submissions on concessions were required.
	Liaise over major fishing competitions (Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea) and ensure competition data is collected and analysed	Liaison maintained with groups or organizations running fishing competitions. Report to Council in August 2020	Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan as well as several smaller club competitions including Luggate and Waipahi Gold Medal. Staff attended weigh-in's to assist with data collection. A summary of Competition data was presented to the July 2020 meeting of Council

OUTPUT 4 PUBLIC INTERFACE

Goal: Maintain both acceptance of recreational angling and hunting and community support for fish and game council activities.

Overview While public relations activities, including liaison and advocacy, overlap into all output areas, projects in output 4 aim to maintain close working relationships with local bodies, government departments and other groups and organizations with which we are involved. In addition projects aim to educate and inform the public about fish and game resources and issues

Financial result Budget: \$170,289

Actual \$142,636

The public interface output area was underspent, mainly due to resources being diverted onto habitat and RMA tasks. Less staff time was spent on liaison due to Covid 19 interrupting meeting schedules.

1410 Liaison

Task	Performance Measure	Outcome
1411 Liaise with DoC, Otago University, Otago Conservation Board, Clutha Fisheries Trust other Government agencies and local bodies over fish and game matters	Good working relationships maintained. Minutes and agenda's exchanged where appropriate (DoC, CFT)	Good working relationships were maintained with DOC, Otago Conservation board, University of Otago, Ngai Tahu, Forest and Bird, ORC, Walking Access Commission, and other agencies over fish and game matters, particularly in the area of water resource planning. Meeting minutes and agendas were exchanged with the OCB and two of their meetings were attended.

1420 Communication

Enquiries and complaints received and dealt with promptly.

Task	Performance Measure	Outcome
1421 Respond to client and public enquiries and complaints promptly	Initial response within 48hrs and follow up within two weeks.	Enquiries and complaints received and responses in line with the performance measure.

1430 Advocacy

Raise public and MP awareness of and support over fish and game issues and contribute to the tenure review process.



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Task	Performance Measure	Outcome
1431 Make at least 40 media releases	40 Media releases completed during year.	69 articles and/or media releases were produced for printed news media with the bulk of articles being in the Otago Daily Times.
1432 Initiate public advocacy and support national advocacy on Access, Non-point source pollution, Minimum Flows and RMA amendments Maintain contact with local MPs and update of matters affecting Fish and Game	National submissions reflect OF&GC input MPs kept informed of local issues	RMA staff contributed to the national level submissions on fish passage and made a joint submission with Central South Island Fish & Game on the National Indigenous Biodiversity Strategy No local MP contact made during this financial year however liaison was maintained with both the Minister for the Environment and Minister of Conservation via letter exchanges.

1440 Public Promotions

Support the national campaigns on water and habitat

Task	Performance Measure	Outcome
1441 Support any national campaigning on rivers lakes or wetlands at a local level.	Any national campaigns supported at a local level	World Wetlands day was marked by a guided walk at Takitaitoa Wetland. Around 70 people participated in the event.

OUTPUT 5 - COMPLIANCE

Goal: Successfully promote compliance with regulations and laws affecting fish and game resources

Overview Compliance will continue to receive a high level of effort through the training and organisation of a team of active rangers and the activities of staff. Compliance will be encouraged by dissemination of information, promotion of acceptable standards of behaviour, education, compliance monitoring and legal action.

Financial result Budget: \$111,727

Actual \$80,840

The output was under spent. Ranger training was under spent and compliance activity by rangers was interrupted by the Covid 19 virus level restrictions. Only one court prosecution was required during the year so savings were made in legal

1510

Ranging

Coordinate activities of rangers in carrying out compliance activities

Task	Performance Measure	Outcome
1511 Carry out compliance activities with priority given to times of peak angler and hunter use. 10% of adult whole season licence holders contacted annually with a better than 95% compliance	Report to Council on any ranging events by August 2020	1049 anglers were interviewed by rangers and staff and 48 offenders had prosecution action taken against them. 9.7% of adult licenceholders were checked for an overall compliance rate of 97%. 121 Game hunters were interviewed and full compliance found. 2.9% of adult licenceholders were checked and the overall compliance rate for gamebird hunters interviewed was 100%. It should be noted that the ranging programme for Game was limited due to Covid restrictions. Compliance for the 2019/20 year was reported to the September 2020 meeting
1512 Maintain adequate liaison between rangers and field staff and run ranger activity return system Assess new ranger applications and review status of current rangers annually	Adequate liaison maintained with rangers and their performance is reviewed annually Rangers reviewed and reported to Council August 2019	Field staff maintained close liaison with the 27 rangers during the year by way of regular emails. Organised ranging events were to further facilitate training and one-to-one communication. Three new rangers were appointed during the year and three retired. A further 2 applicants are in the pre-assessment stage.

1520

Ranger Training

Provide rangers with ongoing training relevant to compliance activities

Task	Performance Measure	Outcome
1521 Conduct regional rangers training course in November 2019 in Cromwell	Rangers training course conducted by November 2019	A two day ranger training course was held in Lumsden in conjunction with Southland Fish and Game Rangers. A further training session was held with rangers in both Dunedin and Cromwell ahead of the 2020 game season opening.

1530

Prosecutions

Prosecutions taken where desirable when fish and game or environmental offences are detected.

Task	Performance Measure	Outcome



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1531	<p>Process offence reports and prepare cases for prosecution action.</p> <p>Lodge full prosecutions with Courts within statutory time frames.</p>	<p>Offence reports processed and diversions completed. Outcomes reported in Annual Report.</p> <p>Results of prosecutions for previous year reported in the annual report.</p>	<p>28 offences were dealt with by way of diversion rather than going through full court prosecution. 6 warning letters were issued and 4 offenders were untracable.</p> <p>A summary of all prosecutions, which were all lodged within statutory timeframes, was presented to the September 2019 meeting. Only one unlicensed angler was taken through to Court: resulting in a conviction and total fine of \$930.</p>
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OUTPUT 6 - LICENCING

Goal: Efficiently and effectively produce and distribute licences, and support licence agents

Overview Activities in this output area involve liaising with licence selling agents, informing them of changes in angling and hunting conditions, supporting their sale of licences and customer servicing. It also includes production and distribution of licences and related material, payment of commission and maintenance of an adequate range of licences to meet the specific needs of users.

Financial result Budget: \$124,927

Actual \$101,265

The Licencing Output was underspent. Lower licence sales due to the Covid outbreak including a corresponding reduction in overseas anglers lowered the commission to be paid. Less staff hours were required as the licencing system becomes increasingly automated.

1610 Licence Production & Distribution

Provide an accessible online licence purchasing facility to the general public via a third party provider

Task	Performance Measure	Outcome
1611 Liaise closely with licencing service provider to ensure licences and supporting information are available for the 2020 game season by 3 rd week in March 2020 and 2020/21 fishing season by 3 rd week in August 2020.	Licences distributed to agents by 3 rd week in March 2020 (Game) and 3 rd week in August 2020 (Fish).	Licences were provided to agents via the online licencing facility and regulation books are distributed ahead of licences coming on sale in the new season.
Closely monitor licence sales including non-resident licence sales and revenue returns from agents via provider	Report to Council on a bi-monthly basis on licence sales and revenue returns and report in February for the previous year	Council received reports on a bimonthly basis on licence sales and revenue returns and updated the Council each meeting. Sales results for the 2019/20 season are detailed in Table 3 below.
Closely monitor database management to ensure data quality.	Database monitored and quality maintained.	Client database monitored and quality maintained throughout year. Merging users and correcting addresses was completed twice during the year ahead of mass mailouts.
Report on implementation of the guides licence and management of guiding activities	Report to Council in August 2020	The guides licence was not implemented at a national level. Negotiations with DoC and Professional Fishing Guides Association continues.

1620 Agent Servicing

Maintain good working relationships with agents and support their sales of licences

Task	Performance Measure	Outcome
1621 Liaise effectively with agents throughout year and produce two pre season agents newsletters. Monitor sales revenue and agent debt levels	Two agents newsletters produced and key agents visited annually. Agent payments monitored and any debts reported to CE monthly.	4 agent newsletters were mailed out and additional regular emails to agents as a result of the Covid lockdown Agent returns were monitored and reported on regularly.

1630 Commission

Task	Performance Measure	Outcome
1631 Ensure correct licence commission is paid to agents by service provider	Correct commission left with agents and the total recorded in annual report.	Commission was paid to agents by the licencing service provider Eyede.



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OUTPUT 7 - COUNCIL

Goal: To service the Council efficiently and to the satisfaction of Councillors

Overview Fish and Game continues to prudentially manage its finances and resources, mindful of the basis on which all of its income is derived. The user pays, user says democratically accountable fish and game system continues to be promoted and endorsed by New Zealanders as an effective model for the management of public fish and game resources.

Budget: \$52,176

Actual: \$63,769

Financial result The Council's output was overspent due to an additional series of meetings being required to work through the issues related to a covid disruptions including a delayed gamebird hunting season. There were savings on travel but more staff hours were required to support the council through a number of online meetings.

1710 Council Elections

Maintain election database and conduct Council election in accordance with regulations.

Task	Performance Measure	Outcome
1711 No election this year	Electoral role maintained	No Election this year

1720 Council Meetings

Provide efficient and effective servicing of the Council

Task	Performance Measure	Outcome
1721	<p>Compile and distribute council agenda papers one week in advance of meetings, circulate other material promptly.</p> <p>Hold six council meetings during the year and executive meetings as required.</p> <p>Review major Council assets and report on options for future development or otherwise to ensure best value is delivered back to licenceholders</p>	<p>Minutes and agendas were circulated to Councillors in a timely manner via email (and post where requested). Some minutes were delayed due to workload pressures elsewhere.</p> <p>7 Council meetings and 2 executive meetings were held during the year and also a February planning meeting. Two of the meetings were by video conferencing. Staff reported on legislative compliance during for the previous year in September 2020</p> <p>Council received Bi-monthly reports and updates on property assets including the ex wanaka hatchery site, wetland purchases and the search for a replacement Dunedin office.</p>

OUTPUT 8 - PLANNING AND REPORTING

Goals:

- To communicate effectively with the NZFGC and other regional FGCs
- To efficiently and effectively manage the OFG region and set strategic direction.
- To meet internal and external reporting requirements.

Overview (Not in SF&GMP) This area includes the establishment, maintenance and review of administrative procedures for internal accountability, and internal systems for maintaining administrative efficiency. The Council has statutory planning and reporting requirements including the preparation of the annual Operation Work Plan, a Sport Fish and Game Management Plan, and species management plans as required. In addition performance is monitored by an annual audit following which an annual report is prepared for the Parliament, licence-holders and the public.



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The Council will provide support to, and seek support from, the NZFGC where appropriate and will respond to national requests for information as soon as practicable. The Council will represent the interests of the region by way of reports, requests and proposals to the NZFGC as appropriate. The Council will maintain good working relationships with other councils, particularly neighbouring regions.

Financial result

Budget: \$87,402

Actual \$95,414

The Planning and Reporting output was slightly overspent due to increased audit fees and an increased focus on strategic planning during the year including a priorities session with an external facilitator.

1810

Management/ Strategic Planning

Develop and maintain resource inventory and database,

Task	Performance Measure	Outcome
Convert 'Ferret' document system for storage and retrieval of digital copies of council documents to "Sharepoint"	Progress report to Council in February 2020	The 'Ferret' document management system was wound down during the year in favour of a MS Sharepoint storage system.

1820

Annual Planning

Fulfil annual planning requirements in a timely manner

Task	Performance Measure	Outcome
Hold special annual planning meeting in February 2020 and complete draft OWP and budget for 2020/2021 by March 2020.	Plan and budget to Council by March 2020	A strategic planning meeting was held on 10 February 2019 in Wanaka for the development of the 2020/21 Annual operational workplan. A wider three year strategic plan with priorities was established with the assistance of an independent facilitator. The OWP and budget for 2020/2021 was completed and approved by Council (subject to funding) at its May 2020 meeting.

1830

Annual Reporting

Fulfil annual reporting requirements in a timely manner

Task	Performance Measure	Outcome
Complete 2018/2019 Audit and Annual Report prior to 2019 AGM	Report presented to 2019 AGM, and to Ministers office	The Annual Report for 2018/19 year was presented to the AGM in Dunedin on 28th November 2019. The Annual Report was forwarded to Parliament in early December 2019

1840

National Liaison

Effectively communicate with, support and liaise with the NZFGC and other Regional FGC's on fish and game matters.

Task	Performance Measure	Outcome
Make submissions to NZC (and other regions as required) including implementation of the guides licence, new licence categories and the licence fee.	Submissions on matters of interest including implementation of the guides licence and categories as required.	Information requests from NZC and other Regional FGC's were dealt with in a timely manner. Feedback was provided on a variety of issues including
Hold Council to Council meeting with one neighbouring region during the year for liaison purposes	One Council to Council meeting held during year.	No Council to Council meeting was held during the year



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1842	<p>Contribute resources to Fish and Game's national decision-making, projects, sub-committees and working parties as far as possible.</p> <p>Contribute staff time to national licencing, marketing, R3 and Public awareness initiatives.</p>	<p>Staff and councillors act as members of national sub-committees and working parties.</p> <p>National PAN and R3 initiatives supported during the year.</p>	<p>The CE remains on the national Licence subcommittee and Cr Grubb is the chair of the New Zealand Council strategic finance committee. One staff member is also involved in coordinating the 2021/22 National Anger Survey</p> <p>The CE is part of a newly formed marketing group and one staff member is also involved with the Public awareness network.</p>
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OTAGO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2020

The Auditor-General is the auditor of Otago Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Gregory Nicol Thomas, using the staff and resources of BDO Invercargill, 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 4 to 25, that comprise the statement of financial position as at 31 August 2020, the statement of comprehensive revenue and expense, 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 26 to 43.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 4 to 26:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2020; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with reduced disclosure requirements.
- the statement of performance of the Fish and Game Council on pages 26 to 43:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2020, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the annual work plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 26 November 2020. 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.



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Emphasis of Matter

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Council as set out in Note 26 to the financial statements.

Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

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

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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 Letter to the Minister of Conservation, Chairperson's Report, Council and Staff and the Statement of Responsibility, included on page 3, 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.



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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.

Gregory Nicol Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand
26 November 2020

