



Report of

OTAGO FISH AND GAME COUNCIL

**For the year ending
31 August 2015**

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

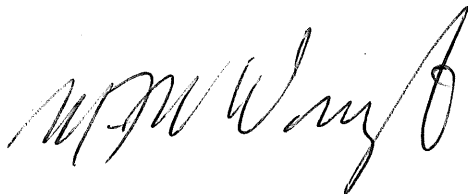
26 November 2015

The Hon. Maggie Barry
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 2015.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Monty Wright', written in a cursive style.

Monty Wright
Chairperson
Otago Fish and Game Council

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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 2015. Fishing and hunting licence sales in Otago held up well in the 2014/15 financial year and the introduction of the new non-resident category was a popular option for visiting anglers fishing in Otago and reflects the importance of sports fishery resources as a tourism drawcard.

The Council's end of year position was a \$20,424 surplus by comparison with a surplus of \$25,790 in the previous year. Our total income for the year was \$2,107,630, slightly up on last year (\$2,022,169) and we paid levies of \$894,033 to New Zealand Fish and Game (up from \$845,170 the previous year) for national level activities such as advocacy, co-ordination, and research, and for the support of fish and game management in regions.

One of the more tangible benefits of paying levies is the pool funding available to enable regional Fish and Game Councils to participate in the RMA planning processes – resource consent applications, plan changes and water conservation order applications. Participation in planning is vital if the freshwater habitats on which trout salmon and game birds depend are to be protected and enhanced.

We had another busy year from a habitat protection point of view with some notable achievements namely:

- In June 2015 Water Plan Change 3B (Pomahaka River Minimum Flow) became operative with a minimum flow of 3.6 m³ or 84% of MALF. Due to the strong community support there were no appeals
- The first phase of work on the Takitakitoa wetland restoration was completed with the construction of a major bund and improvement of an accessway over the summer months. The work will be completed this coming summer season increasing wetland habitat diversity and recreational amenity and restoring the values in a major Lower Taieri wetland.
- Otago Regional Council's (ORC) decision on Water Plan Change 3C (Waiwera catchment minimum flow) was very satisfactory at 300 litres/second but the decision has been appealed to the Environment Court and the matter has been set down for a mediation hearing. The Council hopes the appeal can be settled through mediation.
- The field phase of fisheries research on the Lindis River was completed by Morgan Trotter, providing valuable insights into the way the river operates at low flows and the extent and nature of fish mortalities that result from strandings and drought related predation. This research will provide important information for a hearing on the Lindis minimum flow early in 2016.

Staff effort continues to focus on gathering information to be used in setting minimum and residual flows on the Lindis, Cardrona, Waikouaiti, Manuherikia to name a few Otago rivers, and residual flows on the likes of the Kye Burn.

It is pleasing to have two flow decisions in the bag for both Pomahaka and Sow Burn. Our policy of working with other interested parties – both allies and competing interests – appears to be paying dividends.

The transition from historic mining privileges to RMA consents for water takes is underway, but only just. Central Otago irrigators who presently rely on mining privileges should now be well advanced with planning to consider alternative sources of water or improvements in irrigation efficiency in order to allow some water to remain in local rivers over summer.

It is better for everyone if mining privilege holders move ahead of the 2021 deadline when privileges lapse, and work with agencies including Fish and Game to determine flow requirement for summer low flow periods. To this end Fish and Game has been working with catchment groups on the Kye Burn, Manuherikia and Lindis over flow requirements for fisheries and aquatic ecosystems.

ORC's Plan Change 6A on Water Quality has been operative for a year and a half and the focus is very much on implementation. This represents a challenging period for all land users in the management of non-point source pollution but it is essential that all concerned rise to the challenge.

Meetings have been held with Contact Energy over their Lower Clutha fisheries mitigation programme especially in regard to salmon enhancement and the lack of progress towards the target level of 5000 returning salmon. The Clutha hydro operation is a major earner for the company and in many respects the effort put into mitigation of impacts on fisheries (both native and sports fisheries) and aquatic ecosystems seems out of balance with the hydro scheme's financial return. In short the hydro scheme is imposing too great a cost on the environment.

There has been a lot happening in the area of licencing with the adoption of four new licence categories for the current season in addition to the non-resident licence introduced last year. Also paper licences have now been phased out. The move to online licencing has eliminated printing, distribution and handling costs, has improved cash flow and reduced financial risk.

Communications and promotions remain a high priority, and we continue to maintain good working relationships with allies and other agencies - Clutha Fisheries Trust, DOC, Ngai Tahu and conservation and recreation NGOs. We also put considerable effort into relationships with Otago Regional Council, Federated Farmers and a number of landholder groups within Otago.

During the year Fish and Game Officer Clare Morris resigned and Paul van Klink was engaged to fill that vacancy. Paul has a lot of experience in conservation and recreation management over twenty years working with DOC and on his own account and the Council is clearly benefiting from that experience and his drive and enthusiasm.

I would like to thank staff, councillors, our New Zealand Council appointees and our scientific advisor for their work over the year. Honorary rangers and licence agents again deserve thanks for helping with the changes in licence categories and the phase out of paper licences.

Finally, special thanks go to Otago farmers who allow anglers and hunters access across their land. While most rivers, lakes and wetlands have public access of some sort, convenient access to recreational opportunities is often across private land and that generosity on the part of landholders deserves recognition.

COUNCILLOR MEETING ATTENDANCE (5 Council Meetings Held) 1 September 2013 to 31 August 2015		
Dr. Aldridge, Colin	3	
Barlow, John	3	
Cole, Ian	4	Leave of absence
Grubb, Ray	3	Leave of absence
Hammond, Allan	3	
Dr Jillett, John	5	
McIntyre, Adrian	4	
Rae, Dan	5	
Dr Turner, Mike	5	
Whyte, Vicky	4	
Witherow, David	4	
Wright, Monty	5	
Dr Broad, Terry	1	Resigned during the year
Murray Neilson	3	

STAFF

Chief Executive	Niall Watson, BSc, MRRP.
Administration Officer	Sharon Milne, NZCS, NZCM
Operations Manager	Ian Hadland, BCom
Fish and Game Officer	Paul van Klink BSc – appointed during year
Fish and Game Officer	Clare Morris BHSc (OT) – resigned during year
Fish & Game Officer	Cliff Halford,
Fish & Game Officer	Morgan Trotter BSc, PG Dip.Env.Sc.
Fish and Game Officer	Steve Dixon, Cert. Env. Mgmt
Fish and Game Officer	Helen Keeling BSc, PG Dip.Env.Sc.
Environmental Officer	Peter Wilson, BSc, MPlan

Co-opted Council Members

Murray Neilson	
Dr Terry Broad	resigned during year

Scientific Advisor

Dr Donald Scott



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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 2015

The Auditor-General is the auditor of Otago Fish & 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 her behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 3 to 27 that comprise the statement of financial position as at 31 August 2015, the statement of comprehensive revenue and expenses, 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 28 to 55.

In our opinion:

- the financial statements of the Fish and Game Council:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2015; 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:
 - presents fairly, in all material respects, the Fish and Game Council's performance and outcomes for the year ended 31 August 2015; including for each class of reportable outputs:
 - its standards of performance achieved compared with the forecast included in the annual operating plan and budget for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the annual operating plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 26 November 2015. This is the date at which our opinion is expressed.



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The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the statement of performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the statement of performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and in the statement of performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Fish and Game Council's financial statements and statement of performance 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of the disclosures in the financial statements and in the statement of performance; and
- the overall presentation of the financial statements and the statement of performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the statement of performance. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

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

Responsibilities of the Council

The Council is responsible for preparing financial statements and a statement of service performance for the Fish and Game Council that:

- comply with general accepted accounting practice in New Zealand and Public Benefit Entity Standards with Reduced Disclosure Requirements.
- present fairly the Fish and Game Council's financial position, financial performance and cash flows; and
- present fairly the Fish and Game Council's performance and outcomes.



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

The Council is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of these financial statements and statement of performance, whether in printed or electronic form.

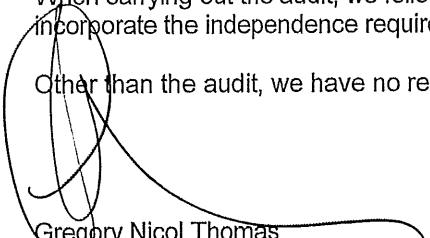
Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting 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

Otago Fish and Game Council
Statement of Responsibility

For the year ended
31 August 2015

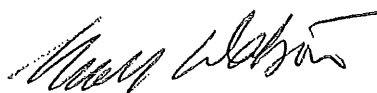
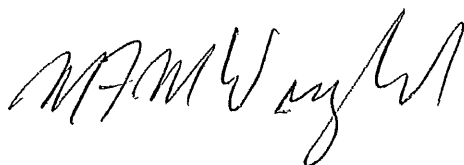
The Council and Management of the Otago Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of

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 2015.

Signed on behalf of the Council



Council Chairman

Chief Executive

Date
26 November 2015

Otago Fish and Game Council
Statement of Comprehensive Revenue and Expense
For the year ended
31 August 2015

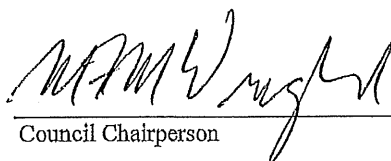
	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
REVENUE				
Fish and Game Licence Sales/Levies	2	1,951,577	1,923,667	1,851,885
Grants and Donations	3	51,258	-	26,875
Interest	4	45,387	40,555	45,240
Other Revenue	5	59,408	43,000	98,169
Total Revenue		2,107,630	2,007,222	2,022,169
EXPENSES				
Species Management	6	30,670	24,600	22,912
Habitat Protection & Management	6	53,669	8,000	50,919
Angler & Hunter Participation	6	33,300	37,500	29,183
Public Interface	6	6,778	9,000	6,908
Compliance	6	4,561	13,000	9,267
Licensing	6	95,376	96,683	83,788
Council	6	9,706	10,000	20,349
Planning & Reporting	6	14,786	10,000	14,922
Personnel Costs	7	687,320	664,823	657,661
Depreciation	13	77,866	75,000	71,289
Other Expenses	8	179,141	239,583	184,011
Total Expenditure		1,193,173	1,188,189	1,151,209
Surplus/(deficit)		914,457	819,033	870,960
Other Comprehensive revenue and expense				
Levies to NZFGC		894,033	894,033	845,170
Total comprehensive revenue and expense		20,424	(75,000)	25,790

Otago Fish and Game Council
Statement of Financial Position

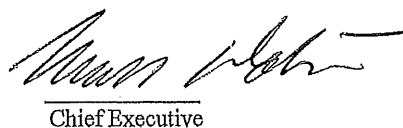
As at
31 August 2015

	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
ASSETS				
Current Assets				
Cash & cash equivalents	9	302,031	750,000	369,265
Receivables	10	163,495	160,000	137,896
Investments	11	752,791	300,000	713,430
Inventories	12	10,511	7,500	7,354
Other current assets		1,729	2,000	2,572
Total Current Assets		1,230,557	1,219,500	1,230,517
Non-Current Assets				
Investments	11	-		-
Property, plant & equipment	13	1,500,752	1,500,000	1,471,579
Other non-current assets	14	73,846	75,000	71,102
Total Non-Current Assets		1,574,598	1,575,000	1,542,681
TOTAL ASSETS		2,805,155	2,794,500	2,773,197
LIABILITIES				
Current Liabilities				
Payables	15	265,357	80,000	259,715
Employee entitlements	16	62,678	50,000	56,786
Total Current Liabilities		328,035	130,000	316,501
TOTAL LIABILITIES		328,035	130,000	316,501
NET ASSETS		2,477,120	2,664,500	2,456,696
EQUITY	17	2,477,120	2,664,500	2,456,696

For and on behalf of the Council, which authorised the issue of the Financial Report on 26 November 2015



Council Chairperson



Chief Executive

BDO

Otago Fish and Game Council

Statement of Changes in Equity

For the year ended
31 August 2015

	Note	Actual 2015 \$	Actual 2014 \$
Accumulated Funds			
Balance as at 1 September		2,456,696	2,607,277
Total comprehensive revenue and expense for the year		20,424	25,790
Adjustment to opening equity		-	(176,371)
Balance at 31 August	17	2,477,120	2,456,696

Otago Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2015

	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	1,928,813	1,960,000	1,889,905
Grants, donations and fundraising	51,258	21,000	10,000
Interest received	46,230	46,000	45,066
RMA reimbursed costs	-	-	
Other Revenue	59,609	53,000	98,169
Cash was applied to:			
Payments to suppliers	1,365,974	1,300,000	1,294,829
Payments to employees	681,427	704,000	657,661
GST (net)	-	-	-
Net Cash Flows from Operating Activities	38,508	76,000	90,650
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	17,043	17,000	60,738
Sale of investments	438,168	442,735	696,597
Cash was applied to:			
Purchase of property, plant and equipment	125,506	125,000	113,955
Purchase of investments	450,000	30,000	730,157
Net Cash Flows from Investing Activities	(120,295)	304,735	(86,777)
Net Increase / (Decrease) in Cash	(81,787)	380,735	3,873
Opening Cash	369,265	369,265	365,392
Closing Cash	287,478	750,000	369,265
This is represented by:			
Cash & cash equivalents	302,031	750,000	369,265

Otago Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2015

Note 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.

Otago Fish and Game Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

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.

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.

These financial statements are the first financial statements presented in accordance with the new PBE accounting standards. The material adjustments arising on transition to the new PBE accounting standards are explained in note 23

Presentation currency

The financial statements are presented in New Zealand dollars.

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.

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 Assets

Where a physical asset is gifted to or acquired by the Council for nil consideration or at a subsidised cost, the asset is recognised at fair value and the difference between the consideration provided and the fair value of the asset is recognised as revenue. The fair value of the donated assets is determined as follows:

- For new assets, fair value is usually determined by reference to retail price of the same or similar assets at the time the asset was received.
- For used assets, fair value is usually determined by reference to market information for assets of a similar type, condition, and age.

Donated Services

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

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.

Finance Leases

Leases that transfer to the Council substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred, are classified as finance leases.

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

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
Buildings	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 information 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 re 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

Restricted Reserves

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

Levies*Game Bird Habitat Stamp Levy*

As per the New Zealand Game Bird habitat Stamp Regulations 1993, A levy (\$2) 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.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of cash flows.

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 38 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.

Otago Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2015

Note 2 : LICENCE SALES	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Fish Licence	1,639,120	1,593,438	1,535,862
Game Licence	312,457	330,229	316,023
Total	1,951,577	1,923,667	1,851,885
Note 3: GRANTS & DONATIONS			
Otago Community Trust	1,500	-	3,000
Sport Otago Kiwisport	1,443	-	-
Forest & Bird	20	-	-
Contact Energy	8,538	-	-
NZFGC Research Grant	5,192	-	-
Game Habitat Trust Wetland Grant	34,564	-	-
Bendigo Valley Trust	-	-	6,000
NZFGC RMA Reimbursement	-	-	16,875
Dean John	-	-	1,000
Total	51,258	-	26,875
Note 4: INTEREST			
Interest	45,387	40,555	45,240
Total	45,387	40,555	45,240
Note 5: OTHER REVENUE			
Reparations Trust Fund	2,754	-	4,260
Rent Received	41,932	36,000	37,879
Fishing Competitions	1,049	-	1,355
Commissions	2,109	-	1,687
Merchandise Sales	1,164	-	5,920
Niwa Alexandra	5,052	-	-
Sundry Income	1,881	1,000	10,916
Wildlife Reserve	2,556	-	1,311
Fines - Fishing & Game Offences	911	6,000	8,547
Profit on Sale of Fixed Assets	-	-	26,294
Total	59,408	43,000	98,169

Note 6 : ANALYSIS OF EXPENSES

	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Species Management			
Population Monitoring	17,076	11,600	5,196
Harvest Assessment	2,700	3,000	2,706
Hatchery Operations Macraes	10,894	10,000	15,010
Total	30,670	24,600	22,912
Habitat Protection/Management			
Resource Management	18,686	3,500	36,806
Works & Management	34,983	3,500	9,543
Assisted Habitat	-	1,000	4,570
Total	53,669	8,000	50,919
Angler & Hunter Participation			
Access	3,761	3,500	1,349
Satisfaction Surveys	2,215	5,000	2,273
Newsletters	14,762	15,500	15,986
Other publications	3,760	7,000	3,614
Training	5,688	4,500	5,961
Club Relations	3,115	2,000	-
Total	33,300	37,500	29,183
Public Interface			
Advocacy	556	1,000	873
Public Promotions	-	-	-
Visitor Facilities	-	-	-
Communication & Marketing	6,221	8,000	6,036
Total	6,778	9,000	6,908

Note 6 : ANALYSIS OF EXPENSES

	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Compliance			
Ranging	2,078	2,500	1,658
Ranger Training	2,447	4,500	1,054
Compliance	36	6,000	6,555
Total	4,561	13,000	9,267
Licensing			
Agent Servicing	806	500	10,108
Commission	94,570	96,183	73,680
Licence production & Distribution	-	-	-
Total	95,376	96,683	83,788
Council			
Council Meetings	9,706	10,000	20,349
Total	9,706	10,000	20,349
Planning & Reporting			
Management/Strategic Planning	1,951	-	1,652
National Liaison	-	-	15
Reporting	3,675	-	4,320
Audit Fee	9,160	10,000	8,935
Total	14,786	10,000	14,922

Otago Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2015

Note 7 : PERSONNEL COSTS	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Salaries and Wages	664,772	650,623	649,161
Fringe Benefit Tax	2,414	7,700	5,317
KiwiSaver contributions	16,999	-	-
ACC levies	3,135	6,500	3,183
Total	687,320	664,823	657,661

Note 8: OTHER EXPENSES	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Staff Expenses	11,842	9,000	14,386
Office Premises	64,363	83,450	63,291
Office Equipment	4,761	18,374	5,770
Communications/Consumables	33,982	28,666	29,319
General Expenses	7,547	18,000	12,179
Field Equipment	5,325	13,944	4,838
Motor Vehicles	49,898	68,149	53,817
Loss on sale of disposal of assets	1,423	0	411
Total	179,141	239,583	184,011

Note 9 : CASH AND CASH EQUIVALENTS	Actual 2015 \$	Actual 2014 \$
Cash at bank and on hand	302,032	369,265
Term Deposits with maturities less than 3 months	-	-
Total	302,031	369,265

Assets recognised in a non-exchange transaction that are subject to restrictions

Otago Fish and Game Council holds unspent funding and or reparations received, included in the cash at bank, of \$94,693 (2014 \$52,614) that is subject to restrictions. The restrictions generally specify how the grant or reparation is required to be spent in providing specified deliverables of the grant arrangement. (see note 18)

Note 10: RECEIVABLES	Actual 2015 \$	Actual 2014 \$
Receivables (gross)	163,495	137,896
Less: provision for impairment	-	-
Total	163,495	137,896

Total Receivables comprises:

Receivables from the sale of goods and services	163,495	137,896
Receivables from grants or donations	-	-
Total	163,495	137,896

Note 11 : INVESTMENTS	Actual 2015 \$	Actual 2014 \$
Current portion		
Term Deposits	752,791	713,430
Total current portion	752,791	713,430
Non-current portion		
Term Deposits	-	-
Total non-current portion	-	-
Total	752,791	713,430

There is no impairment provision for investments.

Note 12 : INVENTORIES	Actual	Actual
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	2015	2014
	\$	\$
<i>Held for distribution inventories</i>		
Publications	7,644	7,354
Other	2,867	-
Total	10,511	7,354



Note 13: PROPERTY PLANT & EQUIPMENT

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

	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Cost or Valuation							
Balance At 1 Sept 2013	840,671	749,110	75,942	28,990	350,797	12,183	2,057,693
Additions	-	9,057	2,575	-	97,014	5,309	113,955
Disposals	-	-	(7,206)	-	(121,910)	-	(129,116)
Balance At 31 Aug 2014	840,671	758,167	71,311	28,990	325,901	17,492	2,042,532
Balance At 1 Sept 2014	840,671	758,167	71,311	28,990	325,901	17,492	2,042,532
Additions	-	33,206	2,750	2,593	86,956	-	125,505
Disposals	-	-	-	-	(36,065)	-	(36,065)
Balance At 31 Aug 2015	840,671	791,373	74,061	31,583	376,792	17,492	2,204,102
Accumulated Depreciation and Impairment losses							
Balance at 1 Sept 2013	-	316,924	59,616	27,194	191,030	(838)	593,926
Depreciation Expense	-	18,224	6,541	396	42,585	3,543	71,289
Eliminate on Disposal	-	-	(6,710)	-	(87,283)	(269)	(94,262)
Balance At 31 Aug 2014	-	335,148	59,447	27,590	146,332	2,436	570,953
Balance at 1 Sept 2014	-	335,148	59,447	27,590	146,332	2,436	570,953
Depreciation Expense	-	18,675	5,117	925	50,138	3,011	77,866
Eliminate on Disposal	-	-	-	-	(17,599)	-	(17,599)
Balance At 31 Aug 2015	-	353,823	64,564	28,515	178,871	5,447	631,220
Carrying Amounts							
At 31 Aug & 1 Sept 2014	840,671	423,019	11,864	1,400	179,569	15,056	1,471,579
At 31 Aug 2015	840,671	437,550	9,497	3,068	197,921	12,045	1,500,752

Note 14 : OTHER NON-CURRENT ASSETS

	Actual 2015 \$	Actual 2014 \$
<i>Funds held in Trust - Anderson Lloyd</i>		
Opening Balance	71,102	68,773
Plus Interest	2,966	2,518
Less Commission	(222)	(189)
Less payment on DOC's behalf for reserve works	-	-
Closing balance	73,846	71,102

Wetland Development Trust

Under an agreement with the Department of Conservation (DOC) \$73,846 (2014: \$71,092) represented half of the proceeds from the sale of the property located at 98 Mc Bride St, Frankton, have been committed to wetland development in the interests of both the Otago Fish and Game Council and DOC. During the year \$nil (2014: \$nil) was expended.

Note 15: PAYABLES

	Actual 2015 \$	Actual 2014 \$
<i>Payables under exchange transactions</i>		
Creditors	40,802	67,478
Accrued Expenses	14,553	15,866
Income in Advance	210,002	176,371
Total payables under exchange transactions	265,357	259,715
<i>Payables under non-exchange transactions</i>		
Taxes payable (GST,PAYE,and rates)	-	-
Grants payable	-	-
Grants received subject to conditions	-	-
Other	-	-
Total payables under non-exchange transactions	-	-
Total	265,357	259,715

Note 16: EMPLOYEE ENTITLEMENTS

	Actual 2015 \$	Actual 2014 \$
Accrued salaries and wages	18,376	21,461
Annual Leave	44,302	35,325
Total	62,678	56,786



Note 17: EQUITY	Actual 2015 \$	Actual 2014 \$
Accumulated Funds		
Balance as at 1 September	2,343,774	2,504,432
Surplus/(Deficit)	20,424	25,790
Transfer to Reserves		(10,077)
Transfer from Reserves	18,249	
Adjustment to opening equity		(176,371)
Balance at 31 August	2,382,447	2,343,774
Restricted Reserves - Summary		
Back Country Management		
Balance as at 1 September	-	-
Expenses	(1,583)	-
Transfer (to)/from Accumulated Funds	31,659	-
Balance at 31 August	30,076	-
Reparation Fund		
Balance as at 1 September	52,614	48,354
Expenses	(4,500)	-
Transfer (to)/from Accumulated Funds	7,254	4,260
Balance at 31 August	55,368	52,614
Asset Replacement Reserve		
Balance as at 1 September	60,308	54,491
Expenses	(78,746)	(19,438)
Transfer (to)/from Accumulated Funds	27,667	25,255
Balance at 31 August	9,229	60,308
Total Equity as at 31 August	2,477,120	2,456,696

Note 18: COMMITMENTS

Actual	Actual
2015	2014
\$	\$

Commitment to:

The council has approved Habitat Enhancement grants which have yet to be drawn on due to development works not yet being complete. The total commitments at 31 August 2015 are \$18,500 (2014: \$8,500)

Non-Current

Lease Cromwell	-	2,333
One Call	-	-

Current

Lease Cromwell	2,333	28,000
One Call	4,040	-

The Council has approved habitat enhancement grants which have yet to be drawn on because development works have not yet been completed. The total commitment outstanding is \$18,500 (2014: \$5,000)

Note 19: CONTINGENCIES

There are no known contingent liabilities at balance date (2014 - nil)

Note 20: ADJUSTMENTS ARISING ON TRANSITION TO THE NEW PBE ACCOUNTING STANDARDS

Reclassification adjustments

The table below explains the reclassification adjustments to 31 August 2014 comparative information resulting from the transitions to the new PBE standards.

	Note	NZ IFRS (PBE) 2014	Adjustment	PBE accounting standards 2014
Statement of financial position				
Income in Advance	15	176,371		-

Statement of comprehensive revenue and expense

Statement of changes in equity

Balance at 1 September		2,504,432		2,607,277
Total comprehensive revenue and expense		25,790		25,790
Transfer to Reserves		(10,077)		
Adjustment to opening equity		(176,371)		-
Reparation Fund		52,614		-
Asset Revaluation Reserve		60,308		-
Balance as at 31 August		2,456,696		2,633,067

Explanatory notes

There has been a change in revenue recognition policy. License fees are now recognised in the year earned. Therefore, a portion of the income is recorded as as liability called Income in Advance.

Other income sources have been redefined to enable better comparison between the two years.

The total expenses remain unchanged but there has been reclassification within their grouping. There has been an aggregation of expenses to provide comparability with current year disclosures.

Note 21: 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 \$nil (2014: \$2,056).

During the year levies of **\$894,033** (2014: \$845,170) were paid to the New Zealand Fish and Game Council. As at balance date \$9,038 (2014: \$9,008) was due by the Council to the New Zealand Fish and Game Council. Otago Fish & Game Councillors, Dan Rae, Ian Cole, Murray Neilson and John Jillett also hold positions on the board of the Clutha Fisheries Trust. The meetings were also attended by Niall Watson.

Otago Fish and Game paid rent of \$28,000 (2014: \$28,000) to Clutha Fisheries Trust for office and storage premises in Cromwell.

NZ Fish and Game reimbursed \$nil in RMA Costs (2014: \$16,875)

The Clutha Fisheries Trust reimbursed Otago Fish and Game \$11,048 (2014: \$15,378) for rent and associated property costs.

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.

Note 22 : EVENTS AFTER THE BALANCE DATE

There have been no significant events after the balance date. (2014: nil)

Note 23: EXPLANATION OF MAJOR VARIANCE AGAINST BUDGET

Explanations of major variance from budgeted figures are as follows.

Statement of comprehensive revenue and expense

Species Management actual costs are up against budget because of new costs for mallard monitoring which were not incurred previously and increased costs for hatchery running and fish rearing.

Habitat actual costs are significantly up against budget because of unbudgeted RMA process costs but mostly the variance relates to Takitakitoa wetland development costs which are covered by a Game Bird Habitat Trust Grant.

Participation and Public Interface costs have been held back to provide for cost overruns elsewhere.

Planning costs are higher than budget because of unforeseen costs relating to the Sports Fish and Game Plan development

Other Expenses are well below budget because of reduced vehicle running, accommodation, equipment and general expenses. Some of this saving relates to a staff vacancy over a three month period.

Statement of financial position

No material variances following restatement of equity and Income in Advance as stated in Note

Statement of Cashflows

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

Note 24: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2015

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 2015

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	30,670	2,935	206,605	237,275
Habitat protection & management	53,669	3,546	249,615	303,284
Angler & hunter participation	33,300	1,585	111,573	144,873
Public interface	6,778	1,974	138,957	145,735
Compliance	4,561	986	69,408	73,969
Licensing	95,376	567	39,913	135,289
Council	9,706	477	33,578	43,284
Planning & reporting	14,786	1,345	94,679	109,465
Totals	248,846	13,415	944,327	1,193,173

Actual Overheads

Personnel Costs	687,320
Depreciation	77,866
Other expenses	179,141
Total Overheads to Allocate	944,327

BUDGET 2015

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	24,600	2,794	209,434	234,034
Habitat protection & management	8,000	2,660	199,389	207,389
Angler & Hunter participation	37,500	1,996	149,617	187,117
Public interface	9,000	1,893	141,896	150,896
Compliance	13,000	1,453	108,915	121,915
Licensing	96,683	700	52,471	149,154
Council	10,000	450	33,731	43,731
Planning & reporting	10,000	1,120	83,953	93,953
Totals	208,783	13,066	979,406	1,188,189

Budget Overheads

Personnel Costs	664,823
Depreciation	75,000
Other Expenses	239,583
Total Overheads to Allocate	979,406

STATEMENT OF OBJECTIVES & SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2015

The activities of Otago Fish and Game Council are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives & Service Performance compares the actual results against the stated performance measures from the plan. 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.

Summary Budget and Actual Expenditure for Each Output Area		
OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$234,034	\$237,275
Habitat Protection	\$207,389	\$303,284
User Participation	\$187,117	\$144,873
Public Interface	\$150,896	\$145,735
Compliance	\$121,915	\$ 73,969
Licencing	\$149,154	\$135,289
Council	\$43,731	\$ 43,284
Planning & Reporting	\$93,953	\$109,465
Total	\$1,188,189	\$1,193,173

OUTPUT AREA 1 - SPORTS FISH AND GAME BIRD MANAGEMENT

1110 Population Monitoring Objective:		Outcome:
Monitor regional fish and game populations to ensure sustainable population trends		Fish and game populations are maintained or enhanced
Task and Performance Measure		Actual Result
Project 1111 Complete and report on January waterfowl trend counts. Complete and report on mallard monitoring and liaison with mallard working party. Complete and report on pukeko monitoring. Report to Council in February 2015.		<ul style="list-style-type: none"> • Trend counts for waterfowl (excluding pukeko) completed as planned and reported in February 2015 • Mallard monitoring pilot study was completed and reported to Council in June 2015. Staff liaised with the mallard working party • Shoveler trend count reported in October 2014.

Table 1. WATERFOWL TREND COUNTS 2000 to 2015

SPECIES	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Black Swan: Otago	3179	2284	1507	2355	3290	2577	1697	2568	2988	1768	2538	4607	3655	4351	3883	2423
Black Swan: Otago/Southland	na	na	na	4913	6190	na	4647	5674	5899	4646	5427	7261	7041	7466	7123	5127
Paradise Shelduck	14320	18209	16431	17773	18067	17481	16205	15707	16313	15948	17504	16213	19458	21186	17845	17788
Shoveler Duck	1696	1032	1497	897	1193	929	1019	951	1466	1323	1462	1309	1054	1463	1441	982

	Task and Performance Measure	Actual Result
Project 1112	<p>Monitor spawning in:</p> <ul style="list-style-type: none"> • Upper Taieri and tributaries (salmon) • Upper Clutha (Lindis, Cardrona and Cameron Creek), • Manuherikia • Quartz Creek <p>Reports on previous seasons surveys completed by August 2015</p>	<ul style="list-style-type: none"> • Spawning survey were not completed as planned due to changed work priorities. • Results of a spawning survey on Mill creek was reported to Council in June 2015.
Project 1113	<p>Monitor Fisheries:</p> <ul style="list-style-type: none"> • Manuherikia River and Ida Burn. • Lake Hayes, • Upper Clutha (inc.drift dives) • Waikouaiti • Lindis • Onslow • Waipahi, Bengier Burn Tuapeka • Pomahaka and Waiwera • Upper Taieri and tributaries. 	<p>Changing priorities resulted in some changes in fisheries monitoring.</p> <ul style="list-style-type: none"> • Reports were reported to Council on the Lindis (October 2014, April 2015), Bengier Burn (February 2015), Donald Stuart Creek (February 2015), Quartz Creek (August 2015), Tuapeka and Waipahi (April 2015)
Project 1114	<p>Reports to Council completed by August 2015</p> <p>Monitor Fish, Game, and Social Science research needs and draft submissions and applications for funding to the research committee as required.</p>	<ul style="list-style-type: none"> • An successful application for funding for research on Lake Hayes was made by Helen Keeling in the 2015 budget round .

	<p>Submit to NZC and FGCs on the need for economic values of sports fisheries. Actively support mallard research programme</p> <p><u>Response to Research Committee on research needs completed by April 2014 where required</u></p> <p><u>Submissions made on increased research budget and research funding process improvements.</u></p> <p><u>Monitoring techniques developed for Central Otago reservoirs during year</u></p> <p>Support Cawthron fisheries surveys on effects of land use on aquatic habitats</p> <p>Support research on catchment water yield</p> <p>Support Lindis PIT tag research on juvenile trout</p> <p>Further develop and implement stream health index methodology on rivers scheduled for minimum flows.</p> <p><u>Report to Council by August 2015.</u></p>	
<p>Project 1115</p>		<ul style="list-style-type: none"> • Sites surveyed and results reported to Cawthron by June 2015 completing the project. Cawthron have yet to publish the results. • Reporting on Lindis PIT tagging was included under Project 1113 above. • A further Stream Health Index trial was conducted on the Waikouaiti but results have not been reported to Council at this stage.

<p>1120 Harvest Assessment Objective:</p> <p>Monitor fish and game harvest and hunter and angler success</p>		<p>Outcome:</p> <p>Current knowledge on angler and hunter success and satisfaction maintained.</p>
<p>Project 1121</p>	<p>Task and Performance Measure</p> <p>Conduct game bird harvest survey during 2015 season to assess harvest of both waterfowl and upland game.</p> <p>2015 survey implemented and results forwarded for analysis by 31 August 2015.</p> <p>Results of 2015 survey reported to Council by November 2015.</p>	<p>Actual Result</p> <ul style="list-style-type: none"> • 2015 survey implemented and results forwarded for analysis by 31 August 2015. • Results of 2014 survey were reported to Council in February 2015.
<p>Project 1122</p>	<p>Conduct creel surveys on waters at a frequency of at least 2/month or at times of peak use –</p> <p>Pool Burn (opening weekend),</p> <p>Upper Manor Burn (opening weekend),</p> <p>Loganburn Reservoir (cicada season),</p> <p>Lake Dunstan (support CFTas required),</p> <p>Lakes Wanaka, Hawea and Wakatipu (peak use),</p> <p>Roxburgh Dam (salmon February to April)</p> <p>Results reported to Council by August 2015.</p>	<ul style="list-style-type: none"> • Creel surveys completed on Upper Manorburn (February 2015), Poolburn (October 2014), Lake Wanaka (August 2015). • Due to staff changes there was no creel survey undertaken on the Lower Clutha • Lower Clutha salmon angler telephone survey was reported to Council in November 2015 .

1140 Hatchery Operations and Fish Transfers Objective: Maintain trout supply to put-and-take fisheries	Outcome: Put and take fishing opportunities created and utilized by anglers
Task and Performance Measure	Actual Result
Project 1131 Salvage trout and salmon in Otago waters where practical and desirable to do so and relocate to put-and-take fisheries. Quartz Creek salvage <u>Task completed and reported to Council by August 2015</u>	<ul style="list-style-type: none"> • 50 adult trout, 130 1 year + trout and a small number of juvenile trout and native koaro were salvaged from Quartz Creek and put into Lake Wanaka
Project 1141 Coordinate Macraes Trout Hatchery and maintain oversight over rearing of 8000 trout to supply put-and-take fisheries. Trout stocks reared as planned.	<ul style="list-style-type: none"> • Trout rearing at Macraes hatchery produced trout for release during the year. • At year end there were 200 yearlings, 1050 two year olds and 3000 fry on hand at the hatchery.
Project 1161 Maintain put-and-take fisheries in small waters lacking natural spawning facilities by fish releases in accordance with restocking schedule. <u>Restocking completed by August 2015.</u>	<ul style="list-style-type: none"> • Put and take fisheries were restocked in line with the schedule with the release of 2415 2+ fish, 5050 1+ fish and 9000 fry. There has been a continuing move towards rearing and releasing larger fish (Table 2, below).

110 Regulations Objective: Set hunting and fishing conditions annually.	Outcome: Angling and hunting conditions reflect current management needs and user aspirations
Task and Performance Measure	Actual Result
Project 1171 Recommend 2015 draft Game Gazette to Council by November 2014 after input from users. Forward final draft Game Gazette (amended in the light of trend counts if required) to NZFGC by 31 January 2015 for Minister's Approval. Report to Council by November 2015 and forward recommendations to NZFGC by 31 January 2016	<ul style="list-style-type: none"> • Reports and recommendations were made to Council in October 2014 and February 2015. • The draft game gazette was confirmed and forwarded to the NZC immediately following the February 2015 Council meeting.
Project 1172 <u>Report to Council by May 2015 and forward AN to NZFGC by 1 July 2015.</u>	<ul style="list-style-type: none"> • Report made to Council on the AN recommendations in April 2015. • Final draft AN forwarded to NZC by July 2015.

Table 2. FISH RELEASES 2014/15

Date	Water	Number	Age	Weight Range
15/01/2015	Southern Reservoir	45	2yrs	1 - 2kg
27/01/2015	Earnsleaugh Pond	40	2yrs	1 - 2kg
30/01/2015	Earnsleaugh Pond	40	2yrs	1 - 2kg
31/03/2015	Southern Reservoir	50	2yrs	800g
21/04/2015	Southern Reservoir	50	2yrs	800g
4/06/2015	Southland F&G	4000	fry	<10g
21/07/2015	Sulivans Dam	2000	fry	<10g
21/07/2015	Tomahawk Lagoon	2000	fry	<10g
28/08/2015	Coalpit Dam	500	fry	<10g
31/08/2015	Butchers Dam	500	fry	<10g
1/09/2015	Southern Reservoir	60	2yrs	800g+
3/09/2015	Southern Reservoir	60	2yrs	800g+
10/09/2015	Southern Reservoir	30	2yrs	800g+
14/09/2015	Southern Reservoir	70	2yrs	800g+
16/09/2015	Southern Reservoir	150	2yrs	800g+
17/09/2015	Southern Reservoir	150	2yrs	800g+
21/09/2015	Southern Reservoir	160	2yrs	800g+
22/09/2015	Southern Reservoir	160	2yrs	800g+
23/09/2015	Southern Reservoir	160	2yrs	800g+
12/10/2015	Hamiltons Dam	200	1yr	100g +
13/10/2015	McAtamneys Head pond	300	1yr	100g +
14/10/2015	Mathias Dam	300	1yr	100g +
15/10/2015	Sulivans Dam	70	2yrs	1kg
16/10/2015	Sulivans Dam	70	2yrs	1kg
16/01/2014	Southern Res	50	2yrs	1 - 2kg
17/01/2014	Earnsleaugh Pond	50	2yrs	1 - 2kg



21/01/2014	Southern Res	50	2yrs	1 - 2kg
11/03/2014	Southern Res	50	2yrs	1 - 2kg
19/03/2014	Kiwi Bird Park Q/town	20	2yrs	1 - 2kg
19/03/2014	Lake Tewa	50	2yrs	1 - 2kg
31/03/2014	Southern Res	60	2yrs	1 - 2kg
14/08/2014	Butchers Dam	500	1yrs	50g - 100g
15/08/2014	Butchers Dam	500	1yrs	50g - 100g
20/08/2014	Coalpit Dam	300	1yrs	50g - 100g
21/08/2014	McAtamneys Head pond	300	1yrs	50g - 100g
22/08/2014	Hamiltons Dam	200	1yrs	50g - 100g
22/08/2014	Hamiltons Dam (upper)	50	1yrs	50g - 100g
25/08/2014	Pinders Pond	100	1yrs	50g - 100g
25/08/2014	Perkins Pond	200	1yrs	50g - 100g
26/08/2014	Nenthorne Dam	200	1yrs	50g - 100g
26/08/2014	Rutherfordds Dam	500	1yrs	50g - 100g
27/08/2014	Blakleys Dam	300	1yrs	50g - 100g
28/08/2014	Mathias Dam	300	1yrs	50g - 100g
5/09/2014	Southern Res	50	2yrs	1kg +
7/09/2014	Sulivans Dam	50	2yrs	1kg +
8/09/2014	Southern Res	50	2yrs	1kg +
9/09/2013	Southern Res	50	2yrs	1kg +
10/09/2014	Southern Res	50	2yrs	1kg +
11/09/2014	Southern Res	50	2yrs	1kg +
12/09/2014	Southern Res	50	2yrs	1kg +
13/09/2014	Southern Res	50	2yrs	1kg +
14/09/2014	Southern Res	50	2yrs	1kg +
15/09/2014	Southern Res	100	2yrs	1kg +
14/10/2014	Lake Johnson	300	1yrs	50g - 100g

16/10/2014	Tomahawk Lagoon	200	1yrs	50g - 100g
23/10/2014	Moke Lake	300	1yrs	50g - 100g
30/10/2014	Lake Tewa	55	2yrs	800g - 1.5kg
4/11/2014	Lake Tewa	55	2yrs	800g - 1.5kg
12/11/2014	Earnsleaugh Pond	55	2yrs	800g - 1.5kg
13/11/2014	Earnsleaugh Pond	55	2yrs	800g - 1.5kg

1180 Gamebird Management and Control Objective:
Minimise conflict between gamebirds and agriculture.

Outcome:
Game bird impacts on other resources minimised

Project 1181	Task and Performance Measure	Actual Result
	<p>Respond to complaints about game birds in crops and follow up promptly where necessary and report to project manager. Maintain file on permits to disturb and game bird complaints and report to Council annually. <u>Respond to complaints within 48 hours and follow up within 5 days. Report to Dunedin office within one month.</u> <u>Report to Council on permits issued for previous year to 31 August by 30 September 2015.</u></p>	<ul style="list-style-type: none"> 15 authorities to disturb gamebirds were issued to (pukeko, mallard or paradise ducks) causing damage to crops or pasture in Coastal Otago (pukeko 2, mallard 5, paradise ducks 7), Southern Lakes (mallard and paradise 1). Complaints were handled within time limits. A report was not made to Council.
	Budget \$234,034	Actual \$237,275

OUTPUT 2 - HABITAT PROTECTION AND MANAGEMENT

1210 Resource Management Act and Planning Objective:	
Task and Performance Measure	Actual Result
<p>1210 Resource Management Act and Planning Objective: Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.</p> <p>Project 1211</p> <p>Screen resource consent and other statutory processes and make submissions where necessary.</p> <p>Review Lower Clutha mitigation package and manage implementation in conjunction with Contact Energy including joint venture hatchery proposal</p> <p>Negotiate with Contact over hatchery option and fulfillment of consent obligation</p> <p><u>Develop cases and make submissions within deadlines. Report on resource consent screening statistics in September 2014 for 2013/14 year.</u></p> <p><u>Report on progress August 2015.</u></p> <p><u>Report to Council by November 2014</u></p>	<p>Outcome: Fish and game habitats maintained and protected</p> <ul style="list-style-type: none"> • Resource consents were screened throughout the year and affected party approvals were made on 50 resource consents and one concession application. • One consent application (for a water take on the Waikouaiti River) proceeded to a Council level hearing, and then on to Environment Court mediation, where it was resolved. • Meetings were held with Contact Energy Ltd to advance Lower Clutha River mitigation during the year. The matter was reported to Council in February 2015 and a meeting was held with Contact senior management late in the year • 200,000 salmon smolt were released into the Lower Clutha River in June 2015 in pursuit of the resource consent target of 5000 returning adult fish. • Staff continued to be involved in consultation with Kyeburn landholders over setting of residual flows on RMA consents intended to replace existing mining privileges.
<p>Make submissions on fish and game matters including access in all relevant planning processes including ORC Annual Plan.</p> <p>Make submissions on minimum flow and residual flow setting proposals for Otago Rivers: Lindis, Cardrona, Pomahaka, Waitera, Sowburn, Kyeburn Bener Burn, Tuapeka, Manuherikia, Lowburn/Bannockburn.</p> <p>Project 1212</p>	<ul style="list-style-type: none"> • Written submission made on Otago Regional Council's Draft Annual Plan and Long Term Community Plan change. • Staff have been involved in consultations on minimum flows on the Cardrona, Lindis

	<p>Conduct fieldwork to support minimum and residual submissions where necessary: Manuhierikia, Quartz Creek, Waikouaiti, Pig Burn.</p> <p>Participate in RPS Review</p> <p>Make submissions on DOC's Conservation Management Strategy</p> <p>Liaise with ORC and other parties over Plan Change 6A implementation.</p> <p><u>Submissions made on planning matters in a timely manner and previous year's activities reported on in the 2013/14 annual report.</u></p> <p><u>Minimum and residual flows reflect Fish and Game input</u></p> <p><u>Policy/Plan changes reflect Fish and Game input.</u></p> <p><u>Input made on CMS by deadline</u></p> <p><u>Liaison maintained over 6A implementation</u></p>	<p>Manuhierikia, Pomahaka, Waivera and participated in the Manuhierikia Strategy Group.</p> <ul style="list-style-type: none"> • Submissions were prepared and presented on the Waivera Minimum Flow Plan Change 3C during the year. The favourable decision of ORC has been appealed to the Environment Court • Implementation of Plan Change 6A on Water Quality was a focus of agency liaison and advocacy. • A series of meetings were held with irrigation interests within the Lindis catchment to identify common ground in advance of public notification of the Lindis Minimum Flow Plan Change Plan <p>Submissions were lodged in response to the Lindis Minimum Flow Plan Change 5A notification later in the financial year</p> <ul style="list-style-type: none"> • Submissions made on Pomahaka River Minimum Flow Plan Change 3B resulting in a minimum flow of 84% MALF • Submission made on Queenstown Lakes District Plan and Regional Policy Statement for Otago
<p>Project 1213</p>	<p>Task and Performance Measure</p> <p>Achieve high level of understanding and support for reasonable minimum flow plan changes via communications strategy</p> <p><u>Comms. strategy implemented during year</u></p>	<p>Actual Result</p> <ul style="list-style-type: none"> • Reports to Council covered Minimum flows (November 2014) Drought Effects (June 2015). Feature article on Lindis minimum flow issues in the ODT.

<p>1220 Works and Management Effectively manage wildlife management reserve and F&G wetland reserves.</p>	<p>Outcome: Wildlife and Wetland Reserves game habitat values maintained and enhanced</p>
<p>Project 1221</p>	<p>Implement scheduled works on reserves within budget.</p> <ul style="list-style-type: none"> • Base level reserves work completed. • The first major phase of earthworks was completed at Takitakioa Wetland. • No further GBHT applications were made during the year.
<p>Complete Takitakioa Wetland restoration following granting of consent, subject external GBHT funding</p>	<p>Works completed during year within budget and reported in the annual report, and at least one funding application lodged with GBHT by June 2015.</p>

<p>1230 Assisted Habitat Objective: Promote habitat protection, creation and/or enhancement on land other than Council land with the aim of increasing recreational opportunity.</p>	<p>Outcome: Fish and game habitats maintained and enhanced.</p>
<p>Task and Performance Measure</p>	<p>Actual Result</p>
<p>Project 1231 Make input into ORC river works programmes and gravel extraction as required.</p>	<ul style="list-style-type: none"> • Staff liaised with ORC over their annual willow removal programme.
<p>Project 1232 River works programmes reflect Council input. Provide prompt advice on wetland creation or enhancement as required. Implement Habitat Enhancement Fund (HEF) programme.</p>	<ul style="list-style-type: none"> • Six grants of \$1500 were approved during the year for wetland development • Reports on applications were made to Council in February 2015 and August 2015.
<p>Technical advice given promptly where requested and habitat works funded in deserving cases by way of applications to HEF. Report to Council by August 2015.</p>	
<p>Project 1233 Monitor and report on Matukituki wetland values and wetland loss over time</p>	
<p>Monitoring reports to Council by August 2015</p>	
	<p>Budget \$207,389</p>
	<p>Actual \$303,284</p>

OUTPUT 3 - USER PARTICIPATION

<p>1310 Access Objective: Maintain and improve access for anglers and hunters to Otago's fish and game resources.</p>		<p>Outcome: Access to angling and hunting opportunities maintained and improved.</p>	
<p>Project 1311</p>	<p>Task and Performance Measure Respond to access issues as they arise and liaise with Walking Access Commission. Monitor district council policy and roading issues with the aim of ensuring public access opportunities are maintained or enhanced. Make submissions to District Councils and MPs on the strategic importance of roads <u>Investigate and report on access issues as they arise and report on results for previous year in 2013/14 annual report.</u> <u>Report to Council in February 2015</u></p>	<p>Actual Result</p> <ul style="list-style-type: none"> • Agreement was reached over access solution over public roads at Mt Burke Station with QLDC undertaking to action it. • Roading issues adjacent to the Upper Clutha were the subject of further meetings with QLDC and the adjacent landholder in conjunction with the Clutha Fisheries Trust with agreement in principle being reached • Liaison was maintained with WAC. • Loss of two accessways to the upper Clutha following Contact's sale of river side land were investigated • No reports were made to Council 	
<p>Project 1312</p>	<p>Survey existing signs and repair or replace as required. Install signage as required. <u>Signage upgraded as time and resources permit.</u> <u>Report to Council on status of signage by August 2015</u></p>	<ul style="list-style-type: none"> • Two new information signs erected below Roxburgh Dam. • Two angler information signs erected at Water of Leith • Four angler access signs erected on the Clutha near Clydevale • One angler access sign was installed in the Lower Pomahaka. <p>No report was made to Council.</p>	
<p>1320 Satisfaction Surveys Objective: Manage fisheries for angler satisfaction.</p>		<p>Outcome: Angler satisfaction monitored and maintained</p>	
<p>Project 1321</p>	<p>Task and Performance Measure Backcountry fishery management regime implemented for season. Controlled fishery management regime implemented in Greenstone for</p>	<p>Actual Result</p> <ul style="list-style-type: none"> • Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter Young and Wilkin Rivers and the Dingleburn as planned. 	

	<p>season including a review of the booking season. Monitor Angler Satisfaction and seek feedback on crowding in BC fisheries Monitor compliance with BC fishery regime as required.</p> <p><u>Regime implemented as planned.</u> <u>Monitoring report to Council by August 2014.</u></p>	<ul style="list-style-type: none"> Monitoring of backcountry angler satisfaction in the 2014/13 season was reported to Council in August 2015 Monitoring of the Greenstone controlled fishery was reported in April 2015. Limited compliance work was undertaken due to other work priorities.
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1330 Newsletters and Licence Sales Promotions Objective: Promote fishing and hunting licence sales through client communications and advertising.		Outcome: Anglers and hunters are informed on fishing and hunting opportunities.
	Task and Performance Measure	Actual Result
Project 1331	Prepare 2 page pre-fish and game season magazine supplements and distribute to last year's adult, young adult and junior whole season licenceholders. Prepare pre-season newsletter for distribution to anglers and hunters	<ul style="list-style-type: none"> 2 page <i>Fish and Game</i> magazine game supplements were prepared and mailed out to whole season licenceholders in mid March 2014 (Game) and late August 2014 (Fish). Newsletters distributed in September 2013 and April 2014
Project 1332	Prepare copy for angling and hunting features in October/November 2014 and April 2015, and liaise with Clurtha Fisheries Trust over their insert. <u>Fishing supplements published in October/November 2014 in local newspapers.</u> <u>Game supplements published April 2015 in local newspapers.</u>	<ul style="list-style-type: none"> Fish and game season features were supported with copy and published in December 2014 and April 2015.
Project 1333	Disseminate regional council data on river and lake conditions during the period 15 September 2014 to 30 April 2015. <u>River reports broadcast to email list on a weekly basis from mid September 2013 to 30 April 2014</u>	<ul style="list-style-type: none"> River reports disseminated on a weekly basis between mid-September 2014 and 30 April 2015.
Project 1334	Advertise in local newspaper advertising features prior to: 2015 Game Season 2014 Angling Season 2014/15 Summer Holiday Period <u>Copy supplied and advertisements lodged as planned</u>	<ul style="list-style-type: none"> Advertising lodged in local newspaper features prior to the 2015 Game Season; 2014/15 angling season and 2014/15 summer holiday period.

1340 Publications and Client Support Objective: Provide support publications and information for anglers, hunters, the public and licence agents.		Outcome: Anglers, hunters, the public and licence agents are informed on fish and game matters and public access.
	Task and Performance Measure	Actual Result
Project 1341	Maintain stocks of angling guides in retail outlets. Distribute stocks of support publications on request. <u>Stocks of publications are maintained and distributed to retail outlets and licenceholders in a timely manner.</u>	<ul style="list-style-type: none"> Stocks of publications were maintained in retail outlets and distributed to licence-holders in a timely manner.
Project 1342	<u>Reprint existing pamphlets as required</u> <u>Access pamphlets produced and report to Council on activity by August 2015.</u>	<ul style="list-style-type: none"> There was no need to reprint pamphlets during the year
Project 1343	<u>Website information forwarded to NZC for loading or loaded directly on a bimonthly basis</u> <u>Make regular contributions to Reel Life and Both Barrels</u> <u>Website information forwarded to NZC or loaded directly on a bi-monthly basis.</u> <u>Articles submitted to all editions of Reel Life and Both Barrels</u>	<ul style="list-style-type: none"> Website information forwarded for loading onto web site as required. Articles submitted to all editions of Reel Life and Both Barrels
Project 1344	<u>Provide Visitor Information Network with up to date information on angling and hunting. Actively liaise with Visitor information Centres.</u> <u>Information Centre information packs updated by December 2014 where necessary.</u>	<ul style="list-style-type: none"> Visitor Information Centres provided with information updates as required by December 2014 where necessary.

1350 User Training Objective: Encourage participation and improved angling and hunting technique.		Outcome: Improved angler and hunter skills and participation.
	Task and Performance Measure	Actual Result
Project 1351	Support club youth group or agent sponsored angling/hunting events. <u>Promotional seminars are supported during the first half of the open angling season and prior to the hunting season.</u>	<ul style="list-style-type: none"> Angling and hunting events were supported in Queenstown (2) Wanaka (1) and Dunedin (1). A report on novice angler and women's only classes was presented to Council in October 2013

<p>Project 1352</p>	<p>Consolidate promotional events aimed at recruitment, public awareness of issues and family participation.</p> <p>Hold TAKF in Alexandra</p> <p>Plan TAKF event in Central Otago (Lowburn)</p> <p><u>Council TAKF programmes expanded during the years and other TAKF programmes supported through grants made by March 2015</u></p> <p><u>TAKF event held in Central Otago by March 2015</u></p>	<p>TKF grants totaling \$825 were made to 3 clubs for junior angling days during the year.</p> <ul style="list-style-type: none"> • A further \$4863 was spent on equipment prizes, promotions and advertising for TAKF days. • TAKF days were organized or supported at Earncleugh Pond, Lone Pine Dam, Lake Onslow, Southern Reservoir and Lake Wanaka. • Staff member Helen Keeling reported to Council on her at the World Recreational Fishing Conference in Brazil in November 2014. • The results of the September TAKF events at Southern Reservoir were reported to Council in November 2014 with 277 kids participating. • Group licences (54) were issued on request and results reported in the annual report.
<p>Project 1353</p>	<p>Issue group angling licences to appropriate groups on request</p> <p><u>Licences issued as required and results reported in annual report.</u></p>	

<p>1360 Club and Guide Relations Objective: Maintain liaison with rod and gun clubs and guides.</p>		<p>Outcome: Guides and Rod and Gun clubs are informed on fish and game issues.</p>
<p>Project 1361</p>	<p>Task and Performance Measure</p> <p>Liaise with rod and guns clubs and other shooting organizations and TAKF grants made within budget.</p> <p><u>Adequate liaison maintained with fishing and hunting organisations during year and TAKF grants made within budget.</u></p>	<p>Actual Result</p> <ul style="list-style-type: none"> • Staff made 9 visits to 5 rod and gun clubs throughout the region during the year. • Clubs were kept informed of local issues by mail or email.
<p>Project 1362</p>	<p>Liaise with guides and professional guiding associations during the year.</p> <p>Monitor guiding concessions and make submissions where fish and game interests are affected.</p> <p>Liaise over major fishing competitions (Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea)</p> <p>Monitor compliance of approved hunting preserves and review preserve season lengths.</p>	<ul style="list-style-type: none"> • Liaison was maintained with guides and the NZPFGA with one newsletter. • Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan (2) and Luggate, as well as several smaller club competitions including Waipahi Gold Medal and Mahinerangi Gold Cup. • Liaison was maintained with Rough Ridge hunting

	<p><u>Adequate liaison maintained with guides and guiding associations during year.</u></p> <p><u>Submissions made on DoC concessions where Fish and Game interests are affected.</u></p> <p><u>Major competitions approved annually in line with policy. Adequate liaison maintained with groups or organisations running fishing competitions.</u></p> <p><u>Liaison maintained with hunting preserves, preserve season lengths reviewed and annual activities reports received</u></p> <p><u>Activity for previous year reported in annual report.</u></p>	<p>preserve in the Maniototo.</p> <ul style="list-style-type: none"> • Activity for the previous year reported in 2014 annual Report.
	Budget \$187,117	Actual \$144,873



OUTPUT 4 – PUBLIC INTERFACE

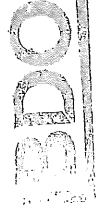
<p>1410 Liaison Objective: Maintain good working relationships with Government and non-Government agencies.</p>	<p>Outcome: Fish and Game has good working relationships with agencies and organizations.</p>
<p>Task and Performance Measure Liaise with DOC, Otago Conservation Board, Clutha Fisheries Trust other Government agencies and local bodies over fish and game matters. Complete development of MoU. <u>Good working relationships maintained.</u> <u>Minutes and agenda's exchanged where appropriate (DOC, CFT)</u> <u>MoU developed with DOC</u> <u>Maintain liaison with landholders and DOC over Canada geese</u> <u>Maintain profile in Wanaka area through field activities (focus on Cardrona and Camerons Creek), club visits (3) media releases (6) and agent liaison.</u></p>	<p>Actual Result</p> <ul style="list-style-type: none"> • Good working relationships were maintained with DOC, OCB, New Zealand Landcare Trust, Ngai Tahu, Forest and Bird, ORC, Historic Places Trust, FMC, 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 sent to DOC • Staff attended meetings of the Waihola Waipori Wetlands Society • Four Clutha Fisheries Trust meetings were attended during the year and minutes and agendas were exchanged. • Liaison was maintained with Biosecurity NZ and MAF over didymo. • One seminar presented at Otago University on careers in fish and game management. • A draft MoU with DOC was advanced but not completed during the year. • Activity in Wanaka area included field work on Cardrona, Camerons Creek and Quartz Creek, club visits media releases, and agents liaison



<p>1420 Communication Objective: Maintain good working relationships with Government and non-Government agencies.</p>	<p>Outcome: Fish and Game has good working relationships with agencies and organizations.</p>
<p>Task and Performance Measure</p>	<p>Actual Result</p>
<p>Project 1421 Respond to client and public enquiries and complaints promptly. <u>Initial response within a week and follow up within two weeks.</u></p>	<ul style="list-style-type: none"> • Enquiries and complaints received responses in line with the performance measure.
<p>1430 Advocacy Objective: Raise public and MP awareness of and support over fish and game issues and contribute to tenure review process.</p>	<p>Outcome: Public awareness raised over fish and game issues and tenure review substantive proposals reflect Fish and Game input</p>
<p>Task and Performance Measure</p>	<p>Actual Result</p>
<p>Project 1431 Make at least 40 media releases Pre season media releases prepared for local papers and circulated to other staff: Clutha Leader/Otago-Southland Farmer, Taieri Herald/Weekender/ODT, Central Otago News/ Mirror/Wanaka Sun/Wanaka Weekly Mountain Scene/Southland Times. <u>Media releases completed during year</u> <u>Pre-season supplement copy prepared prior to fishing and game season and summer holiday season.</u></p>	<ul style="list-style-type: none"> • 50 news items referring to Otago Fish and Game Council appeared in regional and local newspapers during the year as a result of statements or releases by staff and Council. • Pre season supplement copy was prepared prior to the fishing and game seasons and summer holiday seasons and appeared in 5 supplements. • Two feature articles were written on water issues. • Three letters to the editor were published on fish and game matters • Numbers of radio interviews were given.
<p>Project 1432 Initiate public advocacy as required in line with Council's position. Support national advocacy on: <ul style="list-style-type: none"> • Minimum flows • RMA amendments • Non-point source pollution Maintain contact with local MPs with written communications and meetings.</p>	<ul style="list-style-type: none"> • Advocacy was initiated over issues including minimum flows, land use impacts, RMA amendments and the transition from mining privileges. • A meeting was held with one local MP. • Meetings were held with Otago Regional Council senior staff over affected party status, drought responses and 6A implementation

	<p>Effective advocacy initiated as required. MPs kept informed of local issues</p>	
Project 1433	<p>Identify fish and game values of pastoral leases under review and advocate position on tenure change.</p> <p>Reports and submissions completed by deadline and reported on in the annual report</p>	<p>• Dialogue and early warning meetings were attended over upcoming tenure reviews.</p> <p>• A submission was prepared on Hukarere Station tenure reviews.</p>
Project 1434	<p>Implement communications strategy with particular emphasis on water quality and quantity, public awareness and client servicing including “Living Rivers newsletter (6) and feature articles (2). Complete public awareness activities on rivers over minimum flows in line with strategy Further develop Council’s PA and marketing capacity Establish new part time PA position for Otago to enhance Council’s PA and advocacy efforts. Communication strategy implemented during the year PA and marketing capacity further developed Establish new part time PA position for Otago to enhance Council’s PA and advocacy efforts</p>	<p>• Communications strategy implemented during year through project areas 1330, 1340, 1350, 1360, 1410, 1420 and 1430.</p> <p>• Report to Council on Game Season Communications Strategy in April 2015</p> <p>• Four issues of the “Living Rivers” digital newsletter on water issues were distributed by email.</p> <p>• Establishment of a part time PA position was not supported through the budget round.</p>

	<p>1440 Public Promotions Objective: Support the Living Rivers Campaign and World Wetlands Day</p>	<p>Outcome: Public awareness of river and wetland issues is increased</p>
Project 1441	<p>Task and Performance Measure Support any national campaigning on rivers at a local level. Campaigns supported at local level</p>	<p>Actual Result • No Action</p>
Project 1442	<p>Support world wetlands day where compatible with other work.</p>	<p>• No action</p>
	<p>World wetlands day supported where the opportunity arises</p>	<p>Budget \$150,896 Actual \$145,735</p>



OUTPUT 5 - COMPLIANCE

1510 Ranging Objective:		Outcome:
Coordinate activities of rangers in carrying out compliance activities.		Anglers and hunters compliance with regulations is monitored.
Task and Performance Measure		Actual Result
Project 1511	<p>Carry out compliance activities as required.</p> <p>Plan and implement opening weekend game season ranging exercises in Central Otago.</p> <p>Plan and implement opening weekend game season ranging exercises in Coastal Otago.</p> <p>Plan peak season ranging schedule in Southern Lakes area.</p> <p><u>Report to Council on any ranging events by August 2015.</u></p>	<ul style="list-style-type: none"> • The Council received reports in June 2014 on game season ranging over opening weekend. • Compliance activities were implemented with 1173 anglers and 171 hunters being interviewed by rangers including staff. 12 'Notices of Entry' were issued with 2 offences being detected and articles being seized as evidence. • 34 offences were detected during the year excluding licenceholders who failed to produce licences on demand but presented them at a later date. • 14 formal warnings were given for less serious offences or because of extenuating circumstances. • Action on one offence was discontinued because the offender was in prison. • 19 offences were the subject of further action and are reported on in Objective 1531 below. • Overall compliance with regulations was 97.5% amongst anglers and 96.5% amongst hunters in Otago excluding 'failure to produce licence' offences. • Reports on compliance activity were made in June and August 2015.
Project 1512	<p>Maintain adequate liaison between rangers and field staff and run ranger activity return system.</p> <p>Assess ranger applications and review status of rangers annually.</p> <p><u>Adequate liaison maintained with rangers through personal contact, sub regional meetings, and pre angling and game seasons newsletters. Analysis of ranger activity returns for previous year included in annual report.</u></p>	<ul style="list-style-type: none"> • Field staff maintained close liaison with the 25 current rangers during the year. • Ranger warrants were reviewed and renewed during the year as required • Ranger updates were distributed to rangers during the year along with regular email communication.

1520 Ranger Training Objective Provide rangers with ongoing training relevant to compliance activities.	Outcome: Rangers undertake compliance work safely and effectively .
Task and Performance Measure Conduct regional rangers training course by November 2014 in Cromwell. <u>Rangers training course conducted by November 2014.</u>	Actual Result • A two day ranger training course was held in Cromwell in November 2014 with Southland and CSI.

1530 Prosecutions Objectives Prosecutions taken where desirable when fish and game or environmental offences are detected.	Outcome: Regulation offences are detected and acted upon.
Project 1531 Process offence reports and forward prosecutions to lawyer within one month of date of offence. Sign informations and lodge with courts within statutory time frames. <u>Offence reports processed and prosecutions forwarded within one month, reports completed and informations signed within time limits.</u> <u>Results of prosecutions for previous year reported in the annual report</u>	<ul style="list-style-type: none"> • 19 offences were identified for further action. • 18 offences were dealt with by diversion by payment of a penalty fee as reparation rather than going to Court (Table 4). • 1 offence resulted in a successful prosecution Compliance issues were reported to Council in August 2014.
	Budget \$121,915 Actual \$73,969

Table 3. OFFENCE RESULTS 2012/13

Offender	Offence	Process	Fine	Court Costs	Solicitors fees	Notes
Ford	Fished without licence	Reparation	\$ 100.00			
Ollerenshaw	Possession of lead shot	Reparation	\$ 500.00			
Hohapata	Fished without licence	Reparation	\$ 500.00			
Roy	Possession of lead shot	Reparation	\$ 500.00			
Ferguson	Hunted without licence	Reparation	\$ 600.00			
Ramires	Fished without licence	Reparation	\$ 200.00			
Fuller	Fished without licence	Reparation	\$ 200.00			
Garcia-Cummins	Fished without licence	Reparation	\$ -			1 day's work for F&G
Farr	Fished without licence	Reparation	\$ 500.00			
Nelson Farr	Fished without licence	Reparation	\$ 500.00			
Nelson Farr	Fished without licence	Reparation	\$ 500.00			
Abbott	Fished without licence	Reparation	\$ 500.00			
Farr	Fished without licence	Reparation	\$ 500.00			

Santella	Fished without backcountry licence	Reparation	\$	500.00			
Bennett	Fished without licence	Reparation	\$	500.00			
Simonsen	Fished without licence	Reparation	\$	500.00			
Kemp	Fished without licence	Reparation	\$	377.00			
Lane	Fished without licence	Reparation	\$	377.00			
Watson	Fished without licence	Warning	\$	-			
Snyer	Fished without licence	Warning	\$	-			
Young	Fished without backcountry licence	Warning	\$	-			
Tait	Fished without backcountry licence	Warning	\$	-			
McMurray	Spinning and flyfishing area	Warning	\$	-			
Krenz	Fished without non resident licence	Warning	\$	-			
Causar	Not permitted boating	Warning	\$	-			
Vaughan	Not permitted boating	Warning	\$	-			
Jenkins	Fishing with 2 rods	Warning	\$	-			
Rodger	Fished without licence	Prosecution	\$	750.00	\$130.00	\$	300.00
Cavanagh	Fished without licence	No action	\$	-			
Parish	Fishing out of season	Warning	\$	-			
Tauti	Possession of lead shot	Warning	\$	-			
Wilson	Possession of lead shot	Warning	\$	-			
Mitchell	Possession of lead shot	Warning	\$	-			
Mason	Possession of lead shot	Warning	\$	-			
							Gear forfeited



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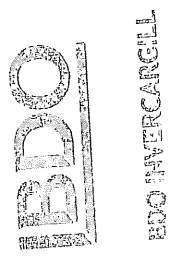
OUTPUT 6 LICENCING	
1610 Licence Production & Distribution: Print and distribute licences and supporting information in a timely manner.	Outcome: Licences on sale on time
Task and Performance Measure	Actual Result
<p>Project 1611</p> <p>Liaise closely with licencing service provider to ensure:</p> <ul style="list-style-type: none"> • Licences and supporting information is set, proof-read, printed and distributed for 2015 game season by mid-March 2015 and 2015/16 fishing season licences by 3rd week in August 2015. • Closely monitor licence sales and revenue returns from agents via Eyede. • Closely monitor database management to ensure timely data entry and data quality. <p><u>Licences distributed to agents by mid-March 2015(Game) and 3rd week in August 2015 (Fish). Report to Council on a bi-monthly basis on licence sales and revenue returns Database monitored and quality maintained.</u></p>	<ul style="list-style-type: none"> • Game licence books were issued to agents in mid March 2015 with supporting information. • Fish licence books were issued in late August 2015. • Council received reports on a bimonthly basis on licence sales and revenue returns. Sales results for the 2014/15 season are detailed in Table 5 below. • Licence sales and revenue returns from agents was closely monitored during the year. • Client database monitored and quality maintained throughout year.
<p>1620 Agent Servicing Objective: Maintain good working relationships with agents and support their sales of licences.</p> <p>Project 1621</p> <p>Liaise effectively with agents throughout year and produce two pre season agents broadsheets. Arrange coverage over the summer holiday period.</p> <p>Review initial and ongoing book limits for each agent for each season.</p> <p>Monitor return of books, revenue and agent debt levels.</p> <p>Promote and encourage use of 'agency online' and internet for licence sales</p> <p><u>Two agents broadsheets produced; summer holiday staff coverage maintained; key agents visited annually and; informal liaison maintained by field staff with individual status reports on</u></p>	<p style="text-align: center;">Outcome: Agents are good ambassadors for Fish and Game</p> <ul style="list-style-type: none"> • Key agents were visited during the year. • Agents liaison was maintained over the summer holiday period. • Informal liaison with agents was maintained by field staff. • Agents book limits were reviewed and set for each season. • Two agents' broadsheets were produced during the year. • Online sales were strongly

	<p>visits back to Administration Officer. <u>Agent book limits reviewed and set for each season</u> <u>Agent returns monitored and reported on to CE and OA monthly.</u> <u>Agency online promoted to agents</u> <u>Report to Council in August 2015</u></p>	<p>promoted during the year with the upcoming phase out of paper licences. • Agent returns were monitored and reported on regularly. 2013/14 licence sales were reported to Council in November 2014.</p>
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<p>1630 Commission Objective Pay commission on licence sales</p>	<p>Outcome: Commission is paid to agents on time</p>	<p>• Commission was paid to agents by the licence outsourcing service provider Eyede.</p>
<p>Project 1631</p>	<p>Ensure licence commission is paid to agents by service provider as required. <u>Commission paid to agents promptly by service provider as required and recorded in annual report.</u></p>	<p>Budget \$149,154 Actual \$135,289</p>

Table 4. LICENCE SALES 1999 to 2015

FISH	14/15	13/14	12/13	11/12	10/11	09/10	08/09	07/08	06/07	05/06	04/05	03/04	02/03	01/02	00/01	99/00
Adult Season	6401	6916	7033	6991	6508	6363	6252	6743	6647	6334	6254	6170	5530	5751	6170	8508
Adult Winter	366	443	487	503	467	311	423	508	401	499	279	437	460	373	486	393
Adult 24hr	7068	6025	7024	6247	5514	5597	5287	6001	5447	6282	6464	5303	5318	5071	5454	4695
Family	4536	4573	4648	4329	4423	4536	4341	4298	3793	3533	2881	3009	2580	2467	2071	
Non Resident	984															
NR Junior	38															
Junior WS	779	756	745	635	658	627	691	785	739	1035	1044	645	652	709	755	1225
Junior Winter	38	53	43	52	56	30	31	33	38	67	44	24	24	24	31	39
Junior 24hr	519	463	571	671	451	601	484	530	490	774	845	328	305	266	262	230



GAME	14/15	13/14	12/13	11/12	10/11	09/10	08/09	07/08	06/07	05/06	04/05	03/04	02/03	01/02	00/01	99/00
Adult Season	3950	3933	4181	4005	3982	3760	3505	3586	3268	3183	3112	3110	3086	3007	2834	2866
Adult Day	90	63	67	58	37	24	42	49	51	25	32	43	16	26	21	20
Junior Season	324	380	382	357	370	337	324	329	303	315	342	167	152	155	142	121
Junior Day	7	3	6	2	0	0	2	2	6	4	8	1	0	0	0	1
Child	na	na	na	na	119	134	118	106	81	77	32	68	70	55	38	51

OUTPUT 7		COUNCIL	
1710 Council Elections Objective	Maintain election database and conduct Council election in accordance with regulations.	Outcome: Electoral roll is up to date	
Project 1711	<p>Task and Performance Measure</p> <p>Ensure electoral roll is updated and maintained throughout year by service provider.</p> <p><u>Electoral roll updated and maintained throughout year by service provider.</u></p>	Actual Result	<ul style="list-style-type: none"> • Electoral roll was maintained up to date during year by licencing service provider. • Preparations including public notification and call for candidate nominations were made in August for the triennial Council election on 9 October 2015. <i>Electionz.com</i> were again engaged to run the election.
1720 Council Meetings Objective	Provide efficient and effective servicing of the Council.	Outcome: Council meetings held.	
Project 1721	<p>Compile and post council agenda papers one week in advance of meetings, circulate other material promptly.</p> <p>Hold six council meetings during the year including one dedicated planning meeting.</p> <p>Convene Executive and other committee meetings as required.</p> <p>Develop policy on councilor comment on significant issues in external processes</p> <p>Complete Dunedin office structural review and rationalize Cromwell office arrangements</p> <p><u>Agenda papers posted a week in advance of meetings. minutes circulated within two weeks.</u></p> <p><u>Six Council meetings held during the year.</u></p> <p><u>Policy developed by February 2015</u></p> <p><u>Tasks completed by August 2015</u></p>		<ul style="list-style-type: none"> • Five Council meetings were held during the year in addition to the February planning meeting. All meetings were advertised. Minutes and agendas were circulated in a timely manner. The June meeting was cancelled due to bad weather. • Francie Diver resigned as the OCB representative for liaison with the Council during the year. Terry Broad resigned as Ngai Tahu's nominee on the Council during the year. • Murray Neilson attended meetings as co-opted Council member.
		Budget \$43,731	Actual \$43,284

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OUTPUT 8 PLANNING AND REPORTING

<p>1810 Management/ Strategic Planning: Develop and maintain resource inventory and database.</p>		<p>Outcome: Resource inventory up to date</p>
<p>Project 1811</p>	<p>Task and Performance Measure Maintain and improve information systems during year. Forward draft SFGMP to Minister with supporting submissions and support SFGMP through the approval process <u>Information systems maintained and improved during year.</u> <u>SFGMP receives final approval during the year</u></p>	<p>Actual Result <ul style="list-style-type: none"> File databases were updated through the year and digital storage and retrieval systems were investigated. The Minister of Conservation approved the SFGMP on 6 May 2015 </p>
<p>1820 Annual Planning: Fulfil annual planning requirements in a timely manner.</p>		<p>Outcome: Annual Plan completed and approved</p>
<p>Project 1821</p>	<p>Hold special annual planning meeting in February 2015 and complete draft OWP and budget for 2015/2016 by August 2015. <u>Plan completed by due dates</u></p>	<p> <ul style="list-style-type: none"> A strategic planning meeting was held on 15 February 2015 in Wanaka for the development of the 2015/16 Annual Plan. The meeting was attended by the NZC Chair and Policy Manager The OWP and budget for 2015/2016 was completed and approved in August 2015. </p>
<p>1830 Annual Reporting: Fulfil annual reporting requirements in a timely manner.</p>		<p>Outcome: Annual Report completed and audited</p>
<p>Project 1831</p>	<p>Complete 2013/2014 Annual Report prior to 2014 AGM. <u>Report presented to AGM</u></p>	<p> <ul style="list-style-type: none"> The Annual Report for 2013/2014 was presented to the AGM in Dunback on 27 November 2014. The Annual Report was forwarded to Parliament in early December 2014. </p>

	<p>1840 National Liaison Objective: Effectively communicate with, support and liaise with the NZFGC and other Regional FGC's on fish and game matters.</p>	<p>Outcome: Working relationships are maintained with other Fish and Game Councils.</p>
<p>Project 1841</p> <p>Make submissions to NZC and other regions as required including submissions on the guides licence and the non-resident licence categories.</p> <p>Hold at least one overnight joint staff meeting with Southland FGC & CSI during the year.</p> <p>Hold one Council to Council meeting with CSI and Southland during the year for liaison purposes.</p> <p>Support South Island high country liaison committee during the year in conjunction with North Canterbury</p> <p><u>Submissions on matters of interest including implementation of the guides licence and non resident licence categories made as required.</u></p> <p><u>Joint staff meeting held during year.</u></p> <p><u>One Council to Council meeting held during the year</u></p> <p><u>South Island high country liaison committee supported during the year</u></p>	<ul style="list-style-type: none"> • Information requests from NZC and other Regional FGC's were dealt with in a timely manner. • Submissions were made to NZC on matters including the guides licence, NZC co-ordination and audit functions, 2015/16 budgets and licence fees, non-resident fishing licence revenue, national policy on reparation. • Staff (3) attended a wetlands workshop in Temuka and reported to Council in April 2015 • All staff attended a South Island staff conference in August 2015. • Monty Wright, Dave Witherow and Niall Watson attended a national 'Councillors Forum' in November 2014. • John Jillett reported to Council in April 2015 on Regional Trends in fish and game sources of income. • Helen Keeling reported to Council on development of a Fisheries Monitoring SOP in February 2015 	<ul style="list-style-type: none"> • Niall Watson resigned as a member of the Licencing Working Party during the year and Ian Hadland was appointed to the position • Ian Hadland continued as a
<p>Project 1842</p> <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 'licence category review committee'</p> <p><u>Staff and councillors act as members of national sub-committees and working parties, and</u></p>		

	<p><u>sufficient inter-regional liaison occurs for good communication.</u></p> <p><u>Licence category review implementation is supported during the year</u></p> <p><u>National licencing system meets the needs of Fish and Game Councils</u></p>	<p>member of the PA Network, the Ranger Co-ordination Network and the Licence Category Review Working Party.</p> <ul style="list-style-type: none"> • Dave Witherow and Dan Rae served as appointees to the New Zealand Council. • Peter Wilson took part in RMA co-ordination activities and supported CSI's case on the Hinds River. There were no RMA meetings during the year.
	Budget \$93,953	Actual \$109,465





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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 2015

The Auditor-General is the auditor of Otago Fish & 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 her behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 3 to 27 that comprise the statement of financial position as at 31 August 2015, the statement of comprehensive revenue and expenses, 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 28 to 55.

In our opinion:

- the financial statements of the Fish and Game Council:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2015; 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:
 - presents fairly, in all material respects, the Fish and Game Council's performance and outcomes for the year ended 31 August 2015; including for each class of reportable outputs:
 - its standards of performance achieved compared with the forecast included in the annual operating plan and budget for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the annual operating plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 26 November 2015. This is the date at which our opinion is expressed.



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The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the statement of performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the statement of performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and in the statement of performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Fish and Game Council's financial statements and statement of performance 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of the disclosures in the financial statements and in the statement of performance; and
- the overall presentation of the financial statements and the statement of performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the statement of performance. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

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

Responsibilities of the Council

The Council is responsible for preparing financial statements and a statement of service performance for the Fish and Game Council that:

- comply with general accepted accounting practice in New Zealand and Public Benefit Entity Standards with Reduced Disclosure Requirements.
- present fairly the Fish and Game Council's financial position, financial performance and cash flows; and
- present fairly the Fish and Game Council's performance and outcomes.



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

The Council is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of the financial statements and statement of performance, whether in printed or electronic form.

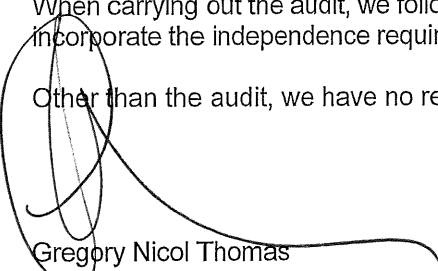
Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting 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

