



Report of

OTAGO FISH AND GAME COUNCIL

For the year ending  
31 August 2022

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

1<sup>st</sup> December 2022

The Hon. Poto Williams  
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 2022.

Yours faithfully

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

Colin Weatherall  
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

Colin Weatherall, QSM

It gives me great pleasure to report to you on the financial year to 31 August 2022.

I must start by saying that I am extremely proud of the way the Otago Fish and Game Council has performed this last year. It's clear that the country is still feeling the effects of the pandemic as we limp, rather than rush, back to some sort of normality. Navigating through such uncertainty, coupled with the loss of some key staff, takes energy, skill and flexibility. I want to acknowledge the persistence and effort of our staff and councillors in completing the operational workplan and expertly managing the organisation through this last year, all while maintaining a high level of service to our licence holders.

In line with the previous year, one of the positives was the increased numbers of locals participating in angling and game bird hunting. It seems that the lack of overseas travel forced people to recreate more in their own backyard. That same impediment to overseas travel also impacted international tourist numbers and again our non-resident licence sales and tourist angler use of our fisheries was at an all-time low. Many anglers took advantage of that opportunity to revisit our previously crowded backcountry fisheries. Game bird hunter numbers held up well this last year, too, which was pleasing. All of those hunters will be necessary in managing the growing population of Paradise shelduck to reduce the harm to landowners' pastures. I am pleased to see staff continue their work in retaining new and reactivated Kiwi licence holders through better direct communication and having an active social media channel.

As I have hinted above, fishing licence sales in Otago were well above budget expectations for the 2021/2022 season with much of that increase related to an increase in Kiwi angling participation. Game bird licence sales were also steady, despite ongoing disruptions to travel. Our licence income was \$2,101,439, which was ahead of budgeted sales revenue and better than last year's total revenue (\$2,031,103). We paid levies of \$959,241 to the New Zealand Fish and Game Council, up from \$711,804 the previous year. In short, the large decrease in non-resident licence sales revenue was covered by an increase in local licence sales. The Otago Fish and Game Council's end of year position was very positive with a surplus of \$15,049. That is a good result under the circumstances.

Advocating for better environmental flows in Central Otago rivers remains a major workload. The 30-year window for deemed permit replacements expired on 1 October 2021 and while nearly all water takes applications were lodged by that time, the majority of deemed permits are still operating as before, awaiting the resolution of their applications for Resource Management Act consents. Thankfully, Plan Change 7, which was designed to assist those applications by extending them in the short term until they can be considered by a fit for purpose policy regime, has been settled at the Environment Court with each renewed consent only able to have a six-year term.

After a legal challenge to clarify the policy pathway, the Otago Regional Council is underway with development of its Regional Policy Statement, which is promised to be notified by 2023. The short time frames will make extensive consultation impossible, so staff have been engaging at every step to have input. Running in parallel to this is the development of the Land and Water Regional Plan. Staff have made excellent submissions to this document to ensure, as far as possible, it reflects and protects the values important to Otago licence holders.

The Lindis River minimum flow plan change appeal to the High Court was released in November 2021 with most of our case points dismissed. Predictably, that led to OF&GC having to pay a small portion of other parties' case costs. It was an important case with some notable matters covered which were fundamental to the future of the organisation, particularly our ability to advocate for sports fish habitat as a proxy for improved freshwater generally. One positive to be taken from the case was that it did delay other similar applications for long-term water take consents and now the policy framework is catching up and vastly improved. The implementation of *te mana o te wai* has been particularly helpful with priority given to the health of the waterway and other uses secondary.

Staff continued to work with Contact Energy during the year to improve their sports fish mitigation programme on the lower Clutha River. The development of a trust to better coordinate Contact's Sports Fish Management Programme is progressing and at year's end a deed of trust was in draft form and a funding agreement agreed in principle. Next year should see the trust come into fruition and progress on the ground, including beginning investigations into the possible construction of a salmon hatchery at Roxburgh to improve sea-run salmon returns into the Clutha River.

Stormwater management on the boundary of the former Wanaka Hatchery site continues to frustrate the council with discharges of stormwater into Bullock Creek headwaters. The Queenstown Lakes District Council is going through the consent process to implement their bypass pipe solution, which they hope to begin in early 2023. Again, our thanks must go to the Friends of Bullock Creek, who continue to champion this important spawning stream and are doing a fantastic job of removing weeds and planting the wetland springs area on our property.

The implementation of the Ministerial Review of Fish & Game has been very slow. The council made a submission in reply to the report on proposed regional amalgamations confirming the six -region model proposed. Otago, being an optimum-sized region, remains a standalone region under that proposal and that was supported by the Council

The council's strategic goal to improve relationships with iwi took a step forward with one of the regular council meetings being hosted by Hokonui Runanga. The warm greeting

and dialogue was appreciated and this improved the council's cultural awareness considerably. Our thanks to Richard Twining for facilitating the hui at that site.

Angler and hunter compliance was of a high standard this year and while we didn't quite achieve our target contact rates, I want to thank our honorary ranger team for the effort they put in and particularly the support they have given staff in field projects over the year.

We are conscious that the farming community remains under considerable pressure with government regulation raining down on them for the required environmental improvements. Much of it is very complex and I hope that industry and local councils will simplify and clarify these regulations so that landowners have the best chance of complying. In the meantime, I extend a special thanks to Otago farmers who generously allow anglers and hunters access across their land to fish and hunt. That goodwill greatly enhances recreational opportunities available to the Otago community.

I would like to thank our chief executive and staff, councillors, our New Zealand Council appointee Ray Grubb, and our co-opted Ngai Tahu member Richard Twining for their hard work and support over the year, especially while I have also been interim chair of Central South Island Fish and Game Council. We look forward to a positive 2023.



Colin Weatherall, QSM  
Chairperson

COUNCILLOR MEETING ATTENDANCE  
(6 Council Meetings Held)  
1 September 2021 to 31 August 2022

Blair Travathan	6
Boyd, Rick	6
Cole, Ian	4
McIntyre, Adrian	6
May, Vicky	4
Weatherall, Colin	6
John Highton	6
Ray Grubb	6
Mike Barker	6

NZ Council Appointee  
Ray Grubb

Co-opted Council Members  
Richard Twining (Ngai Tahu)

STAFF

Chief Executive	Ian Hadland BCom.
Environmental Officer	Nigel Paragreen BEcon, MEnvMan.
Administration Officer	Sharon Milne NZCS, NZCM
Fish and Game Officer	Paul van Klink BSc.
Fish and Game Officer	Steve Dixon Cert. EnvMgmt
Fish and Game Officer	Helen Trotter BSc, PG Dip EnvSc. (Parental Leave and resigned August 2022)
Fish and Game Officer	Ben Sowry
Fish and Game Officer	Bruce Quirey
Fish and Game Officer	Jayde Couper Officer BSc

Staff on Casual Contracts  
Alana Harris (part year)  
Joseph Robinson (part year)  
Niall Watson BSc, MRRP  
Caelan Church  
Khaylm Marshall

# Financial Statements

Otago Fish and Game Council  
For the year ended 31 August 2022

Prepared by Adair Craik Chartered Accountants Ltd



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# Statement of Responsibility

## Otago Fish and Game Council For the year ended 31 August 2022

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

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

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

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of Otago Fish and Game Council for the year ended 31 August 2022.

Signed on behalf of the Council



25 November 2022

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Council Chairman

Chief Executive

Date

# Statement of Comprehensive Revenue and Expense

## Otago Fish and Game Council For the year ended 31 August 2022

	NOTES	2022	2022 OVERALL BUDGET	2021
<b>Revenue</b>				
<b>Revenue from Exchange Transactions</b>				
Fish and Game Licence Sales/Levies	2	2,101,439	2,013,983	2,031,103
Grants & Donations	3	99,569	-	56,585
Other Revenue	5	105,635	52,590	150,558
<b>Total Revenue from Exchange Transactions</b>		<b>2,306,643</b>	<b>2,066,573</b>	<b>2,238,246</b>
<b>Finance Income</b>				
Interest, Dividends and Other Investment Revenue	4	14,008	4,840	5,064
<b>Total Finance Income</b>		<b>14,008</b>	<b>4,840</b>	<b>5,064</b>
<b>Total Revenue</b>		<b>2,320,651</b>	<b>2,071,413</b>	<b>2,243,309</b>
<b>Expenses</b>				
Species Management	6	19,797	44,800	21,836
Habitat Protection & Management	6	113,628	7,000	50,501
Angler & Hunter Participation	6	5,836	13,500	4,441
Public Interface	6	1,781	9,000	944
Compliance	6	6,569	11,500	10,415
Council	6	14,080	15,500	8,080
Licensing	6	86,150	91,129	82,054
Planning & Reporting	6	16,652	18,000	18,110
Approved Reserve Expense	6	60,289	-	141,000
Personnel Costs	7	753,185	782,272	685,397
Depreciation & Amortisation Expense		60,101	-	61,476
Other Expenses	8	203,295	185,100	188,921
University of Otago Research Grant		5,000	-	5,000
Wanaka Subdivision	8	-	-	10,366
NZ Fish & Game Levies		959,241	959,241	711,804
<b>Total Expenses</b>		<b>2,305,602</b>	<b>2,137,042</b>	<b>2,000,346</b>
<b>Total Comprehensive Revenue and Expense</b>		<b>15,049</b>	<b>(65,629)</b>	<b>242,964</b>

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

# Statement of Changes in Net Assets/Equity

Otago Fish and Game Council  
For the year ended 31 August 2022

<b>2021</b>	<b>Notes</b>	<b>Reserves</b>	<b>Accumulated Revenue and Expense</b>	<b>Total</b>
Balance as at 1 September 2020	16	844,394	1,364,081	2,208,475
Total comprehensive revenue and expense for the year	16	-	242,964	264,964
Transfers - reserves	16	(122,678)	122,678	-
<b>Balance as at 31 August 2021</b>		<b>721,716</b>	<b>1,729,723</b>	<b>2,451,439</b>
<b>2022</b>				
Balance as at 1 September 2021	16	721,716	1,729,723	2,451,439
Total comprehensive revenue and expense for the year	16	-	16,421	16,421
Transfers - reserves	16	(54,259)	54,259	-
<b>Balance as at 31 August 2022</b>		<b>667,457</b>	<b>1,800,403</b>	<b>2,467,860</b>

# Statement of Financial Position

## Otago Fish and Game Council As at 31 August 2022

	NOTES	31 AUG 2022	31 AUG 2021
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	9	432,082	720,937
Receivables from Exchange Transactions	10	119,812	51,197
Inventories	11	21,151	17,222
Short Term Deposits	12	872,159	563,977
Prepayments and other assets		4,959	803
<b>Total Current Assets</b>		<b>1,450,162</b>	<b>1,354,137</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	1,348,413	1,359,279
<b>Total Non-Current Assets</b>		<b>1,348,413</b>	<b>1,359,279</b>
<b>Total Assets</b>		<b>2,798,575</b>	<b>2,713,416</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from Exchange Transactions	14	97,826	62,592
Employee Benefit Liability	15	60,441	53,331
Deferred Revenue	14	173,820	146,054
<b>Total Current Liabilities</b>		<b>332,087</b>	<b>261,977</b>
<b>Total Liabilities</b>		<b>332,087</b>	<b>261,977</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>2,466,488</b>	<b>2,451,439</b>
<b>Equity</b>			
Accumulated Revenue and Expense	16	1,799,031	1,729,722
Reserves	16	667,457	721,716
<b>Total Equity</b>		<b>2,466,488</b>	<b>2,451,439</b>

# Statement of Cash Flows

## Otago Fish and Game Council For the year ended 31 August 2022

	NOTES	2022	2022 BUDGET	2021
<b>1. STATEMENT OF CASH FLOWS</b>				
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Cash was received from:</b>				
Licence Sales		2,096,249	2,013,983	2,064,762
Grants & Donations		99,569	-	56,585
Interest Received		9,852	4,840	5,131
RMA Reimbursed Costs		-	-	49,873
Other Revenue		58,543	52,590	100,685
<b>Total cash received from operating activities</b>		<b>2,264,213</b>	<b>2,071,413</b>	<b>2,277,036</b>
<b>Total cash applied to operating activities</b>				
Payments to Suppliers		(1,457,080)	-	(1,281,191)
Payments to Employees		(746,075)	(782,272)	(696,241)
Net GST Paid		(14,575)	-	(12,485)
<b>Total cash applied to operating activities</b>		<b>(2,217,730)</b>	<b>(782,272)</b>	<b>(1,989,917)</b>
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>		<b>46,483</b>	<b>1,289,141</b>	<b>287,119</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
<b>Cash was received from:</b>				
Sale of Property, Plant and Equipment		33,043	-	30,378
<b>Total cash received from investing activities</b>		<b>33,043</b>	<b>-</b>	<b>30,378</b>
<b>Cash was applied to:</b>				
Purchase of Property, Plant and Equipment		(60,199)	-	(44,566)
Purchase of Investments		(308,182)	-	(204,607)
<b>Total cash applied to investing activities</b>		<b>(368,381)</b>	<b>-</b>	<b>(249,173)</b>
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>		<b>(335,338)</b>	<b>-</b>	<b>(218,795)</b>
<b>Change in Cash</b>				
Net Increase/ (Decrease) in Cash and Cash Equivalents		(288,855)	-	68,324
Cash and cash Equivalents at 1 September 2021		720,937	-	652,613
<b>Cash and Cash Equivalents at 31 August 2022</b>		<b>432,082</b>	<b>-</b>	<b>720,937</b>

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

# Notes to the Financial Statements

## Otago Fish and Game Council For the year ended 31 August 2022

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

#### REPORTING ENTITY

Otago Fish and Game Council is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). Otago Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

#### BASIS OF PREPARATION

##### Statement of Compliance

The financial statements have been prepared in accordance with the New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

The Council qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it is not publicly accountable and not large (operating expenditure has been between \$2m and \$30 m in the current and prior period).

These financial statements were authorised for issue by the Council on 25th November 2022.

##### Measurement Basis

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

##### Functional and Presentation Currency

The financial statements are presented in New Zealand dollars (\$) which is the entity's functional and presentation currency, rounded to the nearest dollar. There has been no change in the functional currency of the entity or any significant foreign operations during the year.

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Council.

#### Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the entity, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Council's revenue streams must also be met before revenue is recognised.

##### i. Revenue from exchange transactions

###### Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

The timing of the transfers of risks and rewards varies depending on the individual terms of the sales agreement.

#### Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of- completion of the transaction at the reporting date. The stage of completion is assessed by reference to the proportion of time remaining under the original service agreement at reporting date.

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. All are recorded as revenue in the period they are earned. However, for any grants, where there are unfulfilled conditions attaching to the grants the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

#### *Licence Revenue*

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

#### *Grants Received*

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

#### *Interest*

Interest revenue is recognised as it accrues in surplus or deficit, using the effective interest method.

#### *Other Income*

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

#### **Donated Services**

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

#### **Financial Instruments**

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

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

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

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the council has a legal right to offset the amounts and intends to settle on a net basis or to realise the asset and settle the liability simultaneously.

The council classifies financial assets into the following category: loans and receivables

The council classifies financial liabilities in the following category: amortised cost.



Financial instruments are initially measured at fair value, plus directly attributable transactions costs.

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

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices, without any deduction for transaction costs. In the absence of an active market, the fair value of financial instruments is measured using valuation techniques with the objective of estimating what the transaction price would have been on the measurement date in the arm's length exchange motivated by normal operating considerations.

i) Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents, receivables and short term deposits..

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

ii) Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise payables.

Impairment of non-derivative financial assets

A financial asset not subsequently measured at fair value through surplus or deficit is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that have occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to the council on terms that the council would not consider otherwise, indications that a counterparty or issuer will enter bankruptcy, adverse changes in the payment status of borrowers and issuers in the council, economic conditions that correlate with defaults of the disappearance of an active market for a security.

i. Financial assets classified as loans and receivables

The council considers evidence of impairment for financial assets measured at amortised cost (loans and receivables) ) at both a specific and collective level.

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.

Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

In assessing collective impairment the council uses historical trends for the probability of default, the timing of the recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses

are recognised in surplus or deficit and reflected in an allowance account against loans and receivables financial assets. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of the impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Individual trade receivables that are known to be uncollectible are written off when identified, along with associated allowances.

### Operating Leases

Leases that are not finance leases are classified as operating leases.

Operating leases are not recognised in the Council's statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the lease expense, over the term of the lease.

### Inventory

All inventory is initially measured at cost. Inventories are subsequently measured at the lower of cost and net realisable value.

### Property, Plant and Equipment

#### Recognition and measurement

Items of property, plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition. Items of property, plant and equipment are subsequently measured under the cost model: less accumulated depreciation and impairment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

#### Depreciation

For property, plant and equipment, depreciation is based on the cost of an asset less its residual value. Depreciation is recognised in surplus or deficit on a straight-line / diminishing value basis over the useful lives of each component of an item of property, plant and equipment. Land is not depreciated. The estimated useful lives /diminishing value depreciation rates are:

	Rate	Depreciation Method
Building	40 years (2.5%)	Straight Line
Plant & Equipment	2-20 years (5% to 50%)	Diminishing Value
Motor Vehicles	3-5 years (20%-30%)	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.

## Employee Entitlements

### *Short-term employee entitlements*

Short-term employee benefit liabilities are recognised when the Council has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured based on an undiscounted basis and expensed in the period which employment services are provided.

### *Long-term employee entitlements*

Long-term employee benefit obligations are recognised when the Council has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will be beyond 12 months of reporting date. Long-term employee benefit obligations are measured on an actuarial basis.

## Superannuation schemes

### *Defined Superannuation Schemes*

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

## Equity

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

- Accumulated surplus/(deficit)
- Restricted Reserves

## Dedicated Reserves

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

- Habitat Enhancement and Research Reserve- Money received via Diversion of offenders to be used for habitat enhancement and fish and game bird research. All applications for funding are reviewed and approved by Council.
- Non Resident Levy Reserve – Income collected from the non-resident levy on non-resident fishing licences to be used for research, back country and other sensitive fisheries within the Otago region.
- Mining Rights Reserve - Otago reserves used for the renewal of mining privilege and minimum flows. Reserve agreed by New Zealand Fish and Game Council November 2017 with additional funds approved in July 2019.
- Renovation Reserve - Otago Reserves held for renovation of Otago Fish & Game Council office area. Reserve agreed by New Zealand Fish and Game Council September 2018.
- Historical Reserve from Property Sale late 90's- Dedicated to the purchase of other properties. Council agreed in 2019 to spend from this reserve to advance its ex Wanaka Hatchery site subdivision.
- Priority Consents Reserve - Established by Council resolution in May 2020 to assist with priority water RMA consents in Otago.
- Priority Plan Change Reserve - Established by Council resolution in May 2020 to provide additional external technical support to staff making submissions to Otago Regional Council Plan changes, specifically Plan change 7 and 8.

- Regional Policy Statement Reserve - Established by Council resolution in May 2020 to provide a fund to support input into the planning process for the Regional Policy Statement.

### **Restricted Reserves**

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

- Bullock Creek Reserves – For development of the Bullock Creek Hatchery Springs wetland and walkway, donations from Habitat Enhancement Funds and public. Agreed by Council October 2017.
- Bendigo Reserve - For the development of Bendigo Reserve, donation from Habitat Enhancement Fund. Agreed by Council July 2022.

#### *Game Bird Habitat Stamp Levy*

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

#### *New Zealand Fish and Game Council Levy*

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

### **Goods and Services Tax**

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

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

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 46 of that Act.

### **Budget Figures**

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

### **Use of Judgements and Estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant judgements made by the council.

Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk in resulting in a material adjustment in the year ending 31 August 2022 include the following:

- Useful life, recoverable amount, depreciation/amortisation method and rate - this is predominantly based on historical experience. Adjustments to useful lives are made when necessary.
- Key assumptions underlying determining the recoverable amounts for Impairment testing - The council assesses impairment of all assets at each reporting date by evaluating conditions specific to the entity and to the particular asset that may lead to impairment.

**Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in a previous year.

	2022	2022 OVERALL BUDGET	2021
<b>2. Licence Fees</b>			
Fish Licence Sales	1,750,886	1,690,619	1,682,748
Game Licence Sales	340,189	323,364	341,516
Non-Resident Licence Revenue	10,364	-	6,839
<b>Total Licence Fees</b>	<b>2,101,439</b>	<b>2,013,983</b>	<b>2,031,103</b>

	2022	2022 OVERALL BUDGET	2021
<b>3. Grants &amp; Donations</b>			
<b>Bullock Creek</b>			
Bullock Creek Donations	2,229	-	701
<b>TAKF</b>			
Otago Community Trust	2,020	-	1,733
<b>Research Project Funding</b>			
Contact Energy	94,109	-	53,911
<b>Others</b>			
Concord School	-	-	30
Dykes	-	-	210
<b>Government Funding</b>			
Covid 19 Wage Subsidy	1,210	-	-
<b>Total Government Funding</b>	<b>1,210</b>	<b>-</b>	<b>-</b>
<b>Total Grants &amp; Donations</b>	<b>99,568</b>	<b>-</b>	<b>56,585</b>

	2022	2022 OVERALL BUDGET	2021
<b>4. Interest</b>			
Interest Income	14,008	4,840	5,064
<b>Total Interest</b>	<b>14,008</b>	<b>4,840</b>	<b>5,064</b>

	2022	2022 OVERALL BUDGET	2021
<b>5. Other Revenue</b>			
Diversion - Habitat Enhancement and Research Fund	14,700	-	6,500
Fishing Competitions	493	-	1,526
Fines - Fishing & Game Offences	265	2,000	1,714
Profit on Sale of Fixed Assets	22,080	-	21,198
Merchandise Sales/Other	196	-	(249)
Rent Received	60,320	50,590	68,479
RMA Costs Reimbursed	-	-	49,853
Sundry Income	7,582	-	1,537
<b>Total Other Revenue</b>	<b>105,635</b>	<b>52,590</b>	<b>150,558</b>

	2022	2022 OVERALL BUDGET	2021
<b>6. Analysis of Expenses</b>			
<b>Species Management</b>			
Control	750	-	-
Harvest assessment	3,500	3,000	2,700
Hatchery Operations Macraes	1,792	9,000	7,983
Population Monitoring	12,844	31,000	10,568
Releases	911	1,800	585
<b>Total Species Management</b>	<b>19,797</b>	<b>44,800</b>	<b>21,836</b>
<b>Habitat Protection/ Management</b>			
Contact Sports Fish Management	53,487	-	36,219
Resource Management	57,010	2,000	1,266
Wetland Enhancement	-	-	5,739
Works & Management	3,131	5,000	7,277
<b>Total Habitat Protection/ Management</b>	<b>113,628</b>	<b>7,000</b>	<b>50,501</b>
<b>Angler &amp; Hunter Participation</b>			
Access	2,681	2,500	1,892
Club Relations	1,132	1,000	918
Satisfaction Surveys	-	8,000	826
Training TAKF	2,023	2,000	804
<b>Total Angler &amp; Hunter Participation</b>	<b>5,836</b>	<b>13,500</b>	<b>4,441</b>
<b>Public Interface</b>			
Advocacy	-	5,000	-
Communication & Marketing	1,215	2,000	833
Liaison	566	1,000	111
World Wetlands	-	1,000	-
<b>Total Public Interface</b>	<b>1,781</b>	<b>9,000</b>	<b>944</b>
<b>Compliance</b>			
Compliance	26	5,000	8,621
Ranging	3,725	2,500	1,649
Ranger Training	2,818	4,000	146
<b>Total Compliance</b>	<b>6,569</b>	<b>11,500</b>	<b>10,415</b>
<b>Council</b>			
Elections Council	-	500	-
Council Meetings	14,080	15,000	8,080
<b>Total Council</b>	<b>14,080</b>	<b>15,500</b>	<b>8,080</b>
<b>Licencing</b>			
Agent Servicing	441	500	177
Commission	85,709	90,629	81,876
<b>Total Licencing</b>	<b>86,150</b>	<b>91,129</b>	<b>82,054</b>
<b>Planning &amp; Reporting</b>			

	2022	2022 OVERALL BUDGET	2021
Audit Fee	16,404	16,000	17,689
<b>National Liaison</b>			
Liaison Inter Council F&G	248	2,000	421
<b>Total National Liaison</b>	<b>248</b>	<b>2,000</b>	<b>421</b>
<b>Total Planning &amp; Reporting</b>	<b>16,652</b>	<b>18,000</b>	<b>18,110</b>
<b>Approved Reserve Expenses</b>			
Approved Reserve Expense	60,289	-	141,000
<b>Total Approved Reserve Expenses</b>	<b>60,289</b>	<b>-</b>	<b>141,000</b>
<b>Total Analysis of Expenses</b>	<b>324,780</b>	<b>210,429</b>	<b>337,382</b>

	2022	2022 OVERALL BUDGET	2021
<b>7. Personnel Costs</b>			
ACC Levy	1,441	2,000	3,623
Fringe Benefit Tax	6,196	4,000	6,367
Kiwi Saver	21,446	-	19,958
Salaries and Wages	724,101	776,272	655,449
<b>Total Personnel Costs</b>	<b>753,185</b>	<b>782,272</b>	<b>685,397</b>

	2022	2022 OVERALL BUDGET	2021
<b>8. Other Expenses</b>			
Advertising	-	1,500	-
Communications/ Consumables	20,367	22,800	20,836
Field Equipment	2,962	3,300	1,334
General Expenses	2,794	2,400	3,224
Motor Vehicles	55,113	44,000	43,901
Office Equipment	2,802	2,500	5,409
Office Premises	105,980	95,600	100,740
Staff Expenses	13,276	13,000	13,288
Loss on Disposal	-	-	188
<b>Total Other Expenses</b>	<b>203,295</b>	<b>185,100</b>	<b>188,921</b>

	2022	2022 OVERALL BUDGET	2021
<b>9. Cash and Cash Equivalents</b>			
<b>Cash at Bank and on Hand</b>			
ANZ 00 Current Account	265,235	-	173,924
ANZ 70 Call Account	166,626	-	546,753
ASB 00 Account	171	-	211
Cash on Hand	50	-	50
<b>Net Cash and Cash on Hand</b>	<b>432,082</b>	<b>-</b>	<b>720,937</b>

Per annum annual interest rates applicable to components of cash and cash equivalents for ANZ accounts held



	<b>2022</b>	<b>2021</b>
Bank deposits	2.35% - 2.85.%	1.00%
Call deposits	1.00%	0.05%

There are no restrictions over any of the cash and cash equivalent balances held by the Council.

## 10. Trade and Trade Receivables

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

	2022	2022 OVERALL BUDGET	2021
<b>Receivables</b>			
<b>Receivable from Exchange Transactions</b>			
Accounts Receivable	77,117	-	23,078
GST	42,695	-	28,120
<b>Total Receivable from Exchange Transactions</b>	<b>119,812</b>	<b>-</b>	<b>51,197</b>
<b>Total Receivables</b>	<b>119,812</b>	<b>-</b>	<b>51,197</b>

## 11. Inventories

	2022	2022 OVERALL BUDGET	2021
<b>Stock on Hand</b>			
Inventory	21,151	-	17,222
<b>Total Stock on Hand</b>	<b>21,151</b>	<b>-</b>	<b>17,222</b>
<b>Total Inventories</b>	<b>21,151</b>	<b>-</b>	<b>17,222</b>

## 12. Short Term Deposits

	2022	2022 OVERALL BUDGET	2021
Investments - ANZ National Bank	501,110	-	-
Investments ASB	371,049	-	563,977
<b>Total Short Term Deposits</b>	<b>872,159</b>	<b>-</b>	<b>563,977</b>

Per annum annual interest rates applicable to components of short term deposits

<b>2022</b>	<b>2021</b>
2.35% - 2.85%	1.0%

There are no restrictions over any of the Short Term Deposit balances held by the Council.

### 13. Property Plant & Equipment

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

	<b>Land</b>	<b>Building</b>	<b>Plant &amp; Equip</b>	<b>Furniture</b>	<b>MV &amp; Boats</b>	<b>Field Equip</b>	<b>Total</b>
<b>Cost or Valuation</b>							
<b>Balance At 1 Sept 2021</b>	847,454	837,903	43,446	47,564	353,608	56,680	2,186,656
Additions	-	-	4,937	-	45,961	9,300	60,199
Disposals	-	-	-	-	(41,784)	-	(41,784)
<b>Balance At 31 Aug 2022</b>	<b>847,454</b>	<b>837,903</b>	<b>48,383</b>	<b>47,564</b>	<b>357,785</b>	<b>65,980</b>	<b>2,205,071</b>
<b>Balance At 1 Sept 2020</b>	847,454	837,903	47,810	51,006	347,587	60,854	2,192,615
Additions	-	-	-	-	44,564	-	44,564
Disposals	-	-	(4,364)	(3,442)	(38,543)	(4,174)	(50,523)
<b>Balance At 31 Aug 2021</b>	<b>847,454</b>	<b>837,903</b>	<b>43,446</b>	<b>47,564</b>	<b>353,608</b>	<b>56,680</b>	<b>2,186,656</b>
<b>Accumulated Depreciation and Impairment losses</b>							
<b>Balance at 1 Sept 2021</b>	-	476,393	39,061	32,205	230,192	49,524	827,375
Depreciation Expense	-	19,918	2,636	2,502	33,363	1,681	60,101
Eliminate on Disposal	-	-	-	-	(30,820)	-	(30,820)
<b>Balance At 31 Aug 2022</b>	-	<b>496,311</b>	<b>41,697</b>	<b>34,707</b>	<b>232,735</b>	<b>51,205</b>	<b>856,656</b>
<b>Balance at 1 Sept 2020</b>	-	456,142	39,218	32,576	227,408	51,710	807,054
Depreciation Expense	-	20,251	4,191	3,058	32,155	1,820	61,462
Eliminate on Disposal	-	-	(4,349)	(3,429)	(29,371)	(4,005)	(41,154)

<b>Balance At 31 Aug 2021</b>	-	<b>476,393</b>	<b>39,061</b>	<b>32,205</b>	<b>230,192</b>	<b>49,524</b>	<b>827,375</b>
	<b>Land</b>	<b>Building</b>	<b>Plant &amp; Equip</b>	<b>Furniture</b>	<b>MV &amp; Boats</b>	<b>Field Equip</b>	<b>Total</b>
<b>Carrying Amounts</b>							
<b>At 31 Aug 2022</b>	<b>847,454</b>	<b>341,592</b>	<b>6,686</b>	<b>12,857</b>	<b>125,050</b>	<b>14,775</b>	<b>1,348,413</b>
At 31 Aug 2021	847,454	361,762	4,385	15,359	123,416	7,156	1,359,279

2022      2022 OVERALL  
BUDGET      2021

#### 14. Trade and Other Payables

##### Payables under exchange transactions

Accounts Payable	81,268	-	46,165
Accrued Expenses	16,558	-	16,427
Income in Advance - Licences	173,820	-	146,054
<b>Total Payables under exchange transactions</b>	<b>271,646</b>	<b>-</b>	<b>208,646</b>
<b>Total Trade and Other Payables</b>	<b>271,646</b>	<b>-</b>	<b>208,646</b>

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

2022      2022 OVERALL  
BUDGET      2021

#### 15. Employee Benefit Liabilities

##### Owed to Employees

Annual Leave	37,568	-	36,827
Wages Owing to Employees at Year End	22,873	-	16,504
<b>Total Owed to Employees</b>	<b>60,441</b>	<b>-</b>	<b>53,331</b>
<b>Total Employee Benefit Liabilities</b>	<b>60,441</b>	<b>-</b>	<b>53,331</b>

2022      2022 OVERALL  
BUDGET      2021

#### 16. Equity

##### Accumulated Funds

Balance as at September	1,729,722	-	1,364,081
Surplus/ (Deficit)	15,049	-	242,964
Transfer from Reserves	54,259	-	122,677
<b>Total Accumulated Funds</b>	<b>1,799,030</b>	<b>-</b>	<b>1,729,722</b>

##### Reserves

###### Dedicated Reserves

###### Non - Resident Levy (ex Back Country Management)

Balance as at 1 September	267,806	-	266,789
Transfer to Accumulated Funds	(5,000)	-	(5,822)

	2022	2022 OVERALL BUDGET	2021
Transfer from Accumulated Funds	10,364	-	6,839
<b>Total Non - Resident Levy (ex Back Country Management)</b>	<b>273,170</b>	<b>-</b>	<b>267,806</b>
<b>Habitat Enhancement and Research Reserve (ex Reparation Fund)</b>			
Balance as at 1 September	11,756	-	10,995
Transfer to Accumulated Funds	(5,814)	-	(5,739)
Transfer from Accumulated Funds	14,700	-	6,500
<b>Total Habitat Enhancement and Research Reserve (ex Reparation Fund)</b>	<b>20,642</b>	<b>-</b>	<b>11,756</b>
<b>Mining Privileges Reserve</b>			
Balance as at 1 September	17,537	-	23,947
Transfer to Accumulated Funds	-	-	(6,410)
Transfer from Accumulated funds	-	-	-
<b>Total Mining Privileges Reserve</b>	<b>17,537</b>	<b>-</b>	<b>17,537</b>
<b>Historical Reserve</b>			
Balance as at 1 September	161,678	-	172,044
Transfer to Accumulated Funds	(15,245)	-	(10,366)
Transfer from Accumulated Funds	-	-	-
<b>Total Historical Reserve</b>	<b>146,433</b>	<b>-</b>	<b>161,678</b>
<b>Renovation Reserve</b>			
Balance as at 1 September	2,767	-	8,175
Donations	-	-	-
Transfer to Accumulated Funds	(2,767)	-	(5,408)
Transfer from Accumulated Funds	-	-	-
<b>Total Renovation Reserve</b>	<b>-</b>	<b>-</b>	<b>2,767</b>
<b>Priority Consents Reserve</b>			
Balance as at 1 September	55,507	-	60,000
Transfer to Accumulated Funds	(13,809)	-	(4,494)
Transfer from Accumulated Funds	-	-	-
<b>Total Priority Consents Reserve</b>	<b>41,697</b>	<b>-</b>	<b>55,506</b>
<b>Priority Plan Changes Reserve</b>			
Balance as at 1 September	38,893	-	118,485
Transfer to Accumulated Funds	(7,817)	-	(79,592)
Transfer from Accumulated Funds	-	-	-
<b>Total Priority Plan Changes Reserve</b>	<b>31,076</b>	<b>-</b>	<b>38,893</b>
<b>Regional Policy Statement Reserve</b>			
Balance as at 1 September	59,349	-	60,000
Transfer to Accumulated Funds	(14,970)	-	(651)
Transfer from Accumulated Funds	-	-	-
<b>Total Regional Policy Statement Reserve</b>	<b>44,379</b>	<b>-</b>	<b>59,349</b>
<b>Asset Replacement Reserve</b>			
Balance as at 1 September	103,618	-	118,926
Transfer to Accumulated Funds	(27,155)	-	(15,308)

	2022	2022 OVERALL BUDGET	2021
Transfer from Accumulated Funds	10,900	-	-
<b>Total Asset Replacement Reserve</b>	<b>87,363</b>	-	<b>103,618</b>
<b>Total Dedicated Reserves</b>	<b>662,297</b>	-	<b>718,910</b>
<b>Restricted Reserves</b>			
<b>Bendigo Reserve</b>			
Balance as at 1 September	-	-	-
Donations	3,414	-	-
Transfer to Accumulated Funds	(1,375)	-	-
Transfer from Accumulated Funds	-	-	-
<b>Total Bendigo Reserve</b>	<b>2,039</b>	-	-
<b>Bullock Creek Project</b>			
Balance as at 1 September	2,806	-	5,033
Donations	-	-	-
Transfer to Accumulated Funds	(4,305)	-	(2,927)
Transfer from Accumulated Funds	4,620	-	701
<b>Total Bullock Creek Project</b>	<b>3,121</b>	-	<b>2,806</b>
<b>Total Restricted Reserves</b>	<b>5,161</b>	-	<b>2,806</b>
<b>Total Reserves</b>	<b>667,457</b>	-	<b>721,716</b>
<b>Total Equity</b>	<b>2,466,488</b>	-	<b>2,451,438</b>

## 17. Capital Commitments and Operating Leases

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

As Lessee	2022	2021
Not later than one year	45,400	45,400
Later than one year and not later than five years	102,150	147,550
Later than five years	-	-
<b>Total Non-Cancellable Operating Leases</b>	<b>\$147,550</b>	<b>\$192,950</b>

Lease with Clutha Fisheries Trust- Commenced 1 December 2020. One right of renewal at 1 December 2025 with final expiry date of 1 December 2028.

As lessor	2022	2021
Not later than one year	\$27,990	\$45,654
Later than one year and not later than five years	\$-	\$24,930
Later than five years	\$-	\$-

Lease with Window Treatments - Commenced 1 September 2018. On right of renewal at 1 September 2023 with final expiry date of 31 August 2028.

Lease with Ultraspan - Commenced 1 August 2019. Final expiry date of 31 July 2022. Lease then month by month term.  
Lease with Telfers - Commenced April 2022. Lease on a month by month term.

### Capital Commitments

There were no commitments as at 31 August 2022.

In 2020 the Council agreed to spend up to \$25,000 from its Historic Property reserve to advance a subdivision of its ex Wanaka Hatchery grounds.

The Council created one new reserve during the 2021-2022 year Bendigo Reserve.

There was a Council resolution that \$5,000 per year for 5 years be provided to the Donald Scott Memorial Fund held by the University of Otago (and awarded as annual scholarships) to advance research in sportsfish and freshwater habitat. The second payment was made in the financial year leaving an ongoing commitment of \$15,000 spread over the next three years. (2021: \$5,000)

## 18. Contingencies

### Contingent Liability

The Council has no contingent liabilities as at 31 August 2022 (2021: Nil)

### Contingent Assets

The Council has agreed to a compensation package with the Queenstown Lakes District Council (QLDC) for an easement across the Councils property to facilitate a stormwater pipe installation. The core of the agreement is a cash payment of \$265,000 plus GST by QLDC to the Council for the surveyed easement area. The package is contingent upon the QLDC obtaining Resource Consent. The agreement was signed on 27 September 2021 and the consents are expected to be granted late 2022.

The Council has no other contingent assets as at 31 August 2022 (2021: Nil)

## 19. Related Party Transactions

NZ Fish and Game reimbursed \$Nil in RMA Costs (2021: \$49,853).

During the year levies of \$959,241 (2021: \$711,804) were paid to the New Zealand Fish and Game Council.

As at balance date \$18,088 (2021: \$18,504) was due by the Council to the New Zealand Fish and Game Council.

### Clutha Fisheries Trust

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

Otago Fish and Game paid rent of \$45,400 (2021: \$42,924) to Clutha Fisheries Trust for office and storage premises in Cromwell.

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

## 20. Key Management Personnel Remuneration

The council classifies its key management personnel into one of two classes

- Members of the governing council

- Senior officers reporting to the governing council and for the operation of the councils operating segments, which include: the CEO, Regional Field Officers and Environmental Officer.

Members of the governing council are engaged on a volunteer basis therefore there is no monetary consideration in regard to meetings attended (2021: Nil)

Senior officers are employed as an employee of the Council on normal commercial terms.

The aggregate level of remuneration paid and number of persons (measured in “people” for Members of the governing council, and “full-time equivalents” (FTE’s) for Senior officers) in each class of key management personnel is presented below:

	2022		2021	
	Remuneration	Number of Individuals	Remuneration	Number of Individuals
Members of the Governing Council	\$-	9	\$-	11
Senior Officers	\$493,523	8 FTEs	\$600,840	8 FTEs

## 21. Events After the Balance Date

Covid - 19 issues impact inbound international anglers and early season sales of Non-resident licences remain well behind previous years trends. This will likely have an impact on licence revenue for the next financial year.

There are no further Subsequent Events since Balance date that require reporting.

## 22. Explanation of Major Variance Against Budget

### **Statement of comprehensive revenue and expense**

The Species Management budget was under spent. Spending from Otago's General Reserve was approved by the New Zealand Council for a Lakes Fisheries Seminar in Wanaka but it was not undertaken due to staff changes. The seminar is now proposed for the 2022/23 financial year.

The Habitat Protection and Management output was overspent but a large proportion of the spending was associated with the Contact Energy Ltd funded projects related to sportsfish and habitat in the lower Clutha River. The funding for the projects is shown as income of \$53,487 elsewhere in the financial statements. RMA spending also included unbudgeted Lindis High Court hearing costs of \$56,235 which were awarded to other parties.

The Participation and Satisfaction output was underspent. The budget included \$8,000 for a Colmar Brunton poll which remained unspent. The project was not scoped adequately and the funding was insufficient to cover it so it was not completed.

The Public Interface budget and hours were underspent due to covid disruptions to F&G events such as world wetlands day celebrations which was cancelled. Staff changes drew resources and time away from this output. In addition, many liaison meetings shifted to online video conferencing saving both time and cost.

The Compliance output was underspent which was largely due to lower prosecution costs as no offenders had court hearings. All elected to accept the Councils diversion offer and charges were withdrawn.

### **Statement of Cashflows**

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

### 23. Allocation of Overheads to Output Areas for 2022

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.

<b>ACTUAL 2022</b>					
<b>Output Area</b>		<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management		19,797	2,674	210,714	230,511
Habitat protection & management		113,628	4,063	320,126	433,754
Angler & hunter participation		5,836	1,821	143,449	149,285
Public interface		1,781	1,459	114,950	116,731
Compliance		6,569	1,025	80,794	87,363
Licensing		86,150	243	19,170	105,320
Council		14,080	633	49,836	63,916
Planning & reporting		15,280	997	78,540	93,820
<b>Totals</b>		<b>263,121</b>	<b>12,915</b>	<b>1,106,580</b>	<b>1,279,702</b>
<b>Actual Overheads</b>					
Personnel Costs		753,185			
Depreciation		61,101			
Other expenses		203,294			
<b>Total Overheads to Allocate</b>		<b>1,017,580</b>			
<b>BUDGET 2022</b>					
<b>Output Area</b>		<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management		44,800	2,024	134,272	179,072
Habitat protection & management		7,000	4,200	278,628	285,628
Angler & Hunter participation		13,500	2,244	148,867	162,367
Public interface		9,000	3,500	232,190	241,190
Compliance		11,500	1,400	92,876	104,376
Licensing		91,129	410	27,199	118,328
Council		15,000	640	42,458	57,958
Planning & reporting		18,000	1,070	70,984	88,984
<b>Totals</b>		<b>165,832</b>	<b>15,488</b>	<b>1,027,473</b>	<b>1,237,902</b>
<b>Budget Overheads</b>					
Personnel Costs		782,272			



Depreciation	60,101		
Other Expenses	185,100		
<b>Total Overheads to Allocate</b>	<b>1,027,473</b>		

## 24. Covid Response

Covid 19 still has financial impact on the Otago Fish and Game Council.

All Fish and Game Council's budgets have been scrutinised and are still at a reduced level from the 2019-20 pre covid financial year. The main reason for this is that the projection of licence income is reduced, due to border closures and the uncertainty of the border reopening.

Within the budgeting process, Otago Fish and Game Council agreed to use reserves to cover any shortfalls forecast income in the 2021-22 and 2022-23 year.

Licence sales have exceeded forecasts in the 2021-22 year and the financial position is healthier than budgeted. Any surplus will be utilised in the 2022-23 year as forecasts for this year require Otago Fish and Game Council to use reserves.

The New Zealand Fish and Game Council maintains the policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern.

## 25. Ministerial Review

In February 2021 the Minister of Conservation, presented the review for Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team has been set up which includes Ray Grubb, the NZFGC Chair, Brian Anderton and DOC representatives.

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils. (reducing the number of Councils from 12 to 6/7) This area is currently being investigated by a project team, and a consultation document is due to be released in October/November 2022.

	2022	2022 OVERALL BUDGET	2021
<b>26. Financial Instruments by Category</b>			
<b>Financial Assets (Loans and Receivables)</b>			
Cash and Cash Equivalents	432,082	-	720,937
Short Term Deposits	872,159	-	563,977
Trade and Other Receivables	119,812	-	51,197
<b>Total Financial Assets</b>	<b>1,424,053</b>	<b>-</b>	<b>1,336,112</b>
<b>Financial Liabilities (Amortised Cost)</b>			
Payables	(271,646)	-	(208,646)
<b>Total Financial Liabilities</b>	<b>(271,646)</b>	<b>-</b>	<b>(208,646)</b>

Statement of Service Performance 2021/2022		
Mission Statement		
The Council's mission statement is based on the primary function as described in Section 26Q of the Conservation Act 1987 namely:		
"To manage, maintain and enhance sport fish and game resources in the recreational interests of anglers and hunters".		
In addition to statutory other requirements set out by section 26Q of the Conservation Act 1987, the Council is also guided by its approved 10 Year Sportsfish and Game Management Plan which sets out the higher level goals and objectives for the various output areas. An annual strategic planning session held in February of each year is used by the Council to prioritise those objectives, identify further threats or opportunities, and agree on ongoing work programmes. An annual Operational Workplan is developed to meet and fund those priority objectives and the outcomes from those activities are described in the following pages.		
Key Financials 2021/2022 (exclusive of GST)		
OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$179,072	\$230,276
Habitat Protection	\$285,628	\$433,439
User Participation	\$162,367	\$149,173
Public Interface	\$241,190	\$116,623
Compliance	\$104,376	\$87,250
Licencing	\$118,328	\$105,277
Council	\$57,958	\$63,905
Planning & Reporting	\$88,984	\$93,757
Total	\$1,237,902	\$1,279,702
Levies	\$959,241	\$959,241
NB. For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area on the basis of the proportion of staff time directly expended in each area. Levies have not been included in the overhead expenses total		

<b>OUTPUT 1 - SPECIES MANAGEMENT</b>			
Goal:	To manage sports fish and game bird populations for the benefit of anglers and hunters having regard to sustainability of fish and game resources and mitigating any significant external impacts of management activities.		
Overview:	This output area includes population monitoring, management and regulation setting to ensure sustainable use of fish and game resources. Species management recognises the dependence of populations on their respective habitats.		
Financial result	Budget \$179,072	Actual \$230,276	
	The output was overspent with more staff hours spent on monitoring fisheries, particularly the Manuherikia River, which is the subject of an upcoming plan change, Lake Onslow (Battery Project) and on the upper Clutha River documenting salmon spawning sites.		
1110	Population monitoring		
	Monitor regional fish and game populations to ensure sustainable population trends		
Code	Task	Description	Outcome
1111	Complete annual waterfowl trend counts and report results to Council.	Coordinate aerial flights and report along with other species by February meeting. Report contributes to Game Gazette Notice deliberations.	Aerial Counts were completed in late January 2022 and the results reported to the February Council Meeting
		Aerial flights for mallards using established protocol completed and results reported to May meeting. Results distributed via social media and media release written	Aerial Surveys were completed as scheduled in April and results reported to the May meeting of Council
		Undertake ground pukeko surveys alongside Shoveler counts in early August using current methodology. Add in additional transects across Otago.	Ground counts of Pukeko and site specific surveys of shoveler were completed in early August 2022. The results for Shoveler surveys were collated nationally but trends for both species were reported on to the September meeting.
1112	Monitor trout and salmon spawning in priority catchments	Priority given to key Freshwater Management Unit catchments - Taieri River	Trout spawning surveys were completed in Loganburn tributaries, Thompsons Creek, Mill Creek, Catlins River, and Shag Rivers. In addition, the tribs of Poolburn and Onslow reservoirs were also inspected. Results were added to the Otago spawning database.
		Monitor Salmon spawning in southern lakes tribs - Wanaka and Wakatipu Tribs. Pomahaka trib via eDNA (subject to funding)	Visual salmon spawning surveys were undertaken in the Makarora catchment and eDNA kits were deployed in the Wilkin, Hunter and upper Makarora Rivers. All Catchments showed evidence of use by salmon but results could best be described as poor. Results of surveys were reported to the September Council meeting

1113	Establish long term monitoring method for Southern Lakes fisheries	Conduct a Lakes Fisheries Monitoring Workshop in Otago in Winter 2022.	Due to staff changes, the Lake Fisheries Workshop was postponed until winter 2023
		Engage with Wanaka catchment groups and support eDNA survey programme	eDNA samples were collected on behalf of Wai Wanaka and analysed. The eDNA results are online via the Wilderlab Website
	Monitor key fisheries	Drift dive Greenstone River	The Drift Dive was completed in in October and results reported to the November meeting. Trout numbers were considerably lower than in previous years.
		Electric fishing and habitat surveys of Taieri river tributaries in coordination with ORC	49 sites in the Taieri River were electric fished by F&GO staff and the data loaded to the National Freshwater Fish Database. The ORC had its own work programme so there was little coordination
1120	Harvest Assessment		
	Monitor Game Harvest and Hunter and Angler Success.		
	Task	Description	Outcome
1121	Monitor annual gamebird harvest by hunters via telephone surveys	Coordinate telephone game bird harvest survey during the hunting season.	The annual Gamebird Harvest survey was completed for the game season. Hunter hours were down slightly compared to last year and Mallard and Paradise shelduck were also down slightly
1122	Conduct third season of creel surveys on Lake Wanaka	Conduct creel surveys on Wanaka at a frequency of at least 4/month and at times of peak use.	27 random survey days on Lake Wanaka were completed for the season with 211 anglers being interviewed. 32 fish were caught in 233 hours of angling effort which is a very low catchrate by comparison with the previous two years. The full results were reported to the July meeting of Council
1140	Hatchery Operations and Fish Transfers		
	Maintain Trout Supply to Put-and-Take Fisheries		
	Task	Description	Outcome
1141	Rear rainbow trout to supply Otago put-and-take fisheries	Manage hatchery, including stock, feeding and hygiene control for 8000 trout to supply put-and-take fisheries	Trout were raised at the Macraes Hatchery as usual with enough to satisfy the Councils stocking schedule. At year end there were 6000 yearlings and 1300 Two year old Rainbow Trout the hatchery Next years stock is being obtained at the time of writing.
1161	Maintain Otago put-and-take fisheries by releases in accordance with restocking schedule.	Deliver hatchery raised stock to put and take fisheries around Otago according to schedule	Liberations to a schedule of approved waters was complete. Details were reported to the September 2022 meeting.

1170	Regulations		
	Set Hunting and Fishing Season Conditions Annually.		
	Task	Description	Outcome
1171	Recommend 2022 draft Game Gazette to Council by November 2021 and forward to NZFGC by 31 January 2022 for Minister's Approval.	Draft Game Gazette to Council by November 2021 and forward draft Game Gazette after consultation with Southland and CSI Councils to align regulations (amended in the light of trend counts if required) to NZFGC by 31 January 2022 for Minister's Approval.	The draft Game Gazette was approved by Council at its November meeting subject to Paradise shelduck aerial counts. It was forwarded onto NZFGC in late January 2022.
1172	Report and recommend draft AN to Council by March 2022 after consultation with licenceholders and other stakeholders.	Review year. Report to Council on AN Review and Issues and options by March 2022. Include new pressure sensitive fisheries regulations if sufficiently advanced	A comprehensive triennial review of the regulations, including public and angler consultation, was completed late in 2021 and this resulted in finetuning of the Otago regulations.
1173	Improve understanding of regulations by licenceholders	Continue to simplify layout of regulations and make App ready	As part of the Regulation Review there was considerable simplification of the boat fishing regulations. A letter was also sent to NZFGC encouraging App development.
1180	Gamebird Management and Control		
	Minimise conflict between game birds and agriculture.		
	Task	Description	Outcome
1181	Log and respond to complaints about game birds on crops and follow up promptly	Respond to complaints within 48 hours where necessary and log and report to project manager on outcomes	2 permits to kill/remove and 12 permits to disturb were issued throughout the year. All were resolved adequately

OUTPUT 2 - HABITAT PROTECTION & MANAGEMENT			
Goal:	To protect, maintain and enhance sports fish and game bird habitats.		
Overview:	This output area involves habitat protection, habitat creation and enhancement, and monitoring trends in ecosystems. Activities include resource consent monitoring, making submissions on resource policy and planning matters, managing wetland reserves and having input into waterway management. The Council's long term goal in this output area is to have a beneficial influence on habitat issues in order to maintain and/or enhance fish and game populations within the region.		
Financial result	Budget \$285,628	Actual \$433,439	
	The output appears well overspent but considerable expenditure was New Zealand Council approved spending from Councils own reserves. In addition, spending on Contact Energys Sportsfish Management Plan is accounted for here while the income to cover those expenses is shown elsewhere. Payment of Court costs to other parties as a result of the Lindis hearing also contributed to this overspend.		
1210	Resource Management Act and Planning		
	Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.		
	Task	Description	Outcome
1211	Screen resource consents and make submissions where necessary.	Undertake meaningful consultation with RMA consent applicants with a view to reaching a resolution on conditions ahead of consent lodgement. Make submissions on consents provided through regional and district councils	21 affected party approval letters were issued this year, with another 10 consents being investigated without the need to issue affected party approval, leaving a total of 31. This is down on the previous year and likely reflects positive outcomes in the Plan Change 7, after which deemed permit applicaitons no longer require Fish and Game input. For context, approximately 80 of these deemed permit applications have been resolved since Plan Change 7 was resolved, resulting in a considerable efficiency gain for Fish and Game.  Submissions were made for 3 consenting processes with 3 hearing processes completed or initiated and negotiated out at pre-hearing meetings.
	Manage Contact Energy Lower Clutha Sportsfish Management Plan and its implementation.	Coordination of SFMP by relevant staff member and delivery undertaken by Field staff. Trust option for hatchery and wider SFMP finalised by years end.	Meetings were held with Contact Energy Ltd to review and advance the Lower Clutha River mitigation programme during the year and a programme of activities was completed. They were reported to Council at its September 2022 meeting. The formation of a trust to implement the SFMP was advanced through to a draft deed and funding agreement stage.

1212	Make submissions on fish and game matters including access in all relevant planning processes, and participate in implementation of plan provisions where required.	Make submissions on Regional and District Council plans and policy changes. (NP)	This year had a heavy focus on local, substantive hearing processes and submissions with Plan Change 8 mediation and hearings wrapped up; submissions on the Land and Water Regional Plan development; submissions on the Waitaki District Plan; and substantial work on the Proposed Otago Regional Policy Statement including submissions, extensive pre-hearing discussions and involvement in a related High Court declaration process. Submissions were also made on national and local consultations. All up, 23 submissions and 9 hearing processes (including mediation or pre-hearing meetings) were made or attended in total, three of which related to consents.
1213	Achieve high level of understanding by other statutory authorities of F&G interests via increased liason and partnerships/MOU's	Regular Staff, CE and Governor interaction with statutory agencies staff, CE's and governors. Pre circulation of key submissions to other stakeholders to find alignment. Move towards agreed bottom lines with Aukaha and DoC of freshwater habitat	Staff held regular meetings to coordinate work, communicate perspectives and share information with Aukaha staff fortnightly; ORC policy, planning and compliance every 3 months; regularly affected parties (DoC, Aukaha, Te Ao Marama plus ORC) to discuss consents monthly (originally fortnightly at start of year). In addition staff met often on an as needed with other stakeholders in key work streams, such as the Central Otago Environmental Society and Forest and Bird. Supported lwi management principles in Manuherekia (brought F&B and COES along too). Staff are developing a potential work stream with Aukaha to do same for remainder of Freshwater Management Units in Otago.
1220	Works and Management		
	Effectively manage wildlife management reserves and F&G wetland reserves.		
	Task	Description	Outcome
1221	Implement works on Council owned or managed reserves including Bullock Creek and Takitakitoa Wetlands	Continue Takitakitoa and Bullock Creek Wetland restoration, monitoring and planting. Bendigo Management plan developed (subject to funding) and initial plant pest control and planting undertaken	Takitaoa monitoring is complete for season and was reported to July Council Meeting. Further plant pest control was undertaken and another 700 native trees planted at the same site. Council also approved a grant to allow for plant pest control and planting to begin in Bendigo Wildlife Area

1230	Assisted Habitat		
	Promote habitat protection and/or enhancement on private land with the aim of increasing recreational opportunity.		
	Task	Description	Outcome
1231	Provide prompt advice to landowners on wetland creation and advocacy for habitat protection as required via catchment groups.	Respond to landowner wetland enquiries and arrange site visits within 2 weeks. Attend catchment group meetings at least twice yearly and participate in activities where required	Two landowner requests for information were responded to but neither resulted in applications for funding. Work in this project area pivoted to catchment group attendance where wetland restoration was a high priority such as in the Taieri Scroll Plain.
1232	Implement Habitat Enhancement and Research Fund programme (funded from HERF) and establish rolling review of developments completed	Applications prepared for Council review and funding. Review of grants and outcomes which were allocated in the 2017/18 financial year. Grant application prepared for indigenous fish project.	Two grants were made from the Councils Habitat Enhancement Fund for wetland enhancement projects totalling \$5814. A report on previous projects was not completed due to staff changes.



OUTPUT 3: USER PARTICIPATION & SATISFACTION			
Goals:	To make sports fish and game bird hunting more accessible.		
	To promote and increase participation in angling and hunting and hunter use within the region.		
	To investigate, monitor and provide good management advice on angler and hunter use within the region.		
	To liaise closely with organised groups and individuals within the angling and hunting community.		
Financial result	Budget: \$162,367	Actual \$149,173	
	The output was underspent. The budget included \$8000 for a Colmar Brunton survey of the general public. The project was not budgeted for adequately so the funding and associated hours remained unspent.		
1310	Access		
	Maintain and improve access for anglers and hunters to Otago's fish and game resources.		
	Task	Description	Outcome
1311	Identify and quantify current angling and hunting access points	Identify and describe all access points in Otago separating these by public land, legal road and private (negotiated access) with priority given to the latter.	The project was found to be too large for a single year so was broken into catchments. Access points to Dams & Reservoirs were also identified and logged into the database.
1312	Maintain and improve angling and hunting access signage throughout the region.	Survey existing signs and repair or replace as required. Install 5 new access points, with signage, in both Taieri and Clutha catchment.	New or replacement F&G signage was installed at Nevis River, Wharf Creek, Blue Pools, Shaky bridge, Loganburn, Pinders pond, Upper Clutha River and Taieri River at Outram. Northern Boundary sign was also replaced.

1320	Satisfaction Surveys		
	Manage fisheries for angler satisfaction		
	Task	Description	Outcome
1321	Backcountry and Controlled fishery management regime implemented for season.	Ensure Backcountry licencing and Controlled fishery allocation systems are ready ahead of season. Monitor and troubleshoot.	Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter, Young and Wilkin, Dingleburn Rivers and Pomahaka as planned. Controlled fishery was only lightly used again due to covid related restrictions on overseas anglers. A report on Back Country angling was presented to the July meeting.
		Implement Pressure sensitive fishery regime (if agreed)	Council adopted a NZC draft of a national Pressure Sensitive Fisheries regime at its May meeting. There was no further activity.
1330	Newsletters & Licence Sales Promotions		
	Promote fishing and hunting and licence sales through client communications and advertising		
	Task	Description	Outcome
1331	Prepare pre-fish and game season magazine supplements for distribution in the Fish & Game Magazine	Articles prepared before the end of June for Fish mag and the end of Jan for gamebird magazine	4 pages of content were produced for the game season issue and 4 pages for the angling season issue. Additional editorial was also provided to the angling season magazine. All supplements were completed by deadline.
	Develop and maintain social media communications pathways	At least two posts per week to social media on a variety of issues and opportunities. Target 3000 followers on FB by years end.	Both targets were met despite a change in communication officer mid way through the financial year. At year end the Councils facebook page had 3061 followers. Video content is becoming a popular medium to engage audiences.
1332	Implement (R3) marketing campaigns to attract female anglers, and to retain new and reactivated licenceholders	Promotional campaigns generated and delivered. Impact monitored.	A survey of women anglers was drafted and undertaken nationally as a joint project between Otago University and F&G staff. The results are due in December 2022. This was funded by way of a NZC research grant.

1340	Publications and Client Support		
	Provide support publications and information for anglers, hunters, the public and licence agents		
	Task	Description	Outcome
1341	Review and update pamphlet stock as needed and move to web friendly digital versions	Review stock with a view to winding down production and shifting to web based material.	There was no need to reprint pamphlets during the year. Much of the material has been converted to printable PDF's and is hosted on the website for electronic distribution.
1342	Maintain and update Otago pages of the Fish and Game website and contribute to e-zines	Website information forwarded to NZC for loading or loaded directly on a bimonthly basis	Website information was forwarded to NZC for loading where necessary. The website is under review so staff were discouraged from loading additional content during the year.
		Make regular contributions to Both Barrells and Reel Life electronic newsletters. Content written and submitted for uploading before monthly deadlines	Articles were submitted to all editions of Reel Life and Both Barrells and these were loaded to the F&G website
1350	User Training		
	Encourage participation and improved angling and hunting technique		
	Task	Description	Outcome
1351	Support club, youth group or agent sponsored angling/hunting events.	Attend preseason hunting and angling events and also support club and agent sponsored events. (All)	Staff supported the following angling events; Girl Guide & Kea trip at Shotover, Mt Aspiring College to Lake Hawea, UC TAKF event, Macraes Community group fishing day. Several schools visited Kaikorai stream as part of their science programme. In addition, a field officer presented to the Deerstalkers Hunts course on gamebird hunting
1352	Hold TAKF events and additional training events targeting novice anglers	Run three novice angler classes, and two TAKF events.	4 TAKF days were held at Southern Reservoir with around 120 kids present at each. 3 novice classes were held in Dunedin and one in Central Otago.
	Run two introductory spin classes	Run two spin classes. One in Central Otago and one in Dunedin	2 soft bait fishing clinics were held, one in Outram and another in Kawarau River
1353	Issue group angling licences to appropriate groups on request and support with loan equipment if required.	Issue group licences and provide supporting material, instruction and equipment if required	53 Group licences were issued for angling in Otago. Loan equipment was also provided to some of these groups.

1354	Manage novice hunter recruitment based on Fish and Game wetland reserves	Ballot or organise novice hunters to utilise opportunities on Fish and Game wetland reserves	The Ballot was promoted and drawn in March for hunting locations on F&G managed wetlands on the lower Taieri, Tokomariro and Clutha.
1360	Club & Guide Relations		
	Maintain liaison with Guides and rod and gun clubs		
	Task	Description	Outcome
1361	Liaise with rod and guns clubs and other shooting organizations	At least 6 visits to Angling and Hunting clubs throughout the year by staff, preferably speaking on F&G matters.	Staff made visits and spoke at the Teviot Anglers, Mosgiel Rotary, Otago Anglers, Upper Clutha and Wakatipu Angling Clubs. Staff also attended pre game season events at Wanaka, West Otago and Dunedin clay target clubs.
1362	Liaise with guides and professional guiding associations during the year over matters of interest including the guides licence.	Regular contact with guides via email list and produce one pre season newsletter	A newsletter updating guides on regulation changes, back country fishery managemnt and other relevant topics was circulated in September 2021.
	Engage with organisers of major fishing competitions to ensure data is collected and rules are applied to encourage sustainability of the fishery.	Obtain data and/or attend major competitions, in particular Dunstan, Glenorchy, Luggate, and Hawea. Aim to obtain CPUE and fish data and samples. Summarise and archive in Otago database.	Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan as well as several smaller club competitions including Luggate and Waipahi Gold Medal. Staff attended weigh-in's to assist with data collection. A summary of Competition data was presented to the September 2021 meeting of Council

OUTPUT 4 - PUBLIC INTERFACE			
Goal:	Maintain both acceptance of recreational angling and hunting and community support for fish and game council activities.		
Overview	While public relations activities, including liaison and advocacy, overlap into all output areas, projects in Output 4 aim to maintain close working relationships with local bodies, government departments		
Financial result	Budget: \$241,190	Actual \$116,623	
	This output area was well underspent. Staff changes at key times lead to only around half of the budgeted hours being spent. Covid also disrupted events and meetings. A number of proposed surveys and development of a communication strategy were not completed for the same reasons.		
1410	Liaison		
	Task	Description	Outcome
1411	At least one meeting at either governor or CE level annually with relevant statutory agencies and other organisations.	At least one meeting at either governor or CE level annually with DoC, Otago University, Otago Conservation Board, Walking Access Commission, Clutha Fisheries Trust, Aukaha, Ngai Tahu and local bodies over fish and game matters.	Good working relationships were maintained with DOC, Otago Conservation board, University of Otago, Ngai Tahu, Forest and Bird, ORC, Walking Access Commission, and other agencies over fish and game matters, particularly in the area of water resource planning. Meeting minutes and agendas were exchanged with the Otago Conservation Board.
	Proactively engage with Ngai Tahu with a view to developing a productive ongoing relationship	Not less than two hui with Ngai tahu and Aukaha. Maoritanga training opportunities for staff and councillors taken where required.	A Council meeting on Hokonui Marae in July 2022. The CE stayed in contact with Aukaha Chair and the environmental officer held fortnightly meetings with Aukaha (and others) to help align submissions on RMA planning and consenting matters.
	Form alliances and collaborations with stakeholders and other groups on areas of common interest via a communications strategy (to be developed in 2022)	360 survey of F&G stakeholders to record attitudes towards organisation and F&G effectiveness. Attendance at catchment groups and other stakeholder meetings with an emphasis on the rural sector. Overlaps with 1231	Project did not proceed because the budget was inadequate to undertake the task with any rigour. It is scheduled for the 2022/23 year
1412	Survey the public on their understanding of F&G and its role to inform communications activity and benchmark for success	Undertake survey (via a a third party survey site) to test Otago public understanding of F&G. Analyse and report	Project did not proceed because the budget was inadequate to undertake the task with any rigour.

1420	Communication		
	Enquiries and complaints received and dealt with promptly.		
	Task	Description	Outcome
1421	Respond to client and public enquiries and complaints promptly	Respond to email enquiries or complaints within 48 hours	Enquiries and complaints received and responses in line with the performance measure.
1430	Advocacy		
	Raise public and MP awareness of and support over fish and game issues		
	Task	Description	Outcome
1431	Make at least 40 media releases	Each staff member to produce 5 written media releases PA	OF&GC appeared in 116 print media articles. 56 media releases were generated by the organisation
1432	Initiate public advocacy and support national advocacy on Access, Firearms, RMA reform and other central Govt initiatives	Use RMA network of staff to formulate a nationally consistent response to issues or legislative amendments	Staff made or contributed to submissions on new Natural and Built Environment Act, NES on Wetlands, Stock exclusion regulations, Intensive winter grazing, Diazinon pesticide review, Crown Pastoral Land Review, Farm Plans regulation development, Stewardship land reclassification. NPS - Indigenous Biodiversity.
		Maintain contact with local MPs with written communications and meetings.	No local MP's were visited this financial year
1434	Review and update communications strategy with particular emphasis on communication with Licenceholders	Upgrade strategy document and include "Living Rivers" e-newsletter (6) and feature articles (2) and weekly river reports with support of SI communications advisor.	Staff contributed to a national level Communications Strategy which is expected to filter down to regions
1440	Public Promotions		
	Support the national campaigns on water and habitat		
	Task	Description	Outcome
1441	Support any national campaigning on rivers lakes or wetlands at a local level.	Contribute to local World Wetlands Day activities. Takitakitoa walk. Feb 2022	The 2022 Wetland Walk at Takitakitoa was not undertaken due to crowd restriction related to Covid and staff changes.

OUTPUT 5 - COMPLIANCE			
Goal:	Successfully promote compliance with regulations and laws affecting fish and game resources		
Overview	Compliance will continue to receive a high level of effort through the training and organisation of a team of active rangers and the activities of staff. Compliance will be encouraged by dissemination of information, promotion of acceptable standards of behaviour, education, compliance monitoring and legal action.		
Financial result	Budget: \$104,376	Actual \$87,250	
	The output was underspent. Compliance activity by rangers was interrupted by the Covid 19 virus which restricted activity of both anglers and hunters and rangers. No Court prosecutions were required during the year so savings were made in legal fees and and less than budgeted hours were required on compliance matters.		
1510	Ranging		
	Coordinate activities of rangers in carrying out compliance activities		
	Task	Description	Outcome
1511	Carry out compliance activities with priority given to times of peak angler and hunter use.	Plan and implement peak season ranging including opening weekend game season ranging in Otago. Aim for 15% of adult whole season fish licence holders and 10% game holders contacted annually with a better that 97% compliance	772 anglers were interviewed by rangers and staff and 44 offenders had prosecution action taken against them. 6.2% of adult licenceholders were checked for an overall compliance rate of 94.9%. 76 Game hunters were interviewed and 7 offenders had prosecution action taken against them. 1.9% of adult game licenceholders were checked and the overall compliance rate for gamebird hunters interviewed was 90.7%. Compliance for the 2020/21 year was reported to the September 2022 meeting
1512	Maintain adequate liaison between rangers and field staff and run ranger activity return system	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	Field staff maintained close liaison with the 12 rangers during the year by way of regular emails. Organised ranging events were conducted to further facilitate training and one-to-one communication.
	Assess new ranger applications and review list current rangers annually	Review based on performance including licence checks, training attendance and assistance with F&G events.	Two new Rangers were appointed over the year and one passed away. The total number of Honorary Rangers is now 13

1520	Ranger Training		
	Provide rangers with ongoing training relevant to compliance activities		
	Task	Description	Outcome
1521	Conduct regional rangers training course in November 2021 in Cromwell	Organise and deliver a two day ranger training event in Cromwell with one day in the field live ranging. (PvK)	The ranger training course was held in Tapanui and was conducted in November 2021
1530	Prosecutions		
	Prosecutions taken where desirable when fish and game or environmental offences are detected.		
	Task	Description	Outcome
1531	Process offence reports and prepare cases for prosecution action.	Assemble file including offence report and any evidence and confirm prosecution action with CE. Pursue diversions for less serious matters.	All cases in the financial year were completed by way of warning or diversion. No cases needed Court appearances.
<b>OUTPUT 6 - LICENCING</b>			
Goal:	Efficiently and effectively produce and distribute licences, and support licence agents		
Overview	Activities in this output area involve liaising with licence selling agents, informing them of changes in angling and hunting conditions, supporting their sale of licences and customer servicing. It also includes production and distribution of licences and related material, payment of commission and maintenance of an adequate range of licences to meet the specific needs of users.		
Financial result	Budget: \$118,328	Actual \$105,277	
	The Licencing Output was just under budget. Less staff hours were required as the licencing system becomes increasingly automated but more commission was paid than was budgeted for due to higher than expected licence sales.		
1610	Licence Production & Distribution		
	Provide an accessible online licence purchasing facility to the general public via a third party provider		
	Task	Description	Outcome
1611	Closely monitor licence sales including non-resident licence sales	Download and review spreadsheets for sales and revenue and report to two monthly Council meetings	Council received reports on a bimonthly basis on licence sales and revenue returns. Sales results for the 2021/22 season are detailed in <a href="#">Table 3 below</a> .



1620	Agent Servicing		
	Maintain good working relationships with agents and support their sales of licences		
	Task	Description	Outcome
1621	Liaise with licence agents	Produce and distribute two preseason newsletters. Content to include regulations, pricing and category changes. Staff visits to agents where required	2 agent newsletters were sent and they were regularly emailed out and each agent was visited during the year by a staff member. The new licencing sustem was demonstrated to a select few needing assistance.
OUTPUT 7 - COUNCIL			
Goal:	To service the Council efficiently and to the satisfaction of Councillors		
Overview	Fish and Game continues to prudentially manage its finances and resources, mindful of the basis on which all of its income is derived. The user pays, user says democratically accountable fish and game system continues to be promoted and endorsed by New Zealanders as an effective model for the management of public fish and game resources.		
Financial result	Budget: \$57,958	Actual \$63,905	
	The output was slightly overspent due to a higher proportion of Councillors claiming travel expenses and requiring overnight accomodation.		
1710	Council Elections		
	Maintain election database and conduct Council election in accordance with regulations.		
	Task	Description	Outcome
1711	Promotion of elections and encourage candidate applications.	Maintain electoral role list and assist with distribution of election material. Onboard new Council 2021	Electoral role maintained over the year

1720	Council Meetings		
	Provide efficient and effective servicing of the Council		
	Task	Description	Outcome
1721	Hold six council meetings during the year and executive meetings as required.	Organise 6 council meetings, half to be held in locations other than Dunedin. Convene Executive and other committee meetings as required.	6 Council meetings and 3 executive meetings were held during the year and also a February planning meeting.
		Generate agenda for meetings, and minutes from meetings, and circulate not less than 7 days in advance. Circulate other material as required.	Minutes and agendas were circulated to Councillors in a timely manner via email (and post where requested). Some minutes were delayed due to workload pressures elsewhere.
<b>OUTPUT 8 - PLANNING AND REPORTING</b>			
Goals:	To communicate effectively with the NZFGC and other regional FGCs		
	To efficiently and effectively manage the OFG region and set strategic direction.		
	To meet internal and external reporting requirements.		
Overview (Not in SF&GMP)	This area includes the establishment, maintenance and review of administrative procedures for internal accountability, and internal systems for maintaining administrative efficiency. The Council has statutory planning and reporting requirements including the preparation of the annual Operation Work Plan, a Sport Fish and Game Management Plan, and species management plans as required. In addition performance is monitored by an annual audit following which an annual report is prepared for the Parliament, licence-holders and the public.		
	The Council will provide support to, and seek support from, the NZFGC where appropriate and will respond to national requests for information as soon as practicable. The Council will represent the interests of the region by way of reports, requests and proposals to the NZFGC as appropriate. The Council will maintain good working relationships with other councils, particularly neighbouring regions.		
Financial result	Budget: \$88,984	Actual \$93,757	
	The Planning and Reporting output was slightly overspent. The budget was increased from the 2020/21 FY to better cover Audit fees and accounting support.		
1810	Management/ Strategic Planning		
	Develop and maintain resource inventory and database,		
	Task	Description	Outcome
1811	Develop a 'sharepoint' and migrate electronic files to the cloud.	Transfer documents to Office 365 based One drive and arrange in a sharepoint portal	Sharepoint portal now in full use by staff. Legacy files in Onedrive have been archived by national proviser of software.

1820	Annual Planning		
	Fulfil annual planning requirements in a timely manner		
	Task	Description	Outcome
1821	Hold special annual planning meeting in February 2022 and present draft OWP and budget for 2022/2023 by March 2022 meeting.	Organise planning meeting in Dunedin. generate three year strategic direction. Adjust as nessesary	A strategic plan update meeting was held on 13 February 2021 in Wanaka to development the 2022/23 annual operational workplan. The three year strategic plan priorities were reviewed and reconfirmed. The OWP and budget for 2022/2023 FY was completed and approved by Council at its July 2022 meeting.
1830	Annual Reporting		
	Fulfill annual reporting requirements in a timely manner		
	Task	Description	Outcome
1831	Complete 2020/2021 Audit and Annual Report prior to 2021 AGM	Complete Audit and write statement of service performance and prepare for printing.	The Annual Report for 2020/21 year was presented to the AGM in Dunedin on 25th November 2021. The Annual Report was forwarded to Parliament in early December 2021
1840	National Liaison		
	Liaise with the NZFGC and other Regional FGC's on fish and game matters.		
	Task	Description	Outcome
1841	Make submissions to NZC (and other regions as required) on policy being developed and on other matters impacting on the Council.	Make submissions as required on policy and provide feedback on the licence fee, categories and guides licence.	Information requests from NZC and other Regional FGC's were dealt with in a timely manner. Feedback was provided on a variety of issues including the Ministerial Review, potential amalgamations and on the Pressure Sensitive Fisheries proposal.
	Hold Council to Council meeting with one neighbouring region during the year for liaison purposes	Hold Council to Council meeting with Southland F&G Council	No Council to Council meeting was held. The South Island chairs met twice via video conferencing.

1842	Contribute resources to Fish and Game's national decision-making, projects, sub-committees and working parties as far as possible.	Staff and councillors act as members of national sub-committees and working parties including National Angler Survey, website redevelopment, marketing team and Ministerial review implementation (if required). Maintain involvement with Licence working party	The CE remains on the national Licence Working Group and Cr Grubb is the chair of the New Zealand Council Review Implementation Group. One staff member is also involved in coordinating the 2021/22 National Angler Survey and others are involved in the website redevelopment and RMA coordination group.
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Table 1. WATERFOWL TREND COUNTS 2013 to 2022

SPECIES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Black Swan	1507	2284	3179	2798	2644	3404	2002	2266	2678	3570
Paradise Shelduck	16431	18209	14320	16627	18753	19636	22789	20757	22425	23660
Shoveler Duck	1497	1032	1696	1091	2417	935	1301	1265	1848	1560
Mallard Duck				5265	5279	5843	3134	4991	5633	10312

Table 2. Fish liberations from Macraes Hatchery

Water	Number	Age	Weight	Date
Sullivans Dam	60	2yrs	1kg+	1/9/2021
Tomahawk Lagoon	60	2yrs	1kg+	3/9/2021
Southern Reservoir	60	2yrs	1kg+	7/9/2021
Southern Reservoir	120	2yrs	1kg+	8/9/2021
Southern Reservoir	120	2yrs	1kg+	9/9/2021
Southern Reservoir	60	2yrs	1kg+	10/9/2021
Southern Reservoir	60	2yrs	1kg+	11/9/2021
Southern Reservoir	120	2yrs	1kg+	20/9/2021
Southern Reservoir	120	2yrs	1kg+	21/9/2021
Southern Reservoir	60	2yrs	1kg+	22/9/2021
Southern Reservoir	50	2yrs	1kg+	23/9/2021
Sullivans Dam	50	2yrs	1kg+	1/10/2021
Sarita Orchard	70	2yrs	1kg+	5/10/2021
Tomahawk Lagoon	40	2yrs	1kg+	6/10/2021
Pinders Pond	400	1yrs	30 - 80g	13/10/2021
Lower Manorburn Dam	400	1yrs	30 - 80g	13/10/2021
Moke Lake	500	1yrs	30 - 80g	22/10/2021
Coalpit Dam	500	1yrs	30 - 100g	5/11/2021
McAtamneys Head pond	500	1yrs	30 - 100g	8/11/2021
Hamiltons Dam	500	1yrs	30 - 100g	9/11/2021
Mathias Dam	500	1yrs	30 - 100g	12/11/2021
Butchers Dam	500	1yrs	30 - 100g	12/11/2021
Remarkables Orchard pond	50	2yrs	1kg+	23/11/2021
Rutherfords Dam	500	1yrs	30 - 80g	24/11/2021
Blakelys Dam	500	1yrs	30 - 80g	24/11/2021
Perkins Pond	300	1yrs	30 - 80g	3/12/2021
Sullivans Dam	50	2yrs	1kg +	15/12/2021
Tomahawk Lagoon	50	2yrs	1kg+	15/12/2021
Butchers Dam	100	2yrs+	1.5kg+	10/1/2022
Butchers Dam	100	2yrs+	1.5kg+	11/1/2022
Sullivans Dam	50	2yrs+	1.5kg+	14/1/2022
Southern Reservoir	50	2yrs+	1.5kg+	15/1/2022

Table 3. FISH AND GAMEBIRD LICENCE SALES 2014/5 to 2021/22

FISH	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
NZ Resident Licences								
Adult Season	6401	5120	5301	5419	5038	5327	6010	6076
Adult Winter	366	288	327	226	357	436	346	384
Local Area		680	526	502	537	553	586	590
Senior Loyal		691	751	780	826	910	1002	1060
Adult Day	7119	3052	9746	9603	3139	3199	3472	3564
Family	4536	4338	4229	4275	4130	3975	4473	4551
Junior Season	779	730	721	836	707	755	851	877
Junior Winter	45	0	0	0	na	na	na	na
Long Break		105	109	78	56	72	42	38
Short Break		651	620	525	615	620	708	697
Junior Day	519	552	590	526	265	297	391	373
Non Resident Licences								
Season Adult	984	1153	1339	1320	1371	1023	117	113
Season Junior	38	41	55	47	67	56	4	19
Season Child					43	38	1	7
Day Adult	7119	5861	6683	6637	4781	3033	257	500
Day Junior	521	281	314	290	258	127	14	39
Day Child					286	108	11	32
GAME								
Adult Season	3950	3987	4161	4061	4063	3797	4096	4004
Adult Day	90	82	119	75	92	53	59	51
Junior Season	324	342	342	306	295	293	350	322
Junior Day	7	5	3	1	2	2	2	1
Child	na	104	123	106	101	107	117	93



Tel: +64 3 218 2959  
Toll Free: 0800 182 959  
Fax: +64 3 218 2092  
invercargill@bdo.co.nz  
www.bdo.co.nz

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

## 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 2022

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

#### Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 4 to 26, that comprise the statement of financial position as at 31 August 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 27 to 47

In our opinion:

- the financial statements of the Fish and Game Council: on pages 4 to 26:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2022; 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, and
- the statement of performance of the Fish and Game Council on pages 27 to 47:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2022, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
    - its actual revenue and output expenses compared with the forecasts included in the annual work plan and budget for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 25 November 2022. This is the date at which our opinion is expressed.

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



Tel: +64 3 218 2959  
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BDO INVERCARGILL  
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## Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Independence

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

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

Aaron Higham  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand  
25 November 2022