



Report of

OTAGO FISH AND GAME COUNCIL

**For the year ending
31 August 2023**

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

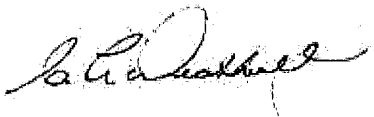
30th November 2023

The Hon. Willow-Jean Prime
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 2023.

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

CONTENTS

Table of Contents and Mission Statement	3
Chairperson's Report	4
Council and Staff	6
Financial Statements	7
Statement of Responsibility	8
Statement of Comprehensive Revenue and Expense	9
Statement of Changes in Net Assets/Equity	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13
Statement of Objectives and Service Performance 2022-2023	32
Independent Auditor's Report	

MISSION

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

Chairs Report 2022/23

It gives me great pleasure to report to you on the financial year to 31 August 2023. This brings an end to our three-year planning cycle of Council. Nobody could have anticipated the impact the Covid pandemic would have on the strategic objectives set at the 2019 planning meeting, but the organisation has carefully navigated this disruptive period and delivered much of what was intended, albeit under trying circumstances. I'm proud of the way the Council and staff have worked positively and practically to ensure licence holders get the service they expect from us.

The financial position of Council also remains healthy. Fishing licence sales volumes in Otago were behind the ambitious budget set by New Zealand Council but still held up revenue, even though the country was in a technical recession. Game bird licence sales were also steady. Our total licence income was \$2,34,507, which was ahead of budgeted sales revenue and better than last year's total revenue (\$2,207,074). We paid levies of \$1,200,082 to the New Zealand Fish & Game Council, up from \$959,241 the previous year. The Otago Fish & Game Council's end-of-year position was a deficit of \$74,078 which was better than the budgeted deficit expected of \$100,622. The deficit was planned by Council to spend down reserves to fund specific projects. This is a good result under the circumstances.

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.

Advocating for better ecological health in waterways, wetlands and habitat through RMA processes remains a major workload. Staff have attended stakeholder meetings, made submissions and appeared before hearings on the Otago Regional Policy Statement (RPS) and the Land and Water Regional Plan. The quality of the staff submissions has been excellent and really does reflect the values important to Otago licence holders.

One of the highlights over the year was the very positive results in our stakeholder survey. The Council has invested additional resources into communication and strategic relationships and the results clearly show that this is paying off. The report, written by a third-party provider, confirmed our positive and growing working relationships with key parties, particularly mana whenua. However, there is still work to do and the Council and staff will build the recommendations into a communications and engagement plan this coming year.

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 has been signed by our Councillor trustees and now awaits signatures from Contact Energy following staff approval of the funding agreement. Next year should see the trust come into fruition and progress on sports fish projects, including investigations, and hopefully, confirmation of 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 and onto Fish & Game property. The Queenstown Lakes District Council deferred its stormwater upgrade, to help address their situation, a decision which disappointed our Council. Legal advice recently sought should help progress the matter in the new financial year.

More positively, the Council was successful in obtaining a Queen Elizabeth II open space covenant over the Bullock Creek Hatchery Springs wetland area, which will protect the sensitive urban spring headwater area from development in perpetuity. 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.

I would like to thank our chief executive and staff, councillors, our New Zealand Council appointee Mike Barker, and our co-opted Ngai Tahu member Richard Twining for their hard work and support over the year, especially while I have also been supporting Central South Island Fish & Game Council at the start of the year. We look forward to a positive 2024.



Colin Weatherall, Chair

COUNCILLOR MEETING ATTENDANCE
(6 Council Meetings Held)
1 September 2022 to 31 August 2023

Cole, Ian	5
Barker, Mike	6
Boyd, Rick	5
Grubb, Ray	5
Highton, John	5
McIntyre, Adrian	6
Trevathan, Blair	4
Weatherall, Colin	6
Whyte, Vicky	5

NZ Council Appointee

Ray Grubb (Part year)
Mike Barker (Part Year) – December 2022

Co-opted Council Members

Richard Twining (Ngai Tahu)
Paulette Tamati-Elliffie (Ngai Tahu) - August 2023

STAFF

Chief Executive	Ian Hadland BCom
Operations Manager	David Priest (Part Year)
Environmental Officer	Nigel Paragreen BEcon, MEnvMan.
Administration Officer	Sharon Milne NZCS, NZCM, NZCSC
Fish and Game Officer	Mason Court (Part Year) BAppSc, PgDip
Fish and Game Officer	Steve Dixon Cert. EnvMgmt
Fish and Game Officer	Jayde Couper, BSc
Fish and Game Officer	Ben Sowry
Fish and Game Officer	Bruce Quirey NZCJ
Fish and Game Officer	Paul van Klink BSc. (Part Year)

Staff on Casual Contracts

Niall Watson BSc, MRRP
Caelan Church BA, MPlan
Matthew Veitch
Khaylm Marshall (Part Year)
Joseph Robinson (Part Year)

Financial Statements

Otago Fish and Game Council
For the year ended 31 August 2023

Prepared by Adair Craik Chartered Accountants Ltd

Statement of Responsibility

Otago Fish and Game Council
For the year ended 31 August 2023

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 2023.

Signed on behalf of the Council



Council Chairman



Chief Executive



Date

Statement of Comprehensive Revenue and Expense

Otago Fish and Game Council For the year ended 31 August 2023

	NOTES	2023	2023 OVERALL BUDGET	2022
Revenue				
Revenue from Exchange Transactions				
Fish and Game Licence Sales/Levies	2	2,347,507	2,330,176	2,101,439
Other Revenue	5	143,193	58,386	105,635
Total Revenue from Exchange Transactions		2,490,700	2,388,562	2,207,074
Revenue from Non-Exchange Transactions				
Donations & Grants	3	97,795	1,300	99,569
Total Revenue from Non-Exchange Transactions		97,795	1,300	99,569
Finance Income				
Interest, Dividends and Other Investment Revenue	4	52,630	15,322	14,008
Total Finance Income		52,630	15,322	14,008
Total Revenue		2,641,125	2,405,184	2,320,651
Expenses				
Species Management	6	68,363	60,930	19,797
Habitat Protection & Management	6	112,503	6,000	113,628
Angler & Hunter Participation	6	28,393	29,500	5,836
Public Interface	6	15,739	16,840	1,781
Compliance	6	12,590	10,500	6,569
Council	6	12,462	15,000	14,080
Licensing	6	87,087	105,358	86,150
Planning & Reporting	6	17,679	18,000	16,652
Approved Reserve Expense	6	61,697	-	60,289
Personnel Costs	7	802,606	825,935	753,185
Depreciation & Amortisation Expense		59,502	4,222	60,101
Other Expenses	8	231,500	213,439	203,295
University of Otago Research Grant		5,000	-	5,000
NZ Fish & Game Levies		1,200,082	1,200,082	959,241
Total Expenses		2,715,203	2,505,806	2,305,602
Surplus/(Deficit for the year)		(74,078)	(100,622)	15,049
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expenses for the Year		(74,078)	(100,622)	15,049



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 2023

2022	Notes	Reserves	Accumulated Revenue and Expense	Total
Balance as at 1 September 2021	16	721,726	1,729,723	2,451,439
Total comprehensive revenue and expense for the year	16	-	15,049	15,049
Transfers - reserves	16	(54,259)	54,259	-
Balance as at 31 August 2022		667,457	1,799,031	2,466,488
2023				
Balance as at 1 September 2022	16	667,457	1,799,031	2,466,488
Total comprehensive revenue and expense for the year	16	-	(74,078)	(74,078)
Transfers - reserves	16	4,909	(4,909)	-
Balance as at 31 August 2023		672,367	1,720,044	2,392,410

Statement of Financial Position

Otago Fish and Game Council

As at 31 August 2023

	NOTES	31 AUG 2023	31 AUG 2022
Assets			
Current Assets			
Cash and Cash Equivalents	9	324,402	432,082
Receivables from Exchange Transactions	10	159,885	77,117
GST Receivable		22,038	42,695
Inventories	11	15,599	21,151
Short Term Deposits	12	916,442	872,159
Prepayments and other assets		29,349	4,959
Total Current Assets		1,467,714	1,450,162
Non-Current Assets			
Property, Plant and Equipment	13	1,329,054	1,348,413
Total Non-Current Assets		1,329,054	1,348,413
Total Assets		2,796,768	2,798,575
Liabilities			
Current Liabilities			
Payables from Exchange Transactions	14	96,090	97,826
Employee Benefit Liability	15	73,980	60,441
Deferred Revenue		234,289	173,820
Total Current Liabilities		404,359	332,087
Total Liabilities		404,359	332,087
Total Assets less Total Liabilities (Net Assets)		2,392,410	2,466,488
Equity			
Accumulated Revenue and Expense	16	1,720,043	1,799,031
Reserves	16	672,367	667,457
Total Equity		2,392,410	2,466,488

Statement of Cash Flows

Otago Fish and Game Council For the year ended 31 August 2023

	NOTES	2023	2023 BUDGET	2022
1. STATEMENT OF CASH FLOWS				
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was received from:				
Licence Sales		2,321,476	2,330,176	2,096,249
Grants & Donations		97,795	1,300	99,569
Interest Received		52,630	15,322	9,852
RMA Reimbursed Costs		60,000	-	-
Other Revenue		83,193	58,386	58,543
Total cash received from operating activities		2,615,094	2,405,184	2,264,213
Total cash applied to operating activities				
Payments to Suppliers		(1,857,910)	(1,570,291)	(1,457,080)
Payments to Employees		(788,580)	(818,935)	(746,075)
Net GST Paid		-	-	(14,575)
Total cash applied to operating activities		(2,646,490)	(2,389,226)	(2,217,730)
Net Cash Inflow/(Outflow) from Operating Activities		(31,396)	15,958	46,483
CASH FLOW FROM INVESTING ACTIVITIES				
Cash was received from:				
Sale of Property, Plant and Equipment		26,087	28,000	33,043
Total cash received from investing activities		26,087	28,000	33,043
Cash was applied to:				
Purchase of Property, Plant and Equipment		(58,087)	(60,000)	(60,199)
Purchase of Investments		(44,284)	(20,000)	(308,182)
Total cash applied to investing activities		(102,371)	(80,000)	(368,381)
Net Cash Inflow/(Outflow) from Investing Activities		(76,284)	(52,000)	(335,338)
Change in Cash				
Net Decrease in Cash and Cash Equivalents		(107,680)	(36,042)	(288,855)
Cash and Cash Equivalents at the Beginning of the Year		432,082	-	720,937
Cash and Cash Equivalents at the End of the Year		324,402	(36,042)	432,082



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 2023

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 30th November 2023.

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 except as noted under Change in Accounting Policies below to all periods presented in these financial statements.

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.

ii) Revenue from Non-Exchange Transactions

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 as satisfied.

Other Income

Rental Income is recognised in surplus or deficit on a straight line basis over the the term of the lease.

iii) Interest

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

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 either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The council classifies financial assets into the following categories:

Financial assets Classification and subsequent measurement

On initial recognition, a financial asset is classified as measured at: amortised cost, or fair value through surplus or deficit (FVTSD).

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- i. it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- ii. its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets are classified as measured at amortised cost as described above.

Financial assets – Management model assessment

The Council makes an assessment of the objective of the management model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed, and information is provided to management.

The information considered includes:

- i. the stated policies and objectives of the portfolio.
- ii. how the performance of the portfolio is evaluated and reported to the Council's management.
- iii. the risks that affect the performance of the management model (and the financial assets held within that management model) and how those risks are managed; and
- iv. the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Financial assets that are not held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTSD (none).

Financial assets – Subsequent measurement and gains and losses

Financial assets at amortised cost - These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and any impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Financial liabilities – Classification, subsequent measurement and gains and losses

The Council classifies all its financial liabilities at amortised cost. These financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense is recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

Impairment of non-derivative financial assets

The Council recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost. The Council measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- bank balances for which credit risk (i.e., the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

The Council considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the entity in full, without recourse by the Council to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument. 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum period considered when estimating ECLs is the maximum contractual period over which the Council is exposed to credit risk.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e., the difference between the cash flows due to the Council in accordance with the contract and the cash flows that the Council expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Council assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the

financial asset have occurred. Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets. The gross carrying amount of a financial asset is written off when the Council has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

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	2-5 years (20% 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.

An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its estimated recoverable amount. The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows (for cash-generating assets) or future remaining service potential (for non-cash-generating assets) are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

Impairment losses are recognised in surplus or deficit. An impairment loss is reversed only to the extent that the asset's carrying

amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

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 Council requested research, projects and 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. The Council agreed in March 2023 to transfer the remaining funds (\$17,537) back to General Reserves and close this Reserve fund.
- Historical Reserve from Property Sale late 1990'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.
- 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, Otago Regional Council, Clutha Fisheries Trust. Agreed by Council July 2022.

Game Bird Habitat Stamp Levy

As per the New Zealand Game Bird Habitat Stamp Regulations 1993, a levy \$5 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 2023 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 consideration. The council assesses if there is any impairment indicators for 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.

(i) PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted by the Council on that date. PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

(ii) PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting is effective for periods from 1 January 2022 and was adopted by the Council on that date.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the statement of service performance.

The above standards and interpretations were applied for the first time in 2023. The adoption of PBE IPSAS 41 Financial Instruments, which introduces new recognition and measurement requirements for financial assets, did not have a material impact on the financial statements (refer note 26).

	2023	2023 OVERALL BUDGET	2022
2. Licence Fees			
Fish Licence Sales	1,888,362	1,959,517	1,750,886
Game Licence Sales	354,010	370,659	340,189
Non-Resident Licence Revenue	105,135	-	10,364
Total Licence Fees	2,347,507	2,330,176	2,101,439

	2023	2023 OVERALL BUDGET	2022
3. Grants & Donations			
Bullock Creek	3,223	-	2,229
Bendigo Wetlands			
Clutha Fisheries Trust	15,000	-	-
Otago Regional Council	5,000	-	2,020
Total Bendigo Wetlands	20,000	-	2,020
TAKF			
NZ Salmon Anglers Association Inc	1,500	-	-
Otago Community Trust	2,900	-	-
Wendy Houliston	200	-	-
Total TAKF	4,600	-	-
Takitakitoa			
Ricoh Ltd	1,000	-	-
Research Project Funding			
Contact Energy	68,972	-	94,109
Government Funding			
Covid 19 Wage Subsidy	-	-	1,210
Total Government Funding	-	-	1,210
Total Grants & Donations	97,795	-	99,568

	2023	2023 OVERALL BUDGET	2022
4. Interest			
Interest Income	52,630	15,322	14,008
Total Interest	52,630	15,322	14,008

	2023	2023 OVERALL BUDGET	2022
5. Other Revenue			
Diversion - Habitat Enhancement and Research Fund	18,460	-	14,700
Fishing Competitions	1,544	-	493
Fines - Fishing & Game Offences	798	2,000	265
Profit on Sale of Fixed Assets	8,144	-	22,080
Merchandise Sales/Other	87	-	196
Rent Received	53,747	56,386	60,320

RMA Costs Reimbursed	60,000	-	-
Sundry Income	413	-	7,582
Total Other Revenue	143,193	58,386	105,635
	2023	2023 OVERALL BUDGET	2022

6. Analysis of Expenses

Species Management

Control	444	-	750
Harvest assessment	3,500	2,000	3,500
Hatchery Operations Macraes	14,731	9,000	1,792
Population Monitoring	49,063	48,930	12,844
Releases	625	1,000	911
Total Species Management	68,363	60,930	19,797

Habitat Protection/ Management

Contact Sports Fish Management	44,017	-	53,487
RMA Costs	64,042	1,000	57,010
Wetland Enhancement	2,870	-	-
Works & Management	1,574	5,000	3,131
Total Habitat Protection/ Management	112,503	6,000	113,628

Angler & Hunter Participation

Access	2,499	2,500	2,681
Club Relations	1,083	1,000	1,132
Newsletters	2,940	-	-
Other Publications	19,456	24,000	-
Satisfaction Surveys	116	-	-
Training TAKF	2,300	2,000	2,023
Total Angler & Hunter Participation	28,393	29,500	5,836

Public Interface

Advocacy	-	1,000	-
Communication & Marketing	14,920	13,840	1,215
Liaison	765	1,000	566
World Wetlands	54	1,000	-
Total Public Interface	15,739	16,840	1,781

Compliance

Compliance	6,649	5,000	26
Ranging	3,046	2,500	3,725
Ranger Training	2,895	3,000	2,818
Total Compliance	12,590	10,500	6,569

Council

Council Meetings	12,462	15,000	14,080
Total Council	12,462	15,000	14,080

Licencing

	2023	2023 OVERALL BUDGET	2022
Agent Servicing	172	500	441
Commission	86,914	104,858	85,709
Total Licencing	87,087	105,358	86,150
Planning & Reporting			
Audit Fee	17,049	16,000	16,404
National Liaison	630	2,000	248
Total Planning & Reporting	17,679	18,000	16,652
Approved Reserve Expenses			
Approved Reserve Expense	61,697	-	60,289
Total Approved Reserve Expenses	61,697	-	60,289
Total Analysis of Expenses	416,514	262,128	324,780
	2023	2023 OVERALL BUDGET	2022

7. Personnel Costs

ACC Levy	2,160	2,000	1,441
Fringe Benefit Tax	7,217	5,000	6,196
Kiwi Saver	23,475	-	21,446
Salaries and Wages	784,695	818,935	724,101
Wages Reimbursement	(14,941)	-	-
Total Personnel Costs	802,606	825,935	753,185
	2023	2023 OVERALL BUDGET	2022

8. Other Expenses

Advertising	384	1,500	-
Communications/ Consumables	23,017	21,900	20,367
Field Equipment	2,572	3,300	2,962
General Expenses	2,336	2,400	2,794
Motor Vehicles	60,078	52,000	55,113
Office Equipment	1,119	2,500	2,802
Office Premises	114,681	104,839	105,980
Staff Expenses	27,312	25,000	13,276
Total Other Expenses	231,500	213,439	203,295
	2023	2023 OVERALL BUDGET	2022

9. Cash and Cash Equivalents

Cash at Bank and on Hand			
ANZ 00 Current Account	145,696	-	265,235
ANZ 70 Call Account	178,526	-	166,626
ASB 00 Account	131	-	171
Cash on Hand	50	-	50
Net Cash and Cash on Hand	324,402	-	432,082

	2023	2023 OVERALL BUDGET	2022
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Per annum annual interest rates applicable to components of cash and cash equivalents for ANZ accounts held

	2023	2022
Bank deposits	5.05% - 5.45.%	2.35% - 2.85%
Call deposits	2.45% - 2.75%	1.00%

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

	2023	2023 OVERALL BUDGET	2022
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10. Trade and Trade Receivables

Receivable from Exchange Transactions

Accounts Receivable	159,885	-	77,117
Total Receivable from Exchange Transactions	159,885	-	77,117

Total Trade and Trade Receivables	159,885	-	77,117
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	2023	2023 OVERALL BUDGET	2022
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11. Inventories

Stock on Hand

Inventory	15,599	-	21,151
Total Stock on Hand	15,599	-	21,151

Total Inventories	15,599	-	21,151
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	2023	2023 OVERALL BUDGET	2022
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12. Short Term Deposits

Investments - ANZ National Bank	916,442	-	501,110
Investments ASB	-	-	371,049
Total Short Term Deposits	916,442	-	872,159

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

2023	2022
5.05% - 5.45%	2.35% - 2.85.%

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:

	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Cost or Valuation							
Balance At 1 Sept 2022	847,454	837,903	48,383	47,564	357,785	65,980	2,205,071
Additions	-	-	3,653	4,373	50,059	-	58,085
Disposals	-	-	-	-	-26,087	-	-26,087
Balance At 31 Aug 2023	847,454	837,903	52,036	51,937	381,758	65,980	2,237,069
Balance At 1 Sept 2021	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)
Balance At 31 Aug 2022	847,454	837,903	43,383	47,564	357,785	65,980	2,205,071
Accumulated Depreciation and Impairment losses							
Balance at 1 Sept 2022	-	496,311	41,697	34,707	232,735	51,205	856,656
Depreciation Expense	-	19,681	4,697	2,496	29,729	2,899	59,502
Eliminate on Disposal	-	-	-	-	-8,144	-	-8,144
Balance At 31 Aug 2023	-	515,992	46,394	37,203	254,321	54,104	908,014
Balance at 1 Sept 2021	-	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)

Balance At 31 Aug 2022	-	496,311	41,697	34,707	232,735	51,205	856,656
	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Carrying Amounts							
At 31 Aug 2023	847,454	321,911	5,643	14,734	127,437	11,876	1,329,055
At 31 Aug 2022	847,454	341,592	6,686	12,857	125,050	14,755	1,348,413

2023 2023 OVERALL
BUDGET 2022

14. Trade and Other Payables

Payables under exchange transactions

Accounts Payable	78,060	-	81,268
Accrued Expenses	18,030	-	16,558
Total Payables under exchange transactions	96,090	-	97,826

Total Trade and Other Payables	96,090	-	97,826
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2023 2023 OVERALL
BUDGET 2022

15. Employee Benefit Liabilities

Owed to Employees

Annual Leave	46,867	-	37,568
Wages Owing to Employees at Year End	27,113	-	22,873
Total Owed to Employees	73,980	-	60,441

Total Employee Benefit Liabilities	73,980	-	60,441
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2023 2023 OVERALL
BUDGET 2022

16. Equity

Accumulated Funds

Balance as at September	1,799,030	-	1,729,722
Surplus/ (Deficit)	(74,078)	-	15,049
Transfer from Reserves	(4,909)	-	54,259
Total Accumulated Funds	1,720,043	-	1,799,030

Reserves

Dedicated Reserves

Non - Resident Levy (ex Back Country Management)

Balance as at 1 September	273,170	-	267,806
Transfer to Accumulated Funds	(59,359)	-	(5,000)
Transfer from Accumulated Funds	105,135	-	10,364
Total Non - Resident Levy (ex Back Country Management)	318,946	-	273,170

Habitat Enhancement and Research Reserve (ex Reparation Fund)

	2023	2023 OVERALL BUDGET	2022
Balance as at 1 September	20,642	-	11,756
Transfer to Accumulated Funds	(9,600)	-	(5,814)
Transfer from Accumulated Funds	18,460	-	14,700
Total Habitat Enhancement and Research Reserve (ex Reparation Fund)	29,502	-	20,642
Mining Privileges Reserve			
Balance as at 1 September	17,537	-	17,537
Transfer to Accumulated Funds	(17,537)	-	-
Transfer from Accumulated funds	-	-	-
Total Mining Privileges Reserve	-	-	17,537
Historical Reserve			
Balance as at 1 September	146,433	-	161,678
Transfer to Accumulated Funds	(28,304)	-	(15,245)
Transfer from Accumulated Funds	14,212	-	-
Total Historical Reserve	132,341	-	146,433
Renovation Reserve			
Balance as at 1 September	-	-	2,767
Donations	-	-	-
Transfer to Accumulated Funds	-	-	(2,767)
Transfer from Accumulated Funds	-	-	-
Total Renovation Reserve	-	-	-
Priority Consents Reserve			
Balance as at 1 September	41,697	-	55,507
Transfer to Accumulated Funds	-	-	(13,809)
Transfer from Accumulated Funds	-	-	-
Total Priority Consents Reserve	41,697	-	41,697
Priority Plan Changes Reserve			
Balance as at 1 September	31,076	-	38,893
Transfer to Accumulated Funds	-	-	(7,817)
Transfer from Accumulated Funds	-	-	-
Total Priority Plan Changes Reserve	31,076	-	31,076
Regional Policy Statement Reserve			
Balance as at 1 September	44,379	-	59,349
Transfer to Accumulated Funds	(33,255)	-	(14,970)
Transfer from Accumulated Funds	-	-	-
Total Regional Policy Statement Reserve	11,124	-	44,379
Asset Replacement Reserve			
Balance as at 1 September	87,363	-	103,618
Transfer to Accumulated Funds	(59,064)	-	(27,155)
Transfer from Accumulated Funds	63,352	-	10,900
Total Asset Replacement Reserve	91,651	-	87,363
Total Dedicated Reserves	656,337	-	662,297
Restricted Reserves			

	2023	2023 OVERALL BUDGET	2022
Bendigo Reserve			
Balance as at 1 September	2,039	-	-
Donations	23,000	-	3,414
Transfer to Accumulated Funds	(14,447)	-	(1,375)
Transfer from Accumulated Funds	-	-	-
Total Bendigo Reserve	10,592	-	2,039
Bullock Creek Project			
Balance as at 1 September	3,121	-	2,806
Donations	6,823	-	-
Transfer to Accumulated Funds	(4,507)	-	(4,305)
Transfer from Accumulated Funds	-	-	4,620
Total Bullock Creek Project	5,437	-	3,121
Total Restricted Reserves	16,029	-	5,161
Total Reserves	672,366	-	667,458
Total Equity	2,392,409	-	2,466,488

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	2023	2022
Not later than one year	45,400	45,400
Later than one year and not later than five years	56,750	102,150
Later than five years	-	-
Total Non-Cancellable Operating Leases	\$102,150	\$147,550

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	2023	2022
Not later than one year	\$29,430	\$27,990
Later than one year and not later than five years	\$-	\$-
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. Finished contract February 2023.

Lease with Telfers - Commenced April 2022. Lease on a month by month term.

Capital Commitments

There were no commitments as at 31 August 2023.

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. This is still ongoing.

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 third payment was made in the financial year leaving an ongoing commitment of \$10,000 spread over the next two years. (2022: \$5,000)

18. Contingencies

Contingent Liability

The Council has no contingent liabilities as at 31 August 2023 (2022: 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 but the project has been put on hold due to QLDC funding constraints.

The Council has no other contingent assets as at 31 August 2023 (2022: Nil)

19. Related Party Transactions

NZ Fish and Game reimbursed \$60,000 in RMA Costs (2022: \$Nil).

During the year levies of \$1,200,082 (2022: \$959,241) were paid to the New Zealand Fish and Game Council.

As at balance date \$22,339 (2022: \$18,088) 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 (2022: \$45,400) 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 (2022: 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:

	2023		2022	
	Remuneration	Number of Individuals	Remuneration	Number of Individuals
Members of the Governing Council	\$-	9	\$-	9
Senior Officers	\$655,210	8 FTEs	\$493,523	8 FTEs

21. Events After the Balance Date

The Council has agreed to sign a Sale and Purchase agreement for \$1,098,250 GST inclusive, to buy an office building in Cromwell which is presently owned by the Clutha Fisheries Trust and leased to Otago Fish & Game Council. The purchase is contingent upon the sale of the Councils light industrial section at 16 Chardonnay Street, Cromwell.

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 over spent. Hatchery budget was overspent due to increased fish food costs and holding more fish stocks at the hatchery year end.

The Habitat Protection and Management output was overspent but a large proportion of the spending (\$44,017) 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 \$68,972 elsewhere in the financial statements.

The Participation and Satisfaction output was underspent. The budget included \$24,000 from the Councils Reserves for promotional activity at Southern Lakes but this was underspent (\$19,456) as the project was more cost effective than anticipated.

The Compliance output was slightly overspent due to higher than expected prosecution costs for a particularly difficult offender which required multiple Court appearances.

Licencing costs were well below budget because few licences than were budgeted for were sold and this reduced the amount of commission due on sales through agencies.

Other expenses were also up mainly due to increased costs of motor vehicles. Rising fuel prices towards the end of the year and higher servicing costs contributed to the overspend.

Revenue from licencing was on budget. Additional revenue was improved over budget due to incoming Diversion payments and profits on the sale of fixed assets. (vehicle sold above depreciated book value)

Statement of Cashflows

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

23. Allocation of Overheads to Output Areas for 2023

In the Statement of Service Performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2023					
Output Area		Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management		68,363	2,743	237,907	306,270
Habitat protection & management		112,503	3,460	300,094	412,597
Angler & hunter participation		28,393	1,547	134,175	162,568
Public interface		15,739	1,656	143,639	159,368
Compliance		12,590	1,300	112,752	125,342
Licensing		87,087	283	24,545	111,632
Council		12,462	619	53,687	66,149
Planning & reporting		17,679	1,001	86,819	104,498
Totals		354,816	12,609	1,093,608	1,448,425
Actual Overheads					
Personnel Costs		802,606			
Depreciation		59,502			
Other expenses		231,500			
Total Overheads to Allocate		1,093,608			
BUDGET 2023					
Output Area		Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management		60,930	2,924	197,968	258,898
Habitat protection & management		6,000	3,700	250,506	256,506
Angler & Hunter participation		29,500	1,980	134,055	163,555
Public interface		16,840	3,480	235,611	252,451
Compliance		10,500	1,350	91,401	101,901
Licensing		105,358	180	12,187	117,545
Council		15,000	620	41,977	56,977
Planning & reporting		18,000	1,180	79,891	97,891
Totals		262,128	15,414	1,043,596	1,305,724
Budget Overheads					
Personnel Costs		825,935			
Depreciation		4,222			
Other Expenses		213,439			

Total Overheads to Allocate	1,043,596			

24. 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 was established, including the then Chair of the NZFGC, Ray Grubb, Brain Anderton, the acting CEO of the NZFGC, and DOC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

	2023	2023 OVERALL BUDGET	2022
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25. Financial Instruments by Category

Financial Assets At Amortised Cost (Loans and Receivables)

Cash and Cash Equivalents	324,402	-	432,082
Short Term Deposits	916,442	-	872,159
Trade and Other Receivables	181,923	-	119,812
Total Financial Assets	1,422,767	-	1,424,053

Financial Liabilities (Amortised Cost)

Payables	(330,379)	-	(271,646)
Total Financial Liabilities	(330,379)	-	(271,646)

STATEMENT OF SERVICE PERFORMANCE

OTAGO FISH & GAME COUNCIL

2022-23 FINANCIAL YEAR



Who is Otago Fish & Game Council?



What we aim to do

Conservation and Sustainability:

Conserve and manage Otago's freshwater fisheries and game bird populations. Work to ensure that these resources are sustainable and healthy for future generations to enjoy.

Recreational Opportunities:

Provide recreational opportunities for anglers and hunters. Manage and maintain access to public fishing and hunting areas in Otago, ensuring that these activities can be enjoyed by all New Zealanders and visitors.

Advocacy:

Advocate for the interests of recreational anglers and hunters. We represent the concerns and preferences of licence holders in regulatory and policy decisions related to fisheries and game bird management, and the habitat which supports them.

Research and Education:

Conduct research and monitoring of fish and game populations and habitats, which helps inform management decisions. Engage in educational efforts to promote responsible and sustainable angling and hunting practices.

Regulation and Licensing:

Issue fishing and hunting licences and collect revenue to fund management and its operations. We communicate with licence holders regularly and enforce regulations to ensure that recreational activities are conducted in a sustainable and lawful manner.

Environmental Stewardship:

In addition to a focus on fish and game species, we work on broader environmental issues related to freshwater ecosystems, including wetlands, as their health is essential for the well-being of all species.



Who are we?

Otago Fish & Game Council is an independent crown entity with nine staff, nine governors and 16 volunteer rangers. The current Chair is Colin Weatherall QSM.

Why do we exist?

Otago Fish & Game Council is the statutory manager of sports fish and game bird resources within Otago Region. It holds functions and responsibilities set out in the Conservation Act 1987. The organisation's functions include managing, maintaining and enhancing the sports fish and game resources of Otago in the long-term recreational interests of anglers and hunters; representing the interests and aspirations of anglers and hunters in the statutory planning process; and advocating the interests of the Council, including its interests in the habitats of sports fish and game birds.

Links:

- [Conservation Act 1987](#)
- [Otago Region homepage on F&GNZ website](#)



2020-23 Strategic Priorities for Otago

The Otago Fish & Game Council developed a set of strategic priorities at its February 2020 meeting. The Council has made a judgement in selecting these set of priorities as its key objectives to report against in this Statement of Service performance.

The goal and priorities were reconfirmed at the February 2022 planning meeting and an annual operations workplan was generated to achieve those outcomes.

GOAL:
To manage, maintain and enhance Otago sports fish and game birds and their habitats in the best long-term interests of present and future generations of anglers and hunters



Public Awareness and Strategic Relationships

Improved understanding by the general public of F&G role and work

Form alliances/collaborations with landowners, mana whenua and other stakeholders on areas of common interest

Links:

- [Otago Operational Workplan 2022-2023](#)
- [Otago Strategic Priorities 2020-2023](#)



Species Management

That Otago Fish & Game Council has sufficient understanding of Southern Lakes sports fish populations to meet management needs



Habitat Protection and Management

Improve outcomes in Resource Management planning processes – Plans reflect Fish & Game input



Licence holder Communication

High licence holder understanding of F&G organisation and its work on their behalf





Public Awareness and Strategic Relationships

Public Awareness

The delay in the organisation's communications strategy (deferred to 2023/24 financial year) didn't discourage staff from engaging with the general public and media across a number of channels.

Generating print and mainstream online media content is one of the primary vehicles for communicating with the general public. In addition there were editorial pieces in the Otago Daily Times.

Social media, mainly Facebook, has provided a useful two-way channel to communicate with both licence holders and members of the public. That is a growing medium.

MEDIA BY THE NUMBERS	2023	2022
Media releases generated	63	56
Print media appearances	106	113
Facebook page followers	3751	3061
Facebook posts	177	190

Stakeholder Perceptions Survey

To stay relevant and be more effective, the organisation needed to measure and understand how we were perceived by stakeholders. A qualitative research study was completed by independent consultant Primary Purpose and consisted of in-depth interviews and online surveys from a wider group. Among the survey participants were representatives from angling and hunting groups, farming, iwi, NGOs, researchers and local government.

Otago Fish & Game Council received very positive ratings for the way it engages and works with other stakeholder organisations. We were described as "pragmatic, responsive and open to other perspectives".

75% of respondents said they felt positively about how Otago Fish & Game was engaging and working with their organisation.



Donald Scott Memorial Fund Launch

Otago Fish & Game supported the launch of a fund dedicated to freshwater and sports fish research. Dr Scott was a past councillor and would be pleased to see us making a \$5,000 annual contribution to support masters students researching areas of direct interest to the organisation.

Most stakeholders understood our main role, although a few knew less about its environmental and habitat protection work. Otago Fish & Game received a high rating for its efforts to encourage recreational participation, such as Take A Kid Fishing.

The few poorer ratings in the survey came from online survey participants who had much less direct contact with the organisation. Some thought Otago Fish & Game knew when to be assertive but "could potentially pick its battles a bit more".

The findings, including the critical feedback, will help develop a communications strategy to keep improving our advocacy and how we engage with stakeholders.

Links:

- [Otago Fish & Game Council Facebook Page](#)
- [Stakeholder Perceptions survey.](#)
- [Editorial Content](#)



Species Management

Southern Lakes fisheries a focus

According to the National Angler Survey, lakes Wanaka, Hawea, Dunstan and Wakatipu rank in the top five angling destinations in Otago. Accordingly, the Council's medium-term objective is to establish a robust monitoring system for the lakes fisheries with enough sensitivity to detect long-term population changes.

Regular angler surveys are also undertaken at Southern Lakes on a rotational basis. The first of three years of angler surveys to gather effort and catch data for Lake Hawea was completed. 196 angler surveys were done in 36 visits to the lake. The average catch rate was 2.9 hours/fish. By way of comparison, Lake Wanaka was 7.13 hours/fish.

In addition to lake surveys, work on identification of key spawning tributaries, particularly for landlocked salmon, was initiated in the lake Wanaka and Wakatipu catchments. Finding salmon spawning in thousands of hectares of often remote backcountry terrain is no easy task so staff welcomed the use of eDNA technology to help narrow the focus for on-the-ground surveys. Of significance was that foot surveys identified salmon spawning in a Makarora side stream, which was the first documented in a Lake Wanaka tributary for a decade.

One project not completed was the hosting of a lakes fisheries monitoring workshop in Wanaka. A similar event on monitoring southern lakes health was conducted by the Otago Regional Council (ORC) so F&G staff attended that event and are now on an ORC lake health monitoring working party.

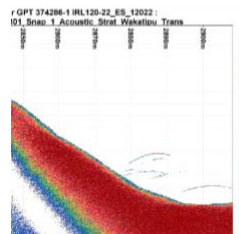
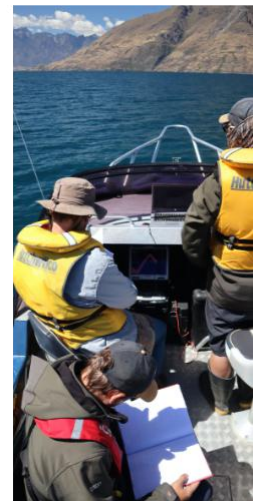
In summary, this year's work continues to build the organisation's understanding of these fisheries, which are critically important to anglers and the wider community. All three of these major projects, including the acoustic monitoring, are to be continued in the 2023/24 financial year.

Links:

- [National Angler Survey 2021/22](#)
- [Niwa Report on Acoustic Monitoring of Southern Lakes](#)
- [Hawea Angler Survey Report 2023](#)
- [Landlocked Salmon spawning surveys 2023](#)

Acoustic Monitoring at Southern Lakes

Establishing a fit-for-purpose monitoring system for sports fish in Southern Lakes took a significant step forward this year. NIWA were contracted to undertake acoustic surveying using high definition sonar to detect fish. Staff supported NIWA to undertake the repeat surveys of sports fish populations in lakes Wanaka, Wakatipu, Hawea and Dunstan. Results showed there was a decline in the number of fish recorded per hectare in Lakes Wanaka and little change in Hawea since 2009 but an improvement was noted in Lake Wakatipu over the time period. Lake Dunstan was also surveyed in 2023 but repeat surveys of this lake were not recommended due to bubbles from sediments and decaying material interfering with sonar efficacy.



Habitat Protection and Management

RMA Policy and Planning

The Council's primary aim was to improve the outcomes from our statutory involvement in Resource Management Act (RMA) planning and consenting matters.

Meaningful measurement of the impact of this sort of RMA advocacy is problematic. Firstly the policy or plan changes happen over several financial years and, secondly, it is difficult to measure how our advocacy influenced the final outcome, especially when neither plan has been finalised yet. Given the complexity of the process and the lack of a suitable metric, it is appropriate to simply just record our effort and cost.

Making submissions and attending RMA hearings has been a large body of work this last year, which was exacerbated by the simultaneous development of an Otago Regional Policy Statement and a Land and Water Regional Plan. This stretched the organisation's staff resources, and external planning and legal assistance was required to improve the prospects of a good outcome for the species and habitat. Contractors were funded (\$33,255) from Reserves, which Otago set aside in 2020 for the purpose.



The Upper Clutha River, which is the subject of a RMA consent application for suction dredging, is a highly productive fishery and is especially attractive to youth anglers.

Resource Consents

The RMA consent application workload continues to diminish as Otago Regional Council (ORC) plan changes take effect. This has been especially noticeable around water allocation consents as these are now managed with standard conditions (to protect flows) and fixed terms by ORC staff meaning little F&G input is required.

RMA CONSENTS	2023	2022
Total received	30	31
Affected Party approval given (with conditions)	20	21
Submissions made	4	3
Hearings attended	0	3

Two major consent applications are noteworthy.

- An application by Cold Gold Ltd to operate a dredge in the Upper Clutha River channel was opposed due to the potential disturbance of spawning sports fish and rearing habitat. Staff will likely have to prepare for a hearing in the new financial year unless resolved by way of conditions.
- An application by Aotearoa Anglers to run commercial activities (drift boating) on the surface of waterbodies in Central Otago resulted in a negotiated outcome and affected party approval was eventually given by OF&GC. Conditions included limiting the number of boats, trips and timing to reduce the impact on other anglers.

Links:

- [Submission to Draft Otago Land and Water Plan](#)
- [Submission on Otago Regional Policy Statement](#)
- [Further Submission on Otago Regional Policy Statement](#)

Licence Holder Communication



Connecting with licence holders

Improving the knowledge of the organisation and its work among licence holders has been a priority for Council since 2021 survey results reported decreasing levels of understanding about the Council's activities. A specialist communications officer role was established, which has helped considerably with the volume and quality of material reaching licence holders.

The Fish & Game magazine remains the primary vehicle for distribution of information to licence holders. 11,679 fishing and 4344 game licence holders were posted the F&G magazine, which contained 8 pages of dedicated Otago material.

Emailed weekly river reports were instigated this year following 2022 survey results showing that licence holders preferred a direct feed of information to their inboxes. The report containing information on river condition and fishing tips was sent to 13,940 people and has an average 49% open rate. This, alongside monthly ezines, has provided an additional channel to showcase the organisations' activities.

A further opportunity for direct contact with licence holders is through compliance activity. Taking that into account, staff and volunteers had face-to-face contact with 1877 (17%) whole season fish licence holders and 377 (10%) game bird licence holders in the field – each encounter being a prime opportunity to share information.

Links:

- [Otago Fish & Game Council Facebook Page](#)
- [Weekly river reports for anglers](#)
- [Fish & Game Magazine](#)
- [Compliance Summary Report 2022/23](#)

Volunteer Rangers

At year end Otago had 16 volunteer rangers (up from 12 in 2022). This group of dedicated individuals contributed to angler training days, coordinated compliance activities and also did their own self-directed ranging. They accounted for 156 angler and hunter interviews (116 in 2022) in Otago and many more in support of staff doing compliance work. Their generous assistance with novice angler events such as Take A Kid Fishing days was also appreciated.



Communications Strategy delayed

A formal communications strategy was to be developed in 2022/23 but was not completed, however, staff made contributions to a national communications strategy, which can be adapted and adopted locally.

Output Expenditure

Changes in spending

There were three notable changes in expenditure between this financial year and the last:

- The increase in spending in the **Species Management** area was primarily related to increased staff hours and external costs associated with the Southern Lakes acoustic survey project.
- **Public Interface** was given greater emphasis in 2022/23, particularly in staff time, as a result of surveys which suggested that we needed to be more visible in the field.
- The **Compliance** output spending was more than the previous year due to higher than expected prosecution costs.



Output	2023	2022
Species Management	\$306,270	\$230,511
Habitat Protection and Management	\$412,597	\$433,754
Angler and Hunter Participation	\$162,568	\$149,285
Public Interface	\$159,368	\$116,731
Compliance	\$125,342	\$87,363
Licencing	\$111,632	\$105,320
Council	\$66,149	\$63,916
Planning and Reporting	\$104,498	\$93,820



Fish & Game Otago staff electric fishing Back Stream as part of a research project funded by Contact Energy to determine the natal origin of lower Clutha River adult brown trout.



Links:

- [2022/23 Otago F&G Council Financial Report](#)
- [Otago F&G Council Agendas and Minutes](#)



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OTAGO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023

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 service performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 9 to 31, that comprise the statement of financial position as at 31 August 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/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 service performance of the Fish and Game Council on pages 33 to 39.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 9 to 31:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards with reduced disclosure requirements; and
- the statement of service performance of the Fish and Game Council on pages 33 to 39:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, 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; and
 - its actual revenue and expenses as 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 7 December 2023. This is the date at which our opinion is expressed.



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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 service performance, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

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

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service 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 service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service 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 service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service 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 service performance.

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



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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of service 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 service 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 service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 2 to 6, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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



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

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: 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.

A handwritten signature in blue ink that reads 'A Higham'.

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