



Annual Report of the

# **NORTH CANTERBURY FISH AND GAME COUNCIL**

For the year ended  
31 August 2015

---

*Presented to the House of Representatives:  
Pursuant to Section 26 X of the Conservation Act 1987*

Code: 1/450/11/2015



30 November 2015

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 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2015.

Yours sincerely

M. A. Clements  
Chairman  
North Canterbury Fish and Game Council as at 31 August 2015.

## TABLE OF CONTENTS

	<b>Page</b>
<b>Section 1: INTRODUCTION</b>	
1.1 Directory of the North Canterbury Fish & Game Council	5
1.2 Mission Statement	7
1.3 Overall Objectives	7
<b>Section 2: OVERVIEW OF THE YEAR</b>	
2.1 Chairman's Report	9
2.2 North Canterbury Fish and Game Council: Statement of Service Performance	15
Output Summary	15
Output 1 - Sports Fish and Game Species	17
2 - Habitat	31
3 - Participation	37
4 - Public Interface	41
5 - Compliance	44
6 - Licencing	46
7 - Council	47
8 - Planning & Reporting	47
9 - Administration	49
<b>Section 3: FINANCIAL STATEMENT AND AUDITORS REPORT</b>	
3.1 Financial Report	51
3.2 Audit Report	52

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**NOTICE OF ANNUAL GENERAL MEETING**

**NOTICE** is hereby given that the ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on WEDNESDAY 16<sup>TH</sup> DECEMBER 2015 commencing at 6.30pm at the CANTERBURY HORTICULTURAL SOCIETY HALL, 57 RICCARTON AVENUE, RICCARTON.

**MEETING BUSINESS**

1. Present
2. Apologies
3. Welcome by Chairman
4. Annual Report
5. Staff Presentations
6. Volunteer Trophy
7. General Business

## SECTION 1: INTRODUCTION

### 1.1 DIRECTORY

<u>Council Members</u>	<u>Sub Committee Co-ordinator</u>	<u>Council Meetings</u>
<b><u>Attended</u></b>		
Martin Clements (Chairman)		6
Jonathan Brooks		6
Serge Bonnafoux		5
Paul Farrow	PR & Licence Agent Liaison	4
Garth Free	Trout & Salmon	6
Trevor Isitt	Rangers, Gamebirds	7
Bruce Kelly		6
Ken Lee	Gamebird	3
Steve McNeill	(Resigned March 2015) Salmon & Trout	2
Peter Robinson		6
<b><u>Co-opted Members</u></b>		
Malcolm Gilbert – Federated Farmers		6
Cavan O’Connell – Ngai Tahu		6
<b><u>Staff</u></b>		
General Manager:	Rod Cullinane	
Fish and Game Officers:	Steve Terry, Tony Hawker, Dirk Barr, Emily Moore	
Hatchery & Compliance Manager:	Dirk Barr	
Environment Advisor:	Scott Pearson	
Hatchery Assistant:	Ryton Barr	
Office Secretary:	Debra Ambler	
<b><u>New Zealand Council</u></b>		
Communications Advisor: (South Island)	Andrew Currie	

**Youth & Family**

**Programme Facilitator:**

Peter Robinson

**Accountants**

Leech & Partners Ltd

**Auditors**

The Audit Office – Wellington

Contracted Mr.W Johnstone, Christchurch, BDO, Chartered Accountants

**Bankers**

Kiwibank

**Life Members (North Canterbury Acclimatisation Society):**

Prof. Clark W C

Armitage P. L

Knowles R. F

Mugford J. G

Snowden M. E

**Chairmen of Council, 1991 – 2015**

Mugford, J. G.                      December 1991 – April 1994

Curtis, J. N.                         May 1994 – November 2000

Clements, M. A.                    December 2000 – August 2015

## 1.2 MISSION STATEMENT

Under Sections 26 P and 26 Q (1) of the Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, the Fish and Game Councils have been established “ **for the purposes of the management, maintenance, and enhancement of sports fish and game**” with their function to be “ **to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters**”.

## 1.3 OVERALL OBJECTIVES

To manage, protect and enhance the fish and game resource within the North Canterbury region in the interests of anglers and hunters; to ensure the enjoyment of clients is promoted and facilitated; and to provide and improve opportunities for sustainable sports fish angling and game hunting.

Core functions based on these main objectives are:-

To assess, monitor and research sports fish and game populations, the success rates and degree of client satisfaction, and the condition and trend of ecosystems as habitat for sports fish and game over time.

- To maintain and improve the sports fish and game resource by maintaining access; by maintaining a stocking or restocking program for species as required; by recommending conditions to the Minister for the fish and game seasons; by ensuring a sufficiency of resources; by maintaining and enhancing habitat subject to approval.
- To promote and educate by defining ethical standards for anglers and hunters; by promoting angling and hunting as a recreation to the public; by keeping clients informed of matters affecting their interests.

- To assess the costs of managing the sports fish and game resource; recommend licence fees to the New Zealand Fish and Game Council to recover costs; and represent the region's interests in determining and distributing the levies on licences.
- To represent anglers and hunters in the statutory planning processes; formulate an annual operational work plan; draft and operate a Fish and Game Management Plan; and liaise with Iwi, the Conservation Board, Territorial Authorities and Government Departments, various Crown Research Institutes, State Owned Enterprises, and other user groups.
- To issue licences for the taking of sports fish and game in accordance with New Zealand Legislation and liaise with the licence selling agents and outlets.



## SECTION 2: OVERVIEW OF THE YEAR

### 2.1 CHAIRMAN'S REPORT

2014/15 has been another successful year for North Canterbury Fish and Game, with most objectives in the work plan achieved. Temporary administrative office space continues to be made available for office staff by DoC Rangiora, along with a meeting room at DoC Sockburn. Council and staff are again most grateful for this continued support. Emily Moore returned from maternity leave earlier in the year and we welcome her back. We also welcome Ryton Barr, who has replaced Kelvin Wright as the hatchery staff member. Plans to build a purpose build office on the recently purchased parcel of land on Johns Road are progressing well, and with all going according to plan, should be operational in 2016.

During my term as chairman of the council over the last 15 years, I have enjoyed the challenges this region has faced and I am satisfied that the outcomes we continue to achieve are in the best interests of licence holders. Fish & Game continues to face challenging times in the environmental advocacy area, with staff constantly having to adapt to increasing pressures, largely around water resources. However I am again pleased to report that the organisation's objectives, as spelt out in section 1-3 of this Annual Report, have largely been completed.

#### **Some areas of note -**

##### Water

As mentioned above, Fish and Game has continued to invest significant time and resources into major cases in Canterbury that threaten the habitat of fish and game species. Despite strong advocacy and legal/planning efforts, we are still very much constrained in this work by the ECan Act 2010 and the Government appointed Commissioners who have been given an aggressive intensive farming agenda with the resultant increase in demand for further irrigation.

The major case this year was the first variation to the Canterbury Land and Water Regional Plan, for the Selwyn Waihora Area titled Variation 1. Fish and Game's case theory was based on clearly identifying the 'current state' of the environment and managing long term land use to eventually achieve ecosystem health. Unfortunately the full allocation of nutrient discharge rights to the Central Plains Water Scheme has meant this goal was set aside; effectively allowing significant increases in nutrient discharges and removing any real chance of improving the Catchment over the next 35 years. Forest and Bird has appealed this decision and we wish them well.

The Council has also seen increasing numbers of applications wanting to intensify high country farming through irrigation, a worrying trend that has seen us divert significant resources into opposing these.

Fish and Game has attempted to engage in the collaborative process this year. Apart from some useful high level policy groups with more open participation, the collaborative process at a zone level has been very frustrating. Staff put significant hours into addressing mutual problems with nutrient management, only to be ignored or have consensus decisions removed, by zone committees whose members are frequently conflicted. We no longer believe that ECan and the zone process will deliver satisfactory environmental outcomes, and we will oppose any further use of 'advisory notes' that seek to dilute or defer implementation of plan limits and rules.

### **Salmon**

North Canterbury salmon anglers experienced another year of mixed success during the 2014/15 season.

The salmon fishing season started slowly, however by March and April reasonable numbers of salmon were in the Rakaia and Waimakariri Rivers. Many Waimakariri anglers reported a successful year with around 1,902 salmon taken, while Rakaia anglers harvested approximately 1,647 fish.

As with the previous few seasons, when spawning numbers are calculated, these harvest numbers always show increased angler success is at the expense of spawning escapement. In the Waimakariri River only 928 salmon were counted in the spawning grounds or returning to

hatcheries. The Rakaia showing a healthier spawning escapement of 2,298 fish. Angler catch and the total estimated peak run trend in most East coast salmon fisheries were similar to recent seasons, but still below long-term averages.

Again anglers have raised concerns that the salmon harvest in North Canterbury rivers in some years has reached unsustainable levels. However, as noted in last year's report, Alaskan scientists and statisticians who were invited (during a staff member's Alaskan visit) to analyse the long term salmon harvest levels in North Canterbury rivers, along with spawning escapement, were of the view that the fisheries are well within sustainable levels in all the salmon fishing rivers. This included the Waimakariri where harvest rates consistently exceed 60% of returning salmon.

Over the last few years Fish & Game has continued to work with high country landowners bordering key spawning streams, looking at the differences between various spring creeks in the Waimakariri, Rakaia & Rangitata river basins and monitoring the effects of increasing farm intensification. Early indications show that while most streams remain in their natural and pristine states, some are showing early signs of habitat and water degradation. Fish & Game is working closely with landowners to enhance environmental protection around these key streams.

### **Youth and Family Program**

The Youth and Family programme has continued to build upon its success in promoting angling to school pupils and their families during the year with 26 schools in North Canterbury raising salmon in classroom tanks as well as having the opportunity to catch a fish at the Groynes Fishing Lakes. As a development 8 schools now have the new recirculating tank systems which were trialled last year successfully operating in their classes for 2015.

This year the programme came under the umbrella of Fish & Game's National Communications Team and this has resulted in it being promoted in other regions. Wellington, West Coast and Southland regions have adopted the programme and are raising salmon and trout in classrooms.

Despite this success the future of the programme is uncertain due to a lack of financial support. It is difficult to understand why some Regional Managers fail to see the merits of the programme

and are unable to support its funding at a national level. Youth are the future of Fish & Game and the environment in which our species depend.

North Canterbury Fish & Game sees obvious benefits in promoting angling as a pursuit for young people and their families as well as raising wider public awareness of the issues confronting freshwater and Fish & Game values. North Canterbury Fish & Game is determined to build upon the success to date. A sub-committee has been formed to explore fundraising to ensure the programme has the resourcing required for a secure future in North Canterbury.

### Hatcheries

Both Montrose & Peacock Springs hatcheries continue to operate collaboratively, with both operating near capacity to fill our fish release program and supply the growing demand for salmon and trout from neighbouring regions for 'Take a Kid Fishing' type events.

The large fish transporter has again proved invaluable and has enabled the efficient transfer of significant numbers of trout and salmon throughout both North Canterbury and other Fish & Game regions in the South Island.

A summary of the numbers of salmon and trout reared and released into North Canterbury rivers and supplied to neighbouring regions is outlined elsewhere in this annual report. It should be noted that this region's releases into our own lakes and rivers have a commercial value of over \$400,000 at very modest internal operating cost.

### Finance

Licence sales income for fishing licences continues to increase in the region, although game bird licence sales were flat. The North Canterbury region is second only to Otago in terms of licence sales and by a narrow margin.

The year's result has seen a surplus of \$245,000 reported, although the comparative figure for last year has been adjusted to reflect an overstatement in the sales figure which was not identified at balance date. This 2015 surplus is after the payment of levies to the national organisation of over \$807,000; up from \$690,000 last year.

The overall result however is that the region's equity has nonetheless increased over those two financial years with total equity in excess of \$2.18M and unencumbered reserves of \$1.19M as at 31 August 2015. As such, the region's finances are in good shape.

### Council

Council meetings have again been productive, with most decisions made unanimously. Again I wish to voice my appreciation to Councillors for their efforts, especially those who have undertaken responsibilities on the various sub-committees and for the special perspective that our two co-opted Council members (Malcolm Gilbert - Federated Farmers and Cavan O'Connell - Ngai Tahu) bring to the Council table. We have always encouraged licence holders to attend our meetings and value their input and discussion where appropriate.

### Conclusion

In summary, I would like to thank Councillors for their governance of the region's fishing and game bird resources and for recognising the many continued pressures being placed on our species and their habitats.

I would like to acknowledge the assistance of rangers and volunteers who have made outstanding contributions to Fish and Game over the year and I thank you all for your continued support. To licence holders and all those involved in the various Fish & Game activities throughout the year, thank you too for your support.

As each year passes and we reflect on our endeavours, it is becoming clear that we are slowly losing the battle for the environment upon which our species depend. Despite our best effort the challenges we face outweigh the resources available and it is becoming increasingly more and more important that the public begin to stand up for the protection of our natural waterways. Anglers and hunters have a responsibility to ensure the public and ECan are aware of what is happening to our once pure and plentiful water resources. I would like to reiterate my previous comments made over many years that anglers and hunters are the eyes and ears of the region. We are the people that are out and about in our natural environment and who witness events and activities that are detrimental to Fish & Game's interests. Contact the ECan hotline and take time to photograph or document anything you feel is not right. In addition, contact Fish & Game; we

will ensure this is followed up through the appropriate channels. I urge you also to talk to your local MP, ECan Commissioner or local Councillor, and continue to write about what is happening to the newspapers and other media.

Finally, my appreciation to all staff for their continued ability to adapt to the changing roles and responsibilities they face and my thanks for their commitment to the organisation and the outcomes they have achieved.

As retiring Chairman, I am pleased to present and endorse the Output Summary and Financial Statements set out below.

**Martin Clements**  
**Chairman**

## **2.2 NORTH CANTERBURY FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE**

### **Introduction**

As required under Section 26X of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, the North Canterbury Fish and Game Council has prepared the following Statement of Objectives and Service Performance for the 2014 - 15 financial year.

The activities of the Council are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output on the basis of the proportion of staff time directly expended in each area.

### **Summary of Budget and Actual Expenditure for Each Output Area.**

<b>Output Area</b>	<b>Budgeted Total Costs</b>	<b>Actual Total Costs</b>
Species Management	\$118,000	\$149,225*
Habitat Protection/Management	\$13,650	\$26,400**
Participation	\$18,000	\$14,212
Public Interface	\$600	\$1,598
Compliance	\$7,000	\$5,458
Council	\$3,500	\$4,081
Planning and Reporting	\$15,000	\$18,402
<b>Total</b>	<b>\$175,750</b>	<b>\$219,376</b>

\* Refer note1 Hatchery Income \$57,879 (p 44) which is to be set off against this cost

\*\* Of which approx. \$23,000 is to be contributed from specific reserve funding

**Operational Work Plan**  
**1<sup>st</sup> September 2014 – 31<sup>st</sup> August 2015**

**Purpose of the North Canterbury Fish and Game Council**

The North Canterbury Fish and Game Council (NCFGC) is a Crown entity charged with management of the sports fish and game bird resources. The NCFGC primary function is set out in Section 26Q of the Conservation Act (1987):

*“To manage, maintain, and enhance the sportsfish and game resource in the recreational interests of anglers and hunters”.*

**Introduction**

An Operational Work Plan (OWP) is required under section 26Q(1)(e)(ii) of the Conservation Act 1987 and must be consistent with the Council’s Sports fish and Game Management Plan. This OWP follows the national structure of eight output sections and one input section.

This OWP is a document which sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the General Manager and his staff to expend financial resources in the implementation of the plan. Council authority is required for staff and/or resources to be used in a manner not approved within this plan.

**Rod Cullinane**

**General Manager** \_\_\_\_\_ (Signature)

\_\_\_\_\_ (Date)

**Martin Clements** \_\_\_\_\_ (Signature)

**Chairman** \_\_\_\_\_ (Date)

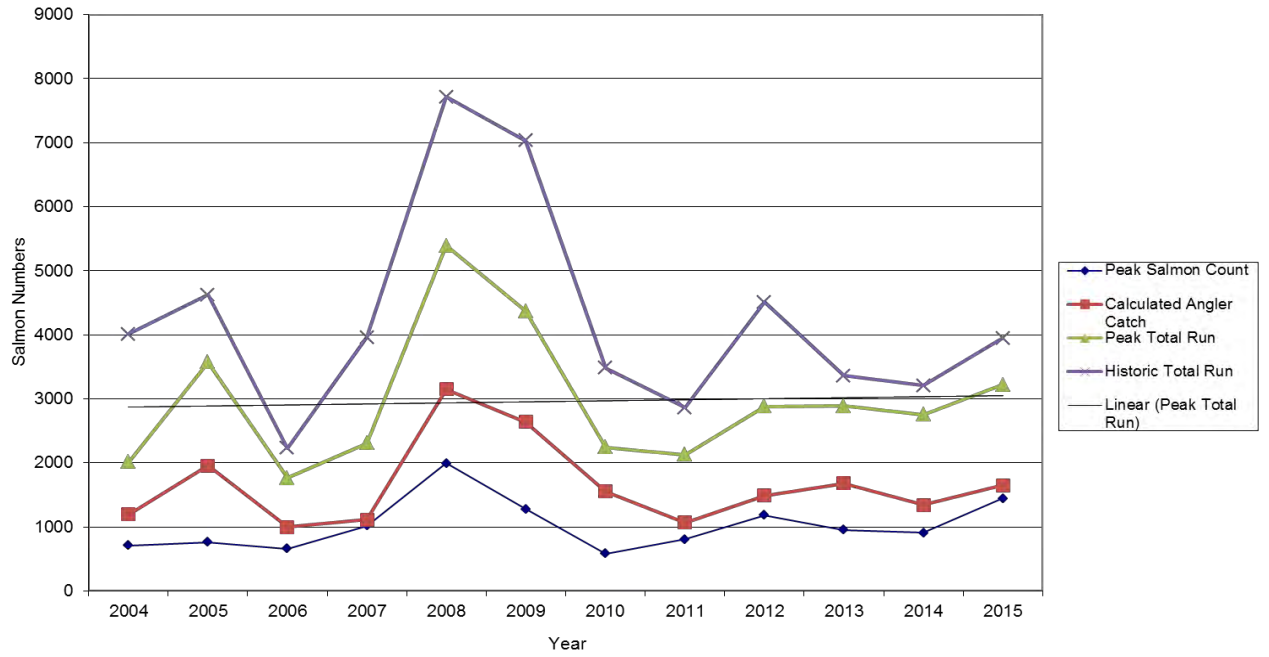


**OUTPUT AREA 1:**

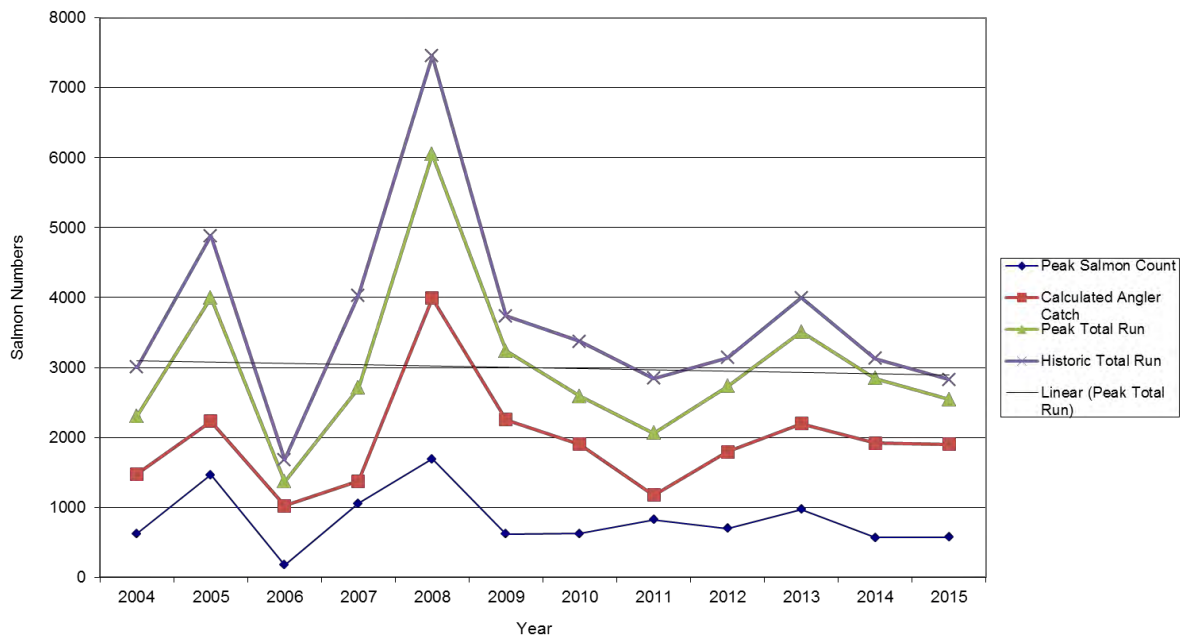
**SPORTSFISH AND GAME BIRD MANAGEMENT**

<b>Objective 1.1.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To monitor anadromous Chinook salmon population trends.</p>	<p>Collect salmon population data for the Rakaia, Waimakariri, Waiau and Hurunui Rivers, and maintain a database.</p> <p>Establish total run estimates using 'Peak Count' methodology for the Rakaia, Waimakariri, Hurunui and Waiau Rivers.</p> <p>Prepare a written Salmon Management Report detailing changes in anadromous salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual Chinook Salmon Management Report was completed. Peak count aerial surveys were carried out in the Rakaia and Waimakariri rivers. Due to a prolonged period of high river flows, the Waiau and Hurunui rivers were not surveyed in 2015.</p> <p>Results from the Rakaia and Waimakariri Rivers are shown below. A full report is available from the regional Fish &amp; Game Office.</p>

Rakaia River Peak Count vs Historic AUC Calculated Total Run

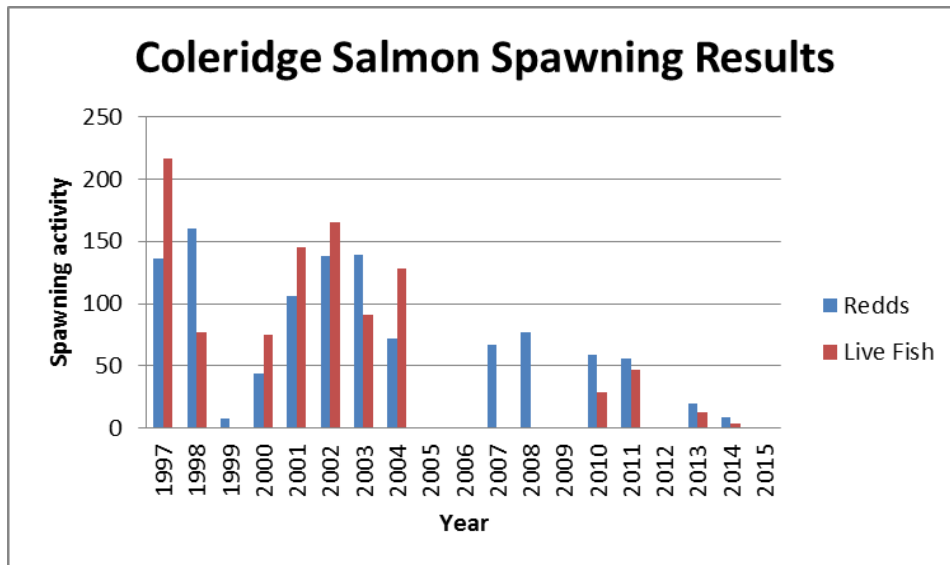


Waimakariri River Peak Count vs Historic AUC Calculated Total Run

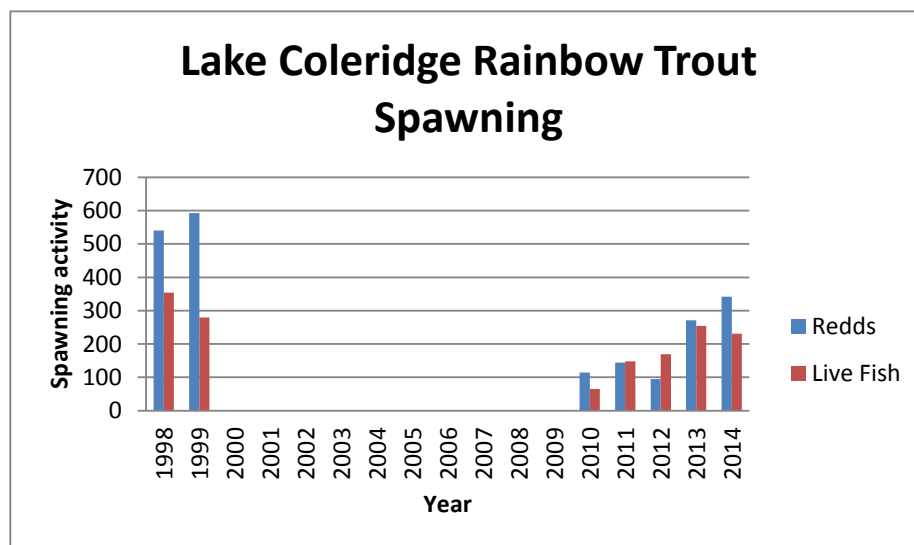


Objective 1.1.1.2	Performance Measure	Actual Result
<p>Lake Coleridge Trout &amp; Land Locked Chinook Salmon Monitoring</p>	<p>Gather data and maintain a database of trends in land-locked salmon, rainbow trout and brown trout returns to spawning tributaries of Lake Coleridge.</p> <p>Prepare a written report detailing changes in Lake Coleridge trout and salmon abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>The annual spawning surveys for the Lake Coleridge fishery were carried out, with the main objective establishing a trend of spawning activity to see if the fishery is being adversely affected by hydro activity.</p> <p>The other objective is to guide the Council when making decisions regarding harvest and regulation changes. Full reports are available from the regional Fish &amp; Game Office.</p> <p>A report on the trout population monitoring program was presented to the Council in November 2014 and a Chinook salmon report in June 2015.</p>

The graph below shows the results of the Lake. Coleridge Chinook salmon survey carried out in May 2015.



The graph below shows the results of the Rainbow trout survey carried out in September 2014.



Objective 1.1.1.3	Performance Measure	Actual Result
To monitor the trout populations of the Hurunui, Waiau, Ashley, Hope and Boyle Rivers.	<p>Conditions permitting, collect trout population data by drift dive surveys and maintain a database of trout abundance.</p> <p>Where historic data exists, prepare a written report detailing changes in trout abundance for the rivers surveyed.</p> <p>Highlight management implications to Council at or prior to the April Council Meeting.</p>	<p>Drift diving is the most commonly used method employed by Fish &amp; Game staff to monitor relative trout abundance in clear, medium to large size rivers. It is the primary technique for assessing the abundance of salmonid populations in New Zealand rivers.</p> <p>It also provides an estimate of fish numbers by size and species in a particular reach.</p> <p>The tables below show the 2015 drift dive results. A report was presented to Council in June 2015 and is available from the regional Fish &amp; Game Office.</p>

Hurunui Drift Dive Results Cat Hill Gorge		
Size	2015	2014
Large	27	19
Medium	49	20
Small	39	16
Salmon		3
Total	115	55

Hurunui Drift Dive Results Sisters Stream											
Size	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Large	54	29		18		47	48	50	72	52	89
Medium	36	154		190		34	49	162	212	189	212
Small	6	7		68		1	24	110	102	186	148
Total	96	190		276		82	121	322	386	427	449

Hurunui Drift Dive Results Lake Sumner											
Size	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Large	23	65		36		29	33	65	46	73	86
Medium	19	58		49		6	21	61	35	179	246
Small	2	3		9		2	0	3	33	78	147
Total	44	126		94		37	54	129	114	330	479

Waiau Drift Dive Results						
Size	2015	2014	2013	2012	2011	2010
Large	42	55	40	34	39	37
Medium	0	0	0	4	2	0
Small	0	0	2	0	0	150*
Total		55	42	38	41	37

Boyle Drift Dive Results			
Size	2015	2014	2013
Large	65	15	33
Medium	2	3	2
Small	0	0	2
Total	67	18	37

Hope Drift Dive Results			
Size	2015	2014	2013
Large	25	13	15
Medium	0	2	4
Small	0	0	0
Total	25	15	19

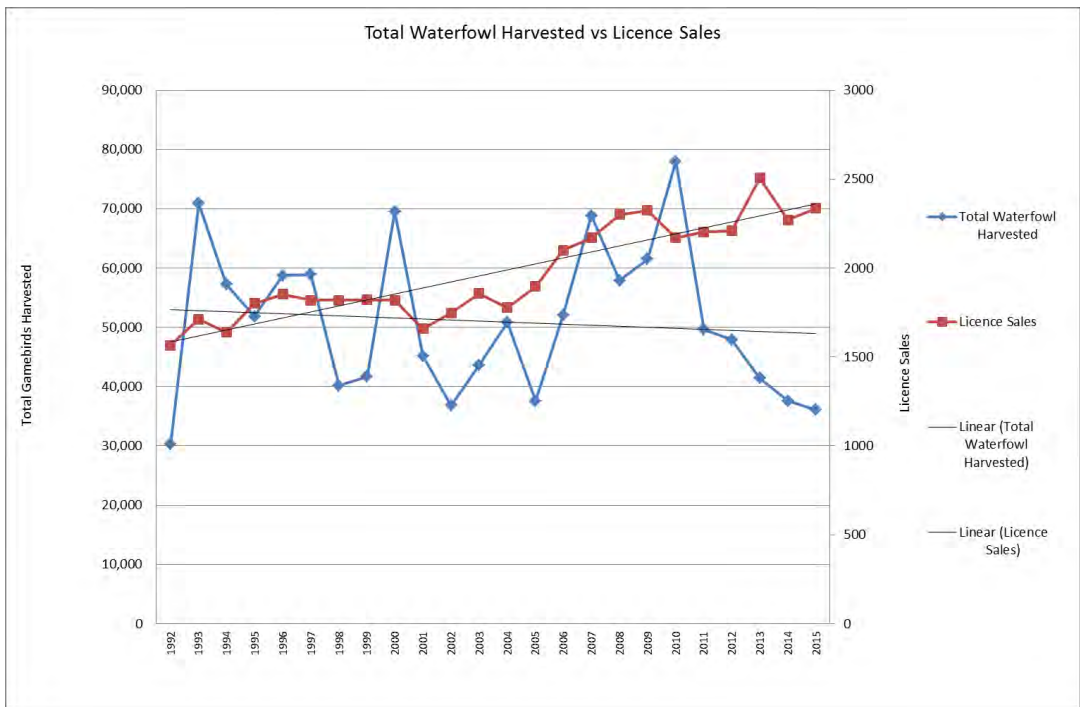
Objective 1.1.1.4	Performance Measure	Actual Result
<p>To monitor spawning trout populations in the upper Ashley Catchment, key Selwyn River tributaries, by a one-off fish count during peak spawning. Investigate sea-run trout populations in the Rakaia &amp; Waimakariri rivers.</p>	<p>Collect trout population data and maintain database.</p> <p>Prepare a written report detailing changes in trout abundance and highlight management implications for Council at, or prior to, the October Council meeting.</p>	<p>Staff carried out a comprehensive Brown trout spawning survey of the Selwyn River catchment on High Peak, Peak Hill and Snowden Stations.</p> <p>This was presented to Council in August 2015. A full report is available from the regional Fish &amp; Game Office.</p> <p>The Ashley River was not surveyed due to the comprehensive Selwyn survey.</p> <p>No investigation of sea-run trout populations in the Rakaia &amp; Waimakariri rivers was carried out.</p>
Objective 1.1.1.5	Performance Measure	Actual Result
<p>To monitor game bird populations.</p>	<p>Collect population data and maintain a database for Paradise Shelduck, Black swan, Shoveler duck, Mallard duck and Pukeko.</p> <p>Prepare a written report detailing changes in game bird abundance and highlight management implications for Council.</p>	<p>Staff and volunteers counted Shoveler ducks as part of the annual national trend count.</p> <p>The population of Shoveler duck at the sites counted appear to be stable nationwide. A full report is available from the regional Fish &amp; Game Office.</p> <p>The annual trend count of Paradise Shelduck and Black</p>

		<p>Swan was undertaken during February 2015. 18,193 Paradise Shelduck were counted, similar to record counts in 2014.</p> <p>A full report is available from the regional Fish &amp; Game Office.</p> <p>Pukeko are not monitored in North Canterbury.</p> <p>The Central South Island and North Canterbury dabbling duck aerial survey was carried out with a report presented to the June 2015 Council meeting. A full report is available from the Fish &amp; Game Office.</p>
<b>Objective 1.1.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To assist the Cawthron Institute with a trout health <b>research project</b>	Provide assistance to a research project that tracks the effects of land use changes on the health of specific trout populations.	Completed monitoring the Ashley River as part of a three year national project with the Cawthron Institute to look at the cumulative effects of land use on trout populations.
<b>Objective 1.1.2.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long term sustainability of the fishery.	Monitor the catch of anadromous salmon by recreational anglers through an end of season phone survey for inclusion in the Salmon Management Report (see 1.1.1.1).	<p>Phone surveys were carried out with 1,792 randomly selected anglers and 446 expert anglers to assess salmon angler harvest.</p> <p>These surveys were then</p>

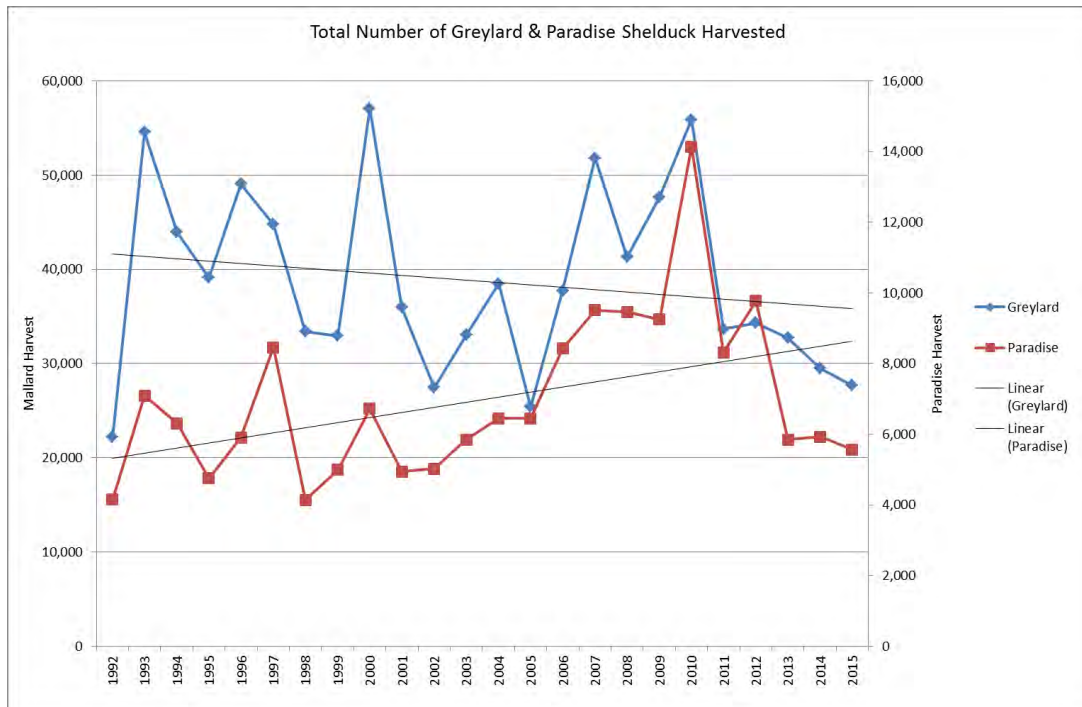


		analysed and reported in the annual salmon management report.
<b>Objective 1.1.2.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.	<p>Monitor the level of salmon by-catch as per the “Salmon at Sea” agreement with the Ministry of Fisheries and commercial fishing industry, including training and placement of volunteer verifiers on commercial fishing boats where necessary.</p> <p>Report findings in the Salmon Management Report (see 1.1.1.1).</p>	<p>A full report outlining salmon caught by commercial boats was not completed by MPI for the last two years, but should be available from the regional Fish &amp; Game office early 2016 once the commercial catch data is analysed and made available by MPI.</p> <p>The most recent data shows that in the 2012-13 fishing year, a total of 3 landings in the exclusion zone during the agreement period equalled 349kg.</p>
<b>Objective 1.1.2.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To monitor the harvest of game birds by recreational hunters.	Supply regional game harvest phone survey data to the National Game Bird Hunter Survey Co-ordinator.	<p>The National Gamebird Harvest Survey was conducted during the gamebird hunting season and data supplied to the National Co-ordinator.</p> <p>A full report of the 2014 survey was presented to the Council meeting in February 2015 and is available from the regional Fish &amp; Game office.</p> <p>The following graph shows that</p>

		<p>over the past two decades we have seen a trend of increasing gamebird licence sales, however total gamebirds harvested has fluctuated significantly with a noticeable decline over the last 4 years.</p>
--	--	---



The following graph shows the difference in trends between Greylard and Paradise Shelduck harvest with a decreasing Paradise Shelduck harvest trend over the last 4 years and a similar trend for Greylard. The similar trend of the two species is expected due to their similar habitat and climatic preferences.



Objective 1.1.3.1	Performance Measure	Actual Result
To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public.	<p>Undertake fish salvage operations when necessary on the Amuri irrigation race, the Craigieburn Stream, the Ashley River and tributaries of the Selwyn River.</p> <p>Cost recovery will be sought where fish stranding is the result of deliberate human actions.</p>	<p>Staff and volunteers salvaged the Amuri Irrigation Scheme on 26 – 28 May: 308 x Yearling Brown trout; 17 x 2yr old Brown trout; 39 adult Brown trout; 228 Salmon smolt; 98 native fish were also salvaged. Staff spent significant time on fish salvages throughout the summer months, with salvages in the Selwyn,</p>

		Hanmer Drain, Doyleston Drain, Ashley, Cust and the Waipara rivers.
<b>Objective 1.1.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for release.	Operate a Fish & Game hatchery program based at facilities at Montrose Station and Peacock Springs.  <i>Please Note:</i> The achievement of these production targets may be compromised by operational issues outside the control of Fish & Game.	From the two F&G managed hatcheries, Montrose on the Rakaia River & Isaacs on the Waimakariri River, salmon and trout were bred and released as follows:

#### Chinook Salmon

- 60,000 x 50g smolt released from Montrose Hatchery into the Rakaia River.
- 30,000 x 50g smolt released from Silverstream Hatchery into the Kaiapoi / Waimakariri River.
- 30,000 x 50g smolt released from Isaacs into the South Branch of the Waimakariri River.
- 10,000 x 7g & 50g smolt released into Lake Coleridge tributaries.
- 30,000 x 50g smolt released into Whisky Creek, Rakaia.
- 1,800 x 750g two year old salmon released into the Groynes Fishing Lakes.
- 800 x 750g two year old salmon purchased by Isaacs for the Isaac TAKF event.
- 40,000 surplus ova used for ova planting.
- 20,000 x 7g smolt grown for West Coast region commercial order.
- 10,000 x 50g smolt grown for Kaikoura commercial order.
- 4,000 x ova eyed for commercial order.
- Approximately 2,000 ova eyed for the Fish in Schools program.

#### Rainbow Trout

- Approximately 18,000 yearlings for North Canterbury High Country Lakes (see table on the following page).
- 17,500 yearlings for release into North Canterbury rivers (7,000 Harper/Avoca, 500 Ryton, 5,000 Hanmer/Lewis area, 5,000 Ashley).

- Approximately 5,000 surplus yearlings donated to West Coast F&G.
- 1,095 yearlings grown for commercial orders.

**Brown Trout**

- 8,000 yearlings for Lake Ellesmere tributaries including the upper Selwyn River.
- 5,000 yearlings into the upper Ashley River.
- 1,500 yearlings into Lake Guyon.
- 1,000 yearlings into the Cashmere Stream.
- 5,000 yearlings into the Okuku River.
- 3,000 yearlings into Lake Georgina.
- 1,000 yearlings into the Cam River.
- 1,000 yearlings into the Styx River.
- 1,000 yearlings into Silverstream.

<b>Lake Stocked</b>	<b>Annual Number of Rainbows Released</b>
Lyndon	1,500
Georgina	500
Evelyn	300
Selfe	1,500
Henrietta	200
Ida	300
Little Ida	0
Catherine/ Monck	500
Rubicon	0
Loch Katrine	4,500
Pearson	4,000
Grasmere	1,500
Letitia	600

Sarah	500
Hawdon	700
Guyon	1,500

<b>Objective 1.1.7.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain and improve the region's sports fish and game bird resources by formulating and recommending angling and hunting conditions to the Minister of Conservation.	<p>In conjunction with the Regulations Committee, conduct a biennial public review of angling regulations including consultation with stakeholders.</p> <p>Dispatch draft regulations to the New Zealand Fish and Game Council by March 31 (hunting) and May 31 (fish).</p> <p>Update regulation signage with any changes.</p>	<p>The biennial review of the sports fishing regulations was undertaken following stakeholder consultation.</p> <p>Staff completed the North Canterbury section of the 2014/15 Sports Fishing Regulation guide, Gamebird Hunting Guide and gazetted both the hunting and angling regulations.</p>
<b>Objective 1.1.8.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To minimise adverse impacts of game species on crops and pasture.	<p>In conjunction with the Gamebird Committee, organise dispersal and control of unwanted gamebird populations which are brought to the attention of Fish and Game.</p> <p>Report results of control activities in the Annual Report.</p>	<p>Permits were issued to disturb or kill game birds causing a nuisance.</p> <p>Permits issued during the year were; 9 for Swan, 4 for Pukeko, 7 for Paradise Shelduck and 4 for Mallards.</p>

<b>OUTPUT AREA 2:</b>		
<b>HABITAT PROTECTION, MAINTENANCE AND ENHANCEMENT</b>		
<b>Objective 1.2.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access, either by providing appropriate conditions to avoid, remedy or mitigate adverse effects, or if this is not possible, by consent being declined.</p>	<p>Monitor resource consent applications and lodge submissions to those which have the potential to impact sports fish and game bird habitat and angler access.</p>	<p>A number of individual resource consent applications were notified to Fish &amp; Game. Below is a summary of some of the significant consents with which Fish &amp; Game has been involved;</p> <p><b><u>Grasmere Station</u></b>  Opposed the P &amp; E Ltd water take from the Cass River on the basis of increased nutrient run off into Lake Grasmere and Grasmere Stream lake. This Environment Court case was placed on hold, pending a point of law, but is now scheduled to resume in November 2015.</p> <p><b><u>Ngai Tahu Farm Ltd Balmoral Forest Land Use and Water Take Applications</u></b>  Opposed the significant adverse effects from 7000ha of new intensive dairying. The case decision is still under appeal to the</p>

		<p>Environment Court after most of the consent was declined. Ngai Tahu has requested a Court Order for pre-hearing mediation..</p> <p><b><u>Kakapo Brook</u></b> Consents were requested to extract water from the Kakapo Brook for the purpose of irrigation water and year round electricity generation, within the Glynn Wye high country Station. Fish and Game submitted substantial in-house evidence at the consent hearing. The decision is pending.</p> <p><b><u>Minor Consents</u></b> Fish and Game provided comment on a number of smaller consent cases.</p>
<b>Objective 1.2.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To seek to ensure that all regional and district plans provide appropriate protection for sports fish and game bird habitat and angler access.</p>	<p>Make submissions on statutory plans which have the potential to impact sports fish and game bird habitat and angler and hunter access.</p> <p>Advocate for the preparation of statutory plans for key resources where they do not exist.</p>	<p>Fish and Game was involved in submissions on the <b><u>Selwyn Waihora Variation 1 (sub regional) plan change to the Canterbury Land and Water Regional Plan.</u></b></p> <p><b><u>Land and Water Regional Plan – Plan Change 4.</u></b> Fish and Game has provided</p>



	<p>Seek an active role in the development of non-statutory management plans when such plans may result in changes to access or habitat management.</p>	<p>a joint CSI and NC submission on changes to the regional wide plan. Further submissions have also been submitted, with the hearing to begin in Autumn 2016.</p> <p><b><u>Land and Water Regional Plan – Plan Change 6 Banks Peninsula</u></b></p> <p>Fish and Game has submitted on this plan change.</p>
<b>Objective 1.2.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To ensure the Resource Management Act is functioning in terms of its provisions and compliance. (See planned result in OWP)</p>	<p>Follow up on complaints from the public regarding breaches of resource consent and statutory plan provisions, including liaising with enforcement staff at Environment Canterbury.</p> <p>Undertake monitoring of compliance with provisions of key consents where necessary.</p> <p>Monitor the effectiveness of works carried out on the Harper Diversion in 2011 to assist fish passage.</p> <p>Monitor compliance with</p>	<p>Fish and Game met with ECan Commissioners and staff, and continue to request greater investment from ECan in relation to regulation monitoring, particularly in regard to complaints and permitted activity rules.</p>

	<p>Trustpower's requirements to maintain a suitable diversion and fish screen at the Highbank Power Station.</p> <p>Continue participation at the ECan Fish Screen Working Party.</p> <p>Continue the survey of fish screen efficiency and other relevant consent conditions affecting fish and game populations.</p> <p>Lobby Environment Canterbury staff to implement the "stock in waterways" policies on the NRRP where issues are identified.</p>	
<b>Objective 1.2.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To promote the plight of lowland rivers through national, regional and local advocacy.	Use statutory and non-statutory processes to publicise the issues of lowland river decline, and promote the amelioration of this issue.	Provided public presentations on the plight and possible solutions for a number of threatened lowland streams. Staff attended Cam River restoration meetings.
<b>Objective 1.2.1.6</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the protection and enhancement of sports fish and game habitat, as well as public access through the crown pastoral leasehold and land tenure review process.	Undertake field surveys and prepare reports advocating for the protection and enhancement of fish and game habitat on leasehold land as it comes up for	Not involved in any activity during the year.

	renewal or tenure review.	
<b>Objective 1.2.2.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain and enhance sports fish habitat, game bird habitat and natural habitat values on Fish and Game-controlled land.	Manage the habitats of Boggy Creek Reserve using volunteer labour and contractors.	The Fish & Game owned Boggy Creek wetland was sold to DoC during the year with all gamebird hunting access and maimai ballot stands retained.
<b>Objective 1.2.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that salmon spawning habitat is restored and the effects of farm stock are reduced.	<p>In conjunction with the Salmon and Trout Committee, liaise with key landowners who adjoin salmon spawning streams to reduce the effects of stock intrusion.</p> <p>Contribute directly towards fencing, planting and maintenance costs.</p> <p>Seek funding from external sources (eg CWMS Zonal Committee Restoration/Enhancement Funds) to expand the program beyond the constraints of the Fish &amp; Game budget.</p> <p>Undertake a habitat and water quality survey of vulnerable reaches in conjunction with ECan.</p> <p>Use the Sand Wand (silt</p>	<p>Staff collected water samples from four sections of the Glenariffe Stream, two sections of the Hydra Waters, Winding Creek, Cora Lynn and Bealey Springs as part of a long term habitat and water quality monitoring project in conjunction with ECan.</p> <p>Worked with Glanaan &amp; Double Hill stations on the Glenariffe Stream to fence stream margins and wetland areas in conjunction with ECan.</p> <p>Was approved a resource consent from ECan to operate the sand wand in selected waterways throughout the region.</p>

	removal technology) on one degraded spawning stream.	
<b>Objective 1.2.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement).	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the agreement.  Prepare a report to the October Council, Ngai Tahu and DOC outlining work undertaken in accordance with the Maimai Agreement.	Staff met with DoC & Ngai Tahu to standardise maimai construction guidelines on Lake Ellesmere.  Staff completed the 2013/14 Maimai Management Report, which is available from the regional Fish & Game office.
<b>Objective 1.2.3.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate in the implementation of the Lake Ellesmere Joint Management Plan (JMP), (Ngai Tahu Treaty of Waitangi Settlement).	Meet at regular intervals with Ngai Tahu and DOC to discuss issues and actions arising from the Plan.  Undertake agreed projects to the value of half the adult whole season game licence fee for all maimais on Ngai Tahu and DOC land.  Prepare a report to the October Council Meeting outlining work undertaken in accordance with the Joint Management Plan.	Staff met with DoC & Ngai Tahu to discuss JMP projects.
<b>Objective 1.2.3.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake protection and enhancement works in key areas where necessary and within budgetary and	Participate in the activities of the Lake Coleridge Trust.  Help angling and hunting clubs	Attended several meetings with organisations such as CPW, Barrhill Irrigation and Ngai Tahu Properties.

management constraints.	with organisation of Stream Help days and other fish and game habitat improvement projects.  Carry out removal of silt using the Sand Wand from one degraded trout stream.	
-------------------------	--	--

<b>OUTPUT AREA 3:</b>		
<b>PARTICIPATION</b>		
<b>Objective 1.3.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To advocate for the maintenance and enhancement of public access to the angling and hunting resource.	Use available opportunities to advocate for improved angler and hunter access.  Investigate and attempt to resolve instances of access restriction.  Maintain an inventory of the status of access to North Canterbury fishing and hunting locations.	Completed a project to GPS log all access points throughout the region.  Liaised with the Walking Access Commission to resolve access issues on the Rakaia and Waimakariri rivers.
<b>Objective 1.3.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To clearly identify access points to angling and hunting resource.	Maintain and improve access and information signage and inventory.	Completed an audit of all access and information signage in the region and repaired/replaced where necessary.
<b>Objective 1.3.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To circulate written information about angling and hunting access in the region.	Reprint access pamphlets as necessary.	Responded to a number of access queries most of which were largely a result of mis-

		<p>interpretation of agreed access arrangements.</p> <p>Access pamphlets were reprinted as necessary.</p>
<b>Objective 1.3.3.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	<p>Produce a supplement for inclusion in the two special editions of Fish &amp; Game magazine.</p> <p>Maintain and improve the North Canterbury Fish and Game web site.</p>	<p>Completed the North Canterbury supplement of the two Fish &amp; Game magazines sent out free to all last season's whole season sports fish and game bird licence holders.</p> <p>In addition to the usual material, the regional website was regularly updated to illustrate local happenings such as fish releases and other newsworthy events to stakeholders.</p>
<b>Objective 1.3.3.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To inform anglers and hunters on matters affecting their interests.	Submit articles for publication in magazines such as The Fishing Paper.	Staff wrote articles for the bi-monthly Fish & Game e-zines Reel Life and Both Barrels.
<b>Objective 1.3.5.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To participate and organise events which promote angling to young people.	<p>In conjunction with Youth Committee, participate in the annual Take-a-Kid-Fishing (TAKF) day and other events upon request.</p> <p>Maintain the Groyne Junior</p>	<p>Participated in the annual TAKF event with around 4,000 children attending.</p> <p>Approximately 1,800 additional salmon were released into the Groyne</p>

	<p>Fishery by stocking, using rainbow trout reared at the Fish &amp; Game hatcheries and surplus salmon from commercial hatcheries when available.</p>	<p>Fishing Lakes over the summer months.</p> <p>The youth program included pupils from 26 North Canterbury schools, including raising salmon in class as part of the Fish In Schools (FIS) program creating greater awareness, mentoring and learning angling skills. Additionally, 3 new tanks were installed in Southland and 1 on the West Coast.</p> <p>Through the youth program, various groups of young people and their families, including the 26 FIS participating schools took part in tutored angling activities at the Groynes, fishing for trout and salmon stocked by Fish &amp; Game.</p> <p>Organised the Lake Lyndon family fishing day which saw approx. 150 families attend.</p>
<b>Objective 1.3.5.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide selected young hunters with the training and initial success required to convince them to take up hunting permanently.	<p>In conjunction with the Youth Committee, conduct a young hunter programme.</p> <p>Help young hunters through training, practice and real</p>	<p>Planning for a young hunter programme is being advanced within the Youth Programme.</p>

	<p>hunting program in association with local hunting clubs.</p> <p>Secure sponsorship to allow and enlarged program.</p>	
<b>Objective 1.3.5.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To allocate hunting stands on Boggy Creek wetland in an equitable manner.	Advertise and run a balloting program in an equitable and transparent manner.	The balloting of Boggy Creek hunting stands was completed with all stands allocated.
<b>Objective 1.3.5.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To manage angling and hunting competitions to facilitate participation and training. To use hunting competitions to minimise negative impacts of game bird populations.	<p>Consider applications from groups wishing to hold angling and hunting competitions.</p> <p>Monitor the impact of competitions on fish and game populations.</p> <p>Use fishing and hunting competitions to promote Fish &amp; Game values and issues.</p>	Permission was granted to hold fishing competitions to Rakaia River Fishing Promotions (Rakaia River), NZSAA (Waimakariri River).
<b>Objective 1.3.6.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To foster good relations with key stakeholder groups.	In conjunction with the Club and Retail Committee, circulate clubs regularly with Council reports and aim to make at least 12 talks to local fishing and hunting clubs.	Gave presentations to; Canterbury Anglers, NZ Salmon Anglers Association AGM & Ellesmere Lions.
<b>Objective 1.3.6.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To provide services to anglers and hunters to assist them in achieving satisfaction	Provision of information and services to anglers and hunters including:	Prepared weekly fishing reports emailed to licence holders from October –



<p>from their sport.</p>	<p>Daily telephone river condition reports throughout the fishing season</p> <p>Weekly fishing reports emailed to the fishing database and placed on the website.</p> <p>Respond to angler and hunter inquiries</p> <p>Presence of staff at significant angling and hunting events.</p> <p>Organise and run the Lake Coleridge Fishing Competition.</p>	<p>March inclusive.</p> <p>Staff attended and spoke at the Rakaia, Waimakariri and the Rangers' Salmon fishing competitions.</p> <p>Staff and volunteers organised the 2014 Lake Coleridge fishing competition with around 300 anglers attending.</p> <p>Recorded daily telephone river condition reports throughout the fishing season.</p>
--------------------------	---	--

<b>OUTPUT AREA 4: PUBLIC INTERFACE</b>		
<b>Objective 1.4.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To liaise with statutory organisations on issues affecting Fish and Game values.</p>	<p>Regular meetings with DOC, ECan, University of Canterbury and NIWA.</p> <p>Annual contact with local Members of Parliament.</p> <p>Liaison with the Overseas Investment Commission on Fish &amp; Game values for the properties in</p>	<p>Formal meetings were held with DoC, ECan Commissioners and their staff, on a range of subjects, which focused on joint project work as well as RMA issues.</p> <p>The ECan meetings were attended by representatives of both Fish &amp; Game staff and</p>

	<p>our region.</p> <p>Liaise with other statutory organisations as opportunities arise.</p>	Councillors.
<b>Objective 1.4.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with landowners on issues affecting Fish and Game values.	<p>Liaise with the landowners and landowner groups to ensure that Fish and Game values are protected and that our functions do not have an unacceptable impact on their interests.</p> <p>Identify and form relationships with landowners who manage or adjoin habitats of particular significance to Fish &amp; Game. This includes annual visits to key landowners by Councillors and mail outs of Fish &amp; Game magazines and information.</p>	Met with the owners of a number of strategically located high country stations including Glenariffe, Glenthorne, Mt Algidus, Cora Lynn, Glenaan, Double Hill, Flock Hill, Winding Creek, Snowdon, High Peak, Snowdon & Middle Rock to discuss land use/protection of critical spawning areas and wetlands.
<b>Objective 1.4.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with iwi on issues affecting sports fish and game.	<p>Liaise with iwi as per Section 4 of the Conservation Act 1987 through regular contact and meetings with Te Runanga o Ngai Tahu.</p> <p>Facilitation of native gamebird control permits where problem populations exist.</p>	<p>Staff met with ECan and Ngai Tahu around the restoration of Lake Ellesmere.</p> <p>Staff issued a permit for cultural harvest of Black swan &amp; Paradise Shelduck eggs.</p>

Objective 1.4.1.4	Performance Measure	Actual Result
<p>To ensure that Fish and Game gets comprehensive and supportive media coverage.</p>	<p>Identify key media outlets and maintain relations with key media personnel.</p> <p>Make regular media releases about issues of concern to Fish and Game</p> <p>Respond promptly to approaches from the media for Fish and Game views on current issues.</p> <p>Participate in national public awareness campaigns.</p>	<p>Considerable exposure for NCF&amp;G throughout the year, including a number of TV News items, radio interviews, local and regional newspaper articles, Facebook videos and articles of interest.</p>
Objective 1.4.1.5	Performance Measure	Actual Result
<p>To gain public support for angling and hunting and Fish &amp; Game activities in general.</p>	<p>Undertake the following public relations initiatives:</p> <p>Deal promptly with all approaches from the general public for information and assistance with Fish &amp; Game matters.</p> <p>In conjunction with volunteers ensure the smooth running of the “Fish in Schools” programme.</p> <p>Presence of staff at selected shows and events.</p> <p>Rescue or euthanise injured game birds where time permits.</p>	<p>Assisted various groups of students with fishing lessons at the Groynes.</p>

<b><u>OUTPUT AREA 5:</u></b>		
<b>COMPLIANCE</b>		
<b>Objective 1.5.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation.</p>	<p>In conjunction with the Compliance Committee, undertake compliance operations involving staff and honorary rangers.</p> <p>Maintain contact with the honorary ranger team through monthly newsletters, regular telephone calls and an annual social event.</p> <p>Respond to information from the public regarding breaches of angling and hunting regulations.</p> <p>Report on the compliance activities in the Annual Report. A minimum of the following operations is planned:</p> <p>Full time staff to conduct five days ranging per year</p> <p>Part time staff to complete two days ranging per year</p> <p>Three organised compliance operations (each) to the Rakaia and Waimakariri Rivers.</p> <p>One organised compliance operation to the Hurunui and Waiau Rivers.</p> <p>Two organised compliance operations to the High Country lakes.</p> <p>A Gamebird Season Opening Weekend compliance operation</p> <p>A pheasant season compliance</p>	<p>Rangers met the 10% coverage goal and greater than 95% compliance was recorded. Compliance operations were held around the Coleridge lakes over the high country lakes opening weekend.</p> <p>Rangers visited Lake Coleridge for the last weekend of the winter fishing season and staff and honorary rangers spent a number of planned ranging days on the Rakaia and Waimakariri Rivers, along with callouts to a variety of compliance issues.</p> <p>A ranging program was carried out for opening weekend of the game bird hunting and the annual pheasant hunting weekend.</p>

	operation.	
<b>Objective 1.5.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure that a trained and motivated team of honorary rangers is available to undertake compliance activities in the region.	In conjunction with the Compliance Committee, conduct a minimum of two pre-season ranger training meetings during the year.  Ensure rangers have completed relevant ranger training courses.	Two pre-fishing and gamebird hunting season ranger training meetings were held.  The Compliance Committee developed and implemented a compliance plan for the summer months.  A two day CERT training course was held for those rangers who had not been trained, along with a one day refresher for all rangers.
<b>Objective 1.5.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To undertake appropriate enforcement actions including prosecutions for breaches of legislation.	Liaise with rangers regarding detected offences, prepare offence reports where necessary and provide information to the Council's Prosecutor, all within agreed timelines.	A total of 17 prosecutions for various angling and gamebird offences were undertaken during the year all of which were successful. All prosecutions were achieved using internal legal resources.

<b>OUTPUT AREA 6: LICENCING</b>		
<b>Objective 1.6.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise with the contractor over the circulation of licences to licence agents.	Effective liaison with the contractor over the circulation of licences to licence agents.	All licence agents received stocks of the 2014/15 licences and regulations.
<b>Objective 1.6.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain a database of past and present licence holders.	Liaise with the contractor over the management of the licence database.	Completed.
<b>Objective 1.6.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To produce regulation guides to accompany angling and hunting licences.	Contribute to national regulation and access guides.  Circulate guides to licence agents for distribution with angling and hunting licences at the point of sale.	Provided input into the South Island angling and hunting regulation guides produced by the New Zealand Council.  Ensured Access Guides were freely available at point of sale.
<b>Objective 1.6.1.4</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To maintain good relationships with licence agents.	In conjunction with the Club and Retail Committee, visit major licence agents minimum twice per year.  Respond to other requests for information from licence agents as they arise.	All major licence agents were visited at various times throughout the year.  All agency agreements replaced with updated and executed agreements including direct debit facility.
<b>Objective 1.6.1.5</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To reward licence agents.	Liaise with the contractor over the payment of commission to licence agents.	Liaised with the licence contractor, Eyede over commission payments.

<b>OUTPUT AREA 7:</b>		
<b>COUNCIL</b>		
<b>Objective 1.7.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective resolution of Council responsibilities and business.	<p>Prepare and circulate agendas, management reports and background papers at least one week prior to Council meetings.</p> <p>Record meeting minutes and action meeting business in a timely manner.</p> <p>Give assistance to Council working parties as required.</p> <p>Prepare regular council reports for circulation to the media, clubs, statutory agencies and warranted officers.</p>	<p>Six Council meetings were held at the DoC offices in Sockburn.</p> <p>Material prior to the meetings was despatched in a timely manner (with the odd delivery delay), as were comprehensive minutes of each meeting held completed.</p>

<b>OUTPUT AREA 8:</b>		
<b>PLANNING AND REPORTING</b>		
<b>Objective 1.8.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To formulate and adopt an Operational Work Plan and budget.	<p>Prepare and circulate a draft annual operational work plan before the April Council meeting.</p> <p>Present the final draft of the plan to the May Managers'</p>	<p>Prepared the AOWP and budget which were approved by NCF&amp;G Council and the NZ Managers.</p> <p>Regular staff operations</p>

	<p>meeting.</p> <p>Adopt Annual Operational Work Plan and Budget for the 2014/15 year by 31<sup>st</sup> July 2014.</p>	<p>meetings were held throughout the year.</p>
<b>Objective 1.8.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To meet the annual reporting requirements of Section 26W of the Conservation Act.	<p>Prepare and publish an audited Annual Report and Statement of Accounts for the period 1/09/2013 to 31/08/2014.</p> <p>Prepare and conduct an Annual General Meeting.</p>	<p>The audited Annual Report for the period 1/09/2013 to 31/08/2014 was prepared and circulated prior to the December 2014 AGM.</p>
<b>Objective 1.8.4.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To ensure effective liaison with the New Zealand Fish and Game Council.	<p>Reply to NZFGC requests for information and input.</p> <p>Develop and implement national policy upon approval by the North Canterbury Council.</p> <p>Inform NZFGC of issues of national significance as they arise.</p> <p>Attend national conferences, managers' meetings, Public Awareness Network meetings and RMA advocacy meetings.</p>	<p>Liaised with NZ F&amp;G Council as necessary as well as the NZC office on issues of importance, particularly RMA proceedings. and worked closely with other affected F&amp;G regions.</p> <p>Extensive and regular consultation with Communications Advisors.</p> <p>Attended all Regional Managers' meetings.</p> <p>Staff attended a South Island staff conference held in Twizel.</p>



<b>Objective 1.8.4.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.	Field and technical expertise provided to other Fish & Game regions free of charge upon request. This includes provision of jet boat services and the gifting of surplus fish from the hatchery program.  Reply to requests for information and input from other Fish and Game Regions. Liaise on inter-regional issues.	Liaised regularly with other regions on common issues, particularly RMA proceedings.  Assisted other regions with live fish stock from NCF&G hatchery.  Assisted West Coast F&G with a drift dive.

<b>OUTPUT AREA 9: ADMINISTRATION</b>		
<b>Objective 1.9.1.1</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To facilitate the effective and efficient operation of the North Canterbury Fish & Game Council.	Provision of clerical, accounting and reception services.  Carrying out of general duties such as maintaining office premises, assisting with asset replacement and general purchases.	Achieved effective administration and accounting objectives.
<b>Objective 1.9.1.2</b>	<b>Performance Measure</b>	<b>Actual Result</b>
To have motivated, effective staff with up to date knowledge of the Fish & Game issues.	Maintain an effective staff resource and staff development by holding fortnightly operations meetings, facilitating training, holding contract and assessment discussions,	Training programs were identified and implemented across a number of areas, including First Aid refreshers and jet boat training.

	<p>carrying out appointments when necessary.</p> <p>In conjunction with the Management Committee, conduct an annual performance assessment of the Regional Manager.</p> <p>Operate an internal marine training program under delegation from Maritime NZ.</p>	<p>A Health &amp; Safety manual has been prepared for all aspects of the organisation. It is being regularly updated as necessary.</p>
<b>Objective 1.9.1.3</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p>To manage the finances of the North Canterbury Fish &amp; Game Council.</p>	<p>Ensure all tax and statutory returns are dealt with, manage cash flow and banking to maximise interest and income on investments, maintain appropriate insurances on assets, ensure monthly accounts are paid.</p> <p>Instigate forward financial planning of Council finances to ensure wise, efficient and prudent financial management.</p>	<p>The financial reporting system in place enables accurate and timely financial reporting as well as more efficient use of funds under management.</p> <p>All accounts and other liabilities, including taxation have been paid when due.</p> <p>Total overhead budget allocated was adhered to.</p> <p>An annual surplus was achieved.</p>

# North Canterbury Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended

31 August 2015

---

### Contents

---

	Page
<b>Financial Information:</b>	
Statement of Financial Responsibility	52
Statement of Financial Performance	53
Statement of Financial Position	54
Statement of Cash Flows	55
Statement of Accounting Policies	56 - 61
Notes to the Performance Report	62 - 76

## North Canterbury Fish and Game Council

### Statement of Financial Responsibility

For the year ended

31 August 2015

---

In accordance with the requirements of Section 42 of the Public Finance Act 1989, the Council of the North Canterbury Fish and Game Council accepts responsibility for the preparation of the annual financial statements and the judgements used on these statements.

The Council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Council's financial reporting.

In the opinion of the Council, the annual financial statements fairly reflect the financial position and operations of the Council.



---

Council Chairperson



---

Council Manager

**North Canterbury Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
31 August 2015

	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,778,974	1,570,437	1,549,662
Interest	1	55,725	36,596	59,480
Other revenue	1	357,717	94,000	84,199
<b>Total Revenue</b>		<b>2,192,416</b>	<b>1,701,033</b>	<b>1,693,341</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	149,225	118,000	147,131
Habitat protection & management	2	26,400	13,650	10,398
Angler & Hunter participation	2	14,212	18,000	22,118
Public interface	2	1,598	600	1,991
Compliance	2	5,458	7,000	7,932
Licencing	2	82,907	-	73,793
Council	2	4,081	3,500	3,634
Planning & reporting	2	18,482	16,000	19,134
<b>Overheads</b>				
Employee related costs	2	581,623	554,045	585,025
Depreciation	4	71,065	-	79,726
Other expenses	2	157,117	138,650	210,338
<b>Total Expenses</b>		<b>1,112,168</b>	<b>869,445</b>	<b>1,161,220</b>
<b>Operating Surplus/(Deficit)</b>		<b>1,080,248</b>	<b>831,588</b>	<b>532,121</b>
<b>Less Other Expenses</b>				
Levies to NZFGC		802,588	802,588	690,293
Youth Programme		32,417	-	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>245,243</b>	<b>29,000</b>	<b>(158,172)</b>

**North Canterbury Fish and Game Council**  
**Statement of Financial Position**

As at  
31 August 2015

	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	1,462,323	1,007,348	1,007,348
Debtors and other receivables	3	131,219	391,059	212,489
Biological asset	3	51,460	50,250	50,250
Stock on hand	3	24,953	15,705	15,705
<b>Total Current Assets</b>		<b>1,669,955</b>	<b>1,464,362</b>	<b>1,285,792</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	812,338	951,365	951,365
<b>Total Non-Current Assets</b>		<b>812,338</b>	<b>951,365</b>	<b>951,365</b>
<b>TOTAL ASSETS</b>		<b>2,482,293</b>	<b>2,415,727</b>	<b>2,237,157</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	55,918	90,717	70,779
Employee costs payable	3	68,575	46,930	46,930
Other current liabilities	3	174,654	119,394	181,544
<b>Total Current Liabilities</b>		<b>299,147</b>	<b>257,041</b>	<b>299,253</b>
<b>TOTAL LIABILITES</b>		<b>299,147</b>	<b>257,041</b>	<b>299,253</b>
<b>NET ASSETS</b>		<b>2,183,146</b>	<b>2,158,686</b>	<b>1,937,904</b>
<b>EQUITY</b>		<b>2,183,146</b>	<b>2,158,686</b>	<b>1,937,904</b>

**North Canterbury Fish and Game Council**  
**Statement of Cash Flows**  
For the year ended  
31 August 2015

	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales & other income	2,247,344		1,757,380
Interest	55,725		59,480
<b>Cash was applied to:</b>			
Payments to suppliers & employees	1,889,819		1,704,994
GST (net)	26,237		53,054
<b>Net Cash Flows from Operating Activities</b>	<b>387,013</b>	-	<b>58,812</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	128,029		
Sale of investments/deposits			1,593,281
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	60,067		670,782
Purchase of investments/deposits	434,297		995,154
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(366,335)</b>	-	<b>(72,655)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>20,678</b>	-	<b>(13,843)</b>
<b>Opening Cash</b>	<b>12,194</b>		<b>26,037</b>
<b>Closing Cash</b>	<b>32,872</b>	-	<b>12,194</b>
<b>This is represented by:</b>			
Cash on hand	179		230
Kiwibank - 00	32,693		11,964
<b>Bank accounts and cash</b>	<b>32,872</b>	-	<b>12,194</b>

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2015

---

### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

North Canterbury Fish and Game Council is a Public Entity as defined by Schedule 4 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004.

The objective of the North Canterbury Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

#### Basis of Preparation

North Canterbury Fish and Game Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

#### Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

#### Measurement Basis

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy.

The accounting principals recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied consistently to all periods presented in these financial statements.

#### Presentation Currency

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

#### Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of financial performance and the financial position have been applied.

#### Budget Figures

The budget figures are those approved by the Council in its annual operation 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.



# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2015

---

### SIGNIFICANT ACCOUNTING POLICIES

#### **Revenue Recognition**

North Canterbury 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 relation to the period covered by the Game Bird or Fish Licence. Any licence money received for a licence in advance will be treated as a liability,

#### *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 is satisfied.

#### *Interest*

Interest revenue on term deposits is recorded as it is earned during the year.

#### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

#### **Employee related costs**

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became entitled to wages, salaries.

Performance payments are recorded when the employee is notified.

Superannuation contributions are recorded as an expense as staff provide services.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2015

---

### Levies to NZFGC

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

### Bank Accounts and cash

Bank Accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

### Debtors and Prepayments

Debtors represent items that the Council has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Council realistically expects to receive. A provision for impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of debt.

### Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

### Stock on Hand

Stock on hand has been recorded at cost.

### Property, plant and equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses. Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal is recognised on the Statement of Financial Performance.

Depreciation is provided on a straight line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been

Buildings	3.0%
Plant & Equipment	5.0% to 36.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2015

---

### **Creditors and accrued expenses**

Creditors and accrued expenses represents liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Creditors and accrued expenses are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **Employee costs payable**

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

### **Restricted Reserves**

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

### **Income Tax**

The Council is a Public Benefit Entity as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from the payment of Income tax under Section CW38 of that Act.

### **Tier 2 PBE Accounting Standards applied**

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

### **Statement of Cashflows**

The following are the definitions of the terms used in the Statement of Cashflows;

- (1) Cash is considered to be cash on hand and current accounts in banks, net of overdrafts.
- (2) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- (3) Financing activities are those activities which result in changes in the size and composition of the capital structure of the organisation. This includes both equity and debt not falling within the definition of cash.
- (4) Operating activities include all transactions and other events that are not investing or financing activities.

### **Biological Asset - Fish Stock**

Biological assets of fish stock of Brown Trout, Rainbow Trout and Salmon are measured based on fair value less costs to sell, with any change therein recognised in the profit and loss. Costs to sell include all costs that would be necessary to sell fish, including transportation costs. The stock figure relates solely to fish expected of similar age, weight, breed and genetic make-up.

# North Canterbury Fish and Game Council

## Statement of Accounting Policies

For the year ended

31 August 2015

---

### **CHANGES IN ACCOUNTING POLICIES**

This is the first set of financial statements prepared using the new PBE-SFR-A(PS) standard, and comparative information for the year ended 31 August 2014 has been restated to comply with the new standard. There are no significant adjustments arising from transition to the new standard.

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

Note 1 : ANALYSIS OF REVENUE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
<b>Licence sales</b>			
Fish licence	1,585,865	1,386,044	1,365,681
Game licence	193,109	184,393	183,981
<b>Total</b>	<b>1,778,974</b>	<b>1,570,437</b>	<b>1,549,662</b>
<b>Interest</b>			
Interest received	55,725	36,596	59,480
<b>Total</b>	<b>55,725</b>	<b>36,596</b>	<b>59,480</b>
<b>Other revenue</b>			
Miscellaneous income	164,277	-	27,606
Fencing income	-	-	1,749
Angling & Hunting competitions	3,135	4,000	2,616
Salvage	8,400	10,000	5,355
Fines/Prosecutions	10,265	4,000	1,647
Hatchery income	57,879	75,000	64,592
Angler & Hunter relations income	-	1,000	-
Agency income	(6,237)	-	(7,170)
Gain on sale/disposal of assets	109,540	-	-
Fish stock movement	1,210	-	(6,713)
Fish food stock movement	9,248	-	(5,483)
<b>Total</b>	<b>357,717</b>	<b>94,000</b>	<b>84,199</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2015 \$</b>	<b>Budget 2015 \$</b>	<b>Actual 2014 \$</b>
<b>Species management</b>			
Population monitoring	16,021	18,200	19,428
Harvest assessment	6,246	4,000	8,646
Species rescue	390	800	137
Hatchery operations	126,568	95,000	118,649
Regulations	-	-	-
Control	-	-	271
<b>Total</b>	<b>149,225</b>	<b>118,000</b>	<b>147,131</b>
<b>Habitat protection &amp; management</b>			
Resource management	2,552	3,500	4,016
Works & management (F&G land)	10,041	650	4,102
Works & management (Other land)	13,807	9,500	2,280
<b>Total</b>	<b>26,400</b>	<b>13,650</b>	<b>10,398</b>
<b>Angler &amp; Hunter participation</b>			
Access	9,157	10,000	12,065
Newsletters	1,696	4,500	5,297
Training	1,324	1,000	-
Client relations	2,035	2,500	4,756
<b>Total</b>	<b>14,212</b>	<b>18,000</b>	<b>22,118</b>
<b>Public interface</b>			
Liaison	1,598	600	1,991
<b>Total</b>	<b>1,598</b>	<b>600</b>	<b>1,991</b>

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2015

Note 2 : ANALYSIS OF EXPENSES	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
<b>Compliance</b>			
Ranging	4,833	5,000	6,561
Ranger training	625	2,000	-
Enforcement	-	-	1,371
<b>Total</b>	<b>5,458</b>	<b>7,000</b>	<b>7,932</b>
<b>Licencing</b>			
Commission	82,907	-	73,793
<b>Total</b>	<b>82,907</b>	<b>-</b>	<b>73,793</b>
<b>Council</b>			
Council meetings	4,081	3,500	3,634
<b>Total</b>	<b>4,081</b>	<b>3,500</b>	<b>3,634</b>
<b>Planning &amp; reporting</b>			
Reporting	18,402	15,000	18,510
National liaison	80	1,000	624
<b>Total</b>	<b>18,482</b>	<b>16,000</b>	<b>19,134</b>
<b>Employee related costs</b>			
Salaries and wages	549,897	531,045	556,776
Fringe benefit tax	17,749	7,000	15,745
ACC levies	3,359	8,500	5,562
Staff training and other expenses	10,618	7,500	6,942
<b>Total</b>	<b>581,623</b>	<b>554,045</b>	<b>585,025</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2015 \$</b>	<b>Budget 2015 \$</b>	<b>Actual 2014 \$</b>
<b>Other expenses</b>			
Office premises	33,123	9,700	25,324
Office equipment	663	6,000	287
Communications/consumables	22,414	27,250	24,119
General	33,174	35,200	112,505
General equipment	2,884	6,000	(1,504)
Vehicles/marine	64,859	54,500	47,205
Loss on sale of disposal of assets	-	-	2,402
<b>Total</b>	<b>157,117</b>	<b>138,650</b>	<b>210,338</b>



## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2015

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2015 \$	Actual 2014 \$
<b>Bank accounts and cash</b>		
Cash on hand	179	230
Kiwibank	1,462,144	1,007,118
<b>Total</b>	<b>1,462,323</b>	<b>1,007,348</b>
<b>Debtors and other receivables</b>		
Accounts receivable	81,381	208,633
GST receivable	47,576	3,856
Prepayments	2,262	-
<b>Total</b>	<b>131,219</b>	<b>212,489</b>
<b>Biological asset - fish stock</b>		
Brown trout	5,200	6,300
Rainbow trout	10,060	4,500
Salmon	36,200	39,450
<b>Total</b>	<b>51,460</b>	<b>50,250</b>
<b>Stock on hand</b>		
Fish food on hand	24,953	15,705
<b>Total</b>	<b>24,953</b>	<b>15,705</b>
<b>Creditors and accrued expenses</b>		
GST Payable	-	-
Audit & accounting fee accruals	13,000	13,000
Trade and other payables	42,918	57,779
<b>Total</b>	<b>55,918</b>	<b>70,779</b>
<b>Employee costs payable</b>		
Annual leave and time in lieu	60,136	40,746
PAYE owing	8,439	6,184
<b>Total</b>	<b>68,575</b>	<b>46,930</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2015 \$</b>	<b>Actual 2014 \$</b>
<b>Other current liabilities</b>		
Income in advance	174,654	181,544
<b>Total</b>	<b>174,654</b>	<b>181,544</b>

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2015

#### Note 4 : PROPERTY PLANT & EQUIPMENT

##### 2015

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Capital Profit	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	501,044		237,569	109,540	-	373,015
Buildings	231,098				7,074	224,024
Plant & Equipment	81,593	9,702			11,892	79,403
Vehicles	133,243	50,365			48,784	134,824
Office Equipment	4,387				3,315	1,072
<b>Total</b>	<b>951,365</b>	<b>60,067</b>	<b>237,569</b>	<b>109,540</b>	<b>71,065</b>	<b>812,338</b>

##### 2014

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Capital Profit	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	128,029	373,015			-	501,044
Buildings	-	235,814			4,716	231,098
Plant & Equipment	80,497	12,110	270		10,744	81,593
Vehicles	137,003	49,841	2,132		51,469	133,243
Office Equipment	17,184	-			12,797	4,387
<b>Total</b>	<b>362,713</b>	<b>670,780</b>	<b>2,402</b>	<b>-</b>	<b>79,726</b>	<b>951,365</b>

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2015

Note 5: EQUITY	Actual 2015 \$	Actual 2014 \$
<b>Accumulated Funds</b>		
Balance as at 1 September	1,535,555	1,924,987
Surplus/(Deficit)	245,242	(158,172)
Transfer to Reserves	(587,458)	(231,260)
Transfer from Reserves	-	-
<b>Balance at 31 August</b>	<b>1,193,339</b>	<b>1,535,555</b>
<b>Restricted Reserves</b>		
Balance as at 1 September	402,349	171,089
Transfer to Accumulated Funds	-	-
Transfer from Accumulated Funds	587,458	231,260
<b>Balance at 31 August</b>	<b>989,807</b>	<b>402,349</b>
<b>Total Equity as at 31 August</b>	<b>2,183,146</b>	<b>1,937,904</b>

Breakdown of Restricted Reserves		Actual 2015 \$	Actual 2014 \$
Name	Nature and Purpose		
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 3.30-4.20% and have been set aside for asset replacement as and when required.	84,694	84,694
Building Reserve	These funds are invested at the Kiwibank at interest rates of 3.15-4.20% and are set aside for the development of the property at 595 Johns Road.	388,933	281,102

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2015

Note 5: EQUITY		Actual 2015 \$	Actual 2014 \$
Greenpark reserve	This fund was previously known as the Fish/Game Habitat Fund. The funds have been set aside for the future maintenance. Development and creation of sports fish and game-bird habitats and are invested at the Kiwibank at interest rates of 3.15-4.20%	36,553	36,553
Land Proceeds for Appropriation	This fund is the net proceeds from the sale of land known as 'Boggy Creek'. Its future purpose is to be decided by Council.	237,090	-
The Youth & Family Programme Reserve	These funds have been specifically set aside for the operational activities and overheads of the programme. Funds are introduced and expended annually.	27,583	-

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2015

Note 5: EQUITY		Actual 2015 \$	Actual 2014 \$
Maimai Fund Reserve	These funds represent the net balance of the annual F&G contribution (levy on mai mai related gamebird licence fees) specifically set aside for the on-going removal of derelict mai mai at Lake Ellesmere/Te Waihora. This is a Joint Management project between F&G, Ngai Tahu and DoC. Funds are introduced and expended annually.	7,630	-
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	207,324	-
Total Restricted Reserves		989,807	402,349

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

---

### Note 6 : COMMITMENTS & CONTINGENCIES

#### Commitments

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

#### Contingent Liabilities and Guarantees

##### Peacock Springs (Isaacs) Hatchery Commercial Stock Losses

Loss of stock date: 5th November 2015

##### Brown Trout

2 kilogram x 20 x \$22.00 Local Pond order.	Total Value \$440.00
---	----------------------

##### Rainbow Trout

750 gram 50 x \$21.00 Local Pond Order.	Total Value \$1,050
---	---------------------

900 gram 300 x \$ 10.50 N/M Fish and Game.	Total Value \$3,150
--	---------------------

1 kilogram x 300 x \$12.00 N/M Fish and Game.	Total Value \$3,600
---	---------------------

2 kilogram x 400 x \$26.00 Trust Power.	Total Value \$10,400
---	----------------------

##### Salmon

150 gram x 300 x \$3.50 WC Fish and Game	Total Value \$1,050
--	---------------------

150 gram x 800 x \$3.50 Isaacs Fish out Day	Total Value \$2,800
---	---------------------

**Total Value \$22,490**

The value of stock losses which occurred 5<sup>th</sup> November 2015 are exclusive of GST.

In total around 8.500 stock perished due to a diversion of water flow. The above inventory of stocks lost on the day, only reflect the commercial value of stocks lost, that were pre ordered and confirmed as sales. Other stocks grown in expectation of sale have not been included in the valuation of stock losses.

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

---

### **Note 7: SEGMENT REPORTING**

The Council operates exclusively to manage, maintain and enhance the sports fish and game resource within the North Canterbury Region.

### **Note 8: OPERATING LEASE**

The organisation leases the use of land at the Rakaia (Montrose) hatchery which was formalised in the 2013 year under a 3 + 2 year operating lease. The total lease is for \$10,000 to be amortised over 5 years, with an additional \$2,000 to be paid yearly towards an access road maintenance fund for the term of the lease.

The initial term of the lease is for 3 years with an expected renewal of 2 years. In the event that the lease is not renewed beyond 3 years (or terminated earlier by either party), the \$10,000 lump sum will be repaid on a pro-rata basis. The current and non current portions will be as follows:

Current:	\$2,000
Non-current:	\$1,667

### **Note 9 : RELATED PARTY TRANSACTIONS**

There were no transactions involving related parties during the financial year. (Last Year - nil)



# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2015

---

### Note 10: EVENTS AFTER BALANCE DATE

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

### Note 11: RECONCILIATION WITH REPORTED OPERATING SURPLUS

	2015	2014
	\$	\$
Reported Operating Profit/(Loss) for the year	135,701	182,004
<b>Add (Less) Non-Cash Items:</b>		
Depreciation	71,065	82,128
Capital Gain on Sale of Fixed Assets	109,540	-
Loss on Sale of Fixed Assets	-	-
	<u>316,306</u>	<u>264,132</u>
<b>Add (Less) Movements in Working Capital Items</b>		
(Increase) Decrease in Accounts Receivable	127,252	(164,294)
(Increase) Decrease in Income in Advance	(9,151)	-
(Decrease) Increase in Accounts Payable	(36,936)	(53,222)
(Increase) Decrease in Inventory	(10,458)	12,196
	<u>70,707</u>	<u>(205,320)</u>
Net Cash Inflow from Operating Activities	<u>\$ 387,013</u>	<u>\$ 58,812</u>

### Note 12: SIGNIFICANT AJUSTMENTS ARISING ON TRANSITION TO NEW PBE SFR-A STANDARD

The main adjustments to the 31 August 2014 comparative statement of the financial performance and statement of financial position arising on the transition to the new PBE SFR-A standard are explained below:

#### Statement of financial position

Accrued expenses have been increased by \$181,544 to reflect the Income in Advance accrual for 2014/2015 Fish Licences sold. Equity has been adjusted by \$181,544 to reflect the Income in Advance accrual.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF**  
**NORTH CANTERBURY FISH AND GAME COUNCIL'S**  
**FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE**  
**FOR THE YEAR ENDED 31 AUGUST 2015**

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

We have audited:

- the financial statements of the Fish and Game Council, that comprise the statement of financial position as at 31 August 2015, 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 service performance of the Fish and Game Council.

**Qualified opinion – Opening Inventory, Closing Inventory and Biological Assets Balances**

The Fish and Game Council has recognised inventories (fish stock) of \$24,953 and biological assets (fish) of \$51,460 as at 31 August 2015. However, the Fish and Game Council has not carried out a physical inspection of stock and has no formal costing procedures in place to value the stock. We were unable to independently verify the quantity of inventories or biological assets as at this date. As a result, we were therefore, unable to satisfy ourselves as to these balances by other audit procedures. Any misstatement in respect of the quantity of inventory and biological assets held would affect the statement of financial position and statement of comprehensive income for the period.

Attention is drawn to the fact that a qualified opinion was issued on the Council's 31 August 2014 financial statements for the same reasons as above.

**Qualified Opinion on the financial statements and statement of service performance**

In our opinion, except for the effects of the matter outlined above, the financial statements of the Fish and Game Council:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Fish and Game Council's:
  - financial position as at 31 August 2015; and
  - financial performance and cash flows for the year ended on that date; and
- the statement of service performance of the Fish and Game Council:
  - complies with generally accepted accounting practice in New Zealand; and
  - fairly reflects the Fish and Game Council's service performance for the year ended on 31 August 2015, including:
    - its performance achieved, as compared with forecast targets specified in the statement of forecast service performance for the financial year; and
    - its revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses specified in the statement of forecast service performance for the start of the financial year.

Our audit was completed on 7<sup>th</sup> December 2015. This is the date at which our opinion is expressed.

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

### **Basis of opinion**

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

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and statement of service performance. We are unable to determine whether there are material misstatements because the scope of our work was limited, as we referred to in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Fish and Game Council's financial statements and statement of service performance that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.

An audit also involves evaluating:

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

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

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

### **Responsibilities of the Council**

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

- comply with generally accepted accounting practice in New Zealand;
- fairly reflect the Fish and Game Council's financial position, financial performance and cash flows; and

- present fairly the Fish and Game Council's financial position, financial performance and cash flows; and
- present fairly its service performance achievements.

The Council's responsibilities arise from the Public Finance Act 1989.

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

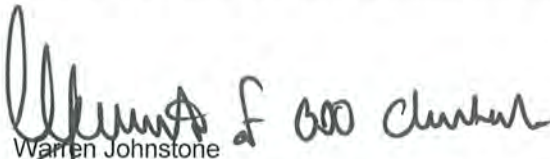
### **Responsibilities of the Auditor**

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

### **Independence**

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

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



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