



Annual Report of the

**NORTH CANTERBURY FISH AND
GAME COUNCIL**

**For the year ended
31 August 2020**

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

Code: 1/450/11/2020



7 December 2020

Minister of Conservation
The Honourable Kiri Allan
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 2020.

Yours sincerely

A handwritten signature in black ink, appearing to be "A. Strong", with a long horizontal line extending to the right.

Alan Strong
Chairman
North Canterbury Fish and Game Council

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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 9TH DECEMBER 2020 commencing at 6.30pm, to be held at the offices of North Canterbury Fish and Game, 595 Johns Road, Harewood, Christchurch.

MEETING BUSINESS

1. Present
2. Apologies
3. Welcome by Chairman
4. Confirmation of Minutes from 11 December 2019
5. Presentation of the 19/20 Annual Report
6. Trophy Presentations – Volunteer and Communications
7. General Business

SECTION 1: INTRODUCTION

1.1 DIRECTORY

Council Members

Council Meetings Attended

		Council Mtgs	Via Video
Alan Strong	Chairman	6	4
Trevor Isitt		6	4
Ken Lee		3	3
Phillip Musson	National Sea Run Salmon Committee Appointee	5	4
Dave Coll		6	4
Rex Gibson (QSM)		6	4
Stuart Henderson		5	4
Roy Knight	New Zealand Council Appointee	5	4
Richard O'Keefe	National Standing Finance Committee Member	6	4
Bill Southward		4	1
David O'Neill	Deceased October 2019	0	0

Co-opted Members

Daniel Maxwell – Federated Farmers	2	1
Chris Brankin – Statutory Advisor Te Rūnanga o Ngāi Tahu	5	3
Graeme Nahkies – Governance Specialist	5	1

Staff

Chief Executive:	Rasmus Gabrielsson (from September 2019)
Fish and Game Officers:	Steve Terry, Tony Hawker, Emily Arthur-Moore Dirk Barr (until 31 July 2020)
Field Labourer:	Ryton Barr (until 24 July 2020)
Office Manager:	Debra Ambler

New Zealand Council

Communications Advisor: (South Island)	Richard Cosgrove
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Accountant

Carmel Veitch

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
Knowles R. F
Mugford J. G
Snowden M. E

Chairmen of Council, 1991 – 2020

Mugford, J. G.	December 1991 – April 1994
Curtis, J. N.	May 1994 – November 2000
Clements, M. A.	December 2000 – August 2015
Isitt, T.L.	August 2015 - October 2018
Strong, A	November 2018 -

1.2 MISSION STATEMENT – Purpose as set out in the Conservation Act 1987

Under Sections 26P and 26Q (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 NORTH CANTERBURY’S ORGANISATIONAL PURPOSE

Consistent with the requirements of the Conservation Act 1987, the North Canterbury Fish and Game Council (NCFGC) has determined -

That North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable sports fish and game resources in the North Canterbury region.

Priority Outcomes for the North Canterbury Region:

1. Priority habitats have been protected from further degradation.
2. That key stakeholders are more engaged.
3. The Council has demonstrated it is in a positive, sustainable financial position.
4. The North Canterbury salmon fishery has demonstrated credible signs of recovery.
5. The North Canterbury Fish and Game Council has a relationship with Iwi in its region consistent with its obligation to give effect to the principles of the Treaty of Waitangi.

SECTION 2: OVERVIEW OF THE YEAR

2.1 CHAIRMAN'S REPORT

The North Canterbury Council have completed its second year of a three-year term and after a busy year last year, this year has been without precedent.

The COVID 19 worldwide pandemic hit us in March this year with an unprecedented level 4 lockdown being implemented. This effectively shortened the fishing season and threatened to cancel the game bird season altogether. We worked hard over lockdown, having many video meetings which were challenging by themselves. We were able to work through a change to the gamebird season start date and managed to have a slightly shorter season.

A ministerial review of Fish and Game governance has been initiated since lockdown and is currently underway. The North Canterbury Council have spent two very positive days with the two reviewers discussing issues relating to the rolls on councils. I am confident that our views were fairly heard and am quietly optimistic that a better system will be the result. Final recommendations are expected to be available post-Christmas with the new Minister of Conservation to complete this review.

The National Council, with assistance from the Department of Conservation is also completing a resource allocation review to address funding and budgets for regions. This is being completed by an independent reviewer and his report is due post-Christmas and expected to plug into any changes recommended by the ministerial review. The North Canterbury Council have been pushing for an overhaul of the current funding system and maintain this region is underfunded. We look forward to this being properly resolved next year.

The McIntyre Bequest has now been fully reinstated and is held in a restricted reserve in line with the recommendations of our regional audit.

We are working with the New Zealand Salmon Anglers Association and landowners on a restoration project in the head waters of the Rakaia river which will restore spawning and rearing habitat that will provide juvenile salmon for many years to come. We all believe this is a project in which Mr McIntyre would be proud and is in keeping with his intent to leave a salmon legacy.

We have completed the work on a new Salmon Management regime and have had the season bag concept approved by the Minister of Conservation, however this has yet to be ratified by Parliament. We look forward to this happening when the new Parliament reconvenes. Fingers crossed this will be available for next salmon season.

Council has been working on initiatives to increase participation in our region and have made a number of regulation changes with this intension in mind. We are also working on improving our future Councils' diversity and representation. We are seeking candidates particularly female or younger people with a passion for fishing and/or game birds to work with Council and learn what organisational governance is all about. The intension is that some of them will stand for full Council at the next election.

I am extremely proud of Rasmus and his team because for the first time in many years we have managed to operate within our allocated budget. This is important as a region and we can hold our heads high and say although we believe the budget allocation is unfairly low, we have managed our finances professionally. This has involved some very difficult and painful decisions at an operational level.

Looking forward, we can expect some organisational changes at a governance level and perhaps a fairer resource allocation system. We also need to prepare the next ten-year plan for the Minister of Conservation's approval. This will form a large part of the council workstream next year and is important to set the regions direction.

October 2021 is time for the triennial Council elections and our challenge will be to get more licences holders involved in selecting the new Council.

All in all, 2020 has been a busy but productive year full of challenges but this region is now set up to move forward to a positive and productive 2021. The summer break is a good time to get out and enjoy the freedom and fantastic outdoors we have in this country.

Merry Christmas to everyone!

A handwritten signature in black ink, appearing to be 'A. Strong', with a large, sweeping flourish extending to the right.

Alan Strong
Chairman

2.2 STATEMENT OF OBJECTIVES AND 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 (NCFG) has prepared the following Statement of Objectives and Service Performance for the 2019/20 financial year.

The activities of the Council are planned against the North Canterbury Fish and Game's five key priorities as set out by its Council, in conjunction with the eight output areas detailed in the annual Operational Work Plan.

This Statement Objectives and Service Performance advises the outcomes during the reporting period for each of the five key priorities and those other obligations as set out under the Conservation Act 1987.

Summary of Budget and Actual Expenditure for Each Output Area of the Operational Work Plan

Output Area	Budgeted Total Costs	Actual Total Costs
Species Management (Incl. Hatchery)	\$80,500	\$29,706
Habitat Protection/Management	\$17,500	\$11,391
Participation	\$10,000	\$7,843
Public Interface	\$1,000	\$49
Compliance	\$5,000	\$362
Council	\$17,000	\$17,425
Planning and Reporting	\$21,000	\$10,439
Total	\$152,000	\$77,215

OPERATIONAL WORK PLAN AND STATEMENT OF PURPOSE AND PRIORITIES

1st SEPTEMBER 2019 – 31st AUGUST 2020

Purpose of the North Canterbury Fish and Game Council

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

"To manage, maintain, and enhance the sports fish 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.


The Statement of Purpose and Priorities (SPP) for the Period 2019 – 2020 was adopted in February 2019 and revised in March 2020 and provides the framework to give direction to the preparation and implementation of a three-year OWP.

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 Chief Executive Officer 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.

Rasmus Gabrielsson
Chief Executive Officer

 (Signature) 7 Dec 20 (Date)

Alan Strong
Chairman

 (Signature) 7 Dec 20 (Date)

The following Report is based on the outcomes of the five key priorities as set out by NCFGC.

Key Priority One PRIORITY HABITATS HAVE BEEN PROTECTED FROM FURTHER DEGRADATION

PRIORITY OUTCOMES

Habitat is defined in this context as “the living environment of sports fish and game birds”. The focus is on protecting the habitat of fish and game resources that are valuable to licence holders.

THE OBJECTIVES: To protect and monitor habitat for game and sports fish, the varying conditions and trends within ecosystems, and be the advocates for these habitats through the statutory planning process and to maintain, enhance and protect existing and new habitats of sports fish and game.

Statutory Planning Processes:

Resource Consents:

- A number of individual resource consent applications were investigated by Fish & Game or have been on-going from the previous year (one of the larger relating to a project initiated by Amuri Irrigation on the Hurunui River).
- Fish & Game provided comment on a number of farming land use consents, with a focus on prioritising farming land use consents for high country stations.
- Staff have been involved with advocating for more robust processing of farming land use consents by Environment Canterbury and seeking more transparent and robust Farm Environment Plans to be associated with these consents.

Local Plans and National Legislative Changes:

- NCFGC initially submitted on Plan Change 7 of the Canterbury Land & Water Plan. However, due to the vacant RMA Officer position, no further evidence or verbal submissions were given at the hearings. Staff did respond to evidence submitted by The Isaac Conservation and Wildlife Trust opposing classifying headwater salmon spawning streams of the Otukaikino in Schedule 17 of the plan.
- Staff submitted on Environment Canterbury’s (ECan) 2020/2021 Annual Plan, with a special focus on advocating that more funds be set aside for ECan to work on plan changes that seek to provide increased protection to the high country.
- Staff submitted on the following national policy and legislation proposals:
 - The New Zealand Biodiversity Strategy
 - The National Policy Statement- Indigenous Biodiversity
 - The National Policy Statement- Fresh Water

- The National Environmental Standards for Freshwater
 - Resource Management Stock Exclusion 360 Regulations
 - Resource Management Act Reforms
 - Enduring stewardship of Crown pastoral land consultation.
 - New Zealand Biodiversity Strategy
 - Transforming the Resource Management System
- Staff travelled to Wellington to meet the Hon David Parker (Minister of the Environment) and the Hon Eugenie Sage (Minister of Conservation) to raise concerns about intensification of land in the Canterbury High Country and the effect on the environment and the fishery. This was followed up with a meeting with the Hon Nanaia Mahuta (Associate Minister for the Environment) to raise similar concerns.

Managed Waterway Restoration Projects:

1. Glenariffe

To ensure that salmon spawning habitat is restored, and the effects of farm stock are reduced, staff worked with Glenariffe and Double Hill Station to provide additional fencing protection for the Glenariffe Stream.

2. Snake Creek Restoration

- Staff have been participating in the Snake Creek restoration project in conjunction with the Water & Wildlife Habitat Trust.

Deliverables achieved thus far at Snake Creek include:

- Instream features installed along over 2,700 lineal metres of the stream.
- Rebattering has occurred over the steep sections across 2765 lineal metres. Fences have moved back from the stream to between 2.8 and 4 metres.
- Four sediment traps have been installed. Three of which are performing well.
- Critical flow paths have been mapped using lidar imagery.
- 3,500 lineal metres of stream bank have been planted.
- Problem macrophytes have been controlled along the 3,300 lineal metres of Snake Creek. Stage 1 did not require macrophyte control this year due to adequate shading having been established.
- 500m² or 200 lineal metres of plants were maintained at McGraths Creek. Macrophyte control was carried out over the reach.
- Ecological monitoring has been carried out as per the monitoring plan.

Early results:

Encouragingly the sediment cover on the streambed has decreased from baseline across all sites and the invertebrate diversity has also improved. One further annual monitoring round was carried out in October 2020. Once this data has been analysed more conclusive results can be reached.

3. Silverstream Restoration

- Staff continued to manage a project of restoring the Silverstream River, another spawning tributary of the Selwyn/ Waikirikiri River. Plants have been established along 850m of the rebattered bank and maintained.

Key Priority Two KEY STAKEHOLDERS ARE MORE ENGAGED

PRIORITY OUTCOMES

Social, economic and environmental changes that affect, or potentially affect, our licence holders ability to enjoy the activities that are central to our organisation's purpose, constitute a growing threat to the principles and values that we promote. This underlines the importance of developing channels and communication and relationships that will maintain stakeholder's knowledge and acceptance of our sport and engender trust and confidence in the organisation.

THE OBJECTIVES:

- a. That stakeholders (particularly licenced and active anglers and hunters) receive communications from NCFGC that keep them connected in a positive way to the organisation and its aims and meet their information needs and expectations.**
- b. That NCFGC has collaborative and respectful relationships with organisations that have interests in common and pursue objectives that confer mutual benefit.**

1. Working with Regional Councils, Territorial Authorities and Other Agencies

- Fish & Game continued to engage well with regional council staff, at all levels from field staff (e.g. scientists and consent processing staff) through to senior management to find ways to improve protections for game and sports fish values and the habitats they depend on.
- The North Canterbury and Central South Island Fish & Game Councillors held a joint meeting with Environment Canterbury Councillors. Topics discussed included fish screens, improved high country management and regulation monitoring.
- A lower level of engagement was had with territorial authorities (TAs). This is something that Fish & Game would like to address in 2020/21, due to the power held by TAs when it comes to vegetation clearance, a significant factor in water and habitat quality in waterways.
- A meeting was held with a Sarah Metwell, Senior Manager, Policy and Overseas Investment with LINZ in an attempt to advocate for improved management of high-country pastoral leases and other crown land. Better consultation with Fish & Game was sought. This is an ongoing area of concern for Fish & Game, as is the lack of engagement with the Overseas Investment Office when making decisions on significant areas of land in the high country whose management affects the fishery.

2. Fish Screen Advocacy

- Staff have continued meetings with working groups including. ECan, the Department of Conservation, irrigators, New Zealand Salmon Anglers Association, and consultants to look at fish screen effectiveness, and ongoing follow up on ECan's pilot study on fish screen compliance. The outcome from this project will likely mean a number of screens will require significant upgrades at minimum, with a high percentage of them also likely needing to be replaced. Pressure must be applied to keep this process on track.

3. Angler / Hunter Engagement

- To inform anglers and hunters on matters affecting their interests, staff completed the North Canterbury supplement of a fish and a gamebird magazine sent out free to all last season's whole season sports fish and game bird licence holders. Articles were written for the weekly fishing report (ezines) and Reel Life and Both Barrels.
- 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. There was considerable media exposure for NCF&G throughout the year, including a number of TV news items and radio interviews with local and regional newspaper articles.
- To promote angling opportunities for young people, staff participated in the annual TAKF event with around 4,000 children attending. Staff also attended and presented prizes at the NZ Secondary Schools Clay Target Shooting Championships which is partly sponsored by Fish & Game.
- Permission was sort and granted to hold fishing competitions to the Rakaia River Fishing Promotions Association (event held on the Rakaia River), NZSAA (event held on the Waimakariri River). Staff and Honorary Rangers organised the high country fishing opening day event held at Lake Coleridge.
- Group presentations were given to The New Zealand Salmon Anglers Association, Canterbury Anglers Club, Christchurch Fishing and Casting Club, Christchurch Rod and Gun Club.
- The Boggy Creek Ballot was conducted for ten hunting stands in March 2020. Successful applicants were advised. However due to Covid 19, there was a delay to the opening of the hunting season.

4. Landowner Engagement

- Staff met with the owners of a number of strategically located high country stations including Glenariffe, Glenthorne, Mt Algidus, Glanaan, Double Hill, Flock Hill, Winding Creek, Snowdon, High Peak, Lakes Station, Lake Taylor Station and Middle Rock to discuss land use and ongoing protection of critical spawning areas and wetlands.
- Staff continue to liaise with landowners on the Canterbury Plains, the main focus being the Silverstream and Otukaikino catchments landowners.

Key Priority Three THE COUNCIL HAS ACHIEVED A POSITIVE, SUSTAINABLE FINANCIAL POSITION

THE GOAL

To ensure the NCFGC meets the annual reporting requirements of Section 26W of the Conservation Act. That NCFGC is cashflow positive and sustainable on an annual basis. That financial reserves are fully funded and only drawn down in response to formal Council resolution.

THE OBJECTIVE

To formulate and adopt an OPW and budget, and to manage finances of the NCFGC.

- The audited Annual Report for the period 1/09/2018 to 31/08/2019 was prepared and circulated prior to the AGM that was held on 11th December 2019.
- The North Canterbury Operational Work Plan (OWP) and budget for the 2019/20 financial year was approved by NCFGC and NZ Fish & Game Managers Group.
- The McIntyre Bequest had been fully restored from NCFGC reserves.
- North Canterbury continued to implement outcomes of the statutory audit initiated by the New Zealand Council.
- Accurate financial control and reporting to Council continued to be carried out through the Xero accounting package. All accounts and other liabilities including taxation were paid when due. An operating surplus was achieved in the 19/20 financial year.

Key Priority Four THE NORTH CANTERBURY SALMON FISHERY HAS DEMONSTRATED CREDIBLE SIGNS OF RECOVERY

THE GOAL

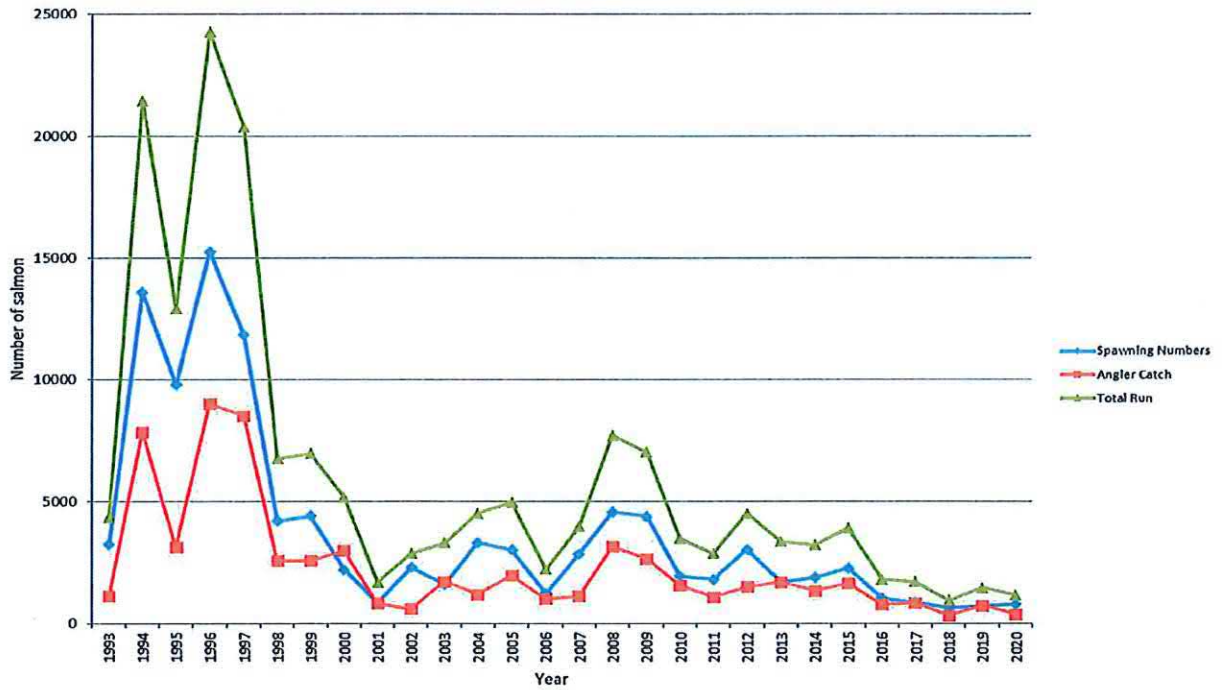
To support the recovery of the salmon fishery NCFGC recognise the significant contributing factor to the recovery of the salmon fishery would be to continue to improve the spawning stream habitat which would have a verifiable increase in wild spawning salmon.

THE OBJECTIVE

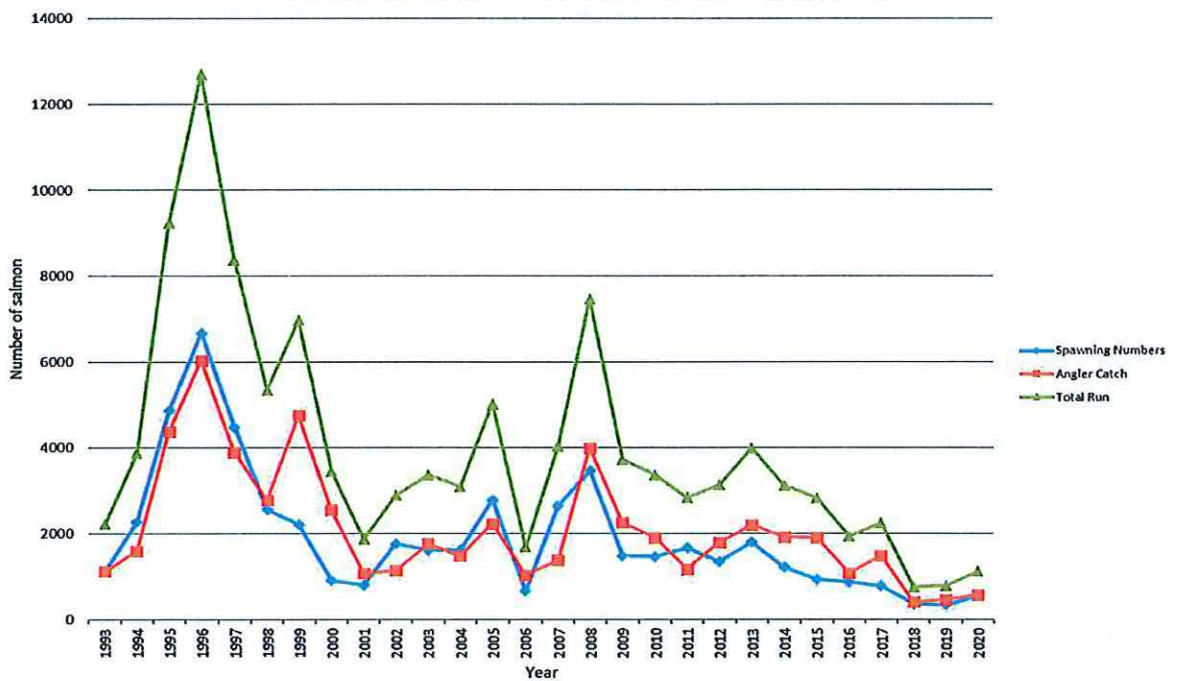
To monitor anadromous Chinook salmon population trends, to maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long-term sustainability of the fishery, to reduce the by-catch of salmon by commercial fishermen to a level acceptable to anglers.

- The annual Chinook Salmon Management Report was presented at the August 2020 Council meeting. Peak count aerial surveys were carried out in the Rakaia and Waimakariri rivers. Results from the Rakaia & Waimakariri surveys are shown below. A full report is available from the regional Fish & Game Office.

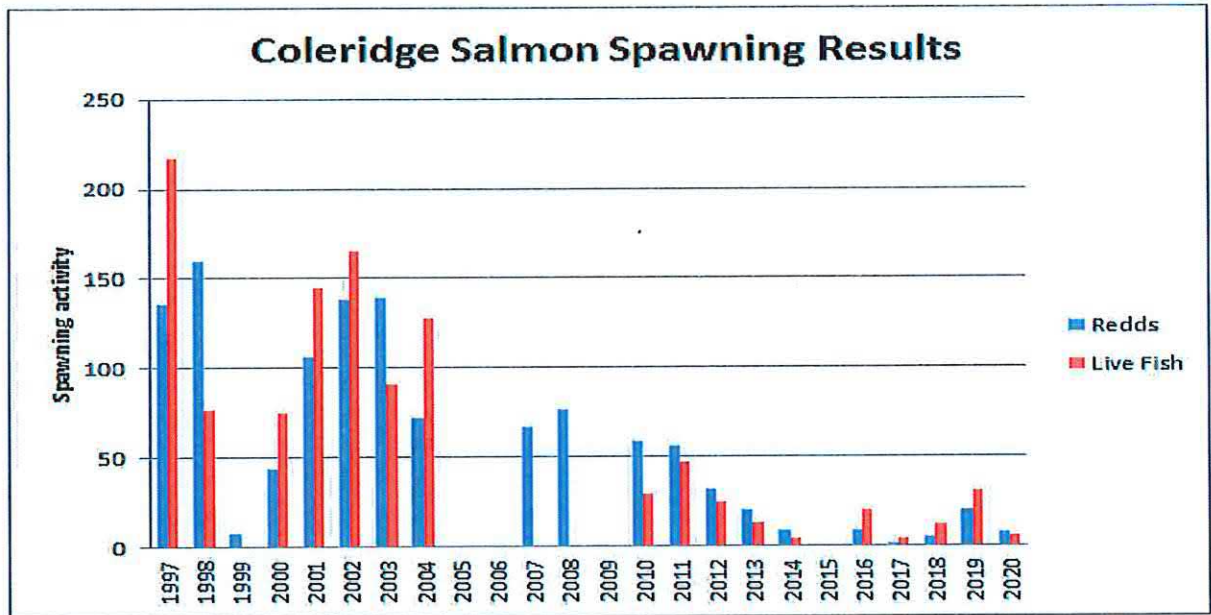
RAKAIA RIVER SALMON RETURNS



WAIMAKARIRI RIVER SALMON RETURNS



- The annual spawning surveys for the Lake Coleridge fishery was carried out. The objective is to establish a trend of spawning activity to see if the fishery is being adversely affected by hydro activity. Also acts as a guide for Council when making decisions regarding harvest and regulation changes. Full reports are available from the regional Fish & Game Office.
- The graph below shows the results of the Lake Coleridge Chinook salmon survey carried out in May 2020.



- Staff have worked with CSI staff on an adaptive management strategy for setting salmon fishing regulations.
- Email and phone surveys were carried out on licence holders to assess salmon angler harvest in conjunction with CSI. These surveys were then analysed and reported in the annual Salmon Management Report.
- No meetings have been required since the Agreement was updated in 2014. The most recent trends in catch show that under the Salmon at Sea Agreement, very few salmon are caught by the commercial fleet each year, compared with historic catches. Commercially caught salmon are required to be reported and a levy paid to Fish and Game. For the last few years, the weight of salmon caught has been insignificant.
- Staff and volunteers salvaged the Amuri Irrigation Scheme with full cost recovery. Staff also responded to a reports of fish strandings throughout the summer months, several of these on the Ashley / Rakahuri River.

Key Priority Five THE NCFGC HAS A RELATIONSHIP WITH IWI IN ITS REGION CONSISTENT WITH ITS OBLIGATION TO GIVE EFFECT THE PRINCIPLES OF THE TREATY OF WAITANGI

THE OBJECTIVE

To meet statutory responsibilities and to participate in the implementation of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement). To liaise with Iwi on issues affecting sports fish and game.

- After a self-review process guided by Chris Brankin who is the Statutory Advisor appointed to Council by Te Rūnanga o Ngāi Tahu the NCFGC formally adopted the a fifth priority, namely: *“The North Canterbury Fish and Game Council has a relationship with Iwi in its region consistent with its obligation to give effect to the principles of the Treaty of Waitangi.”*
- The 2019/20 Maimai Management Report was completed, which is available from the regional Fish & Game office.
- Staff meet with Ngāi Tahu Advisory Committee for Waterfowl, which act as a link between mana whenua and several partnerships and research projects, most recently to do with black swan.
- Staff liaised with Te Taumutu Rununga over Snake Creek restoration project
- Staff attended a meeting of the Te Mana Ararira/Living Water Advisory Group.
- Staff raised concerns about the HWP Waipara Consent with Ngai Tahu environmental planners.

6. OTHER STATUTORY RESPONSIBILITIES AND MANAGEMENT OBLIGATIONS

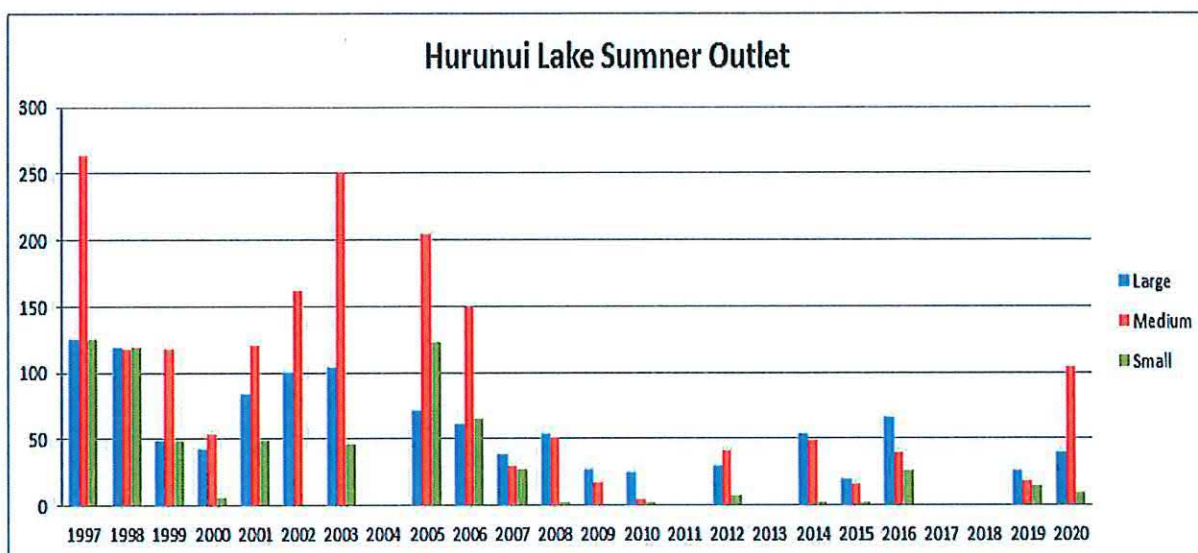
1. TROUT

GOAL

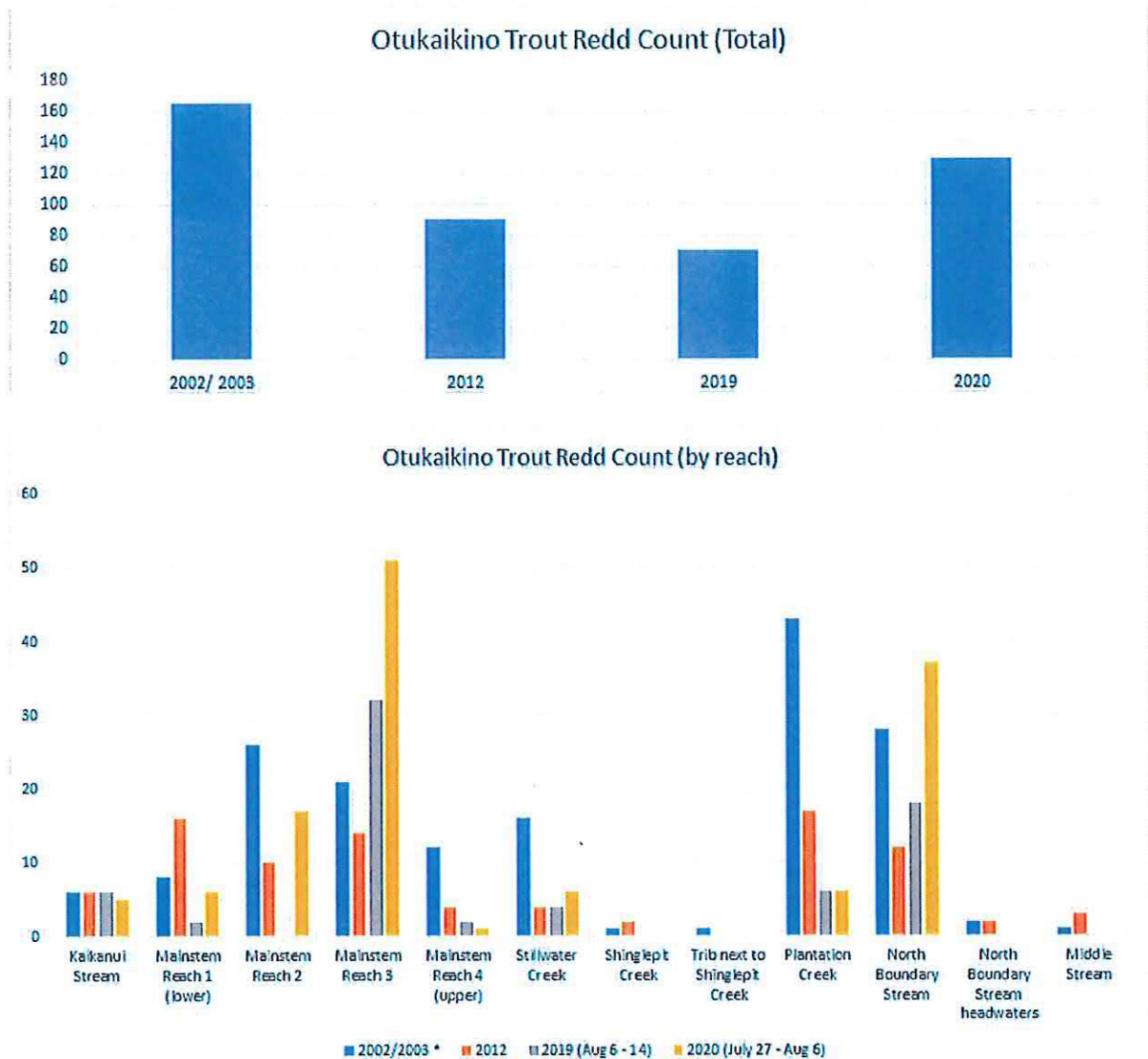
Maintain sustainable populations of harvestable sports fish species at levels to provide for angler satisfaction, monitor species population to aid management practices, and mitigate any adverse impacts of these species.

THE OBJECTIVE

- a. To monitor trout populations, including the formation of data base systems for recording, collating and analysing all data and making recommendations for future management.
 - b. To carry out harvest assessments of sports fish to ensure levels are adequate to meet user demands.
 - c. To monitor Lake Coleridge and the Waiau, Hope and Boyle rivers, the Upper Ashley catchment and key Selwyn River tributaries.
 - d. Investigate sea-run trout population in the Rakaia and Waimakariri Rivers.
- Rainbow trout surveys were completed with a full report is available from the regional Fish & Game Office.
 - Drift dives were carried out on the Waiau, Hope, Boyle and Hurunui Rivers. A full report is available from the regional Fish & Game Office.
 - The graph below shows the results of the Hurunui/Lake Sumner outlet drift dive carried out in February 2020



- Due to time constraints and weather/river conditions, no surveys were carried out on the Ashley River. A late survey was carried out in the upper Selwyn catchment with a full report available from the regional Fish & Game Office.
- Due to considerable interest in the Otukaikino catchment from the public and other agencies, a spawning survey was carried out on the mainstem and all tributaries. Refer to results below.
- Snake Creek and Silverstream (lowland tributaries of the Selwyn River) were surveyed in early August. Refer to results below.



Mainstem Reaches:

Mainstem Reach 1: Mainstem to North Boundary Confluence

Mainstem Reach 2: From North Boundary confluence to Plantation/ Stillwater Creek confluence

Mainstem Reach 3: From Plantation/ Stillwater Creek confluence to Shingle Pit Creek confluence

Mainstem Reach 4: From Shingle Pit Creek confluence to Peacock Springs

2. GAMEBIRD

THE OBJECTIVE

To monitor gamebird populations and their harvest by recreational hunters.

- Staff and volunteers counted Shoveler ducks as part of the annual national trend count. The population of Shoveler duck at the sites counted appear to be stable nationwide.

- The annual trend count of Paradise Shelduck and Black Swan was undertaken during February 2020.
- The Central South Island and North Canterbury Dabbling Duck Aerial Survey was carried out. The Annual Gamebird Report was presented to Council at the August 2020 Council meeting. A full report is available from the Fish & Game Office.
- The National Gamebird Harvest Survey was conducted during the gamebird hunting season and data was supplied to the National Co-ordinator. Results of the 2020 survey were not fully analysed at the end of the 2019/20 financial year, however a full report will be presented at the December 2020 Council meeting and will then be available from the regional Fish & Game office.
- To minimise adverse impacts of game species on crops and pasture, Permits were issued to disturb or kill game birds causing a nuisance. Permits issued during the year were - Black Swan 1, Black Swan Eggs 1, Paradise Shelduck 4, Mallard 1, Pukeko 14.

3. HATCHERIES

THE OBJECTIVE

To supplement stocks of sports fish by operating a hatchery to raise salmon, rainbow and brown trout for release.

- A decision, based on independent scientific advice, taken by the NCFGF to close all its hatchery operations was undertaken during this reporting period. Following this decision all fish stocks at hand were released as follows:

Salmon Production

- 110,000 x 5g smolt into Lake Coleridge.
- 4,500 x 150g smolt into Lake Coleridge.
- 800 x 750g two-year olds - Isaac TAKF Sponsorship.

Brown Trout production

- 2,000 x fingerlings into Lake Georgina & Selfe.

Rainbow Trout production

- 16,500 fry / fingerlings for North Canterbury High Country Lakes (see table below).
- 200 two year olds held until back for regional TAKF days were made available pre-Christmas for the Groyne young angler program.

Lakes Stocked with Rainbows

- Lake Lyndon 600
- Georgina 500
- Evelyn 200
- Selfe 300
- Henrietta 200

- Ida 100
- Catherine/Monck 100
- Pearson 400
- Grasmere 200
- Letitia 600
- Sarah 500
- Hawdon 100
- Lake Coleridge 500 + 12,000 (fry)

4. ACCESS

THE OBJECTIVE

To advocate for the maintenance and enhancement of public access to the angling and hunting resource.

THE GOAL

To clearly identify access points to the angling and hunting resource and to circulate written information about access in the region.

- an audit of all access and information signage in the region and repaired/replaced where necessary was completed.
- A wider submission was made to LINZ in relation to how it approaches high country tenure review, with contributions from NCFG to the NZC submission

5. COMPLIANCE

THE GOAL

To ensure that anglers and hunters are complying with Sports Fishing and and Game Bird Hunting regulations and to educate stakeholders and the rules and regulations of their sport.

THE OBJECTIVE

To undertake ranging activities to achieve 10% coverage of licence holders and 95% compliance with legislation. To ensure a trained and motivated team of honorary rangers is available to undertake compliance activities in the region. To undertake appropriate enforcement actions including prosecutions for breaches of legislation.

- Fish & Game organised sports fish ranging events were held on the Waimakariri, Rakaia, Hurunui, Harper, and Selwyn rivers and CHCH local streams. Lake Coleridge, the Rakaia Lakes, the Waimakariri Lakes and Lake Forsyth.
- No gamebird hunting season ranger training meetings were held due to the Covid-19 pandemic.

- Fish & Game staff organised Gamebird compliance activities which was carried out on opening weekend in May and during Pheasant weekend in June.

6. AGENT LIAISON

THE GOAL

To ensure effective liaison with Licencing Agencies regarding the circulation and distribution of sports fish and hunting licences and regulation guides.

THE OBJECTIVE

To liaise with the contractor over the circulation of licences to licence agents. To maintain a database of past and present holders, to provide regulation guides to accompany angling and hunting licences and to maintain good relationships with licence agents.

- Customer data bases were updated prior to the Fish and Game magazines being sent.
- Agencies received stocks of the 2019/20 regulation guides for both Fish and Gamebird prior to the commencement of each season.
- All major licence agents were visited at various times throughout the year.
- North Canterbury agreed to secure the services of the licence Contractor Eyede for a further year.

7. COUNCIL

THE GOAL

To establish good governance and management practices and to demonstrate good stewardship of the NCFG organisation.

THE OBJECTIVE

To ensure effective resolution of Council responsibilities and business.

- Six Council meetings were held at the NCFG office on a bi-monthly basis.
- Due to alert level restrictions during the Covid 19 pandemic one of these, and some additional Council meetings had to be held via video conferencing.
- A video recording of these video conferencing Council meetings is available for public viewing via the link below:
<https://fishandgame.org.nz/northcanterbury/about/about-fish-and-game-council/council-downloads/>

8. PLANNING AND REPORTING

THE OBJECTIVE

To ensure effective liaison with the New Zealand Fish and Game Council and to liaise on inter-regional issues and provide field and technical expertise to other Fish and Game Councils in projects of national significance.

- Liaised with NCFGC as necessary as well as the NZC and other regions on issues of importance, particularly RMA proceedings.
- Extensive and regular consultation with regional and national communications advisors.
- Attended all Regional Manager's meetings. Due to Covid 19 restrictions, some managers meeting we held via video conferencing.
- Assisted with the statutory audit of NCFG initiated by NZC.
- Assisted with the national review of Fish and Game NZ.

9. ADMINISTRATION

THE OBJECTIVE

To facilitate the effective and efficient operation of the NCFGC, to have motivated, effective staff with up to date knowledge of Fish and Game issues.

- All effective administration and accounting objectives were met.
- First Aid refresher courses were completed by staff when due.

10. OFFICIAL INFORMATION REQUESTS

During the reporting period NCFG received eight Official Information Requests (OIA). All formal requests were answered in the appropriate time frames, apart from the New Zealand Salmon Anglers Association which was regrettably delayed due to a misunderstanding.

OFFICIAL INFORMATION REQUESTS SEPTEMBER 2019 TO AUGUST 2020	
1.	Information request by Melissa Lee MP and national member of Parliament: All Pasifika cultural competence programmes attended by F&G staff, broken down by regional offices for 2019.
2.	Information request by: Any communications, briefings or reports received to Fish & Game NZ, the F&S New Zealand Council or any of the 12 Regional Councils, including appointed members and any staff or persons working there including for the National Sea Run Salmon Committee relating to telecommunications blackspots, 5G technology or any other digital access or infrastructure issue since 1 January 2019
3.	Information request by O'Neill Devereux: Copies of all authorised mailouts issued by you regarding waterways and ecology and in particular related to sheep, deer, dairy, arable, horticultural and general farming practices in Canterbury, Otago and Southland during the past two years.
4.	Information request by Anthony Sutherland: All reports, annual data, letters, emails, correspondence, meeting minutes and policy documents related to the quantity of salmon adult returns and fingerlings released into the Rakaia River and/or sold elsewhere from Rakaia River hatcheries in the 1980-2020 time period. - Estimated annual count of salmon numbers in the Rakaia River as far back as records allow.
5.	Information request by Audrey Malone for TVNZ and 1 News: Has Clark Gayford performed MC at any events for our organisation since 26th October 2017?
6.	Information request by New Zealand Salmon Anglers Association asking for the information / documents below: <ol style="list-style-type: none"> a. A copy of your presentation at the regular councillor to councillor meeting at NCFG offices Nov / Dec 2018. There was a lot discussion that the reason for the salmon decline was due to sea conditions. This presentation is often quoted by ECan, and others. b. A copy of the recent report that FG have done linking sea conditions to continued decline of the salmon fishery referenced in this presentation. c. An update on the workstream that NCFG and ECan staff were working on for healthy rivers. d. A copy of the staff report / presentation (believe that Tony only did a PowerPoint to the Salmon and Trout Committee) on the trip to the USA on fish screens? e. NCFG's fish screen and environmental policy. f. What is the cumulative loss to the salmon fishery of ineffective fish screens in the NCFG region?

g. What monitoring was put in place when NCFG settled the variation on the Rakaia River WCO to determine if there were any adverse effects with the additional water take?

7. Information request by Taxpayers Union to all statutory bodies:

- a. All staff credit and purchase card statements for your agency from the 1st of March 2020 until the 30th of May 2020.
- b. A list of all items of expenditure. Including entertainment, staff expenses, travel, furniture, telecommunications and computer peripherals purchased or paid for between the 1st of March 2020 and 30th of May 2020.
- c. A list of all staff reimbursements made within the same period.

8. Information requested by Professor Hamish G. Spencer, University of Otago. The number of Black Shags and Little Shags killed for control purposes by Fish & Game officers under the Wildlife (Black Shag and Little Shag) Notice 2012 at NCFG hatchery sites.

As the NCFG has ceased its hatchery operations in the 2019/20 financial year, it is unlikely that there will be any reports in the future.

FINANCIAL INFORMATION

For the year ended 31 August 2020

North Canterbury Fish and Game Council

Statement of Financial Responsibility

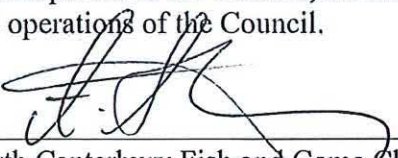
For the year ended

31 August 2020


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.



North Canterbury Fish and Game Chairman



North Canterbury Fish and Game CEO

NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 31 AUGUST 2020

	Note	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
REVENUE				
Fish and Game licence sales	1	1,535,892	1,663,163	1,550,050
Interest	1	16,402	-	19,368
Other revenue	1	214,692	23,900	83,093
Total Revenue		1,766,986	1,687,063	1,652,511
EXPENSES				
Outputs				
Species Management	2	29,706	80,500	53,966
Habitat Protection & Management	2	11,391	17,500	10,175
Angler & Hunter Participation	2	7,843	10,000	14,192
Public Interface	2	49	1,000	1,284
Compliance	2	362	5,000	7,753
Licence Sales Commission	2	64,125	73,493	53,533
Council	2	17,425	17,000	1,663
Planning & Reporting	2	10,439	21,000	25,049
Overheads				
Employee Related Costs	2	591,229	568,600	670,496
Depreciation	4	85,854	81,288	99,944
Other expenses	2	121,655	105,000	149,424
Total Expenses		940,078	980,381	1,087,479
Operating Surplus/(Deficit)		826,908	706,682	565,032
Less Other Expenses				
NZ Fish & Game Licencing Levy		771,910	771,910	738,134
NET SURPLUS/(DEFICIT)		54,998	(65,228)	(173,102)

NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020

	Note	Actual 2020 \$	Actual 2019 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	270,766	658,396
Debtors and other receivables	3	138,050	130,354
Biological asset	3	-	8,000
Stock on hand	3	927	6,588
Investments		543,303	-
Total Current Assets		953,046	803,338
Non-Current Assets			
Property, plant and equipment	4	1,480,606	1,478,242
Total Non-Current Assets		1,480,606	1,478,242
TOTAL ASSETS		2,433,652	2,281,580
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	287,987	326,633
Employee costs payable	3	61,005	72,309
Total Current Liabilities		348,992	398,942
Non Current Liabilite			
Loan Advance - NZC	12	147,025	-
Total Non Current Liabilities		147,025	-
TOTAL LIABILITES		496,017	398,942
NET ASSETS		1,937,635	1,882,638
EQUITY		1,937,635	1,882,638

**NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 AUGUST 2020**

	Actual 2020 \$	Actual 2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Licence sales & other income	1,762,615	1,696,039
Interest	22,372	7,158
Cash was applied to:		
Payments to suppliers & employees	1,673,937	1,588,791
GST (net)	14,183	31,278
Net Cash Flows from Operating Activities	96,867	83,128
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Sale of property, plant and equipment	586	19,608
Loan Advance from NZC	147,025	
Sale of investments/deposits	-	-
Cash was applied to:		
Purchase of property, plant and equipment	88,805	35,015
Purchase of investments/deposits	543,303	-
Net Cash Flows from Investing and Financing Activities	(484,497)	(15,407)
Net Increase / (Decrease) in Cash	(387,630)	67,721
Opening Cash	658,396	590,675
Closing Cash	270,766	658,396
This is represented by:		
Cash on hand	-	32
Kiwibank	270,766	658,364
Bank accounts and cash	270,766	658,396

NORTH CANTERBURY FISH AND GAME COUNCIL
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 AUGUST 2020

1. 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 principles 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.

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.

Specific Accounting Policies

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

2. 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 and Fish Licence. The licences give the users the right to fish or hunt for a designated period. Fish and Game Councils have adopted a standard policy so that a portion of licence money received is shown as a liability in the statement of financial position as income in advance.

Revenue is reported evenly in the statement of financial performance as the period covered by the licence progresses and reduces the liability for the revenue received in advance by the same amount at the same time (i.e. one twelfth of revenue is accrued at each balance date as income received in advance).

Grants Received

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

Interest

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

Outputs

The Council has allocated expenditure based on the eight output codes – Species Management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licencing, Council & 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 become entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

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 Councils 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 of 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.

Biological Assets

Biological assets of fish stock of Rainbow Trout and Salmon are measured based on fair value less costs to sell, with any change there in 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 of similar age, weight, breed and genetic make-up.

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 estimated as follows:

Buildings	3.0%
Plant and Equipment	5.0% to 40.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

Creditors and Accrued Expenses

Creditors and accrued expenses represent 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.

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 Cashflow

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 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 the changes in the size and composition of the capital structure of the organisation. This includes 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.

3. CHANGES IN ACCOUNTING POLICES

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

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Note 1 : ANALYSIS OF REVENUE	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Licence sales			
Fish licence	1,316,002	1,417,780	1,320,243
Game licence	188,965	215,383	204,809
Non resident Licence revenue	30,925	30,000	24,998
Total	1,535,892	1,663,163	1,550,050
Interest			
Interest received	16,402		19,368
Total	16,402	-	19,368
Other revenue			
Miscellaneous income	59,888	-	37,020
Angling & Hunting competitions	4,178	-	5,834
Salvage	3,626	4,900	-
Fines/Prosecutions	855	1,000	30
Hatchery income	9,224	3,000	66,361
Angler & Hunter relations income	-	-	612
Agency income	(6,184)	-	(5,412)
Fish stock movement	(8,000)	-	(53,500)
Fish food stock movement	(5,661)	-	(1,610)
Depreciation recovered	-	-	18,458
Gain on sale/disposal of assets	20,282	-	-
Donations/koha from the public	5,345	-	-
Government Grant	49,207	-	-
Grant NZC	65,684	-	-
Gamebird Permit	95	-	-
Merchandise sales	43	-	-
Office Premises Rent	16,110	15,000	15,300
Total	214,692	23,900	83,093

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Note 2 : ANALYSIS OF EXPENSES	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Species management			
Population monitoring	25,503	18,500	11,930
Harvest assessment	537	12,000	3,091
Species rescue	73	-	404
Hatchery operations	3,593	50,000	38,541
Total	29,706	80,500	53,966
Habitat protection & management			
Resource management	605	2,000	572
Assisted Habitat	10,786	15,000	7,548
Works & management (Other land)	-	500	2,055
Total	11,391	17,500	10,175
Angler & Hunter participation			
Access	4,277	6,000	3,922
Training	1,313	-	7,982
Club relations	2,253	4,000	2,288
Total	7,843	10,000	14,192
Public interface			
Liaison	49	1,000	1,284
Total	49	1,000	1,284
Compliance			
Ranging	36	2,000	437
Ranger training	142	1,500	1,631
Enforcement	185	-	5,686
Prosecutions	-	1,500	-
Total	363	5,000	7,754

Note 2 : ANALYSIS OF EXPENSES Con't	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Licence Sales Commission			
Commission	64,125	73,493	53,533
NZ Fish & Game Council levy	-	-	-
Total	64,125	73,493	53,533
Council			
Council meetings	17,425	17,000	1,663
Total	17,425	17,000	1,663
Planning & reporting			
Reporting	10,100	21,000	24,937
National liaison	339	-	112
Total	10,439	21,000	25,049
Employee related costs			
Salaries and wages	553,802	552,000	621,445
Fringe benefit tax	8,778	13,000	19,403
ACC levies	724	1,000	1,039
Staff training and other expenses	8,117	2,600	28,609
Employment Costs - Transitional Funding	19,808	-	-
Total	591,229	568,600	670,496
Other expenses			
Office premises	20,541	11,000	23,679
Office equipment	3,281	1,000	3,338
Communications/consumables	20,727	22,000	26,193
General/Insurance	21,646	20,000	31,464
General equipment	1,832	1,000	4,817
Vehicles/marine	53,628	50,000	59,805
Loss on sale of disposal of assets	-	-	128
Total	121,655	105,000	149,424

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2020 \$	Actual 2019 \$
Bank accounts and cash		
Cash on hand	-	32
Kiwibank	270,766	658,364
Total	270,766	658,396
Debtors and other receivables		
Accounts receivable	116,476	114,949
GST receivable	12,139	-
Prepayments	9,435	15,405
Total	138,050	130,354
Biological asset - fish stock		
Biological Stock	-	8,000
Stock on hand		
Fish food on hand	927	6,588
Total	927	14,588
Investments		
Investments	543,303	-
Total	543,303	-
TOTAL ASSETS	953,046	-
Creditors and accrued expenses		
GST Payable	-	2,044
Audit and Accounting Accruals	9,034	7,820
Trade and other payables	73,532	105,881
Line of Credit NZC	-	19,025
Income in advance	205,419	191,861
Total	287,985	326,631
Employee costs payable		
Accrued salaries and wages	1,573	16,374
Annual leave and tim in lieu	45,816	47,077
PAYE owing	13,616	8,858
Total	61,005	72,309
TOTAL	348,990	398,940
Other non-current liabilities		
Line of Credit from NZC	147,025	-
Total	147,025	-

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Note 4 : PROPERTY PLANT & EQUIPMENT

2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	956,654	6,461	-	-	31,278	931,837
Plant & Equipment	48,079	3,860	587	-	12,490	38,862
Vehicles	71,104	70,613	-	-	31,531	110,186
Office Equipment	13,964	7,871	-	-	7,674	14,161
Furniture & Fittings	15,426	-	-	-	2,881	12,545
Total	1,478,242	88,805	587	-	85,854	1,480,606

2019

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-	-	373,015
Buildings	964,242	23,498	-	-	31,086	956,654
Plant & Equipment	59,940	2,819	-	-	14,680	48,079
Vehicles	110,878	-	18,458	18,458	39,774	71,104
Office Equipment	22,200	3,252	-	-	11,488	13,964
Furniture & Fittings	14,172	5,448	1,278	-	2,916	15,426
Total	1,544,447	35,017	19,736	18,458	99,944	1,478,242

Significant Donated Assets Recorded - Source and Date of Valuation

A donation of assets was made by the Water and Wildlife Habitat Trust (WWHT) at the conclusion of two collaborative projects to North Canterbury Fish and Game with the wind-up of the Fish in Schools Programme and the Winnemem Wintu salmon study. The transfer of assets was by mutual agreement, endorsed by Council in October 2019, in recognition of the contribution made by North Canterbury Fish and Game to the two projects stated.

A Honda Side by side (\$14,000) and a Trailer (\$7,900) were donated to the NCFGC on the 16th October 2019. The value of these was transferred from the Closing carrying amount from the WWHT accounts.

NORTH CANTERBURY FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Note 5: EQUITY	Actual 2020 \$	Actual 2019 \$
Accumulated Funds		
Balance as at 1 September	1,317,084	1,465,740
Surplus/(Deficit)	54,998	(173,102)
Transfer to Reserves	59,215	81,124
Transfer from Reserves	(137,783)	(56,678)
Total Accumulated Funds	1,293,513	1,317,084
Dedicated & Restricted Reserves		
Balance as at 1 September	565,554	590,000
Transfer from Accumulated Funds (Income)	137,783	56,678
Transfer to Accumulated Funds (Expenses)	(59,215)	(81,124)
Total Dedicated & Restricted Reserves	644,122	565,554
Total Equity as at 31 August	1,937,635	1,882,638

Breakdown of Dedicated Reserves			Actual	Actual
Name	Nature and Purpose		2020	2019
			\$	\$
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and have been set aside for asset replacement as and when required.	Opening Balance	-	-
		Transfer	39,860	-
		Use	(36,292)	-
		Closing Balance	3,568	-
Donations/Comp levies	These unused funds are set aside for gamebird engagement and promotion.	Opening Balance	-	-
		Transfer	5,345	-
		Use	-	-
		Closing Balance	5,345	-
Back Country Fishery Reserve	These funds are the accumulation of the 'premium' on non-resident licence sales. The funds can only be used for the management, maintenance, enhancement and related costs of back country fisheries.	Opening Balance	24,998	-
		Transfer	30,925	24,998
		Use	(12,923)	-
		Closing Balance	43,000	24,998
Total Dedicated Reserves			51,913	24,998

Breakdown of Restricted Reserves			Actual	Actual
Name	Nature and Purpose		2020	2019
			\$	\$
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 ongoing 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.	Opening Balance	47,256	37,626
		Transfer	6,824	16,933
		Use	0	(7,303)
		Closing Balance	54,080	47,256
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	Opening Balance	4,618	78,439
		Transfer	-	-
		Use	0	(73,821)
		Closing Balance	4,618	4,618
J McIntyre Reserve	Funds from the estate of J McIntyre Bequest in 2018	Opening Balance	488,682	473,935
		Transfer	54,829	14,747
		Use	(10,000)	0
		Closing Balance	533,511	488,682
Total Restricted Reserves			592,209	540,556
Total Dedicated & Restricted Reserves			644,122	565,554

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at balance date (Last year – nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as ta balance date (Last year – nil)

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 Operational 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 armotised 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 was for 3 years and have been renewed for a further 2 years. The current and non current portions will be as follows:

Current	\$2,000
Non – Current	nil

Note 9 : RELATED PARTY TRANSACTIONS

Related party disclosures have not been made for transactions with related parties that are witing a normal supplier of client/recipient relationships on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm’s length in the same circumstances.

On agreement with NCFGC, on cessation of employment R Barr and D Barr purchased field equipment and clothing, at a rate agreed with the CEO NCFGC

In the year ended 31 August 2020, the North Canterbury Fish and Game Council paid levies to the New Zealand Fish and Game Council as legislated by the Conservation law reform Act 1990 of \$771,910 (last year \$738,134). There was a total of \$147,025 as a loan advance owing to the New Zealand Fish and Game Council as at 31 August 2020.

In the year ended 31 August 2020, the New Zealand Fish and Game Council provided assistance in the Managment and Reporting to the North Canterbury Fish and Game Council at no charge.

Note 10 : EVENTS AFTER BALANCE DATE

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

Note 11 : COVID RESPONSE

Covid-19 has had a financial impact on North Canterbury Fish and Game Council. Licence revenue was reduced due to the lock down and the closure of the New Zealand borders.

At the beginning of the lockdown there was uncertainty as to whether there would be a game season, however positive lobbying from the New Zealand Fish and Game Council ensured that there was a game season, albeit, delayed and shortened. This softened the financial impact of significantly reduced income.

The North Canterbury Fish and Game Council opted to apply for the wage subsidy, as it met the criteria and wanted to ensure that staff were fully employed for as long as possible.

The 2019/20 budget was scrutinised, and only essential work and spending was undertaken to reduce the impact of significantly reduced licence income.

There has been a national response for the next financial year (2020/21) and the North Canterbury Fish and Game Council has reduced its budget for the 2020/21 year along with a reduced projection of licence income.

The North Canterbury Fish and Game Council has accepted that in the 2020/21 year it may need to use its reserves to cover any shortfalls.

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

Note 12 : LIABILITY OF LOAN FOR PARTIAL RESERVE RESTORATION

North Canterbury Fish and Game Council are in receipt of a loan from the New Zealand Fish and Game Council for the partial restoration of reserves. At balance date this has been recognised as a loan liability in the financial statements. North Canterbury Fish and Game Council are in discussions with the New Zealand Fish and Game Council to convert the loan to a grant or equity and release North Canterbury Fish and Game Council from its obligation. The treatment of the loan will be revisited if there are changes to the current conditions of the loan.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of 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 performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 29 to 45, that comprise the statement of financial position as at 31 August 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 10 to 25.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 29 to 45:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2020; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting Standards - Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 10 to 25:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2020, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 7 December 2020. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 5 to 9 and 26 to 27, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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



BDO CHRISTCHURCH

Independence

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

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

A handwritten signature in blue ink, which appears to read 'Warren Johnstone of BDO Christchurch'. The signature is written in a cursive style and is positioned above the printed name and title.

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