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**PERFORMANCE REPORT OF THE**

**WEST COAST FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2021**

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30 November 2021

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 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish & Game Council for the year ended 31 August 2021.

Yours faithfully

A handwritten signature in cursive script that reads 'Andrew Harris'.

Andrew Harris  
Chair  
West Coast Fish and Game Council





# PERFORMANCE REPORT 2020-21

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## STRUCTURE

### Council and Staff

Council Members	Sub Region	Council Meetings Attended (7)
Dean Phibbs	Northern	5
Owen Smith	Northern	6
Rob Roney (Deputy Chair)	Central	5
Dave Heine	Central	6
Mark Smith (co-opted)	Central	5
Jan Derks	Southern	6
Andrew Harris (Chair & NZ Council appointee)	Southern	5
<b>Te Runanga o Ngai Tahu Appointee (William Wilson)</b>		2
<b>Director General of Conservation Representative</b>		5
<b>Conservation Board Representative</b>		1

### Staff members

#### Position

Dean Kelly	Manager
Glen Newton	Fish & Game Officer
Baylee Kersten	Northern Fish and Game Officer

### Auditors

Auditor General, contracted to BDO Christchurch

### Bankers

Westpac Bank (Hokitika)

### Offices

The Office of Fish & Game New Zealand West Coast is situated at Airport Drive, Hokitika.

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## CHAIRS REPORT

### Chair's Report; West Coast Fish and Game Council

For year ended 31 August 2021.

#### Financial:

West Coast Region remains in a sound financial position. Operational workplan was completed within budget, and Reserves in relation to income remain above the required 20%.

There was no major Capital Expenditure during the year and grants totalling \$110,000 were received from NZ F&G. Entitlements to staff voluntarily suspended during Covid have been re-instated

#### Population Monitoring:

**Peak Salmon Spawning Counts** at both Lakes Paringa and Mapourika were below long-term averages but within the historical range.

The only liberations this year were three thousand 100-170gm Quinnat Salmon into Lake lanthe. It is expected that these will remain within the Lake as catchable fish and not migrate to sea.

Drift Dives targeted popular **Brown Trout** fisheries within the Grey and Inangahua catchments, as well as the Karamea and Mokihinui Rivers - deemed pressure sensitive fisheries.

While fish counts varied, no fishery was deemed to be in crisis.

Electric Fishing, and Temperature and Flow monitoring were carried out on the Mawheraiti and New Rivers as well as drift diving.

#### Gamebirds Trend Counts:

**Greyland** (Mallard and Grey Ducks) trend counts show a 3.8% increase on 2020 year and a 10% increase over the seven years that counts have been undertaken.

**Paradise Shelduck**, up 9% and 4% in the Northern and Southern Regions respectively during the last 5 years. These numbers are above previously agreed management levels and have generated predation complaints from some landowners.

**Pukeko**, roadside transects suggest a reasonably stable population, varying with habitat. Unlike Greylands and Shelducks there is little correlation between trend counts and harvest.

#### Participation:

**Fish Licence** sales showed an increase on last season in spite of the absence of Non-resident anglers. It is suggested that their absence encouraged more resident anglers to get out there.

**Game licence:** sales also showed an increase on the previous year, a likely result of increasing numbers of out-of-region hunters nominating West Coast as their Region of choice, note; 46% of Gamebirds harvested during opening weekend were taken by out-of-region hunters.

A Staff recommendation that "organised events" and targeting young hunters aged 16 -30 for recruitment be continued' is to be commended as a means of countering the aging demographic of WC hunters.

**Governance:** As we commence a new trimester following recent F&G elections it is pleasing to note that there will be three new Councillors onboard plus one ex Councillor from another Region] Fish and Game has challenging and uncertain times ahead with the implementation of the Ministerial Review recommendations, but it should remain a given that we retain our "user pays-user says" system of Governance, and that management of our fishing and hunting resources remains where the action happens -i.e.; in the Regions.

I wish to thank Dean for the way he has managed West Coast Fish and Game over the past year. It has not been an easy task given the combination of Covid and the Ministerial Review.

Likewise, Baylee and Glen for doing their bit during an unsettling and uncertain time.

Thanks also to Councillors. I foresee less face-to face and more on-line meetings in the future meetings in future

A handwritten signature in cursive script that reads "Andy Harris".

Andy Harris  
Chair





**FISH & GAME NEW ZEALAND – WEST COAST REGION**

**ANNUAL REPORT  
FOR THE YEAR ENDED 31 AUGUST 2021**

**STATEMENT OF RESPONSIBILITY**

In terms of Section 42 of the Public Finance Act 1989 we hereby certify that:

1. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for the preparation of the annual financial statements and the judgements used in them.
2. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
3. In the opinion of the Council the financial statements for the year ended 31 August 2020 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

CHAIR

*Andy Harris*  
.....

MANAGER

*D. Keller*  
.....

**West Coast Region**

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## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2020-21 Operational Workplan, as adopted by Council for commencement on 1 September 2020.

### Statutory Functions

The West Coast Fish and Game Council was established for the purposes of the management, maintenance and enhancement of sportsfish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (incl the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

### Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

#### *Summary Budget and Actual Expenditure for each output area.*

Output Area	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	18,500	5,000	131,190	13,332	5,565	111,732
Habitat Protection	-	700	29,415	-	700	23,504
Angler & Hunter Participation	4,550	-	62,356	4,656	200	50,397
Public Interface	-	-	11,423	-	-	22,194
Compliance	2,065	1,000	59,910	1,575	1,200	64,998
Licensing	9,577	-	18,923	9,277	-	18,951
Council	1,500	-	17,423	2,236	-	18,803
Planning & Reporting	6,350	-	25,042	6,890	-	26,708
Total Outputs	<b>42,542</b>	<b>6,700</b>	<b>355,682</b>	<b>37,966</b>	<b>7,665</b>	<b>337,287</b>
Grants Received & Interest earned	-	113,790	113,790	-	112,914	112,914
<b>Total</b>	<b>42,542</b>	<b>120,490</b>	<b>469,472</b>	<b>37,966</b>	<b>120,579</b>	<b>450,201</b>

### Outputs

1. *Species Management.*
2. *Habitat Management.*
3. *Angler/Hunter Participation and Services.*
4. *Community Advocacy and Liaison.*
5. *Law Enforcement.*
6. *Licensing.*
7. *Council Servicing.*
8. *Planning and Reporting.*

### Overheads

*Administration (allocated across output projects to derive cost).*

## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	10,750	-	108,017	9,587	-	95,673
1120	Harvest Assessment	2,700	-	7,546	2,700	-	6,871
1160	Fisheries Enhancement	5,000	5,000	3,808	1,045	5,565	82
1170	Regulations	-	-	6,231	-	-	3,035
1180	Control	50	-	5,588	-	-	6,071
<b>Total</b>		<b>18,500</b>	<b>5,000</b>	<b>131,190</b>	<b>13,332</b>	<b>5,565</b>	<b>111,732</b>

### Species Monitoring

#### Performance Objectives:

- Monitor trout populations in key West Coast lake and river fisheries by gillnetting and drift diving to assess trends in size, condition, and abundance by way of survey to establish long term reliable data sets.
- Monitor salmon spawning in key salmon fisheries with a focus on establishing long-term reliable datasets.
- Monitor trout spawning in catchments where liberations as part of the sportfish enhancement program are occurring
- Assess Game bird populations by using Fish & Game standard operating procedures (where applicable) so that population information will be available to make informed management decisions.
- To create and have up to date information for the Resource Consent process and for regulation setting of regionally significant fisheries under real or potential threat.
- Manage backcountry fisheries with funds from the non-resident licence levy.

#### Performance Achieved:

Trout surveys were conducted over summer to assess long term population trends. This season the dives were conducted between November 2020 and March 2021, incorporating Fish & Game staff from the West Coast and Nelson-Marlborough Regions alongside local volunteers and West Coast Regional Council staff. The Mawheraiti River (SH7 and Mirfins Bridge), the Inangahua River (Blacks Point), the Grey River (Waipuna and Hospital Flat), the Mokihinui River (South and North Branches), the Waitahu River (Gannons Bridge), Larry's Creek (Upper) and the Karamea River (upstream of Crow, downstream of Crow and 'The Bend') were dived. In general, trout abundance was comparable to long-term averages although lower numbers were recorded at sites monitored early in the season. Overall results indicate there is still good fishing to be had in the region and that fishing opportunities are largely impacted by environmental variables affecting recruitment.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1833>

The success of a privately funded trout release undertaken at Brownlee Pond, Westport in October 2017 was assessed by Fish and Game staff using standardised gillnetting methods in October 2020. The size, growth rates, condition and relative abundance of the sports fish population were established. The three-rainbow trout caught averaged 582mm in length, 2377g in weight and were in very good condition.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1767>



The size, condition and relative abundance of the sports fish population were assessed on lakes Moeraki and Paringa using standardised gillnetting procedures in December 2020. Brown trout in Lake Moeraki had decreased in size but had similar abundance and condition factor to the last survey in 1999. Brown trout in Lake Paringa had increased in size, were in similar abundance but had decreased in condition to the last survey in 2001. From the data collected for brown trout on both lakes Moeraki and Paringa there were no trends detected that might impact angler success warranting further investigation.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1793>*

Salmon spawning counts were conducted in Autumn to assess long term trends. This season counts of 'Peak' salmon spawning numbers were undertaken at lakes Mapourika and Paringa, the Taramakau and Hokitika rivers were also counted to monitor recent liberations of salmon. At Lake Mapourika 89 live salmon were observed during the peak count at MacDonaldis Creek, below the long-term average of 180 fish. At Lake Paringa 84 live salmon were observed during the peak count in the Windbag Stream, below the long-term average of 170 fish. Low numbers of live salmon were observed in the Taramakau (19), and Hokitika (8) rivers. Overall Salmon populations West Coast wide provide a wide-ranging opportunity for Salmon anglers.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1894>*

Long-term monitoring (over 25years) of Paradise Shelduck indicates that the northern moult sites have slowly increased by 4% but in the short term (5years) has increased by 9%. Long term monitoring (over 25years) indicates that the southern moult sites have increased by 19% on average but the rate of increase has slowed in the short term (5years) to just 4%. Both the northern and southern populations have exceeded management levels.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1830>*

Mean annual trend count figures for the West Coast population indicate Pukeko have declined on average 6% over the last 22 years. Although Pukeko numbers show considerable variation between years the standard error in the results has reduced in response to the large number of years surveyed and is currently 3%.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1860>*

Monitoring of the Shoveler population indicates it is regionally stable. These birds are not harvested in high numbers and are increasingly seen as a trophy bird by visiting hunters.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1915>*

This year total greylard numbers increased 3.8% from those observed in 2020 (3,453 vs 3,326) and there was considerable fluctuation in the distribution of greylards. Route regression analysis shows the mean annual count for greylard has increased 10% over the last 7 years. With harvest surveys indicating hunter effort is the biggest driver in hunting success. The current population provides ample opportunity for gamebird hunters.

*The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1859>*

Research on the Mawheraiti River brown trout fishery in attempt to better understand the fluctuations observed in the fishery has continued. Already from two years of data collection, greater understanding of the roles different streams play on the fishery and the influence of flooding is being obtained. Environmental data collected has reiterated findings of previous work, with the Mawheraiti River temperature often exceeding desirable levels in summer. Looking at data collected over the last two years in the Mawheraiti catchment, it appears that the recruitment year 2020-21 was a very productive one. This is likely a consequence of a reduction in flooding events resulting in high numbers of good condition fish for spawning. Research is also being carried out in the New River. From monitoring deployments and electric fishing, issues regarding sediment have been identified. Electric fishing has resulted in very few trout being captured and low numbers of macroinvertebrates being observed, likely a result of sediment issues.



The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1914>

Following on from reports of unethical behaviour and crowding issues in the Reefton area last season, cameras were installed in the Reefton area to carry out an angler usage survey. Taking into account a change in angling activity due to border restrictions stopping visiting non-resident anglers and resident anglers being extra motivated this season, relatively high usage and some crowding issues were observed. Occupancy rates between 20-30% were observed on Larry's Creek sites and the Upper Grey River site, while the more remote site on the Waitahu River had an occupancy rate of 7%. Anglers with West Coast Backcountry endorsement were surveyed for the fifth year and despite the lack of non-resident anglers, it appears to have had little influence on survey results other than an increase in motivation for resident anglers to utilise the backcountry fisheries. As with previous years, most anglers were satisfied with their backcountry experience. Given continued positive results from the Karamea and Mokihinui catchments and confirmation of high angler usage in the Reefton area, there is likely to be a change in focus to this area.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1893>

## Harvest Assessment

### *Performance Objectives:*

- To assess and monitor the success rate of game bird hunters.

### *Performance Achieved:*

A combined 406 adult and junior full season West Coast licence holders harvested an estimated 7116 game birds from within the West Coast Region for 2020. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 11274 birds. The average West Coast Region game bird licence holder harvested 18 game birds in the 2020 season, compared with 15 game birds during the 2019 season and 18 for the 2018 season (rounded to whole bird figures). This equates to approximately; 8.7 Greylards, 6.6 Paradise Shelduck, 1.6 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 47% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters increased from the previous season.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1768>

## Fisheries Enhancement

### *Performance Objectives:*

- To maintain, and where possible, enhance the region's trout and salmon fisheries in accordance with Council's Sportsfish Enhancement Strategy.

### *Performance Achieved:*

The following Salmon were released in accordance with the Council's Enhancement Strategy.

- 1,000 x 100g salmon to Lake Ianthe from Salmon Smolt NZ.

A review of the Enhancement Strategy was completed during the 2020/21 season in response to the enactment of the NZ Council Policy on fish liberations. An independent review by the Cawthron institute of fisheries enhancement provides guidance for future strategy and a stocking policy has been developed and ratified by the NZ Fish and Game Council.

## Regulations

### *Performance Objectives:*

- To have appropriate regulations that maximise hunter and angler opportunity whilst protecting the resource for future generations.
- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.

***Performance Achieved:***

The Council conducts a complete review of the regulations on a 3 yearly basis coinciding with the establishment of councils after elections. Consequently, a complete review of the fishing regulations with consultation of licence-holders was completed in the 2018/19 year. Anglers have been made aware of the upcoming regulation review and some proposals have been presented to anglers. Fish and Game will be consulting with anglers early in the new season.

A complete review of the gamebird regulations was completed with consultation of licence holders in late 2019. Licence-holder support was strong for increasing junior hunting opportunities and their supervisors for the regional abundance of Paradise Shelduck, Pukeko and Black Swan. The gamebird regulations were further modified to incorporate these changes. Feedback from the Survey indicates hunters are generally satisfied with the gamebird hunting on the West Coast and Fish and Games increased involvement in organised hunting events.

*The full consultation survey can be viewed here: <https://fishandgame.org.nz/dmsdocument/1567>*

All licence holders received a copy of the regulations with their licence and the regulations were also made available on the website and on signage at locations that are frequented by visiting anglers who are likely to be unfamiliar with the local regulations. In future, regulations will be available only via the internet and electronically provided to licence-holders.

**Control**

***Performance Objectives:***

- To minimise damage to crops and pasture arising from unwanted concentrations of game birds thereby preserving landholder relations and statutory obligations.

***Performance Achieved:***

In response to 14 complaints regarding Paradise shelduck, 1 for Black swan and 6 for Pukeko, 10 permits to disturb/kill gamebirds were issued, and 8 organised hunting events were conducted. The growing interest in organised events and the addition of the March season has allowed for hunting of game birds causing damage is positive. Five of the eight organised hunts were held during a gazetted season for that game bird species, and all were held in areas that were the sources of complaints. Being seen to actively manage populations in such areas is likely to be well received by landowners but is also beneficial to limit bird disturbance outside the gazetted seasons.



## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA Planning/Consents	-	-	30,115	-	-	24,204
1220	Works & Management	-	700	(700)	-	700	(700)
<b>Total</b>		-	<b>700</b>	<b>29,415</b>	-	<b>700</b>	<b>23,504</b>

### RMA Planning/Consents

#### Performance Objectives:

- Ensure that all RMA processes and activities are undertaken in such a way that provides for sports fish and game bird habitat, and angler/hunter access.
- To ensure any local or central government amendments to the RMA or national policy statements adequately provide for the protection of the West Coast's sportfish and Game bird habitat.
- To protect and enhance habitat for sports fish and game birds in the region's developed valleys.
- Seek to ensure that section 6(ab) obligations are reflected in all planning and operational activities undertaken by the Department of Conservation.
- Maintain a good working relationship with regional DoC staff.
- Actively improve the local gamebird population by collating and providing information to hunters and landowners regarding gamebird population dynamics.

#### Performance Achieved:

Over the year Fish and Game were involved in 37 consent applications, a similar requirement to previous years. 17 consents were mining permit applications predominantly for gold mining and gravel extraction operations. 10 were for River protection works to protect infrastructure including bridges and roading. 5 were for Discharge Permits associated with dairy farms. 3 were water permits associated with municipal water supplies. 2 were for Hydro Electric Power Schemes. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls in the mining consents.

Fish and Game have also had active involvement in the West Coast Regional Council Combined Plan workshops with the goal to ensure there are adequate provisions for gamebird hunting and maintenance of wetlands in the SNA process. The West Coast Region also provided input into National submissions on national planning documents. Satisfactory provision has been made in these documents to have regard for naturalised species and protect the habitat for sportfish and game.

Liaison was also maintained with individual farmers in key catchments, and advice provided upon request, particularly to do with avoiding adverse environmental impacts from intensive agriculture, stream training and access.

To ensure that Department of Conservation Section 6(ab) obligations are reflected in all planning and operational activities undertaken and that a positive relationship is maintained Fish and Game liaised on issues such as structural reviews, access, permitting, gamebird management, compliance, and fish migration.

### Works and management

Fish and Game administers an Acclimatisation Reserve along the fringes of Mahinapua Creek and Lake. Two leases are in place to neighbouring property owners for grazing and landing of a scenic tour boat. This reserve has been classified as a Significant Natural Area as part of the West Coast Regional Council planning process. West Coast Fish and Game Council Performance Report 2020-2021

Freehold land at Lake Kaniere is also held with a residence operated and maintained by the Hokitika Angling Club. The Lease governing this relationship was formalised and modernised.

## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION/SATISFACTION AND SERVICES

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	2,000	-	33,499,	2,143	-	27,757
1320	Hunter Recruitment	-	-	-	-	-	-
1330	Newsletters	50	-	14,242	-	-	11,045
1340	Other Publications	-	-	692	-	-	-
1360	Club Relations	500	-	6,384	508	-	7,382
1370	Huts	2,000	-	7,538	2,005	200	4,214
<b>Total</b>		<b>4,550</b>	<b>-</b>	<b>62,356</b>	<b>4,656</b>	<b>200</b>	<b>50,397</b>

### Access

#### Performance Objectives:

- Unencumbered access will be available to anglers and hunters on all public land except where its current status legally precludes it.
- Increase participation by providing facilitated hunting in the region in liaison with landowners, community, and farmer groups.
- Increase hunter ethics awareness and upskill existing hunters.

#### Performance Achieved:

Relationships with Walking Access Commission Representatives were maintained, and issues forwarded for consideration when detected. Signage was maintained and improved throughout the region over the year in consultation with landowners.

To increase participation in gamebird hunting in the region, eight organised hunts were facilitated where crop predation issues had been observed. Keen hunters were also directed to these, and other, properties with crop predation issues. Organised hunts were utilised to upskill young and new hunters, as well as encourage hunters to diversify their harvest. Hunter responses to these events were favourable and we will be endeavouring to continue this program in 2022.

Due to the numerous intricacies in securing access to river, lakes and wetlands Fish and Game has continued providing more specific access guidance on signs. This is largely to placate landowner issues and provide conduct guidance to an increased number of visiting anglers.

All regions reduced budgets and costs in the expectation that licence sales, and therefore revenue, would be down due to non-resident anglers not being able to utilise New Zealand fisheries as a consequence of COVID 19 restrictions on travel. Pleasingly, New Zealand resident anglers took the opportunity to utilise these fisheries and the impact on revenue was not pronounced. Work to evaluate the success of these new and returning participants will be conducted and utilised in the 2021/22 season.

### Newsletters

#### Performance Objectives:

- To advise anglers and hunters of regulations and a summary of angling/ hunting opportunities.
- Provide website and social media sites with up-to-date information for hunters and anglers.
- To promote and educate by keeping licence holders informed on matters affecting their interests.

#### Performance Achieved:



This year website traffic increased. With staff now trained to edit the website, relevant information is regularly being uploaded in a prompt manner.

Fish and Game West Coasts social media presence continues to increase, with regular posts enjoying a good uptake by subscribers. Increased content including regionally constructed videos have been well received by social media users, with elevated levels of interaction and reach.

Fish and Game West Coast completed four pages in the Fish & Game magazines sent out to licence holders. Content focused on encouraging licence holder to fully utilise local fish and game resources as well as updating licence holders on gamebird and sportfish populations. For sportfish, this involved the promotion of fishing close to home and taking junior anglers fishing. The Gamebird edition encouraged hunters to enjoy the social aspect of hunting, informed hunters of research and promoted organised hunts.

## **Club Relations**

### ***Performance Objectives:***

- To maintain effective communication with, and encouragement of, hunting and fishing clubs and organisations that encourage new entrants into the sport.
- To increase participation of new junior entrants into gamebird hunting.
- To increase success rates of junior anglers participating in fishing

### ***Performance Achieved:***

Liaison was maintained by speaking to clubs and aiding at fishing competition weigh-ins. Hunting groups were invited to attend junior organised hunts during the special junior season. These hunts focused on problematic populations of Paradise Shelducks and Pukeko. Time constraints appear to be a limiting factor in attendance of events; therefore, the decision was made to make videos to upskill anglers, allowing anglers to obtain the information readily at their leisure. The move to up skill adults/parents is hoped to benefit juniors and improve angler satisfaction.

## **Huts**

### ***Performance Objectives:***

- Provide adequate cost-effective accommodation for staff to perform field operations in South Westland.

### ***Performance Achieved:***

Fish and Game maintains staff accommodation at Okuru. Our Council resolved to reserve use of the hut for staff, volunteers and councillors who are prepared to provide either paid or voluntary work whilst in residence. This has worked well, with good occupation and subsequent ranging and maintenance conducted over the busy spring and salmon season periods.

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	-	-	1,038	-	-	4,700
1420	Communication	-	-	9,346	26	-	15,927
1430	Political Advocacy	-	-	1,038	-	-	1,567
	<b>Total</b>	-	-	<b>11,423</b>	<b>26</b>	-	<b>22,194</b>

### Liaison

#### Performance Objectives:

- To minimise differences and reinforce common objectives by liaison with Conservation Boards, Iwi, allied groups, and research agencies.

#### Performance Achieved:

Liaison with research agencies continued this year with consultation regarding salmon, naturalised species and indigenous fish relationships and fish passage.

Improving and increasing Iwi consultation and input into Fish and Game Governance and Workplans was a recommendation from the Ministerial Review. In response staff have had initial meetings with Iwi which focused on options for improving the relationship, communications and increasing Iwi involvement in the Fish and Game decision-making process.

### Communication

#### Performance Objectives:

- To advocate the interests of Fish & Game New Zealand, in particular the West Coast Region and its role within regional communities.

#### Performance Achieved:

Established working relationships with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate. Some of the issues that were topical this year were, Fishing and Hunting under COVID-19 restrictions, Introduced and Indigenous species interactions, Freshwater Policy direction from Government, the utilisation of local fisheries by anglers, elections and structural change to Fish and Game.

With an increasing number of anglers and hunters visiting the region Fish and Game is also having to put more resources into providing information regarding access and fishing/hunting opportunities in the region.

### Political Advocacy

#### Performance Objectives:

- To provide advocacy on behalf of anglers and hunters pursuant to the statutory role of Fish & Game.

#### Performance Achieved:

A favourable meeting was held with the Minister of Conservation when she was on the Coast. The role Fish and Game plays in conservation and recreation was promoted.



## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Compliance	1,065	-	47,102	77	-	54,126
1520	Ranger Training	500	-	8,115	89	-	7,276
1530	Prosecutions	500	1,000	4,692	1,409	1,200	3,597
<b>Total</b>		<b>2,065</b>	<b>1,000</b>	<b>59,910</b>	<b>1,575</b>	<b>1,200</b>	<b>64,998</b>

### Compliance and enforcement

#### Performance Objectives:

- General compliance with licence requirements and season regulations.
- To ensure compliance with provisions of MOU in respect of Haupiri upland game hunting area
- Provide a deterrent to non-compliance by prosecuting breaches of Acts and Regulations.

#### Performance Achieved:

Approximately seventeen percent of regional sportsfish and gamebird licence holders (513 out of 3,011 total licence holders) were contacted last season through the program. Resources were focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season. Six offences were detected for the year. Two 'Fishing without licence', two 'Hunting without Licence', two 'Fishing closed waters'

The two "Fishing without licence" offences were processed for court with the offer of diversion. The two "Hunting without licences" were junior hunters new to game bird hunting where an educational approach was taken with warnings issued combined with the subsequent purchase of licences. The two "Fishing closed waters" anglers were issued warnings as the incidents did not fulfil the public interest test.

### Ranger Training

#### Performance Objectives:

- Provide an appropriately trained and resourced honorary ranger program.

#### Performance Achieved:

A review of honorary rangers was performed in accordance with legislation. This resulted in two rangers not renewing their warrants. At years end the West Coast had eight active honorary rangers spanning the region. CERT training and ranger training was planned for August 2021 but due to Covid-19 lockdown this has now be postponed until November 2021.

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	400	-	1,438	579	-	1,558
1620	Agent Servicing	-	-	-	-	-	-
1630	Agent Commissions	9,177	-	17,485	8,698	-	17,393
	<b>Total</b>	<b>9,577</b>	<b>-</b>	<b>18,923</b>	<b>9,277</b>	<b>-</b>	<b>18,951</b>

## Licensing

### Performance Objectives:

- To make fishing and hunting licences readily available.
- To have informed and well stocked licence agents distributing fishing and hunting licences.

### Performance Achieved:

The intermediary licensing providers (Eyede) system worked well this past year. A good working relationship exists between our local office and the agent and staff time was spent informing and listening to concerns from our store-based agents. All licence agents are on the direct debit system which minimises payment issues.

There were no complaints to the office received for the year regarding licence availability. The following is a summary of the licences sold and distributed. It was pleasing to note there was little impact from COVID 19 on both Gamebird and Fishing Licence sales and in-fact there was a notable increase in sales to NZ Resident licence holders which offset the reduction in Non-Resident sales.

FISHING LICENCES	2016/17	2017/18	2018/19	2019/20	2020/21
Adult Whole Season	596	668	642	536	725
Non-Resident Whole Season	246	249	319	276	17
Loyal Senior Whole Season	86	93	96	94	105
Local Area Whole Season	176	185	192	170	186
Family Fishing	433	438	464	374	513
Adult Day	1197	423	398	425	512
Non-Resident Day	-	787	523	406	26
Adult Winter	70	48	57	48	63
Adult Short Break	165	151	127	119	201
Adult Long Break	10	16	14	12	12
Junior Whole Season	93	100	83	89	134
Junior Non-Resident Whole Season	9	8	10	3	-
Junior Day	83	49	45	48	76
Junior Non-Resident Day	-	27	19	19	-
Child Non-Resident Whole Season	-	-	8	12	-
Child Non-Resident Day	-	-	17	20	1
<b>Total Fish Licences</b>	<b>3164</b>	<b>3242</b>	<b>3014</b>	<b>2651</b>	<b>2571</b>
<b>Whole Season Licence Equivalent</b>	<b>1944</b>	<b>2023</b>	<b>2067</b>	<b>1753</b>	<b>1881</b>

<b>GAME LICENCES</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Adult Whole Season	374	374	330	366	379
Adult Day	38	28	24	30	24
Junior Whole Season	39	33	20	40	32
Junior Day	2	0	0	6	2
Child Whole Season	14	12	11	23	12
<b>Total Game Licences</b>	<b>467</b>	<b>447</b>	<b>385</b>	<b>465</b>	<b>449</b>
<b>Whole Season Licence Equivalent</b>	<b>389</b>	<b>386</b>	<b>339</b>	<b>380</b>	<b>390</b>



## OUTPUT 7: COUNCIL

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	1,500	-	17,423	2,236	-	18,803
	<b>Total</b>	<b>1,500</b>	<b>-</b>	<b>17,423</b>	<b>2,236</b>	<b>-</b>	<b>18,803</b>

### Council

#### *Performance Objectives:*

- The effective governance of Fish & Game NZ West Coast.

#### *Performance Achieved:*

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. Oversight and direction is through an annual workplan which was adopted at the June Council meeting after input from Councilors. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff. Due to Covid-19 and restrictions on meeting in person an increased number of Councilors wished to attend by electronic means such as Microsoft Teams or Zoom. This was easily facilitated by staff by required some expenditure to upgrade equipment.

The Council reviewed the following policies and plans throughout the year; Standing Orders, Workplan & Budget, Operational Policies, and continued a stepwise review of the Ministerially approved Sportsfish and Game Management Plan. The West Coast Council also provided input into national issues such as, regulation setting, salmon management, licencing contract and fees, Infringement and Prosecutions, Gamebird preserves and Communications.

The Council also received and provided a submission on the Ministerial Review to the NZ Council for a collated response to the Review Implementation Group, and ultimately the Minister. This was favorably received by the Minister and a series of working groups have been formed to progress the required changes.

Council meeting minutes can be viewed here: <https://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/meeting-minutes/>

Council operational reports can be viewed here: <https://fishandgame.org.nz/westcoast/about/about-fish-and-game-council/council-downloads/>

## OUTPUT 8: PLANNING AND REPORTING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1820	Annual Planning	-	-	6,231	-	-	1,684
1830	Reporting	6,250	-	9,711	6,804	-	16,282
1840	National Liaison	100	-	9,100	86	-	8,742
<b>Total</b>		<b>6,350</b>	<b>-</b>	<b>25,042</b>	<b>6,890</b>	<b>-</b>	<b>26,708</b>

### Planning and reporting

#### *Performance Objectives:*

- To formulate and adopt an Annual Operational Workplan and budget as required by statute.
- Hold an Annual Public Meeting and present an audited Performance Report as required by statute.
- Provide an audited Performance Report to parliament as required by statute.

#### *Performance Achieved:*

Following a consultation/discussion period of two months, and the NZC Peer Review Process, the Council's annual plan was adopted by Council in June. The previous year's Annual report and meeting was completed in December with a favourable Audit.

### National Liaison

#### *Performance Objectives:*

- Maintain National / Regional co-ordination.

#### *Performance Achieved:*

Although the West Coast council is regionally autonomous, liaison and coordination between regions, the NZ Council and stakeholder groups in beneficial for effective management of the resource. Liaison with other regions occurred regarding regulation setting, procurement, financial management, research and for some joint field operations. Liaison with the NZ Council on national policy, resource management issues, public awareness, health and safety, finances, organisational management, and numerous specific issues that arose throughout the year was also required. Maintaining regional autonomy whilst trying to be resource efficient and coordinated nationally will continue to present challenges. The West Coast Region Councillors and Staff provided input into a national Ministerial review of Fish and Game.

## OVERHEADS: ADMINISTRATION

### *Performance Objectives:*

- Maintain an efficient payroll system.
- Maintain an appropriately trained and informed staff to achieve workplan objectives.
- The West Coast Fish and Game Council through consultation with employees provide a healthy and safe workplace for all employees, volunteers, customers, and visitors and is committed to constantly improve Health and Safety standards and procedures.
- Maintain office premises to provide a suitable and safe work environment.
- Provide suitable office equipment to allow staff to achieve workplan objectives safely and efficiently.
- Maintain and enhance office and field communications so as to efficiently and safely achieve workplan objectives.
- Maintain National / Regional co-ordination.
- Maintain and enhance the regions equipment to provide safe and efficient capability to achieve workplan objectives.
- Well maintained and suitable vehicles will be available for use to achieve workplan objectives.

### *Performance Achieved:*

Staff were paid appropriately and on time with the use of a contractor (Nelson Marlborough Fish and Game) Fish and Game continued to outsource administration for the majority of 2020/21 in an effort to save costs in what was a tough year for revenue due to an absence of non-resident anglers. A suitable applicant was employed at the end of the year and will gradually re-establish the role.

As a cost saving measure for two years due to COVID 19 building and gear maintenance was deferred. This is unsustainable and expenditure will be required in late 2021 to reduce building deterioration and ensure staff have appropriately maintained resources.

# West Coast Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended  
31 August 2021

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**West Coast Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
**31 August 2021**

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	249,804	203,930	253,626
Grants and donations	1	115,871	115,306	120,596
Interest		2,608	3,484	5,970
Other revenue	1	2,100	1,700	6,470
<b>Total Revenue</b>		<b>370,383</b>	<b>324,420</b>	<b>386,662</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	13,332	18,500	17,907
Habitat protection & management	2	-	-	-
Angler & Hunter participation	2	4,656	4,550	4,371
Public interface	2	26	-	-
Compliance	2	1,575	2,065	1,245
Licensing	2	9,277	9,577	9,134
Council	2	2,236	1,500	1,700
Planning & reporting	2	6,891	6,350	6,629
<b>Overheads</b>				
Employee related costs	2	236,750	265,009	263,833
Depreciation	4	18,590	6,143	19,250
Other expenses	2	54,228	52,115	52,552
<b>Total Expenses</b>		<b>347,560</b>	<b>365,809</b>	<b>376,622</b>
<b>Operating Surplus/(Deficit)</b>		<b>22,823</b>	<b>(41,389)</b>	<b>10,040</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>22,823</b>	<b>(41,389)</b>	<b>10,040</b>



**West Coast Fish and Game Council**  
**Statement of Financial Position**

As at  
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	85,458	75,000	93,698
Debtors and prepayments	3	4,530	5,000	13,952
Investments	3	250,000	200,000	197,000
<b>Total Current Assets</b>		<b>339,989</b>	<b>280,000</b>	<b>304,650</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	130,309	130,000	148,899
Investments	3	-	-	-
<b>Total Non-Current Assets</b>		<b>130,309</b>	<b>130,000</b>	<b>148,899</b>
<b>TOTAL ASSETS</b>		<b>470,298</b>	<b>410,000</b>	<b>453,549</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	54,189	50,500	62,307
Employee costs payable	3	11,426	10,500	9,383
<b>Total Current Liabilities</b>		<b>65,615</b>	<b>61,000</b>	<b>71,690</b>
<b>Non-Current Liabilities</b>				
Other non-current liabilities	3	-	-	-
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>65,615</b>	<b>61,000</b>	<b>71,690</b>
<b>NET ASSETS</b>		<b>404,682</b>	<b>349,000</b>	<b>381,860</b>
<b>EQUITY</b>		<b>404,682</b>	<b>349,000</b>	<b>381,860</b>

 \_\_\_\_\_ Chairman

 \_\_\_\_\_ Manager

Date: 30/11/2021

**West Coast Fish and Game Council**  
**Statement of Cash Flows**  
For the year ended  
31 August 2021

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence Sales	251,346	258,698	263,010
Grants, donations and fundraising	115,871	125,000	120,596
Interest	2,608	5,006	5,970
Other revenue	2,100	3,000	6,700
<b>Cash was applied to:</b>			
Payments to suppliers	94,649	111,500	110,300
Payments to employees	234,706	236,141	269,891
GST (net)	(2,191)	1,000	(14,381)
<b>Net Cash Flows from Operating Activities</b>	<b>44,760</b>	<b>43,063</b>	<b>30,465</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	-	20,000	24,347
Sale of investments/deposits	-	-	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	-	45,000	40,370
Purchase of investments/deposits	53,000	-	17,000
<b>Net Cash Flows from Investing and Financing</b>	<b>(53,000)</b>	<b>(25,000)</b>	<b>(33,023)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(8,241)</b>	<b>18,063</b>	<b>(2,558)</b>
<b>Opening Cash</b>	<b>93,699</b>	<b>24,171</b>	<b>96,256</b>
<b>Closing Cash</b>	<b>85,458</b>	<b>42,234</b>	<b>93,698</b>
<b>This is represented by:</b>			
Bank accounts and cash	85,458	42,234	93,698

# West Coast Fish and Game Council

## Statement of Accounting Policies

For the year ended  
31 August 2021

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### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

West Coast Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

#### Basis of Preparation

West Coast 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.

### SIGNIFICANT ACCOUNTING POLICIES

#### Revenue Recognition

West Coast Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants and miscellaneous sales.

##### *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 is recorded as it is earned during the year.



### *Other Income*

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

### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler and 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 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 Council and for advocacy and research.

### **Bank Accounts and cash**

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

### **Debtors**

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as an expense.

### **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.

### **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.

For an asset to be sold, the asset is impaired if the market price for the equivalent asset falls below its carrying amount.

For an asset to be used by the Council, the asset is impaired if the value to the Council in using the assets falls below the carrying amount of the assets.

Property, plant and equipment acquired with individual values under \$2,000 are not capitalised, they are recognised as an expense in the Financial Statements.

Fixed assets are recorded at cost less accumulated depreciation.

Land at Mahinapua (C/T 1A 1285) and Kaniere (C/T 2C/8) have a nominal value of \$1.

Both titles were transferred to Fish and Game from the former Westland Acclimatisation Society in 1991. The Kaniere property comprises a non-ratable 10.5218ha. On site is a fishing lodge constructed by the local Anglers Club. The Club is responsible for all costs associated with improvements, which in the event of the club's demise revert to Fish and Game.

The Mahinapua Property comprises a non-ratable 93.602ha vested as an Acclimatisation Reserve by an act of Parliament.

Depreciation is provided using a combination of straight line (SL) and diminishing value (DV) 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	15.5 - 50 years	(2% SL to 8.5% SL)
Plant & Equipment	4 - 10 years	(10% SL to 21.6% DV)
Motor Vehicles	10 years	(10% SL)
Office Equipment	4 - 12.5 years	(2.5% SL to 22% DV)
Boats	5 - 15.5 years	(8.5% SL to 10% SL)

#### **Creditors and accrued expenses**

Creditor and accrued expenses are measured at the amount owed.

#### **Game Bird Habitat Stamp levy**

Levies of \$1,861.00 (including GST) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

#### **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.

#### **Loans**

Loans are recognised at the amount borrowed for the lender. Loan balances include any interest accrued at year end that has not been paid.

#### **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.

#### *Asset Replacement Reserve*

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

### *Non Resident Levy Reserve*

At the end of this financial year all funds held in the non-resident levy reserve have been transferred back to a non-resident reserve as per the directive of the New Zealand Council at their 149<sup>th</sup> meeting.

### *Habitat Protection & Maintenance Reserve*

This reserve is for the purpose of sportsfish and game management in the West Coast Region.

### *Hydro Reserve*

This reserve is for the purpose of enhancing the sustainability of sportsfish in the West Coast Region.

### **Income Tax**

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

### **Budget Figures**

The Budget figures are derived from the Council budget that was approved at the Council meeting on 5 May 2020.

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

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

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in Accounting Policy.



## West Coast Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Licence sales</b>			
Fish licence	216,831	179,049	205,985
Game licence	32,001	24,881	31,326
Non resident Levy	972	-	16,315
<b>Total</b>	<b>249,804</b>	<b>203,930</b>	<b>253,626</b>
<b>Grants and donations</b>			
National Fish & Game Grant	110,306	110,306	104,630
Fisheries Enhancement	5,565	5,000	9,836
Government Grant - COVID-19 Wage Subsidy	-	-	6,129
<b>Total</b>	<b>115,871</b>	<b>115,306</b>	<b>120,596</b>
<b>Other revenue</b>			
Rentals - huts	200	-	200
Fines/Prosecutions	1,200	1,000	4,144
Land Lease	700	700	700
Upland Game Hunting Area	-	-	-
Gain on sale/disposal of assets	-	-	1,425
Miscellaneous income	-	-	-
<b>Total</b>	<b>2,100</b>	<b>1,700</b>	<b>6,470</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2021

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2021 \$</b>	<b>Budget 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Species management</b>			
Population monitoring	9,587	10,750	11,800
Harvest assessment	2,700	2,700	2,700
Releases	1,045	5,000	3,407
Regulations	-	-	-
Control	-	50	-
<b>Total</b>	<b>13,332</b>	<b>18,500</b>	<b>17,907</b>
<b>Habitat protection &amp; management</b>			
Resource management	-	-	-
Works & management	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Angler &amp; hunter participation</b>			
Access	2,143	2,000	1,233
Publications	-	-	200
Newsletters	-	50	3
Club relations	508	500	849
Huts	2,005	2,000	2,087
<b>Total</b>	<b>4,656</b>	<b>4,550</b>	<b>4,371</b>
<b>Public interface</b>			
Communication	26	-	-
<b>Total</b>	<b>26</b>	<b>-</b>	<b>-</b>
<b>Compliance</b>			
Ranging	77	1,065	459
Ranger training	89	500	-
Compliance	1,409	500	786
<b>Total</b>	<b>1,575</b>	<b>2,065</b>	<b>1,245</b>
<b>Licensing</b>			
Licence production & distribution	579	400	110
Commission	8,698	9,177	9,025
<b>Total</b>	<b>9,277</b>	<b>9,577</b>	<b>9,134</b>



**Note 2 : ANALYSIS OF EXPENSES***Continued*

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Council</b>			
Council meetings	2,236	1,500	1,700
<b>Total</b>	<b>2,236</b>	<b>1,500</b>	<b>1,700</b>
<b>Planning &amp; reporting</b>			
Annual planning	6,804	6,250	6,526
National liaison	86	100	103
<b>Total</b>	<b>6,891</b>	<b>6,350</b>	<b>6,629</b>
<b>Employee related costs</b>			
Salaries and wages	220,702	249,315	247,967
Fringe benefit tax	3,571	3,000	3,395
KiwiSaver contributions	7,858	8,594	8,617
ACC levies	1,290	600	-
Occupational Safety & Health	1,318	1,500	1,141
Staff training and other expenses	2,012	2,000	2,714
<b>Total</b>	<b>236,750</b>	<b>265,009</b>	<b>263,833</b>
<b>Other expenses</b>			
Office premises	15,839	12,875	13,986
Office equipment	796	300	369
Communications	6,698	6,900	6,687
General	1,049	1,520	1,075
Field equipment	4,119	4,020	3,580
Vehicles	25,727	26,500	26,855
<b>Total</b>	<b>54,228</b>	<b>52,115</b>	<b>52,552</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2021

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Bank accounts and cash</b>		
Current account balance	85,458	93,698
<b>Total</b>	<b>85,458</b>	<b>93,698</b>
<b>Debtors and other receivables</b>		
Accounts receivable	3,396	13,835
Prepayments and Accrued income	1,134	117
<b>Total</b>	<b>4,530</b>	<b>13,952</b>
<b>Investments</b>		
<i>Current portion</i>		
Term Deposits	250,000	197,000
<b>Total</b>	<b>250,000</b>	<b>197,000</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	15,375	15,227
Accrued expenses	8,361	10,937
GST Payable	15,657	13,466
Income in advance	14,797	22,677
<b>Total</b>	<b>54,189</b>	<b>62,307</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	1,352	924
Annual leave and time in lieu	10,074	8,459
<b>Total</b>	<b>11,426</b>	<b>9,383</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

### Note 4 : PROPERTY PLANT & EQUIPMENT

#### 2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-		2
Buildings	28,443	-	-	2,550	25,893
Plant & Equipment	5,703	-	-	2,021	3,682
Vehicles	103,795	-	-	12,506	91,289
Boats	5,475	-	-	1,238	4,237
Office Equipment	5,481	-	-	275	5,206
<b>Total</b>	<b>148,899</b>	<b>-</b>	<b>-</b>	<b>18,590</b>	<b>130,309</b>

#### 2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	2	-	-		2
Buildings	30,330	622	-	2,509	28,443
Plant & Equipment	8,070	-	-	2,367	5,703
Vehicles	99,830	39,748	22,922	12,861	103,795
Boats	6,713	-	-	1,238	5,475
Office Equipment	5,756	-	-	275	5,481
<b>Total</b>	<b>150,701</b>	<b>40,370</b>	<b>22,922</b>	<b>19,250</b>	<b>148,899</b>



## Significant Assets Recorded - Source and Date of Valuation

Okuru Hut being: SEC 4 SO 11816 BLK X OKURU S D	Quotable Value Limited Reference 25810/24200 as at 1 September 2017, Land Value \$75,000; Value of Improvements \$95,000 with a total Capital Value of \$170,000. The Hut is included in Buildings above.
West Coast Fish and Game Council Office Building located at Hokitika Airport being: Lot 1 DP 3080 BLK I KANIERE SD - SUBJ TO EASMENTS SHOWN ON DP 3080	Quotable Value Limited Reference 25850/4106 as at 1 September 2017, Land Value \$144,000; Value of Improvements \$81,000 with a Capital Value of \$225,000. Please note: The land is leased from the Westland District Council on a 21 year term. (Refer Note 6)
Lake Kaniere Road being: PT RES 913 BLK XI KANIERE S D, Certificate of Title WS2C/8	Quotable Value Limited Reference 25760/27500 as at 1st September 2017, Land Value \$500,000; Value of Improvements \$110,000 with a total Capital Value of \$610,000. (Refer Policies)
Mahinapua being: PT RES 1180 BLKS IV VII XI XII MAHINAPUA AD, Certificate of Title WS1A/1285	Quotable Value Limited Reference 25770/36904 as at 1st September 2017, Land Value \$600,000 (Refer Policies)

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
<b><u>Accumulated Funds</u></b>		
Balance as at 1 September	189,860	151,784
Surplus/(Deficit)	22,823	10,040
Transfer to Reserves	(53,731)	(18,580)
Transfer from Reserves	1,458	46,616
<b>Total Accumulated Funds</b>	<b>160,410</b>	<b>189,860</b>
<b><u>Dedicated Reserves</u></b>		
<b>Asset Replacment Reserve</b>		
Balance as at 1 September	65,151	62,886
Transfer from Accumulated Funds	6,143	2,265
Transfer to Accumulated Funds	-	-
<b>Balance at 31 August</b>	<b>71,294</b>	<b>65,151</b>
<b>Non - Resident Levy Reserve</b>		
Balance as at 1 September	-	30,301
Transfer from Accumulated Funds (Income)	46,616	16,315
Transfer from Accumulated Funds (Income)	972	(46,616)
Transfer to Accumulated Funds (Expenses)	(1,458)	-
<b>Balance at 31 August</b>	<b>46,130</b>	<b>-</b>
<b>Hydro</b>		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>26,850</b>	<b>26,850</b>
<b>Habitat Protection &amp; Maintenance Reserve</b>		
Balance as at 1 September	100,000	100,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Dedicated Reserves</b>	<b>244,274</b>	<b>192,001</b>
<b>Total Equity</b>	<b>404,682</b>	<b>381,860</b>

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

### Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual	Actual
		2021	2020
		\$	\$

Lease or rent assets	The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3072 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years. This lease is renewable		
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Provide loans or grants	Nil		
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### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)



# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2021

### Note 7: OTHER

#### Goods or Services Provided to the Entity in Kind

Description	Amount	Hours	
Honorary Activities	\$900	226	hours approximately
Councillors meetings		170	

Note 8: RELATED PARTY TRANSACTION:		2021	2020	2021	2020
		\$	\$	\$	\$
Related Party	Description of the Transaction	Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council - received from	Reimbursement for Travel Expenses for Staff travelling to meetings	-	-	-	-
New Zealand Fish and Game Council - received from	Legal Funding reimbursed	-	1,350	-	-

### Note 9: 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 10: COVID RESPONSE

On 17 August 2021, following the detection of COVID-19 in the community, the New Zealand Government ordered an economy-wide lockdown, during which all non-essential businesses and organisations would not be permitted to operate.

The lockdown, which commenced at 11:59pm on 17 August, was in effect at year end. This lockdown ended at 11:59 on 07 September, prior to the signing of these financial statements

The material effect of Covid-19 on the West coast Fish and Game Council was minimal. There was a minor reduction in short term fishing licence sales for August.

### Note 11: MINISTERIAL REVIEW

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

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

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Council (reducing the number of Councils from 12 to 6). This area is currently being investigated by a project team. This project team will be consult with all 13 Fish and Game Councils, and their final report is due in March 2022.

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

### Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2021

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

#### ACTUAL 2021

Output Area	Actual Direct \$	Actual Hours	Allocation of Total Costs per Overheads	Output
Species management	7,767	1,327	103,912	111,679
Habitat protection & management	(700)	309	24,197	23,497
Angler & hunter participation	4,456	587	45,966	50,422
Public interface	26	283	22,161	22,187
Compliance	375	825	64,603	64,978
Licensing	9,277	124	9,710	18,987
Council	2,236	212	16,601	18,837
Planning & reporting	6,890	253	19,811	26,701
Totals	30,327 0	3,920	306,960	337,288

#### Actual Overheads

Employee related costs	236,750
Depreciation	18,590
Other expenses	54,228
<i>Less</i> Administrative Income	(2,608)
Total Overheads to Allocate	306,960

#### BUDGET 2021

Output Area	Budget Direct \$	Budget Hours	Allocation of Total Costs per Overheads	Output
Species management	13,500	1,700	141,020	154,520
Habitat protection & management	(700)	435	36,084	35,384
Angler & Hunter participation	4,550	835	69,266	73,816
Public interface	0	165	13,687	13,687
Compliance	1,065	85	7,051	8,116
Licensing	9,577	135	11,199	20,776
Council	1,500	230	19,079	20,579
Planning & reporting	6,350	270	22,397	28,747
Totals	35,842 0	3,855	319,783	355,625

#### Budget Overheads

Employee related costs	265,009
ARF	6,143
Other Expenses	48,631
Total Overheads to Allocate	319,783



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**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021**

The Auditor-General is the auditor of West Coast 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 27 to 44, that comprise the statement of financial position as at 31 August 2021, 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 11 to 26.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 27 to 44:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2021; 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 11 to 26:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, 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 30 November 2021. 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.



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**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



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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 8 to 9, 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.

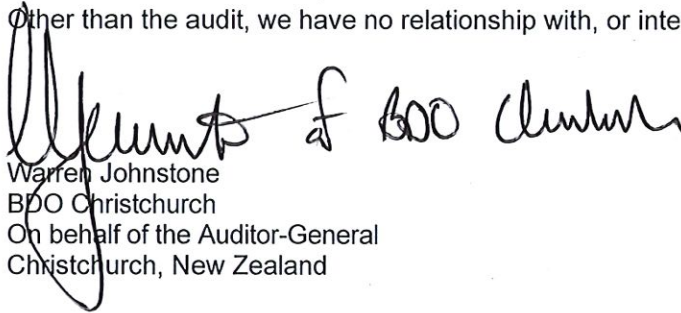
In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge 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.

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**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.



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