



PERFORMANCE REPORT OF THE

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

Presented to the House of Representatives pursuant to Section 26x of the Conservation Act 1987.


6 December 2023

Hon Tama Potaka
Minister of Conservation
Parliament Buildings
Wellington

Dear Tama Potaka

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 Central South Island Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

A handwritten signature in black ink that reads "L. G. Koevoet". The signature is written in a cursive style with a long horizontal stroke at the end.

Linn Koevoet
Chair
Central South Island Fish and Game Council

CONTENTS

ENTITY INFORMATION.....	1
CHAIRS REPORT	4
STATEMENT OF RESPONSIBILITY	6
STATEMENT OF SERVICE PERFORMANCE.....	7
OUTPUT 1: SPECIES MANAGEMENT	8
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT	15
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES.....	23
OUTPUT 4: PUBLIC INTERFACE	27
OUTPUT 5: COMPLIANCE	29
OUTPUT 6: LICENSING	30
OUTPUT 7: COUNCIL	31
OUTPUT 8: PLANNING & REPORTING.....	31
STATEMENT OF FINANCIAL PERFORMANCE	33
STATEMENT OF FINANCIAL POSITION	34
STATEMENT OF CASHFLOWS.....	35
STATEMENT OF ACCOUNTING POLICIES	36
NOTES TO THE PERFORMANCE REPORT.....	39
INDEPENDENT AUDITOR’S REPORT.....	49

ENTITY INFORMATION

Legal Name

Central South Island Fish & Game Council.

Type of Entity and Legal Basis

The Central South Island 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.

Mission and Statutory Functions

Central South Island Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and gamebirds in the recreational interests of anglers and hunters.

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

Particular functions of Central South Island Fish and Game Council include:

- monitoring sports fish and gamebird populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and gamebirds;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and gamebirds;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and gamebird populations and the recreational experience;
- securing compliance with sports fish and gamebird regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific work programme and budget.

Central South Island Fish and Game Council derives its revenue from the sale of fish and game licences, interest, contracts, grants, donations and miscellaneous sales.

Structure of Central South Island Fish and Game Council

The Council currently consists of 7 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region. The Council also has a Ngai Tahu representative who is co-opted to the Council.

The Council meets a minimum of six times each year and where licence holders can attend Council meetings should they desire.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. 5 other full time staff support the Chief Executive in delivering the Councils objectives.

Linn Koevoet is the Current Chair and Linn Koevoet was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Region	Meetings Attended	Dates held in position
Steven Bannister	Ashburton	10 of 11	Nov 2021 to present
Paul Centofanti	Timaru District	11 of 11	Nov 2021 to present
Bill Chisholm		8 of 8	Aug 2022 to May 2023
John DeWit	Waimate	6 of 11	Nov 2021 to present
Linn Koevoet	Waitaki	10 of 11	Nov 2021 to present
Craig McKenzie		10 of 11	Aug 2022 to present
Dean Rattray		11 of 11	Nov 2021 to present
Andrew Simpson		11 of 11	Aug 2022 to present
Colin Weatherall	(Co Opted)	10 of 11	May 2022 to Aug 2023
Tony Preston	Director General of Conservation Representative		

Staff Members

Jay Graybill (to 10/3/23)
Chief Executive

Steve McKnight (from 20/3/23)
Chief Executive

Bernadette Dolan
Office Administrator

Mark Webb
Fish and Game Officer

Hamish Stevens
Fish & Game Officer

Rhys Adams
Fish & Game Officer

Nicola Dellaway
Fish & Game Officer

Auditors

BDO Invercargill

Bankers

BNZ

Offices

The Council office is located at 32 Richard Pearse Drive, Temuka

Phone 03 6158400

Email csi@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT

Welcome

I am pleased to present this thirty-third Annual Report, on behalf of the Central South Island Fish and Game Council (**CSIFGC**), for the 2022/23 financial year.

As in previous years, water management, habitat restoration, trout and salmon sustainability and enhancement and RMA processes have continued to dominate the activities of the Council and Staff over the year.

1. Governance

Two members of Council tendered their resignations to the Minister of Conservation. Bill Chisholm in May 2023 and Colin Weatherall in August 2023. Colin Weatherall was co-opted to the Council in May 2022 to assist with governance issues and was subsequently elected Chair on a temporary basis. In August 2023 he felt he had completed his tenure. I wish to thank Colin for the time and effort he dedicated to assist CSI with their governance issues.

2. Sea-run Salmon Fishery

The “wild” sea-run salmon fishery of the East Coast of the South Island has been in decline for over 20 years. While there is no single obvious “cause”, several factors appear to have contributed to this decline. However, most of these factors are well outside Council’s control.

To address the high priority goal of restoring the “wild” run of salmon, Council, in 2021, approved a season bag limit of two salmon in collaboration with North Canterbury Fish and Game. This is the single most effective tool available to enable more salmon to reach the spawning grounds while at the same time allowing continuation of a salmon fishing season for anglers. The results of salmon spawning surveys suggest that the salmon season bag, at least in part, has contributed to salmon reaching the spawning grounds.

3. Governance Regional Review

A former Minister of Conservation commissioned a review of governance within the Fish and Game network. The report from that review, released in April 2021, put forward 36 recommendations to improve governance in Fish and Game. This matter continues to be a challenge for the organisation. The CSIFGC has reduced the number of governors on council to 8 elected and our Ngai Tahu Representative. CSI have also reduced the number of sub regions from 6 to 0. The council have also empowered the new CE to embrace the opportunities to share resources and skill sets with other Fish and Game regions to get better outcomes.

Regarding amalgamation of fish and game regions, the CSI Council clearly supports the stand-alone model for this region as the CSI is by far and away the largest angling region in the country encompassing 27.4% of New Zealand’s freshwater angling effort. I

strongly recommend that the CSI Council, and its anglers and hunters who fund it, reinforce the stand-alone model for our region.

4. Key Focus areas 23/24

I record that this Council will, in the coming year, work on:

- Sea Run Salmon Fishery.
- Enhancing the Mackenzie Hydro Canal management program.
- Strengthening CSIFGC's relationship with *Te Runanga O Ngai Tahu*.
- Strengthening this Council's advocacy to support trout and salmon as valued introduced species, with the goal of improving Fish and Game's social licence as a credible fresh-water conservation advocate.

I consider that the Council is currently in a position of strength with a truly excellent staff team, a strong balance sheet, and a modern and credible governance framework. I hope that working to improve the Council's governance will remain a priority for all members.

5. Councillors, Staff, and Volunteers

I wish to thank Councillors who supported me and the work of the Council over this past year.

I wish to recognise and thank our long-serving former Chief Executive, Jay Graybill, who retired in March after 32 years of loyal service to the CSI Fish and Game Council.

I welcome Steve McKnight as our new Chief Executive and look forward to working with him to lead CSIFGC forward into what will be a change heavy time for our organisation as we look to continue to be NZ's leading freshwater advocates.

I wish to recognise the effort, commitment, and professionalism of the CSI Fish and Game Staff, who continue to deliver at a level exceeding the expectations of our governance team all the while adsorbing the additional demands from National and Regional stakeholders and partners.

I also thank the honorary rangers, licence agents, clubs, and volunteers whose contribution to the work of CSI Fish and Game is greatly valued.

Finally, I express my thanks to the numerous members of the several trusts and societies that administer salmon hatcheries and that otherwise contribute to the goal of restoring the 'wild' run of salmon or preserving the habitat of our fish and game.

Linn Koevoet
Chair
6 December 2023

STATEMENT OF RESPONSIBILITY

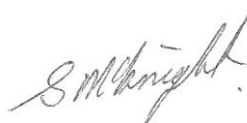
6 December 2023

The Council and Management of the Central South Island Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Central South Island Fish and Game Council, for the year ended 31 August 2023.



Linn Koevoet
Chair



Steve McKnight
Chief Executive

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2022-23 Operational Work Plan, as adopted by Council for commencement on 1 September 2022.

Annual Operational Workplan

The annual Operational Work Plan 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.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$197,227	\$41,700	\$155,527	\$272,208	\$59,927	\$212,281
Habitat Protection	\$292,539	\$1,675	\$290,864	\$209,403	\$24,152	\$185,251
Angler & Hunter Participation	\$97,141	\$1,200	\$95,941	\$140,761	\$3,765	\$136,996
Public Interface	\$60,887	\$0	\$60,887	\$71,268	\$0	\$71,268
Compliance	\$90,127	\$15,000	\$75,127	\$143,206	\$22,173	\$121,033
Licensing	\$79,712	\$1,661,456	-\$1,581,744	\$71,011	\$1,838,839	-\$1,767,828
Council	\$23,800	\$0	\$23,800	\$42,923	\$0	\$42,923
Planning & Reporting	\$87,215	\$0	\$87,215	\$80,105	\$0	\$80,105
Total Outputs	\$928,648	\$1,721,031	-\$792,383	\$1,030,885	\$1,948,856	-\$917,971
Administrative Income offset by administrative income	\$3,860	\$3,860	\$0	\$3,860	\$3,860	\$0
Levies, Interest	\$825,627	\$11,117	\$814,510	\$825,627	\$38,146	\$787,481
	\$1,758,135	\$1,736,008	\$22,127	\$1,860,372	\$1,990,862	-\$130,490

OUTPUT 1: SPECIES MANAGEMENT

Goal: Maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating significant adverse impacts of those species.

1110: Species Monitoring and Management - Assess and monitor fish and game bird populations within the Central South Island Region

Objective 1111	Performance Measure	Actual Result
<p>Salmon & Trout Spawning Surveys</p>	<p>To present to Council a report detailing regional chinook and sockeye salmon and specific trout <u>spawning surveys</u> in the Region by August 2023.</p>	<p><i>Report to Council July 2023. This is consistent with the previous year's results. Staff completed 5 aerial surveys of live salmon and two ground counts of salmon redds, live and dead salmon in the upper Rangitata. Estimated spawning runs (live salmon) into Deep Stream and Deep Creek were 259 and 254, respectively. (2022: 218 and 225 respectively) An aerial redd count was completed on 37 lower Waitaki River side streams and 3 mainstream sections identifying 322 redds (2022: 204). Total lower Waitaki River spawning was estimated to be 425 redds. (2022: 513) Ground counts of chinook salmon spawning were completed in sections of Bowyers Stream (Ashburton River), Waihī – Temuka River / Te Umu Kaha, Ōpihi River and Mellish Stream (Lake Heron / Ōtūroto). Trout spawning surveys (redd counts) were completed across the CSIFG Region in the mainstems and tributaries of Ōtūwharekai (Ashburton Lakes), Waihī River, Temuka River and Lake Alexandrina.</i></p>

Objective 1112	Performance Measure	Actual Result
Salmon By-Catch Meetings	To attend salmon by catch meetings and advocate fisheries interests and to re implement CSI's monitoring role on named trawlers and inshore vessels.	<i>Report to Council July 2023. No meeting was required during the year. No Timaru-based fishing vessels subject to the Agreement fished the Salmon Conservation Area (SCA) around Banks Peninsula in the 7 December to 14 February season. Catch reported by Lyttelton based vessels for the season totalled 61 kg. This is the same result as last year.</i>
Objective 1113	Performance Measure	Actual Result
Gamebird Populations for Lake Wainono and Wainono Reserves	To present to Council a report detailing gamebird populations for <u>Lake Wainono</u> and Wainono Reserve by July 2023.	<i>Report to council May 2023. The Wainono pre-season game survey was conducted on 31 March 2023. Game bird populations varied this year with black swan in abundance and paradise shelduck seen in lower numbers than usual. Water levels on the count day were considered very high. This is the same result as last year.</i>

Objective 1114	Performance Measure	Actual Result
Tissue collection from <u>NZ chinook salmon</u> for analysis of genetic makeup of NZ salmon for <u>Winnemem Wintu</u> people.	To assist with tissue collection from <u>NZ chinook salmon</u> for analysis to inform the genetic makeup of NZ salmon and the potential for restoring salmon to the McCloud River as requested by the <u>Winnemem Wintu</u> people.	<i>Report to Council May and July 2023. Tissue sampling of 15 post spawn salmon for pathogen testing was undertaken at Deep Creek, Deep Stream and the Hakataramea River. Environmental DNA samples taken at eight salmon spawning locations. Information gained to assist in repatriation of salmon to the Winnemem Wintu.</i>
Objective 1115	Performance Measure	Actual Result
Populations of pukeko, shoveler, grey duck, mallard duck, paradise shelduck, black swan, and chukar	To present to Council a report detailing <u>populations</u> of pukeko, shoveler, grey duck, and mallard duck, paradise shelduck, black swan, and chukar by August 2023.	<i>Report to Council March and May 2023. Population trend counts for shoveler duck and pukeko were undertaken in compliance with national guidelines. Annual surveys for mallard, paradise shelduck and black swan were completed in late summer 2023. 2022 chukar diary report was compiled and sent to hunters in February. This is a continuation of reporting we have done for a number of years.</i>

Objective 1119	Performance Measure	Actual Result
Salmon Hatchery at McKinnons Creek	To continue assisting the Salmon and Riparian Support Trust Inc with consent monitoring and management of the <u>McKinnons Creek hatchery</u> in line with 5-Year Management and Enhancement Agreement.	<i>Assistance given to the Salmon and Riparian Support Trust includes consent monitoring, progressing of the 5-year management enhancement agreement and day to day consultation with the Trust as required.</i>
Objective 11111	Performance Measure	Actual Result
Sockeye Salmon Spawning	To undertake <u>sockeye salmon spawning</u> surveys in identified representative reaches in March 2023 to estimate total upper Waitaki spawning population size and to investigate the significance of sockeye as a food source for trout in Lake Benmore.	<i>Report to Council May 2023. The 2023 sockeye salmon spawning count was undertaken in March 2023. It is estimated that there were approximately 84,191 (2022:60,000) sockeye spawning in the tributaries of the upper Waitaki catchment this year. A project led by Otago University was initiated regarding sockeye as a food source for trout in Lake Benmore with field work and reporting for the following financial year.</i>
Objective 11112	Performance Measure	Actual Result
Enhancement of Lower Waitaki Salmon	To continue with Meridian Energy Ltd, salmon spawning and juvenile rearing habitat <u>enhancement in specified side streams of the Waitaki River</u> . This includes developing habitat preference information for juvenile Waitaki salmon for assessing current habitat availability and potential use in Waitaki side streams identified for habitat enhancement. Report by July 2023.	<i>Report to Council July 2023. Report to Meridian August 2023. In February 2023, 15 km of Waitaki River side-stream spawning habitat previously cleared by mechanical means was followed up with regrowth control by aerial herbicide application. Intensive aerial counts of the salmon spawning in the lower Waitaki River Catchment over the last ten years have identified seven side-stream systems that sustain up to 20% to 45% of all spawning in the lower catchment. These were selected for salmon spawning and rearing habitat restoration by willow removal and flow control. The spawning distribution identified during the June 2023 aerial survey confirmed the importance of the seven restored side streams this year. They contributed 14% of all lower Waitaki Catchment spawning and 69% of all spawning in 35 side streams. The Hakataramea spawning run produced an estimated 103 redds and together with</i>

		<i>146 counted the year previous, provide hope for restoration of that river's spawning run.</i>
Objective 11113	Performance Measure	Actual Result
Salmon Spawning Race	To liaise with Rangitata South Irrigation Limited for re-instatement of the Salmon Spawning Race on the south bank of the Rangitata River near Arundel. Report to Council by July 2023.	<i>No report to Council as no work completed. Meetings on-site with RSIL have been undertaken to consider works needed to create spawning habitat in the upper section.</i>
Objective 11115	Performance Measure	Actual Result
Salmon Hatchery in the Lower Waitaki River	To liaise and assist the Waitaki Riparian Enhancement Society (WRES) to operate a volunteer-based salmon hatchery in the lower Waitaki River. Report to Council by February 2023.	<i>Assistance given to the Waitaki Riparian Enhancement Society includes consent monitoring and day to day consultation with the Trust as required. Assisted with the fin-clipping and release of 5,700 juvenile salmon to the Waitaki River in May.</i>
Objective 11117	Performance Measure	Actual Result
Creel Surveys and Spawning Surveys	To monitor angler use, catch and angler satisfaction during the Spring Season months of September and October at the upper Ōhau River Backcountry Fishery. Report to Council May 2023.	<i>Overall, 75% of anglers were satisfied with their Spring Season experience. Report to Council May 2023. The first controlled fishery 'Catch and Satisfaction' email survey was undertaken during the September - October 2022 Spring Season.</i>

Objective 11121	Performance Measure	Actual Result
Tekapo/Takapō Canal Angler catch rate and growth	To record and monitor <u>angler catch rates and trout growth</u> by mark recapture of stocked trout in the <u>Tekapo/Takapō Canal</u> as opportunities arise through fish salvage and angler returns.	<i>140 sports fish were tagged and released into the upper section of the Tekapo/Takapō canal. During the year, anglers reported catches of 29 tagged trout from the Tekapo/Takapō canal.</i>
Objective 11122	Performance Measure	Actual Result
Tekapo/Takapo Canal Sonar Survey	To implement annual <u>sonar survey</u> of reaches of the Tekapo / Takapō Canal to monitor adult salmonid population change and trial	<i>Not achieved. Field trials so far in September and November 2022 and August 2023 have shown improving signal definition and recording. Identifying signals as fish targets is yet to be clearly confirmed.</i>

	methodology on Ōhau Canals.	
Objective 11123	Performance Measure	Actual Result
Trout Spawning enhancement at Lake Hood	To undertake <u>trout spawning enhancement at Lake Hood</u> in co-operation with Ashburton Contracting Limited, the Mid Canterbury Anglers Club and the Lake Extension Trust.	<i>Not achieved. Contact was made with interested parties and a site visit was conducted last November. No further work was completed on this project in 2022/23 season.</i>
Objective 11127	Performance Measure	Actual Result
Ashburton and Rangitata Hāpua monitoring	To assist ECan, in conjunction with DOC, Iwi and NC Fish & Game to monitor fish populations in the <u>Ashburton and Rangitata hāpua</u> .	<i>Report to Council February and September 2023. Assisted ECan staff with monitoring of the Ōrari and Ōpihi Hāpua. ECan prepared reports on previous sampling at Rakaia, Rangitata / Rakitata and Ashburton / Hakatere Hāpua.</i>

1120: Harvest Assessment – Assess angler and hunter activity and related harvest.

Objective 1121	Performance Measure	Actual Result
Gamebird Hunter Harvest in Region	To present to Council a report detailing <u>gamebird hunter harvest</u> in the Region by April 2023.	<i>Report to Council July 2023. The average bag for opening weekend was 15.7 birds, slightly below average for the 31 years of monitoring since 1992. Weather conditions for hunting on opening day were poor this year.</i>
Objective 1122	Performance Measure	Actual Result
Salmon Harvest in Region	To present to Council a report detailing <u>salmon harvest</u> in the Region by August 2023.	<i>Report to Council November 2023. Annual harvest of salmon is assessed from return of season bag cards by anglers and follow-up random/stratified telephone calls. It was estimated that in the 2022/23 season 195 salmon were caught in the Waitaki, 161 in the Rangitata, 37 in the Ōpihi, 3 in the Ōrari and 2 in the Ashburton.</i>

1130: Fish Salvage and Releases – Maintain and improve the sportsfish resource and enhance the image of Fish and Game to anglers and the public

Objective 1131	Performance Measure	Actual Result
Fish Salvage	To present to Council a report detailing <u>fish salvage</u> operations undertaken within the Region by August 2023. Where practical work will be undertaken by volunteer groups	<i>Report to Council February and July 2023. 298 sports fish were salvaged during the 2022/23 year and returned to permanent water.</i>

	authorised by the Chief Executive.	
Objective 1132	Performance Measure	Actual Result
Lake Stocking	To <u>stock lakes</u> with sports fish to maintain their historical presence and enhance recreational opportunity. Transfers are subject to Biosecurity protocols and availability of suitable stock. Summary report to Council by August 2023.	<i>No stocking took place due to the unavailability of suitable stock.</i>

1170: Regulations - Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits

Objective 1171	Performance Measure	Actual Result
Regulations	To undertake the annual review of matters of urgency of fish & game regulations identified in annual monitoring and submissions and send Council's draft recommendations for 2023/2024 fishing and 2023 gamebird hunting <u>season conditions</u> to NZ Council by 31 May 2023 and 30 Nov 2022, respectively.	<i>Councils' Game Bird Gazette recommendations were provided to NZ Fish and Game in February 2023. Councils' Angler Notice recommendations provided to NZ Fish and Game May 2023. There were no matters of urgency.</i>
Objective 1172	Performance Measure	Actual Result
Season Salmon Bag	To report on <u>season limit bag</u> results to anglers. Report to Council August 2023.	<i>Report to Council being collated. Sea-run salmon season bag cards were issued to 13,400 anglers and 3,645 were returned voluntarily by 15 May 2023. Co-ordinated follow-up random and stratified telephone interviews were used to assess harvest for anglers not returning cards.</i>

1180: Game Bird Control - Minimise significant damage caused by game birds on private land

Objective 1181	Performance Measure	Actual Result
Game Bird Control	To present to Council a report detailing assistance to landholders on <u>game birds causing damage</u> to crops in the Region by July 2023.	<i>Report to Council July 2023. Thirteen applications were received to disturb gamebirds causing damage during 2022/23. This compares to 4 applications in 2021/22.</i>

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

Goal: To protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.

1210: Resource Management Act

Objective 1211	Performance Measure	Actual Result
RMA Planning and Consents	To engage in consultation and consider and present submissions on <u>RMA consent</u> applications within the region that potentially impact upon sports fish and gamebird populations and habitat values, and to provide the best advocacy available to Council in the interests of anglers and hunters.	<i>A total of 202 resource consent applications lodged under the RMA were reviewed. Submissions or detailed comment and/or inspections were made on 13 applications. One resource consent hearing was completed in November 2022 where the applicant proposed a lower minimum flow than that in the Canterbury Land and Water Plan. CSIFGC opposed the application. The Hearing Commissioners decision was to refuse the application.</i>

Objective 1212	Performance Measure	Actual Result
District and Regional Plans Submissions	To engage in processes and consider and present submissions related to <u>district and regional plans</u> prepared regional councils and territorial authorities within the region under RMA process; particularly those objectives, policies, and methods that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>No submission or formal comments were required on regional or district plans.</i>

Objective 1214	Performance Measure	Actual Result
Rangitata / Rakitata River Restoration Project	To participate in the <u>Rangitata / Rakitata River Restoration Project</u> and contribute to the flagship	<i>Attended 10 meetings and provided input and feedback on Rakitata Revival Strategy to</i>

Objective 1214	Performance Measure	Actual Result
	restoration of a Canterbury braided river.	<i>support sports fish and game bird values.</i>
Objective 1215	Performance Measure	Actual Result
Protection Works	To participate with regional and district councils in the consideration of all proposed flood <u>protection works</u> , diversions, stop bank construction, and planting and all proposed mining and gravel extraction from watercourses coming to Council's attention in its region that impinge upon sports fish and gamebird resource and habitat values or upon angler and hunter access values and to provide the best advocacy for fish and game interests that is available to the Council.	<i>Feedback was given throughout the year regarding work completed by Canterbury and Otago Regional Councils on waterbodies within the CSIFG Region. CSIFG Staff attended 3 River Rating District meetings. The annual meeting with Environment Canterbury River Engineering teams to review annual work programmes was held and attended.</i>
Objective 1216	Performance Measure	Actual Result
Waitaki Catchment Water Allocation Regional Plan	To participate in the re-consenting processes related to the <u>Waitaki Hydro Schemes</u> to take and use water within the catchment under the Waitaki Catchment Water Allocation Regional Plan.	<i>CSI staff participated in the re-consenting process and an agreement was reached between CSIFGC and Meridian. A draft agreement, including a Salvage Management Plan, is currently being progressed between CSIFGC and Genesis.</i>
Objective 1217	Performance Measure	Actual Result
Catchment Specific Management	To participate in data collection, development and statutory processes relating to the development of <u>Catchment Specific Management</u> frameworks for water bodies in the CSIFG Region.	<i>CSIFG Staff attended 9 meetings related to Ōtūwharekai to discuss degradation of water quality, likely sources of contaminants, and tools to respond. CSIFG continues to engage with the Hakataramea Sustainability Collective.</i>
Objective 1218	Performance Measure	Actual Result
Catchment Plan Change	To undertake data collection as required to address any data gaps identified by the analysis and review of the trout and salmon population surveys to identify river flow conditions that provide for fish passage and	<i>The timeframe for the plan change is indeterminate. Annual rainbow trout spawning surveys have been maintained.</i>

Objective 1214	Performance Measure	Actual Result
	healthy recreational fisheries, to inform water allocation and minimum flows for the <u>Hakataramea River</u> under the <u>Waitaki Catchment plan change</u> due to be publicly notified prior to December 2024.	
Objective 1219	Performance Measure	Actual Result
Kakanui River Plan Change	To undertake data collection as required to address any data gaps identified by the research to understand values of the fishery ahead of a <u>plan change related to the Kakanui River</u> due to be publicly notified prior to December 2023.	<i>Work on this has been undertaken by a consultant and a report has been completed.</i>

Objective 1210	Performance Measure	Actual Result
Canterbury Water Management Strategy	To participate in the implementation of the <u>Canterbury Water Management Strategy</u> to promote the interests of Fish and Game on behalf of anglers and hunters.	<i>No work was required due to the CWMS being implemented.</i>

Objective 12111	Performance Measure	Actual Result
Regional Plans	To engage in processes and consider and present submissions related to <u>regional plans</u> prepared by regional councils particularly those objectives, policies, methods and rules that impact on sports fish and game bird populations and habitat and angler/hunter access; and to provide the best advocacy available to Council to protect the interests of anglers and hunters. Progress report to Council Aug 2023.	<i>Otago Regional Plan was addressed through the Otago Fish and Game Council. No other regional plans were received.</i>
Objective 12112	Performance Measure	Actual Result
Managed Aquifer Recharge	To provide advice to the <u>Managed Aquifer Recharge (MAR)</u> trial in the Lower Hinds Plains and monitor the effects of a trial on flow, water quality, and the trout	<i>CSIFG continues to advise the Hinds/Hekeao Water Enhancement Trust. Twelve meetings of the Trust were held, including the AGM. The</i>

	population in the Hinds River in particular.	<i>CSI representative attended 5 meetings and 2 public meetings.</i>
Objective 12113	Performance Measure	Actual Result
Hinds Catchment	To continue monitoring of trout habitat restoration trials and the adaptive minimum flow initiative in <u>Hinds Drains</u> .	<i>Monitoring of three Hinds/Hekeao River sites annually for fish species diversity and abundance was maintained with sampling in December 2022.</i>
Objective 12114	Performance Measure	Actual Result
Inventory Database	To investigate options for an <u>inventory database</u> as a repository for fisheries, habitat and recreational use information.	<i>River mouth information from diarists dating back to 1999 are being manually input into excel files by staff. An online SharePoint folder for national fisheries information has been created with access provided to members of the Fish and Game Fisheries working group from each region.</i>
Objective 12115	Performance Measure	Actual Result
Monitor Juvenile Trout	To <u>monitor juvenile trout</u> health, growth and relative abundance in spring and autumn at six sites in the <u>Ōpihi Catchment</u> matching Canterbury Regional Council State of the Environment monitoring sites (inventory), to identify possible environmental limitations on trout populations from application of Cawthron Institute bioenergetics modelling and logged temperature data at each site.	<i>No work was completed on this project. This was the case for the previous year. Will look to remove this objective.</i>
Objective 12116	Performance Measure	Actual Result
Water Intake Guidelines	To participate on the cross-sector working party facilitated by Canterbury Regional Council that seeks to support and promote improved <u>water intake guidelines</u> that are applicable nationally and ensure that all native and sports fish should remain in natural water bodies.	<i>Staff attended all bi-monthly and Technical Advisory Group meetings of the Fish Screen Working Party. The working party produced the document 'National Guidance for Water Intake Management to Ensure Safe Passage for Freshwater Fishes.' The report summarises key knowledge gaps filled by case studies, laboratory and field trials completed during the project. ECan facilitated a workshop in June 2023 to consider the on-</i>

		<i>going need for the Fish Screen Working Party.</i>
Objective 12117	Performance Measure	Actual Result
Instream Habitat/Water Quality	To undertake monthly <u>monitoring of instream habitat and water quality</u> in the upper Rangitata salmon spawning spring fed streams in collaboration with Environment Canterbury.	<i>Monthly water quality monitoring was undertaken at Deep Creek, Black Mountain and three sites at Deep Stream.</i>
Objective 12118	Performance Measure	Actual Result
RDR Fish Screen Verification	To participate on the <u>RDR Fish Screen Verification</u> Working Group to ensure that no fish are lost from the Rangitata River as provided for in RDR resource consents.	<i>Field trials in August 2023 enabled successful capture of 27 to 35 mm wild salmon fry plus older juveniles of 45 to 90 mm.</i>
Objective 12119	Performance Measure	Actual Result
Submissions related to National Legislation	To engage in processes and consider and present submissions related to <u>national legislation</u> particularly those with provisions that impact on sports fish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>Engaged with Regional Fish and Game Councils and the New Zealand Fish and Game Council to lodge submissions on pieces of national legislation to advocate and promote sports fish and game bird values including the Natural Built Environment Act.</i>
Objective 12120	Performance Measure	Actual Result
National Policy Statement for Freshwater Management	To undertake work on species interaction management to guide future implementation of the National Policy Statement for Freshwater Management 2020 via the regional policy statement and regional plan to be publicly notified by the end of 2024. Report to Council Aug 2023.	<i>In conjunction with Otago Fish & Game engaged with and advised Otago Regional Council on species interaction policy for the proposed Otago Regional Plan.</i>

1220: Works and Management

Objective 1221	Performance Measure	Actual Result
Wainono Wetland Reserve Management Strategy	To implement the <u>Wainono Wetland Reserve Management Strategy</u> to incorporate changes since the lowering of the stop banks and promote recreational hunting use.	<i>Annual hunting ballot was held with all permanent stands fully allocated at Wainono for the opening weekend of the game season.</i>
Objective 1222	Performance Measure	Actual Result
All Day Bay Wetland Management	To present to Council a report on management of the <u>All Day Bay wetland</u> by August 2023.	<i>Summary report to Council May 2023. Annual hunting ballot was held with all stands at All Day Bay allocated.</i>
Objective 1223	Performance Measure	Actual Result
Devils Bridge Wetland Management	To present to Council a report detailing liaison with and assistance to the <u>Devils Bridge Management Committee</u> by August 2023.	<i>A draft of an updated Management Plan has been completed to replace the original management plan of 1995. The resource consent held by CSIFG for the weir at Devils Bridge Wetland expires in July 2024. In the absence of a CSI resource consent advisor an external resource consents expert was contracted to undertake the re consenting application. This was received in July and is currently with mana whenua for input before being lodged with the Regional Council before December 2023. A stakeholder hui was held at the wetland in August 2023. The committee is progressing with Incorporated Society status. Report expected to go to Council November 2023.</i>

1230: Assisted Habitat

Objective 1232	Performance Measure	Actual Result
Deep Stream	To undertake salmon spawning habitat restoration at <u>Deep Stream</u> , where required, including willow spraying and fencing in partnership with adjoining runholders and DOC. Progress report by Aug 2023.	<i>Summary report to Council March and May 2023. Annual follow up willow control was completed along Deep Stream. Aerial spraying of the wetland area was completed with further work over standing water to be completed in late 2023.</i>
Objective 1233	Performance Measure	Actual Result
Scotts Creek Spawning Enhancement	To undertake trout spawning enhancement projects on <u>Scotts and Outlet Creeks</u> and other management to maintain and enhance the sports fishery of Lake Alexandrina/Takamana as provided for under the Agreement in Relation to Water Rights with Genesis Energy Ltd. Report to Council by Apr 2023 and to undertake consultation and development of application for resource consent renewal.	<i>Report to Council and Genesis Energy Ltd May 2023. Outlet Creek resource consent has been lodged with ECan. Other enhancement plans have been approved.</i>
Objective 1234	Performance Measure	Actual Result
Lake Alexandrina Trust Habitat Enhancement	To assist the <u>Lake Alexandrina Trust</u> with fish and angling habitat enhancement projects of mutual interest at Lake Alexandrina/Takamana and attend Trust meetings as required.	<i>The annual Scotts Creek workday was held in March 2023 with 16 volunteers attending. The AGM of the Conservation Trust was held on 17 May 2023 at the CSIFG office.</i>
Objective 1235	Performance Measure	Actual Result
Aviemore Spawning Race Suitability for Trout Spawning	To monitor the use and condition of the <u>Aviemore spawning race</u> for successful trout spawning and request maintenance projects in consultation with and to be funded by Meridian Energy Ltd. Summary report to Council by Aug 2023.	<i>Report to Council July 2023. Bi-annual general weed spraying was undertaken at the Aviemore Spawning Race margins in October 2022 and January 2023. Biennial spawning gravel maintenance was carried out in January 2023.</i>

Objective 1237	Performance Measure	Actual Result
Sand Wand	To use <u>sand wand</u> in at least one identified site to help remediate the bed of waterways to benefit ecosystem health and spawning success. Progress report to Council April 2023.	<i>Not achieved. No report presented. CSIFGC require a consent to use the sand wand, and none has been granted yet.</i>
Objective 1238	Performance Measure	Actual Result
Trout Spawning Habitat Enhancement	To implement staged <u>trout spawning habitat enhancement</u> of at least one site annually across 12 identified sites in the <u>Upper Ōhau River</u> in partnership with Meridian Energy Limited. Report to Council May 2023.	<i>Report to Council May 2023. Fish passage enhancement works were undertaken on the sediment control weir at the mouth of the Upper Ōhau River in March 2023.</i>

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal: To encourage angler and hunter participation while maintaining the quality of the recreational experience.

1310: Angler and Hunter Access

Objective 1311	Performance Measure	Actual Result
Accessways on the Waitaki River	With the support of Meridian Energy Ltd, establish and maintain a network of new and historic angler <u>accessways on the Waitaki River</u> over private and public land. The project involves ongoing support and working relationships with stakeholders, primarily landowners and Environment Canterbury. Report to Council August 2023.	<i>Report to Council July 2023. Helicopter and ground weed spraying were completed in March 2023. Communications with ECan river works staff and key landowners was maintained.</i>

Objective 1312	Performance Measure	Actual Result
Advocate Licence Holder Interests Concerning Access	To use available opportunities to advocate licence holder interests concerning <u>access</u> including with agencies like regional and district councils, statutory agencies, and landowners.	<i>Negotiated the return of vehicle access to the head of Lake Pūkaki at Glentanner with DOC.</i>
Objective 1313	Performance Measure	Actual Result
Install Access Signs	To install or upgrade 10 <u>access signs</u> in the region.	<i>Fourteen signs installed or upgraded.</i>
Objective 1314	Performance Measure	Actual Result
Publication of Access Pamphlets	To update and publish angler access <u>pamphlets</u> as needed, describing key fisheries for anglers.	<i>2 access pamphlets updated and published in conjunction with Meridian Energy and the Hakataramea Sustainability Trust.</i>
Objective 1315	Performance Measure	Actual Result
Lake Poaka	To maintain angler access and wetland habitat by controlling alder and nuisance vegetation growth in riparian areas at	<i>Annual ground-based weed spraying was undertaken by CSIFG staff in December 2022 at Lake Poaka and in February 2023 at Mary Burn. DOC and landowners were notified.</i>

	<u>Lake Poaka</u> by continuing the joint project with DOC and at Mary Burn in collaboration with landowners, DOC and volunteers, where possible.	
Objective 1316	Performance Measure	Actual Result
Upper Ōhau River	To undertake a <u>ballot</u> to distribute controlled period licences for the <u>Spring Season</u> at the upper Ōhau River Backcountry Fishery.	<i>Four out of four ballots were undertaken.</i>

1330: Newsletters, Licence holder communications

Objective 1322	Performance Measure	Actual Result
Canal Angler Values	To <u>survey canal angler values</u> during the 2022/2023 sports fishing season relating to various canal-specific fishery management aspects that can affect angler satisfaction and participation and inform regulation setting.	<i>Canal angler values surveys were completed on a monthly basis across the October to August Period.</i>
Objective 1323	Performance Measure	Actual Result
Licence Holder Survey	To undertake a survey of licence holders to help Council understand licence holder expectations of the fish and game resource, policies and operations with specific topics to be determined by Council.	<i>A recent comprehensive survey of licence holders was conducted by NZ Fish and Game. With the information gained from this survey CSIFGC revoked its original decision to undertake a separate survey at its September 2023 Council meeting.</i>
Objective 1331	Performance Measure	Actual Result
Fish & Game Magazine	To annually produce 2 " <u>Fish and Game NZ</u> " magazine supplements, and Reel Life <u>E-zine</u> articles for circulation to licence holders.	<i>Regional content was compiled and supplied for publication in the annual sports fish and game bird special issues of Fish & Game New Zealand magazine.</i>
Objective 1332	Performance Measure	Actual Result
Angler and Hunter Liaison	To promptly and courteously deal with <u>angler and hunter enquiries</u> and portray a courteous	<i>All staff responded to numerous phone calls and written inquiries from individuals and clubs for information relating to fishing and hunting matters.</i>

	and professional image to licence holders.	<i>No complaints were received of discourteous treatment.</i>
Objective 1333	Performance Measure	Actual Result
Electronic Newsletter	To contribute in co-operation with North Canterbury FG to an electronic <u>newsletter</u> including fishing, hunting, and river reports, F&G issues, council decisions, and staff activities for distribution to licence holders, rod and gun clubs and club members and to include in the Fish and Game NZ web site.	<i>Thirty-one weekly fishing reports were distributed via the joint CSIFG and NCFG e-zine during the main fishing seasons to some 36,400 subscribers. Reports were also reproduced on the NZFGC website.</i>

Objective 1334	Performance Measure	Actual Result
Sports Fishing and Game Hunting Regulation Guide	To annually produce 1 <u>Sportsfishing Guide</u> and 1 <u>Game Hunting Guide</u> for distribution to all licence holders.	<i>Regulation guides were distributed by CSIFG staff to licence agents for the fishing and hunting seasons to meet their needs.</i>
Objective 1335	Performance Measure	Actual Result
National E-zine	To contribute CSI regional supplements to <u>Reel Life</u> , <u>Both Barrels</u> national monthly <u>E-zine</u> that is distributed to subscribed anglers and hunters and published on the Fish and Game NZ website.	<i>Regional content was supplied for 8 monthly editions of "Reel Life" sports fishing E-zine and 4 monthly editions of "Both Barrels" game bird hunting E-Zine.</i>

1350 Angler and Hunter Training

Objective 1351	Performance Measure	Actual Result
Angler/Hunter Workshops	To undertake at least 1 angler and/or hunter <u>workshops</u> in the region during the year.	<i>Staff delivered a gamebird hunting module as part of the NZDA HUNTS training.</i>

Objective 1352	Performance Measure	Actual Result
Fishing Competitions	To undertake official recorder duties, provide displays and information on fish and game resource at <u>fishing competitions</u> in the region where appropriate and involving Councillors and other volunteers.	<i>Four fishing competitions were approved: Falstone Reserve Recreational Society on Lake Benmore, 27-31 December 2022; Fonterra Team Building, Tekapo Canal, 22 June 2023; North Otago Kids Fishing Day, Eckholds Pond, 6 November 2022; and Waimate ITM, Lake Aviemore, 25 September 2022.</i>

1360: Club Liaison

Objective 1361	Performance Measure	Actual Result
Club Relations	To respond positively to requests from rod & gun <u>clubs</u> for information and speakers on fish and game matters.	<i>Five out of five requests responded to. Information and presentations were provided to clubs and groups including: Mid Canterbury Anglers Club, South Canterbury Anglers Club, Christchurch Fishing and Casting Club. Lake Alexandrina Conservation Trust, North End Lake Alexandrina Hutholders Assn.</i>

1370: Fish and Game Huts

Objective 1371	Performance Measure	Actual Result
Council Hut Maintenance	To maintain Council <u>huts</u> to safe, presentable, and useable standards.	<i>Smoke alarms were installed at Lake Alexandrina Hut. Porch, steps and barge boards were replaced at the Lake Clearwater hut.</i>

OUTPUT 4: PUBLIC INTERFACE

Goal: To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game.

1410: Liaison

Objective 1411	Performance Measure	Actual Result
Maintain Effective Liaison with Statutory Management Agencies	To liaise with <u>statutory agencies, landowners, and other relevant organisations</u> on fish and game matters including an annual meeting with the Regional Council.	<i>Liaison was maintained with statutory agencies and individuals and other groups and working parties that included: Mt Cook Alpine Salmon, Meridian Energy, Genesis Energy, Hinds/Hekeao Water Enhancement Trust, Mid Canterbury Catchments Collective, Hinds Drains Working Party, Hakataramea Sustainability Collective, Opuha Water Limited, Upper Ōpihi-Opuha Catchment Group, Opuha Water Limited, Rangitata Diversion Race Fish Screen Verification Liaison Group, Fish Screen Working Party, RDR Fish Screen Verification working group.</i>

1430: Advocacy

Objective 1431	Performance Measure	Actual Result
Media Releases	To provide <u>media releases</u> on CSIFG activities and fish and game matters that enhance Fish and Game's reputation as an effective fish and game resource manager and promote <u>clean water, healthy streams,</u> public access, wetlands, biodiversity, stream restoration and the hunting and fishing heritage as valued Fish and Game and community benefits.	<i>Media releases provided upon request. Fish & Game related topics included: retirement of long-standing Chief Executive, appointment of new Chief Executive and Council Chair, Kids Salmon Fishing Day, night ranging operation, Ōhau River Controlled Fishery Ballot, canal fishery dynamics, fishing and hunting season opening reports, electric fishing monitoring, fishing season regulations, annual ranging and compliance outcomes, Sea-run salmon fishery status, and canal angler prosecutions.</i>
Objective 1432	Performance Measure	Actual Result
Tenure Review	To engage (subject to Select Committee decision) in processes related to <u>Crown Pastoral Land</u> to advocate	<i>The tenure review process has been disestablished by the Crown Pastoral Law Reform Act. No report required.</i>

	for sports fish and gamebird habitat values including access to the resource. Summary report to Council by August 2023.	
--	---	--

1440: Public Promotion

Objective 1441	Performance Measure	Actual Result
Pre-Season Media Coverage	To promote fishing and hunting in the Region by way of <u>pre-season media coverage</u> and advertising.	<i>Pre-season promotions and information for anglers and hunters were sent to news media in the Waitaki, Waimate, Mackenzie, Timaru and Ashburton districts.</i>
Objective 1442	Performance Measure	Actual Result
Website and Social Media	To promote Council's activities and resources online by providing and maintaining current regional content on Fish and Game NZ's <u>website and social media sites</u> .	<i>CSIFG content was posted or updated on the CSIFG regional website page. In collaboration with NZFGC communications staff CSI content was provided to the NZ Fish & Game's social media platforms.</i>

1450: Visitors/Education

Objective 1452	Performance Measure	Actual Result
Educate Public in Sports Fish and Game Bird Management	To respond positively to requests from individuals, <u>schools/youth groups, and service clubs</u> , etc. for information or speakers on fish and game matters.	<i>Staff responded to requests from service clubs and groups looking for speakers at their meetings. These included: Stream Study at Ōpihi River with Beaconsfield Primary school, Temuka Pippins Visit CSIFG Office for stream study and Ōtuwharekai open day.</i>
Objective 1454	Performance Measure	Actual Result
Children's Fishing Day	To promote and run one <u>kid's salmon fishing day</u> with assistance from local salmon farms, CSI Councillors, and other volunteers. Summary report to Council Feb 2023.	<i>Report to Council February 2023. Eighty-two children aged between 3 and 11 years, and their families attended the 2022 Kids Salmon Fishing Day. Mt Cook Alpine Salmon donated the salmon for the event. Spot prizes were donated by Jakes Hardware, Southern Alps Outdoors, and Meridian Energy and Kilwell Sports.</i>

OUTPUT 5: COMPLIANCE

Goal: To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

1510: Ranging

Objective 1511	Performance Measure	Actual Result
Compliance of Anglers and Hunters	To undertake <u>ranging</u> and organise a ranging programme to check compliance of not less than 1,300 anglers and hunters throughout the region, throughout the year with increased coverage of Mackenzie and Lower Waitaki. Summary report to Council August 2023.	<i>Regular updates were provided to Council in staff activity reports. CSIFG staff and warranted officers carried out compliance duties during the fishing and game bird hunting seasons. Co-ordinated ranging events were undertaken including Lower Waitaki and Mackenzie night ranging. A total of 1,750 licences were checked for the 2022/23 season. This is an increase in licence checks from the 2021/22 season.</i>

1520: Ranger Training

Objective 1521	Performance Measure	Actual Result
Manage Regional Honorary Rangers	To provide at least 2 ranger newsletters annually and hold a Fish and Game <u>ranger training</u> course by March 2023.	<i>Ten Ranger newsletters/updates were produced and provided to Rangers. Ranger training days were held in January and August. Rangers attended a CERT training refresher in July.</i>

1530: Compliance/Prosecutions

Objective 1531	Performance Measure	Actual Result
Prosecution of Unlicensed or Substantial Non-Complying Individuals	To <u>prosecute</u> all participants found unlicensed or in substantial non-compliance with legal requirements and season regulations without just cause and where sufficient evidence exists. Summary report to Council August 2023.	<i>Seventy-three anglers were detected committing 89 fishing offences between 1 Oct 2021 and 31 Aug 2022. Six hunters were detected committing game bird hunting offences. Updates were provided to Council at bi-monthly meetings.</i>

OUTPUT 6: LICENSING

Goal: To optimise the sale of angling and hunting licences as valued products.

1610: Licensing

Objective 1611	Performance Measure	Actual Result
To issue fishing and hunting licences	To ensure that 2022/2023 fishing <u>licences</u> and 2023 game licences are available to licence agents and participants by 1 Sep 2022 and 31 Mar 2023, respectively.	<i>Fish licences were available for purchase on 18 August 2022 and game licences were available on 9 March 2023.</i>

1620: Agent Servicing

Objective 1621	Performance Measure	Actual Result
Work with licence agents to support Eyede	To maintain communication, learn of problems and concerns and promote support and advocacy by <u>agents</u> on fish and game matters.	<i>Regular contact was maintained with licence agents via e-mail and telephone. Agent visits were undertaken where needed and provided the opportunity for CSIFG staff to discuss and offer advice on any issues relating to fish and game.</i>

OUTPUT 7: COUNCIL

Goal: To provide for the democratic governance of the fish and game system by fish and game licence holders.

1720: Council Meetings

Objective 1721	Performance Measure	Actual Result
Effective direction of the management of the Council's business.	To hold not less than six <u>Council meetings</u> before 31 August 2023.	<i>11 Council meetings were held for the period 1 September 2022 to 31 August 2023.</i>

OUTPUT 8: PLANNING & REPORTING

Goal: To ensure cost efficient and appropriate business management of fish and game resources.

SUMMARY OF RESOURCES

1810: Management and Strategic Planning

Objective 1812	Performance Measure	Actual Result
Sea Run Salmon Management Plan	To undertake public consultation for the <u>Draft CSI Sea Run Salmon Management Plan</u> and present final Draft for Council adoption.	<i>A draft Salmon Management Plan 2023-2033 is on target for presentation to CSIFG Council before the end of 2023.</i>

1820: Annual Planning

Objective 1821	Performance Measure	Actual Result
To prepare an Operational Work Plan and Budget for the 2021-2022 year	To submit an <u>operational work plan</u> for FY 2023/2024 to Council by 31 March 2023 and submit a <u>budget</u> for FY2023/2024 to NZFGC by 31 March 2023.	<i>The 2023/24 OWP was approved by Council on 16 March 2023. The 2023/24 budget was approved by Council on 16 March 2023 for submission to NZFGC.</i>

1830: Annual Reporting and Audit

Objective 1831	Performance Measure	Actual Result
Bi-Monthly Financial Reports	To present to Council bi-monthly <u>financial reports</u> .	<i>Financial reports of income, expenditure, and licence sales were provided to Council at bi-monthly meetings.</i>
Objective 1832	Performance Measure	Actual Result
Annual Report and Financial Statements	To prepare 2021/2022 <u>Performance Report</u> and facilitate preparation of 2021/2022 Financial Statements and Audit Report by 30 Nov 2022.	<i>2021/22 Performance Report, Financial Statements, and Audit Report were completed on 24 November 2022.</i>

Objective 1834	Performance Measure	Actual Result
Annual Public Meeting	To hold an <u>annual public meeting</u> before 31 December 2022.	<i>Annual Public Meeting was held on 24 November 2022.</i>

1840: National Liaison

Objective 1841	Performance Measure	Actual Result
Maintain effective liaison with New Zealand Fish & Game nationally	To attend <u>Manager’s meetings</u> and to present CSIFG recommendations to the NZFGC on licence fees, fund redistribution, research requirements, national policy development, and other matters relating directly to NZFGC.	<i>Managers/chief executives meetings were held and attended by the Chief Executive.</i>
Objective 1842	Performance Measure	Actual Result
Working Parties	To participate with other Fish and Game Council Staff on F&G <u>working parties</u> to liaise and share information with other councils on fish and game matters of mutual interest.	<i>CSIFG Staff participated in the following Fish and Game NZ working parties/meetings: National Fish Passage Advisory Group, National Sea-Run Salmon Committee (M Webb); National Licence Working Party (J Graybill), Pressure Sensitive Fisheries Group (R Adams), Compliance Co-ordinators Group (H Stevens) and Resource Management Team (S McKnight), Ashburton District Biodiversity Advisory Group (N Dellaway), and Fish & Game Fisheries Group (N Dellaway).</i>

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
REVENUE				
Fish and Game licence sales	1	1,838,839	1,661,256	1,561,643
Grants and donations	1	-	-	8,400
Interest	1	38,146	11,117	7,268
Other revenue	1	113,877	63,635	61,345
Total Revenue		1,990,862	1,736,008	1,638,656
EXPENSES				
Outputs				
Species management	2	97,339	69,000	70,104
Habitat protection & management	2	45,234	11,925	7,156
Angler & Hunter participation	2	11,962	6,700	4,015
Public interface	2	1,023	800	290
Compliance	2	9,949	6,500	3,251
Licensing	2	68,831	74,756	79,540
Council	2	22,018	1,500	13,931
Planning & reporting	2	12,833	13,500	12,910
Overheads				
Employee related costs	2	663,391	650,674	627,207
Depreciation	4	24,514	20,653	21,130
Other expenses	2	77,650	76,500	66,602
Total Expenses		1,034,744	932,508	906,136
Operating Surplus/(Deficit)		956,118	803,500	732,520
Less Other Expenses				
Levies to NZFGC		825,627	825,627	754,764
NET SURPLUS/(DEFICIT)		130,491	(22,127)	(22,244)

The accompanying notes form an integral part of these financial statements

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL POSITION

As at 31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	449,132	231,076	326,900
Debtors and prepayments	3	117,590	84,850	78,839
Investments	3	629,684	645,000	637,083
Total Current Assets		1,196,406	960,926	1,042,822
Non-Current Assets				
Property, plant and equipment	4	331,274	331,274	303,205
Total Non-Current Assets		331,274	331,274	303,205
Total Assets		1,527,680	1,292,200	1,346,027
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	282,343	238,500	255,316
Employee costs payable	3	74,095	34,850	49,735
Total Current Liabilities		356,438	273,350	305,051
Total Liabilities		356,438	273,350	305,051
NET ASSETS		1,171,241	1,018,850	1,040,976
EQUITY	5	1,171,241	1,018,850	1,040,976

The accompanying notes form an integral part of these financial statements

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2023

	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	1,846,765	1,627,240	1,598,681
Grants, donations and fundraising	-	-	8,400
Interest	36,304	10,718	7,127
Other revenue	100,178	63,635	61,345
Cash was applied to:			
Payments to suppliers	1,176,790	1,079,574	1,008,784
Payments to employees	639,031	665,556	610,781
GST (net)	3,871	(4,352)	(7,571)
Net Cash Flows from Operating Activities	163,555	(39,185)	63,560
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	8,696	8,696	-
Sale of investments/deposits	233,713	-	-
Cash was applied to:			
Purchase of property, plant and equipment	57,418	57,418	8,502
Purchase of investments/deposits	226,314	7,917	256,395
Net Cash Flows from Investing & Finance	(41,323)	(56,639)	(264,897)
Net Increase / (Decrease) in Cash	122,232	(95,824)	(201,337)
Opening Cash	326,900	326,900	528,237
Closing Cash	449,132	231,076	326,900
This is represented by:			
Bank accounts and cash	449,132	231,076	326,900

The accompanying notes form an integral part of these financial statements

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2023

ACCOUNTING POLICIES APPLIED

Reporting Entity

Central South Island 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

Central South Island Fish and Game 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.

All amounts are recorded in New Zealand Dollars rounded to the nearest dollar.

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.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Grants Received

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the condition 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 & Hunter participation, Public interface, Compliance, Licensing, Council, and Planning & reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

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 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 a bad debt 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.

Significant donated assets are recognised upon receipt at valuation. Significant donated assets for which current values are not readily obtainable are not recognised.

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All asset depreciation is calculated as:

	<u>Life/Rate</u>	<u>Depreciation Method</u>
Land		Not Depreciated
Buildings	10-50 years	Straight Line

Plant & Equipment	13% -33%	Diminishing Value
Motor Vehicles	13%-30%	Diminishing Value
Office Fittings, Furniture & Equipment	11.4%-60%	Diminishing Value

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

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.

Dedicated reserves

Dedicated 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.

Special Fisheries Reserve

The special fisheries reserve is for the purpose of management of "special fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Habitat Reserve

The habitat reserve is for the purpose of improving and restoring degraded habitat within the Central South Island 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 17 March 2022.

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 policies.

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Note 1: ANALYSIS OF REVENUE	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Licence sales			
Fish licence	1,554,532	1,468,602	1,370,582
Non Resident Fish Licence Levy	62,066	-	4,860
Game licence	200,201	192,654	186,201
Salmon Endorsement Card	22,040	-	-
Total Licence sales	1,838,839	1,661,256	1,561,643
Grants and donations			
Government Wage Subsidy	-	-	8,400
Total Grants and donations	-	-	8,400
Interest			
Other interest	38,146	11,117	7,268
Total Interest	38,146	11,117	7,268
Other revenue			
Meridian Waitaki	41,709	33,500	29,854
Aviemore Spawning Race Income	1,050	1,675	-
Genesis Income	8,754	-	10,614
Sockeye Salmon Spawning Income	4,562	8,000	3,795
Fishing Competitions	-	900	-
Salmon By-catch	18	200	131
Fish Licence Commission	-	200	-
Fines and prosecutions	4,173	-	1,929
Reparation for Fish & Game Expenses	18,000	15,000	14,900
Hut Rentals	287	300	122
Rentals	3,478	-	-
Winnemem Income	13,638	-	-
Scotts Creek Grant	10,000	-	-
Deep Stream Restoration Income	4,348	-	-
Gain on sale of fixed assets	3,860	3,860	-
Total other revenue	113,877	63,635	61,345

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Note 2: ANALYSIS OF EXPENSES	Actual 2023	Budget 2023	Actual 2022
	\$	\$	\$
Species management			
Population monitoring	72,116	65,000	61,175
Harvest assessment	3,304	3,500	1,881
Fish salvage	1,344	500	659
Releases	4,790	-	-
Regulations	15,785	-	6,389
Total Species management	97,339	69,000	70,104
Habitat protection & management			
Resource management	17,689	-	1,773
Works & management	3,336	5,250	4,049
Assisted habitat	24,209	6,675	1,334
Total Habitat protection & management	45,234	11,925	7,156
Angler & Hunter participation			
Access	1,136	1,000	656
Satisfaction surveys	3,356	-	-
Newsletters	2,222	2,500	1,960
Huts	5,248	3,200	1,399
Total Angler & Hunter participation	11,962	6,700	4,015
Public interface			
Public promotions	450	300	132
Visitor facilities	573	500	158
Total Public interface	1,023	800	290
Compliance			
Ranging	954	1,000	977
Ranger training	2,294	2,500	-
Compliance	6,701	3,000	2,274
Total Compliance	9,949	6,500	3,251

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2023

Note 2: ANALYSIS OF EXPENSES CONT	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Licensing			
Licence production & distribution	-	-	15,106
Transaction Fees	21,187	-	15,574
Commission	47,644	74,756	48,860
Total Licensing	68,831	74,756	79,540
Council			
Council elections	-	-	1,846
Council meetings	22,018	1,500	12,085
Total Council	22,018	1,500	13,931
Planning & reporting			
Management/Strategic planning	-	-	821
Reporting	5,250	6,500	5,247
Audit fee	7,583	7,000	6,842
Total Planning & reporting	12,833	13,500	12,910
Employee related costs			
Salaries and wages	626,746	641,774	620,984
Fringe benefit tax	2,666	3,000	3,150
KiwiSaver contributions	15,161	-	-
ACC levies	1,509	1,500	1,656
Staff Training and Other expenses	17,309	4,400	1,417
Total Employee related costs	663,391	650,674	627,207
Other expenses			
Office premises	22,704	19,500	18,450
Office equipment	3,193	3,200	4,622
Communications	10,780	14,200	14,476
General	2,192	2,200	1,791
Field equipment	7,719	3,700	3,566
Vehicles	31,062	33,700	23,697
Total Other expenses	77,650	76,500	66,602

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Note 3 : ANALYSIS OF ASSETS AND LIABILITIES	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Bank accounts and cash			
Current account balance	324,712	106,876	204,792
Deposits held on Call	124,173	124,000	121,860
Cash on hand	247	200	247
Total	449,132	231,076	326,900
Debtors and prepayments			
Accounts receivable	94,998	70,000	64,494
Prepayments and accrued income	8,875	2,350	2,338
GST Receivable	11,274	11,500	11,406
Accrued Interest	2,443	1,000	601
Total	117,590	84,850	78,839
Investments			
<i>Current portion</i>			
Term Deposits	629,684	645,000	637,083
Total	629,684	645,000	637,083
Creditors and accrued expenses			
Trade and other payables	37,633	38,500	35,324
Income in Advance	244,710	200,000	219,992
Total	282,343	238,500	255,316
Employee costs payable			
Annual leave and time in lieu	58,512	19,350	19,323
PAYE owing	15,583	15,500	30,412
Total	74,095	34,850	49,735

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Note 4 : PROPERTY PLANT & EQUIPMENT**2023**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	103,349	-	-	-	103,349
Buildings	148,032	-	-	5,673	142,359
Plant & Equipment	3,685	-	-	482	3,203
Vehicles	38,886	46,874	4,836	11,765	69,159
Office Equipment	9,253	10,544	-	6,593	13,204
Total	303,205	57,418	4,836	24,514	331,274

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	103,349	-	-	-	103,349
Buildings	153,706	-	-	5,674	148,032
Plant & Equipment	4,240	-	-	555	3,685
Vehicles	50,400	-	-	11,514	38,886
Office Equipment	4,139	8,501	-	3,387	9,253
Total	315,834	8,501	-	21,130	303,205

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Significant Assets Recorded - Source and Date of Valuation

Land & Buildings	\$	Government
<u>Freehold Land</u>	Book Value	Valuation
Field Station Temuka	6,000	65,500
Habitat - Wainono Reserve	75,600	695,000
Habitat - All Day Reserve	5,000	40,000
Office Temuka	13,449	88,000
Akatera Road	1,100	4,500
Poingdestres Road	2,200	9,500
	103,349	902,500
 <u>Buildings</u>		
Field Station Temuka	1,350	8,000
Field Hut - Lake Alexandrina	1,589	-
Field Hut - Lake Clearwater	2,194	40,000
Office Temuka	112,074	277,000
Skyline Shed	25,152	-
	142,359	325,000

Significant Donated Assets - Not Recorded

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

Note 5: EQUITY

	Actual 2023 \$	Actual 2022 \$
Accumulated Funds		
Balance as at 1 September	630,374	648,978
Surplus/(Deficit)	130,491	(22,244)
Transfer to Reserves	(70,988)	(4,860)
Transfer from Reserves	71,676	8,501
Total Accumulated Funds	761,553	630,374
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	157,725	166,226
Transfer from Accumulated Funds	8,696	-
Transfer to Accumulated Funds	(57,418)	(8,501)
Balance at 31 August	109,003	157,725
Non - Resident Levy - Special Fisheries Reserve		
Balance as at 1 September	182,303	177,443
Transfer from Accumulated Funds (Income)	62,066	4,860
Transfer to Accumulated Funds (Expenses)	(14,258)	-
Balance at 31 August	230,111	182,303
Habitat Reserves		
Balance as at 1 September	70,574	70,574
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	70,574	70,574
Total Dedicated Reserves	409,688	410,602
Total Equity	1,171,241	1,040,976

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2023

Note 6: COMMITMENTS & CONTINGENCIES

Commitments

There are no commitments as at 31 August 2023 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2023 (Last Year - nil)

Note 7: OTHER

Revenue with Conditions which have been recorded as a Liability

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose & Nature of the Conditions
Meridian Energy	71,535	65,886	Waitaki Habitat Enhancement
Meridian Energy	225	1,035	Aviemore Spawning Race
Fish Licences	143,232	177,789	Relates to 2024 season
Genesis Energy	5,000	-	relates to 2023 season

Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal within a normal supplier of client/recipient relationship 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.

Related Party	Description	2023	2022	2023	2022
		\$ Value	\$ Value	\$ Amount Outstanding	\$ Amount Outstanding
New Zealand Fish and Game Council	Levies paid	865,627	754,764	-	-
Jay Graybill	Sale of vehicle	10,000	-	-	-

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2023

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: MINISTERIAL REVIEW

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

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

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

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

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

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

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

ACTUAL 2023

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	97,339	1,765	174,869	272,208
Habitat protection & management	45,234	1,657	164,169	209,403
Angler & hunter participation	11,962	1,300	128,799	140,761
Public interface	1,023	709	70,245	71,268
Compliance	9,949	1,345	133,257	143,206
Licensing	68,831	22	2,180	71,011
Council	22,018	211	20,905	42,923
Planning & reporting	12,833	679	67,272	80,105
Totals	269,189	7,688	761,696	1,030,885

Actual Overheads

Employee related costs	663,391
Depreciation	24,514
Other expenses	77,650
Less Administrative Income	<u>(3,860)</u>
Total Overheads to Allocate	761,695

BUDGET 2023

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	69,000	1,656	128,227	197,227
Habitat protection & management	11,925	3,624	280,614	292,539
Angler & Hunter participation	6,700	1,168	90,441	97,141
Public interface	800	776	60,087	60,887
Compliance	6,500	1,080	83,627	90,127
Licensing	74,756	64	4,956	79,712
Council	1,500	288	22,300	23,800
Planning & reporting	13,500	952	73,715	87,215
Totals	184,681	9,608	743,967	928,648

Budget Overheads

Employee related costs	650,674
Depreciation	20,653
Other Expenses	76,500
Less Administrative income	<u>(3,860)</u>
Total Overheads to Allocate	743,967

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 33 to 48, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 7 to 32.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 33 to 48:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of service performance of the Fish and Game Council on pages 7 to 32:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual 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 6 December 2023. This is the date at which our opinion is expressed.



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

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

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 6, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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



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

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

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

Independence

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

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

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

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