

Otago Fish and Game Council

FINANCIAL STATEMENTS

**For the Year Ended
31 August 2019**

Otago Fish and Game Council

FINANCIAL STATEMENTS

For the year ended

31 August 2019

Contents

	Page
Financial Information:	
Statement of Responsibility	3
Statement of Comprehensive Revenue and Expense	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-28
Statement of Objectives and Service Performance	29-46
Independent Auditor's Report	47-49

Otago Fish and Game Council
Statement of Responsibility

For the year ended
31 August 2019

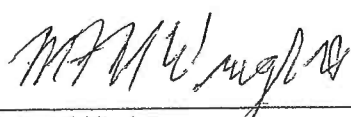
The Council and Management of the Otago Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of performance.


We are responsible for the end of year performance information provided by Otago Fish and Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of Otago Fish and Game Council for the year ended 31 August 2019.

Signed on behalf of the Council


Council Chairman


Chief Executive

28 November 2019

Otago Fish and Game Council
Statement of Comprehensive Revenue and Expense
For the year ended
31 August 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
REVENUE				
Fish and Game Licence Sales/Levies	2	2,116,085	2,209,940	2,074,961
Grants and Donations	3	21,921	-	85,326
Interest	4	29,107	35,851	33,188
Other Revenue	5	64,663	41,944	121,775
Total Revenue		2,231,776	2,287,735	2,315,250
EXPENSES				
Species Management	6	16,522	25,000	18,697
Habitat Protection & Management	6	432,627	8,000	236,588
Angler & Hunter Participation	6	17,060	15,500	24,462
Public Interface	6	567	1,000	334
Compliance	6	13,377	17,000	12,821
Licensing	6	85,505	94,588	86,906
Council	6	17,363	15,000	19,911
Planning & Reporting	6	14,105	13,000	15,502
Personnel Costs	7	727,146	780,540	797,617
Depreciation	13	89,529	23,004	72,500
Other Expenses	8	178,537	180,777	197,123
Total Expenditure		1,592,338	1,173,409	1,482,461
Surplus/(deficit)		639,438	1,114,326	832,789
Other Expenses				
Levies to NZFGC		1,004,799	1,004,798	918,122
Total comprehensive revenue and expense		(365,361)	109,528	(85,333)

The above statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Otago Fish and Game Council
Statement of Financial Position

As at
31 August 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
ASSETS				
Current Assets				
Cash & cash equivalents	9	291,894	508,637	433,614
Receivables	10	149,397	170,000	178,479
Investments	11	648,846	740,673	842,310
Inventories	12	17,962	18,000	18,521
Funds held in trust	14	72,420	72,000	71,046
Accrued Interest		5,479	5,000	4,285
Total Current Assets		1,185,998	1,514,310	1,548,255
Non-Current Assets				
Property, plant & equipment	13	1,412,138	1,412,000	1,412,972
Total Non-Current Assets		1,412,138	1,412,000	1,412,972
TOTAL ASSETS		2,598,136	2,926,310	2,961,227
LIABILITIES				
Current Liabilities				
Payables	15	299,196	280,000	309,147
Employee entitlements	16	53,427	45,000	41,206
Total Current Liabilities		352,623	325,000	350,353
TOTAL LIABILITIES		352,623	325,000	350,353
NET ASSETS		2,245,513	2,601,310	2,610,874
EQUITY	17	2,245,513	2,601,310	2,610,874

For and on behalf of the Council, who authorise the issue of these financial statements on 28th November 2019:


Council Chairperson
28 November 2019


Chief Executive
28 November 2019

The above statement of financial position should be read in conjunction with the accompanying notes.

Otago Fish and Game Council

Statement of Changes in Equity

For the year ended

31 August 2019

	Note	Actual 2019 \$	Actual 2018 \$
Accumulated Funds			
Balance as at 1 September		2,610,874	2,696,207
Total comprehensive revenue and expense for the year		(365,361)	(85,333)
Balance at 31 August	17	2,245,513	2,610,874

The above statement of Changes in Equity should be read in conjunction with the accompanying notes.

Otago Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2019

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	2,137,396	2,209,940	2,082,393
Grants, donations and fundraising	21,921	-	85,326
Interest received	27,913	35,851	34,860
RMA reimbursed costs	5,090	-	63,515
Other Revenue	59,573	41,944	58,260
Cash was applied to:			
Payments to suppliers	1,791,344	1,397,667	1,557,359
Payments to employees	714,925	780,540	807,555
GST (net)	-	-	-
Net Cash Flows from Operating Activities	(254,376)	109,528	(40,560)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	27,349	-	82,875
Sale of investments	205,278	-	-
Cash was applied to:			
Purchase of property, plant and equipment	106,783	119,092	102,957
Purchase of investments	13,188	-	23,945
Net Cash Flows from Investing Activities	112,656	(119,092)	(44,027)
Net Increase / (Decrease) in Cash	(141,720)	(9,564)	(84,587)
Opening Cash	433,614	518,201	518,201
Closing Cash	291,894	508,637	433,614
This is represented by:			
Cash & cash equivalents	291,894	508,637	433,614

The above statement of Cashflows should be read in conjunction with the accompanying notes.

Otago Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2019

Note 1 : STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

Otago Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004. Otago Fish and Game Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

BASIS OF PREPARATION

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE standard - RDR (reduced disclosure) as annual expenditure is between 2,000,000 and less than \$30,000,000.

These financial statements comply with PBE accounting standards.

Measurement basis

The financial statements have been prepared on the historical cost basis.

Presentation currency

The financial statements are presented in New Zealand dollars.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

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

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 conditions of the grant are 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.

Donated Services

Certain operations of the Council are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by Council.

Financial Instruments

The Council initially recognises financial instruments when the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cashflows from the asset expire, or it transfers the rights to receive a contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred. Any interest in transferred financial assets that is created or retained by the Council is recognised as a separate asset

The Council derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The Council also derecognises financial assets and liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

The Council classifies financial assets into the following categories: fair value through surplus or deficit and receivables.

The Council classifies financial liabilities in the following categories: fair value through surplus or deficit and amortised cost.

Subsequent measurement is dependent on the classification of the financial instrument and is detailed in the accounting policies.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the statement of Comprehensive Revenue and Expenses.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

Receivables

Short receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Investments

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method.

At balance date the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue and Expenses.

Inventory

All inventory on hand is recorded at cost.

Property, Plant and Equipment

Property, plant and equipment consist of the following asset classes: Land, Buildings, Plant and Equipment, Furniture, Motor Vehicles (and boats) and Field Equipment.

Property, plant and equipment transferred to the Council on 31.8.91 and 22.12.92 is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment purchased since that date is recorded at cost or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$2,000 is not capitalised, but is recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value).

Depreciation

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:

	Rate	Depreciation Method
Buildings	40 years (2.5%)	Straight line
Plant & Equipment	2-20 years (5% to 50%)	Diminishing value
Motor Vehicles	10 years (10 %)	Diminishing value
Office Equipment	3-10 years (10% to 33.33%)	Diminishing value

Impairment of Non- Financial Assets

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of Comprehensive Revenue and Expenses.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

Intangible Assets - Software

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Payables are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition. Other payables consists of income which has been received by Council and relates to a future period.

Employee Entitlements

Short-term employee entitlements.

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salaries accruals at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement in formation and the Present Value of the estimated future cashflows.

Unused Donations, grants funding with conditions

Unused donations and grants with conditions will be recorded as a liability at balance date.

Superannuation schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated surplus/(deficit)
- Restricted Reserves

Dedicated Reserves

Created by a transfer from accumulated surpluses and set aside as a resource for a particular purpose, as a decision of the Otago Fish and Game Council

- Habitat Enhancement and Research Reserve- Money received via Diversion of offenders to be used for habitat enhancement and fish and game bird research. All applications for funding are reviewed and approved by council
- Non Resident Levy Reserve – Income collected from the non-resident levy on non-resident fishing licences to be used for back country and other sensitive fisheries within the Otago region.
- Lindis Reserve - Otago Reserves used for The Lindis River environmental court hearing on minimum flow. Reserve agreed by New Zealand Fish and Game Council November 2018

Mining Rights Reserve - Otago reserves used renewal of mining privilege and minimum flows. Reserve agreed by New Zealand Fish and Game Council November 2017

Renovation Reserve - Otago reserves used for upgrade of Tenant area and entrance to Otago Fish & Game Council building. Reserve agreed by New Zealand Fish and Game Council September 2018

- Historical Reserve from Property Sale late 90's - Dedicated to the purchase of other properties.

Restricted Reserves

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council without reference to specified purposes or when certain specific conditions are met.

- Bullock Creek Reserves – For development of the Bullock Creek wetland and walkway, donations from Walking Access Commission and public donations.
- Wetland Development Trust Funds Held by Anderson Lloyd Lawyers– Under an agreement with the Department of Conservation (DOC) DOC's half of the proceeds from the sale of a property located at 98 Mc Bride Street, Frankton are held in trust by Otago Fish and Game Council and are committed to wetland development in the interests of both DOC and Otago Fish and Game Council.

Levies

Game Bird Habitat Stamp Levy

As per the New Zealand Game Bird Habitat Stamp Regulations 1993, a levy (\$3) (2018: \$3) from the sale of every Game Bird Licence for the year is distributed to the New Zealand Game Bird Habitat Trust Board.

New Zealand Fish and Game Council Levy

In accordance with Section 26C(1)(f) of the Conservation Act a levy is payable by the Council to the New Zealand Fish and Game Council from licence sales. This levy was agreed upon by the Council at the beginning of the financial year.

Goods and Services Tax

All items in the financial statements are presented exclusive of GST, except for receivables and payable, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The Council is a public authority as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from income tax under Section CW 46 of that Act.

Budget Figures

The budget figures are those approved by the Council in its annual operational plan as required by Section 26Q(1)e(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989. The Budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council in preparing these financial statements.

Critical Accounting Estimates and Assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future in regard to asset lives and impairment of assets. None of these estimates and assumptions are considered critical by the Council.

Statement of Cashflows

Cash is considered to be cash on hand and current accounts in banks, net of bank overdrafts.

Investing activities are those activities relating to the acquisition, holding and disposal of Fixed Assets and Investments. Investments include securities not falling within the definition of cash.

Financing Activities are those activities, which result in changes in the size and composition of the capital structure of the organisation. This includes both equity and debt not falling within the definition of cash. Operating Activities include all transactions and other events that are not investing or financing activities.

Otago Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Note 2 : LICENCE SALES			
Fish Licence	1,678,036	1,746,748	1,703,861
Game Licence	335,121	344,100	327,483
Non Resident Fish Licence	102,928	119,092	43,617
Total	2,116,085	2,209,940	2,074,961
Note 3: GRANTS & DONATIONS			
TAKF			
Otago Community Trust for 2019/20	3,055	-	-
Bendigo Valley Trust		-	(2,000)
Flysite		-	15
Takitakitoa			
Ricoh	1,500	-	1,500
Bullock Creek			
		-	5,000
Bullock Creek Donations	697	-	500
Department of Corrections	-	-	1,880
Wanaka Residents Association	-	-	63,816
New Zealand Walking Access Commission	1,000	-	-
Salmon and Research			
Contact Energy	14,869	-	14,215
Others			
Lanarch Castle		-	400
Harraway Ltd	800		
Total	21,921	-	85,326

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Note 4: INTEREST			
Interest	29,107	35,851	33,188
Total	29,107	35,851	33,188
Note 5: OTHER REVENUE			
Diversion- Habitat Enhancement and Research Fund	6,885	-	(1,344)
Rent Received	32,930	35,644	33,193
Fishing Competitions	1,129	-	1,332
Commissions		-	298
Merchandise Sales	1,057	-	388
Sundry Income	3,269	-	1,345
RMA Costs Reimbursed	5,090	1,300	63,515
Fines - Fishing & Game Offences	4,737	5,000	1,560
Profit on Sale of Fixed Assets	9,566	-	21,488
Total	64,663	41,944	121,775

Funds Received in Advance

Otago Community Trust provided \$3,055 for TAKF which was carried forward from 17/18 year and was spent in the 18/19 year.

Note 6 : ANALYSIS OF EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Species Management			
Population Monitoring	6,895	12,000	8,335
Harvest Assessment	2,700	3,000	2,700
Hatchery Operations Macraes	5,371	10,000	7,633
Releases	1,556	-	-
Control	-	-	29
Total	16,522	25,000	18,697
Habitat Protection/Management			
Resource Management	388,755	4,500	126,856
Works & Management	9,380	3,500	101,511
Assisted Habitat	344	-	-
Wetland Enhancement	14,148	-	8,221
Contact Sports Fish Management Plan	20,000		
Total	432,627	8,000	236,588
Angler & Hunter Participation			
Access	1,834	2,000	4,557
Satisfaction Surveys	6,191	-	8,790
Newsletters	2,116	4,500	3,349
Other publications	51	1,000	60
Training TAKF	4,878	7,000	3,412
Club Relations	1,990	1,000	4,294
Total	17,060	15,500	24,462
Public Interface			
Advocacy		-	7
Public Promotions		-	-
Visitor Facilities		-	209
Communication & Marketing		1,000	117
Liasion	567	-	-
Total	567	1,000	334

Note 6 : ANALYSIS OF EXPENSES

	Actual	Budget	Actual
	2019	2019	2018
	\$	\$	\$
Compliance			
Ranging	1,879	2,500	1,183
Ranger Training	1,814	4,500	4,804
Compliance	9,684	10,000	6,834
Total	13,377	17,000	12,821
Licencing			
Agent Servicing	189	500	246
Commission	85,316	94,088	86,660
Total	85,505	94,588	86,906
Council			
Council Meetings	17,363	15,000	19,911
Total	17,363	15,000	19,911
Planning & Reporting			
Management/Strategic Planning	500	-	2,037
National Liaison	548	-	57
Reporting	3,653	-	4,018
Audit Fee	9,404	13,000	9,390
		-	-
Total	14,105	13,000	15,502

Note 7 : PERSONNEL COSTS

Salaries and Wages	703,062	773,540	765,773
Fringe Benefit Tax	3,215	5,000	6,750
KiwiSaver Employer Contributions	18,897	-	23,180
ACC levies	1,972	2,000	1,914
Total	727,146	780,540	797,617

Note 8: OTHER EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Staff Expenses	12,035	8,564	21,702
Office Premises	86,312	84,872	75,958
Office Equipment	1,905	2,500	1,540
Communications/Consumables	20,886	25,100	21,486
General Expenses	5,162	6,741	8,445
Field Equipment	1,561	3,500	2,588
Motor Vehicles	50,371	49,500	58,788
Loss on sale of disposal of assets	305	-	6,616
Total	178,537	180,777	197,123

Note 9 : CASH AND CASH EQUIVALENTS	Actual 2019 \$	Actual 2018 \$
Cash at bank and on hand	291,894	433,614
Term Deposits with maturities less than 3 months	-	-
Total	291,894	433,614

Assets recognised in a non-exchange transaction that are subject to restrictions

Otago Fish and Game Council holds unspent funding and or diversion payments received, included in the cash at bank, of \$33,785 (2018 \$41,989) that is subject to restrictions. The restrictions generally specify how the grant or diversion is required to be spent in providing specified deliverables of the grant arrangement. (see note 17)

Note 10: RECEIVABLES

	Actual 2019 \$	Actual 2018 \$
Receivables (gross)	149,397	178,479
Less: provision for impairment		
Total	149,397	178,479

Total Receivables comprises:

Receivables from the sale of goods and services	139,397	178,479
Receivables from grants or donations	10,000	-
Total	149,397	178,479

Receivable financial instruments are measured at the amount due from the customer. Those receivables are of a short term and are not discounted.

Note 11 : INVESTMENTS

Current portion

Term Deposit ANZ	300,000	337,032
Term Deposit SBS	-	505,278
Term Deposit ASB	348,846	-
Total current portion	648,846	842,310

There is no impairment provision for investments.

Note 12 : INVENTORIES

Held for distribution inventories

Publications	5,137	5,737
Other	12,825	12,784
Total	17,962	18,521

Note 13: PROPERTY PLANT & EQUIPMENT

Movement for each class of property, plant and equipment as follows:

	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
Cost or Valuation							
Balance At 1 Sept 2017	840,671	804,978	90,223	35,083	382,431	17,492	2,170,878
Additions	-	7,107	5,371		83,541	6,938	102,957
Disposals	-	(16,970)	(4,100)	(2,048)	(114,247)	(470)	(137,835)
Balance At 31 Aug 2018	840,671	795,115	91,494	33,035	351,725	23,960	2,136,000
Balance At 1 Sept 2018	840,671	795,115	91,494	33,035	351,725	23,960	2,136,000
Additions	1,112	42,789	4,591	15,043	43,248	-	106,783
Disposals	-	-	(15,284)	-	(38,542)	-	(53,826)
Balance At 31 Aug 2019	841,783	837,904	80,801	48,078	356,431	23,960	2,188,957
Accumulated Depreciation and Impairment losses							
Balance at 1 Sept 2017	-	394,943	79,116	29,957	213,177	9,783	726,976
Depreciation Expense	-	20,796	4,545	768	43,439	2,952	72,500
Eliminate on Disposal	-	(2,099)	(4,033)	(2,035)	(67,823)	(458)	(76,448)
Balance At 31 Aug 2018	-	413,640	79,628	28,690	188,793	12,277	723,028
Balance at 1 Sept 2018	-	413,640	79,628	28,690	188,793	12,277	723,028
Depreciation Expense	-	21,218	6,061	1,726	57,886	2,638	89,529
Eliminate on Disposal	-		(14,969)		(20,769)		(35,738)
Balance At 31 Aug 2019	-	434,858	70,720	30,416	225,910	14,915	776,819
Carrying Amounts							
At 31 Aug & 1 Sept 2018	840,671	381,475	11,866	4,345	162,932	11,683	1,412,972
At 31 Aug 2019	841,783	403,046	10,081	17,662	130,521	9,045	1,412,138

Note 14 : FUNDS HELD IN TRUST

	Actual 2019 \$	Actual 2018 \$
<i>Funds held in Trust - Anderson Lloyd</i>		
Opening Balance	71,046	77,745
Plus Interest	1,485	1,645
Less Commission	(111)	(123)
Less payment on DOC's behalf for reserve works	-	(8,221)
Closing balance	72,420	71,046
Current		
Non Current	72,420	71,046
Total	72,420	71,046

Wetland Development Trust

Under an agreement with the Department of Conservation (DOC) half of the proceeds from the sale of the property located at 98 Mc Bride St, Frankton, have been committed to wetland development in the interests of both the Otago Fish and Game Council and DOC. Funds held at 31 August 2019 were \$72,420 (2018: \$71,046).

Note 15: PAYABLES

<i>Payables under exchange transactions</i>		
Creditors	86,769	87,589
Accrued Expenses	14,362	15,078
Income in Advance	194,917	202,688
Total payables under exchange transactions	296,048	305,355
<i>Payables under non-exchange transactions</i>		
Taxes payable (PAYE)	3,148	3,792
Total payables under non-exchange transactions	3,148	3,792
Total	299,196	309,147

Payables are measured at the amount payable and are short term in nature. Accruals are recognised for expenses incurred prior to balance date, where an invoice is still to be received from the supplier.

Note 16: EMPLOYEE ENTITLEMENTS

Accrued salaries and wages	9,000	9,826
Annual Leave	44,427	31,380
Total	53,427	41,206

Otago Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2019

Note 17: EQUITY	Actual 2019 \$	Actual 2018 \$
Accumulated Funds		
Balance as at 1 September	2,017,325	2,473,216
Surplus/(Deficit)	(365,361)	(85,333)
Transfer to Reserves	(25,732)	(370,558)
Balance at 31 August	1,626,232	2,017,325
Dedicated Reserves		
Non-Resident Levy Reserve (ex Back Country Management)		
Balance as at 1 September	105,295	70,468
Transfer to Accumulated Funds	(6,191)	(8,790)
Transfer from Accumulated Funds	102,928	43,617
Balance at 31 August	202,033	105,295
Habitat Enhancement and Research Reserve (ex Reparation Fund)		
Balance as at 1 September	41,989	43,333
Transfer to Accumulated Funds	(15,915)	(9,644)
Transfer from Accumulated Funds	7,685	8,300
Balance at 31 August	33,759	41,989
Lindis and Mining Privileges Reserve		
Balance as at 1 September	-	-
Transfer to Accumulated Funds	-	(64,158)
Transfer from Accumulated Funds	-	180,000
Balance at 31 August	-	115,842
Lindis Reserve		
Balance as at 1 September	115,842	-
Transfer to Accumulated Funds	(374,856)	(64,158)
Transfer from Accumulated Funds	260,000	180,000
Balance at 31 August	986	115,842
Mining Privileges Reserve		
Balance as at 1 September	-	-
Transfer to Accumulated Funds	(94,090)	-
Transfer from Accumulated Funds	150,000	-
Balance at 31 August	55,910	-
Historical Reserve		
Balance as at 1 September	179,968	-
Transfer to Accumulated Funds	-	-
Transfer from Accumulated Funds	-	179,968
Balance at 31 August	179,968	179,968
Asset Replacement Reserve		
Balance as at 1 September	74,826	94,908
Transfer to Accumulated Funds	(4,868)	(20,082)
Transfer from Accumulated Funds	49,367	-
Balance at 31 August	119,325	74,826

Restricted Reserves

Bullock Creek Project

Balance as at 1 September	4,583	5,770
Donations	1,696	-
Transfer to Accumulated Funds	-	(73,967)
Transfer from Accumulated Funds	(3,663)	72,780
Balance at 31 August	2,616	4,583

Wetland Development Trust Funds Held by Anderson Lloyd Lawyers

Balance as at 1 September	71,046	77,745
Gross Interest	1,486	1,645
Commission	(112)	(123)
Expenses for Period	-	(8,221)
Balance at 31 August	72,420	71,046

Takitakitoa Project

Balance as at 1 September	-	8,512
Donations	-	1,500
Used	-	(10,012)
Balance at 31 August	-	-

Renovation Reserve

Balance as at 1 September	-	-
Transfer to Accumulated Funds	(57,825)	-
Transfer from Accumulated Funds	66,000	-
Balance at 31 August	8,175	-

Total Equity as at 31 August	2,245,513	2,610,874
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Note 18: COMMITMENTS

	2019	2018
	\$	\$
Commitment to:		
Current		
Lease Cromwell	-	35,500

The lease of 2 Ree Crescent is currently on a month by month arrangement, and in the process of being renegotiated. Previously the lease commitment has been \$35,500 per annum.

The Council has approved habitat enhancement grants which have yet to be drawn on because development works have not yet been completed. The total commitment outstanding is \$29,000 (2018: \$22,150)

The Council has signed a Sales & Purchase agreement to buy a 42ha Wetland parcel situated in the Stix area in the Upper Taieri River. Completion of the sale is expected on or before the 1st March 2020.

The Council has approved \$58,500 spending from Dedicated Reserves on an Invertebrate Drift Analysis.

Note 19: CONTINGENCIES

The Council is engaged in two Resource Management Act cases which are before the Environment Court. Both relate to the setting of environmental flows in Central Otago Rivers, namely the Lindis River and the Kyeburn. The Kyeburn case has been largely resolved by negotiation without going to hearing but has not yet been signed off. The Lindis River case has concluded in the Environment Court with the decision released in early October 2019. The Council has lodged a High Court Appeal Notice to appeal certain aspects of that decision. A court hearing is not expected until the latter part of 2020 at the earliest.

Note 20: RELATED PARTY TRANSACTIONS

During the year the Council was reimbursed by the New Zealand Fish and Game Council for certain travel and legal costs.

At balance date the Council is owed \$Nil (2018: \$1283).

NZ Fish and Game reimbursed \$5,090 in RMA Costs (2018: \$63,515).

During the year levies of \$1,004,799 (2018: \$918,122) were paid to the New Zealand Fish and Game Council.

As at balance date \$13,662 (2018: \$Nil) was due by the Council to the New Zealand Fish and Game Council.

Otago Fish & Game Councillors, Rick Boyd, Ian Cole and Murray Neilson also hold positions on the board of the Clutha Fisheries Trust.

Otago Fish and Game paid rent of \$35,499 (2018: \$35,499) to Clutha Fisheries Trust for office and storage premises in Cromwell.

The Clutha Fisheries Trust reimbursed Otago Fish and Game \$13,473 (2018: \$13,598) for rent and associated property costs. RMA \$Nil.

The nature of the relationship between Otago Fish and Game and Clutha Fisheries Trust relates to the tenancy of property only. Otago Fish and Game rents at market value a building from Clutha Fisheries Trust. Clutha Fisheries Trust rents back one room and pays market rent accordingly.

Note 21: KEY MANAGEMENT PERSONNEL REMUNERATION

The Council classifies its key management personnel into one of three classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body
- Chief operating officers, responsible for the operation of the Council's operating segments, and reporting to the Senior executive officers.

Members of the governing body are not paid any remuneration.

The Chief executive officer is employed as an employee of the Council, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time-equivalents' (FTE's) for the Chief executive officer in each class of key management personnel is presented below:

	2019		2018	
	Remuneration \$'000	Number of	Remuneration \$'000	Number of
Members of the governing body	-	13 People	-	14 People
Chief executive officer (All year)	124,500		183,000	
	-		120,000	1.3 FTE's
	<u>124,500</u>		<u>303,000</u>	

Note 22 : EVENTS AFTER THE BALANCE DATE

There have been no significant events after the balance date. (2018: nil)

The Environment Courts Decision on the Plan Change 5A (Lindis) was released on the 7th October 2019 and went in favour of the Lindis Catchment Group. The Council is seeking legal advice and considering an appeal to the High Court.

Note 23: EXPLANATION OF MAJOR VARIANCE AGAINST BUDGET

Explanations of major variance from budgeted figures are as follows.

Statement of comprehensive revenue and expense

Habitat Protection actual costs are significantly up against the budget because of extra RMA processing (Lindis and Mining Water Right renewals) and wetland reserves works and management (Bullock Wetland Development).

Salary and wages were down as a staff member was on maternity leave and there was a delay in the replacement of a senior staff position.

Statement of Cashflows

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

Note 24: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2019

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 2019

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	16,522	2,050	153,513	170,035
Habitat protection & management	432,627	5,359	401,305	833,932
Angler & hunter participation	17,060	1,653	123,784	140,844
Public interface	567	1,721	128,876	129,443
Compliance	13,377	708	53,018	66,395
Licensing	85,505	264	19,769	105,274
Council	17,363	630	47,177	64,540
Planning & reporting	14,105	905	67,770	81,875
Totals	597,126	13,290	995,212	1,592,339

Actual Overheads

Personnel Costs	727,146
Depreciation	89,529
Other expenses	178,537
Total Overheads to Allocate	995,212

BUDGET 2019

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	25,000	2,684	197,593	222,593
Habitat protection & management	8,000	2,980	219,385	227,385
Angler & Hunter participation	15,500	1,806	132,956	148,456
Public interface	1,000	2,418	178,011	179,011
Compliance	17,000	1,350	99,386	116,386
Licensing	94,588	600	44,171	138,759
Council	15,000	450	33,129	48,129
Planning & reporting	13,000	770	56,687	69,687
Totals	189,088	13,058	961,317	1,150,405

Budget Overheads

Personnel Costs	780,540
Depreciation	-
Other Expenses	180,777
Total Overheads to Allocate	961,317

STATEMENT OF OBJECTIVES & SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019

Mission Statement

The Council's mission statement is based on the primary function as described in Section 26Q of the Conservation Act 1987 namely:

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

In addition to statutory other requirements set out by Section 26Q of the Conservation Act 1987, the Council is also guided by its approved 10 Year Sportsfish and Game Management Plan which sets out the higher level goals and objectives for the various output areas. An annual strategic planning session held in February of each year is used by the Council to prioritise those objectives, identify further threats or opportunities, and agree on ongoing work programmes. An annual Operational Workplan is developed to meet and fund those priority objectives and the outcomes from those activities is described in the following pages.

Key Financials 2018/2019 (exclusive of GST)

OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$215,267	\$170,035
Habitat Protection	\$217,950	\$833,932
User Participation	\$143,526	\$140,844
Public Interface	\$172,410	\$129,443
Compliance	\$107,701	\$66,395
Licencing	\$43,034	\$105,274
Council	\$46,900	\$64,540
Planning & Reporting	\$67,585	\$81,875
Total	\$1,014,373	\$1,592,339
<i>Levies</i>	<i>\$1,004,798</i>	<i>\$1,004,798</i>

NB. For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area on the basis of the proportion of staff time directly expended in each area. Levies have not been included in the overhead expenses total

OUTPUT 1 - SPECIES MANAGEMENT

Goal: To manage sports fish and game bird populations for the benefit of anglers and hunters having regard to sustainability of fish and game resources and mitigating any significant external impacts of management activities.

Overview: This output area includes population monitoring, management and regulation setting to ensure sustainable use of fish and game resources. Species management recognises the dependence of populations on their respective habitats.

Financial result Budget \$215,267

Actual \$170,035

The output was underspent as less staff hours were expended on species management, particularly fisheries monitoring as staff were diverted to habitat related tasks. Direct expenditure on hatchery costs were down this year due to a delay in the purchase of trout feed and aerial flights for gamebirds were streamlined to save costs.

1110 Population monitoring

Monitor regional fish and game populations to ensure sustainable population trends

Code	Task	Performance Measure	Outcome
1111	<p>Complete and report on January waterfowl trend counts.</p> <p>Monitor mallards in South and West Otago and make recommendations on an improved monitoring regime in the light of results</p> <p>Complete and report on pukeko and shoveler population monitoring</p>	<p>Completed and reported to Council in February 2019</p> <p>Report in June 2019</p> <p>Report in August 2019</p>	<p>Trend counts for Black Swan and Paradise shelduck completed as planned and reported in March 2019</p> <p>Mallard monitoring surveys were completed and reported to Council in May 2019. Lower than usual mallard numbers were reported on pond and higher numbers on Rivers, most likely due to the dry conditions at the time of aerial flights. While results are variable, no change in the methodology was recommended.</p> <p>Pukeko and Shoveller counts were completed in August 2019 and added to the database. Shoveller counts were reported on nationally</p>
1112	<p>Monitor trout spawning in priority catchments including Upper Clutha, Manuherikia tribs, Cardrona, Quartz Creek and south Otago</p>	<p>Spawning data added to database and reporting on trends completed by August 2019</p>	<p>Spawning survey were completed as planned on Leith Stream, Lindsays Creek, Cardrona River, as well as Silver Stream. A report on the Cardrona surveys was presented to the September 2019 meeting. Due to staffing constraints, no visits were made to the Manuherikia, Upper Clutha River or South Otago. The Bengerburn was inspected but flows were too high to survey.</p>
	<p>Monitor salmon spawning in the lower Clutha and Lake Wanaka tributaries</p> <p>Establish GIS layer for spawning monitoring</p>	<p>Landlocked salmon surveys completed and reported by August 2019</p> <p>GIS layer established by August 2019</p>	<p>Lakes landlocked salmon spawning inspections were undertaken in the Makarora, Wilkin and Hunter valley tributaries. A report was presented to the Councils September 2019 meeting noting that no spawning areas were found in 2019</p> <p>The GIS Layer was established over the year and some data entry of historic records was undertaken.</p>

Statement of Service Performance - Otago Fish Game Council - 2018/2019

1113	Monitor fisheries including the Upper Clutha, Manuherikia, and lowland fisheries in south and west Otago:	Reports to Council completed by August 2019	A status report on the state of the Upper Clutha Fishery was reported to the September 2019 meeting. This was a ten year plan milestone item
	Review longer term monitoring programmes and report on additional long term monitoring options	Report to February planning meeting 2019	An update report on the Manuherikia River was presented to the October 2018 meeting of Council and further field work undertaken over the 2018/19 summer Due to staff changes throughout the year, this project was not completed.
1114	Monitor fisheries, game and social science research needs and make applications for funding.	Response to Research Committee on research needs completed by February where required.	No submissions on research were made during the year
1115	Support University research projects where there is mutual benefit	Research supported as required.	Staff provided support to Otago University student Stu Hayes research project on Angler displacement

1120 Harvest Assessment
Monitor Game Harvest and Hunter and Angler Success .

	Task	Performance Measure	Outcome
1121	Monitor annual gamebird harvest by hunters via telephone surveys	2019 survey implemented 2018 results included in game notice review report.	2019 survey implemented and results forwarded for analysis by 31 August 2019. Results of 2018 harvest survey were reported to Council in February 2019.
1122	Conduct creel surveys on Lake Wanaka at a frequency of at least 4/month (and at times of peak use if required)	Results reported to Council by August 2019	134 Anglers were interviewed on Lake Wanaka in 41 creel surveys. The survey results were reported to the September 2019 meeting. Peak use surveys were undertaken on other lakes including Hawea and Wakatipu and the results have been entered into the database.
	Monitor Roxburgh Dam wall salmon angler effort and catch	Surveys completed and reported results reported to June 2019 meeting	Roxburgh Dam salmon harvest surveys were completed as planned but no salmon were recorded. 14 Surveys were conducted and only 2 anglers interviewed. Results were reported to the September 2019 meeting

1140 Hatchery Operations and Fish Transfers
Maintain Trout Supply to Put-and-Take Fisheries

	Task	Performance Measure	Outcome
1131	Salvage trout and salmon in Otago waters where practical and desirable to do so and relocate to put-and-take fisheries.	Task completed and reported to Council by November 2018.	Flows remained high in Quartz Creek so salvage of stranded trout wasn't required.
1141	Manage Macraes Flat Trout Hatchery and maintain oversight over rearing of 8000 trout to supply put-and-take fisheries.	Trout stocks reared as planned.	Trout rearing at Macraes hatchery produced trout for release during the year. At year end there were 8000 yearlings and 1150 two year old rainbow trout at the hatchery.
1161	Maintain Otago put-and-take fisheries by releases in accordance with restocking schedule. Develop monitoring programme to determine harvest rates at stocked sites	Restocking completed to schedule and reported April 2019	Put and take fisheries were restocked in line with the schedule with the release of 5,500 yearlings, 110 1+ fish and 960 2+ fish. A report on a monitoring options was put to the Council at its July 2019 meetig. Trial of text messaging catch information will commence in the 2019/20 season.

1170 Regulations
Set Hunting and Fishing Season Conditions Annually.

	Task	Performance Measure	Outcome
1171	Recommend 2019 draft Game Gazette to Council by November 2018 and forward to NZFGC by 31 January 2019 for Minister's Approval.	Report to Council by November 2018 and forward recommendations to NZFGC by 31 January 2019	The draft game gazette was confirmed by Council at its November 2018 meeting and forwarded to the NZC immediately following the February 2019 Council meeting.
1172	Report and recommend draft AN to Council by April 2019 including commentary on Treble hooks, Trolling in Roys Bay and Drone use for angling. Forward final Otago AN to NZFGC by 1 July 2019 for Minister's approval.	Report to Council on AN Review and Issues and Options by April 2019. Final AN report to Council June Meeting Final AN recommendations forwarded to NZFGC by July 2019	Reporting on Anglers Notice issues and options was made to Council in March 2019. A further report with final recommendations was presented to the May 2019 meeting. Final draft (in a new format) of the Anglers Notice was forwarded to NZC in July 2019

1180 Gamebird Management and Control
 Minimise conflict between game birds and agriculture.

	Task	Performance Measure	Outcome
1181	Respond to complaints about game birds in crops and follow up promptly	Complaints responded to within 48 hours, Reported to project manager within one month.	All complaints were responded to within timeframes. 6 permits to disturb were issued for Mallard and Paradise shelduck causing damage.
	Maintain a log of complaints and permits to disturb issued.	Report to Council on permits issued for year by August 2019	Complaints recorded and full report presented to Council at its September 2019 meeting.

OUTPUT 2 - HABITAT PROTECTION & MANAGEMENT

Goal: To protect, maintain and enhance sports fish and game bird habitats.

Overview: This output area involves habitat protection, habitat creation and enhancement, and monitoring trends in ecosystems. Activities include resource consent monitoring, making submissions on resource policy and planning matters, managing wetland reserves and having input into waterway management. The Council's long term goal in this output area is to have a beneficial influence on habitat issues in order to maintain and/or enhance fish and game populations within the region.

Financial result Budget \$217,950 Actual \$833,932
 The output was well overspent mainly due to the Environment Court Hearing related to the Lindis River minimum flow and consent application. The external expenditure was covered by (NZ Council approved) spending from Otago Reserves to fund expert witnesses and legal counsel for the case. The case, and other RMA matters consumed a larger than expected proportion of staff time which is also relevant to the overspend.

1210 Resource Management Act and Planning
 Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.

	Task	Performance Measure	Outcome
1211	Screen resource consents and other statutory processes and make submissions where necessary.	Make submissions within deadlines and report on resource consent statistics in August 2019 for 18/19 year.	Written approval was given to 48 applications, an additional 4 applications relating to deemed permits were provided written approval (not including submissions reported in 1212). 67 requests for written approval were received, with 3 being ultimately dropped by the applicants and 15 ongoing as of the EOFY. 1 of the dropped requests and 7 of the ongoing requests were in relation to deemed permits.
	Manage Contact Energy Lower Clutha Sportsfish Management Plan and its implementation.	Report on progress August 2019	Meetings were held with Contact Energy Ltd to review and advance the Lower Clutha River mitigation programme during the year and a programme of activities was completed.
	Reach agreement with Contact Energy over a Clutha catchment hatchery for salmon mitigation including location, funding and operational requirements	Report to Council by February 2019	Contact Energy attended the February and July Council Meetings to provide updates on the Hatchery proposal including location, design and funding. The work, and negotiations, are ongoing.



1212	<p>Make submissions on fish and game matters including access in all relevant planning processes including ORC Annual Plan.</p> <p>Make submissions on minimum flow and residual flow proposals for Otago Rivers.</p> <p>Liaise with ORC and other parties over implementation of Plan Changes 6A and 1C implementation</p>	<p>Submissions made on planning matters in a timely manner and activities reported in the 2018/19 Annual report.</p> <p>Minimum and residual flows reflect Fish and Game input</p> <p>Liaison maintained over 6A and 1C implementation. Activity noted in 2018/19 Annual Report</p>	<p>7 submission made: subdivision of lot on Luggate-Wanaka road, proposed regulations for dam safety (joint with SF&G and CSIF&G), WOC feedback on District Plan (joint with CSIF&G), QLDC application to discharge wastewater, CODC Economic Development Strategy, ORC Proposed Regional Pest Management Plan, ORC Proposed Biosecurity Strategy, presented to QLDC District Plan Stage 2 hearing.</p> <p>5 submissions made: Timber Creek community water supply abstraction, Luggate creek deemed permit application, Arrow FMU consultation, Cardrona FMU consultation, Kye Burn mediation. In addition, staff attended 2 court hearings for the Lindis case, with multiple associated submissions.</p> <p>ORC made little effort to implement of 6A and 1C in this period. Informal liaison with ORC and other parties and was maintained throughout.</p>
1213	Achieve high level of public understanding and support for reasonable minimum flow plan changes via all communications channels	Improved level of public understanding and engagement as measured by involvement in minimum flows proceedings	A communications strategy dedicated to upcoming minimum flow advocacy was developed and implementation began following approval in principle by Council at its July Meeting.

1220 Works and Management

Effectively manage wildlife management reserves and F&G wetland reserves.

	Task	Performance Measure	Outcome
1221	<p>Implement works on Council owned or managed reserves including Bullock Creek and Takitakitoa Wetlands</p> <p>Seek at least one GBHTB funding application for a suitable site</p> <p>Scope wetland management and enhancement options on protected upper Taieri wetland areas.</p>	<p>Works completed during year within budget and reported in the 2018/19 Annual report</p> <p>At least one funding application lodged with GBHT by June 2019</p> <p>Protection and enhancement options reported to Council by April 2019</p>	<p>Work at the Bullock Creek site continued with further clearing a replanting of natives. Further planting of native shrubs at Takitakitoa occurred and overall activity including improvement in the wetland was reported to the July Council Meeting</p> <p>A successful funding application was made for an extension to the Takitakitoa wetland but the work had not commenced by years end.</p> <p>Other priorities meant that this project was not completed. However good progress has been made with the Upper Taieri Water Users Group who have a renewed interest in the wetland areas and are working towards better management of local wetlands</p>

1230

Assisted Habitat

Promote habitat protection, creation and/or enhancement on land other than Council land with the aim of increasing recreational opportunity.

	Task	Performance Measure	Outcome
1231	Make input into annual ORC river works programmes and gravel extraction as required.	River works programmes reflect Council Input	Minimal contact was made with ORC regarding river programmes. Most works are covered under a global consent.
1232	Provide prompt advice on wetland creation or enhancement as required Implement Habitat Enhancement Fund programme (funded from HEF) and establish rolling review of developments completed	Technical advice given promptly and deserving projects partially funded by HEF. Report to Council by August 2019 on both reviewed and funded projects	Staff made 6 separate farm visits to provide advice on enhancement activities and two resulted in applications to the Habitat Fund A report of reviewed projects was provided to the May Council meeting. 4 habitat fund applications were approved during the year and 7 grants paid out during the year to previously approved projects.

OUTPUT 3: USER PARTICIPATION & SATISFACTION

Goals:

- To make sports fish and game bird hunting more accessible.
- To promote and increase participation in angling and hunting and hunter use within the region.
- To investigate, monitor and provide good management advice on angler and hunter use within the region.
- To liaise closely with organised groups and individuals within the angling and hunting community.

Financial result Budget: \$143,526 Actual \$140,844
The output was slightly underspent. Less staff time was spent on media due to staff changes throughout the year.

1310

Access

Maintain and improve access for anglers and hunters to Otago's fish and game resources.

	Task	Performance Measure	Outcome
1311	Respond to access issues as they arise with special focus on Hunter Valley and Upper Clutha areas Liaise with Walking Access Commission.	Any access issues raised reported to following Council meeting At least two meetings with WAC staff. Report to Council on issues in February 2019	Hunter Valley access issues were reported to DOC for consideration during a review of the trial access arrangements. Other access issues were resolved as they arose. Two meetings were held with the WAC's field officers during the term.

1312	Maintain and improve angling and hunting access signage throughout the region.	Signage upgraded as time and resources permit. Report to Council on status of signage by August 2019	Signs were installed or replaced at Pomahaka River, Lake Hawea, Matukituki, Clutha River mouth (4) McAtamney and Hamiltons dam and at Takitakitoa wetland. All signs carrying bag species limits were updated in line with 2019/20 regulation changes.
1313	Promote Walking Access Mapping System (WAMS) to licence holders and the general public	WAMS promoted in not less than two publications or events.	Walking Access Mapping System was promoted via electronic newsletters and also in the Fish & Game Magazine.

1320 Satisfaction Surveys

Manage fisheries for angler satisfaction

	Task	Performance Measure	Outcome
1321	Backcountry and Controlled fishery management regime implemented for season.	Regime implemented as planned.	Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter, Young and Wilkin, Dingleburn Rivers and Pomahaka as planned.
	Monitor angler satisfaction and seek feedback on crowding in BC fisheries with emphasis on the Hunter, Dingle and Pomahaka rivers	Monitoring reports to Council by August 2019 and distributed to BC licenceholders via email.	Monitoring of backcountry angler compliance and satisfaction in the 2018/19 season was reported to Council at its July meeting.
	Conduct a national workshop on regimes for monitoring and management of pressure sensitive fisheries and fisheries popular with non residents	Report to Council on activity by November 2018	A National Pressure Sensitive fisheries Workshop was held in Dunedin on the 20-21 September. A summary was made of proceedings and distributed around all Fish and Game Regions

1330 Newsletters & Licence Sales Promotions

Promote fishing and hunting and licence sales through client communications and advertising

	Task	Performance Measure	Outcome
1331	Prepare 2 page pre-fish and game season magazine supplements for distribution in the Fish & Game Magazine	Magazine supplements completed and distributed in magazine	The new format magazine allowed for additional pages. 4 pages of content were produced for the game season issue and 6 pages for the angling season issue. All supplements were completed by deadline.
	Develop and maintain social media communications pathways	Two posts to social media channels per week on a variety of topics	The Councils facebook site has grown from 600 followers to 900 over the period. More than two posts on average have been distributed per week.
1332	Prepare copy for angling and hunting features in Oct/Nov and April papers.	Fishing and gamebird hunting supplements published in at least 3 local newspapers with F&G content.	Local papers ran no pre season gamebird hunting or angling features to support. The council did contribute content to a central Otago Holiday Guide.
1333	Advertise in local newspaper in support of editorials or advertising features prior to the opening of fishing and gamebird hunting season.	Copy supplied and advertisements lodged as planned	Several adverts were supplied and printed, largely in support of favourable editorial content.

Statement of Service Performance - Otago Fish Game Council - 2018/2019

1340 Publications and Client Support

Provide support publications and information for anglers, hunters, the public and licence agents

	Task	Performance Measure	Outcome
1341	Maintain stocks of angling guides and pamphlets in retail outlets.	Stocks of publications are distributed and maintained in retail outlets in a timely manner.	Stocks of publications were maintained in retail outlets and distributed to licence-holders in a timely manner.
1342	Review and update pamphlet stock as needed and move to web friendly digital versions	Report to Council on activity by August 2019	There was no need to reprint pamphlets during the year and no report to Council
1343	Maintain and update Otago pages of the Fish and Game website Make regular contributions to <i>Both Barrells</i> and <i>Reel Life</i> electronic newsletters	Website information forwarded to NZC or loaded directly on a bi-monthly basis. Articles submitted to all editions of <i>Reel Life</i> and <i>Both Barrells</i>	Website information forwarded to NZC or loaded directly onto web site on a bi monthly basis. Articles submitted to all editions of <i>Reel Life</i> and <i>Both Barrells</i>
1344	Provide Visitor Information Network with up to date information on angling and hunting.	Information Centre info. packs updated by December 2018 where necessary.	Visitor Information Centres provided with information updates as required by December 2017 where necessary.

1350 User Training

Encourage participation and improved angling and hunting technique

	Task	Performance Measure	Outcome
1351	Support club, youth group or agent sponsored angling/hunting events.	Promotional seminars are supported during the first half of the open angling season and prior to the hunting season.	Angling and hunting events were supported in Queenstown (2) Wanaka (2) and Dunedin (2) school at Lowburn
1352	Hold two TAKF events and additional novice angler classes in Dunedin and a Boat fishing seminar in Wanaka Run two boat fishing seminars in Southern Lakes during holiday period and Two introductory spin classes Hold TAKF event in Alexandra (Earnsclaugh)	Council take-a-kid fishing programmes expanded during the year and other TAKF supported by March 2018. Two boat fishing seminars run TAKF event held in Central Otago by March 2018	Two successful TAKF events were held along with additional adult learn to fish classes. A report on both was presented to the November 2018 meeting. The Council again supported the 'casting for Recovery' group both financially (\$200) and with logistics. Two boat fishing seminar were conducted. One at Glendhu Bay Camp and another at Lake Hawea Campground. Both were attended by 40+ participants A TAKF event was held at Earnsclaugh in February and was attended by 120 kids and supporting adults.

1353	Issue group angling licences to appropriate groups on request and support with loan equipment if required.	Licences issued as required and results reported in annual report.	49 Group licences were issued for angling in Otago. Loan equipment was also provided to some of these groups.
1354	Manage novice hunter recruitment based on Fish and Game wetland reserves	Novice hunters access reserve hunting opportunities from 2018 season	Novice hunters were allocated hunting stands at three of the Council owned wetlands - Takitakitoa, Tokomariro and Inch Clutha.

1360 Club & Guide Relations

Maintain liaison with Guides and rod and gun clubs

	Task	Performance Measure	Outcome
1361	<p>Liaise with rod and guns clubs and other shooting organizations</p> <p>Provide grants to organisations to support novice recruitment within budget</p>	<p>Adequate liaison maintained with fishing and hunting organizations during year and TAKF grants made within budget.</p> <p>Allocated funds distributed for events</p>	<p>Staff made 6 visits to rod and gun clubs throughout the region during the year.</p> <p>TAKF grants totaling \$600 were made to 2 clubs for Junior angling days during the year. Wanaka Gun Club were granted \$400 for South Island School Clay target competition</p>
1362	<p>Liaise with guides and professional guiding associations during the year over matters of interest including the guides licence.</p> <p>Monitor DOC concessions for guiding and make submissions where fish and game interests are affected.</p> <p>Liaise over major fishing competitions (Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea) and ensure competition data is collected and analysed</p>	<p>Adequate liaison maintained with guides and guiding associations during year and one newsletter circulated by December 2018.</p> <p>Submissions made on DoC concessions where fish and game interests are affected.</p> <p>Liaison maintained with groups or organizations running fishing competitions. Report to Council in August 2019</p>	<p>Liaison was maintained with guides and the NZPFGA with one newsletter in October 2018 and direct contact with NZPFGA executive members particularly over the guides licence.</p> <p>No submissions were required to the DoC concession applications</p> <p>Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan (2) as well as several smaller club competitions including Luggate and Waipahi Gold Medal. Staff attended weigh-in's to assist with data collection. A summary of Competition data was presented to the September 2019 meeting</p>

OUTPUT 4 PUBLIC INTERFACE

Goal: Maintain both acceptance of recreational angling and hunting and community support for fish and game council activities.

Overview While public relations activities, including liaison and advocacy, overlap into all output areas, projects in output 4 aim to maintain close working relationships with local bodies, government departments and other groups and organizations with which we are involved. In addition projects aim to educate and inform the public about fish and game resources and issues

Financial result Budget: \$172,410

Actual \$129,443

The public interface output area was underspent, mainly due to resources being diverted onto habitat and RMA tasks. Less staff time was spent on liaison due to staff changes throughout the year.

	Task	Performance Measure	Outcome
1411	Liaise with DoC, Otago University, Guardians of Lake Wanaka, Otago Conservation Board, Clutha Fisheries Trust other Government agencies and local bodies over fish and game matters	Good working relationships maintained. Minutes and agenda's exchanged where appropriate (DoC, CFT)	Good working relationships were maintained with DOC, OCB, University of Otago, Ngai Tahu, Forest and Bird, ORC, FMC, Walking Access Commission, Federated Farmers and other agencies over fish and game matters, particularly in the area of water resource planning. Meeting minutes and agendas were exchanged with the OCB and one of their meetings was attended. A MOU was agreed between OF&GC and Aukaha.

1420 Communication

Enquiries and complaints received and dealt with promptly.

	Task	Performance Measure	Outcome
1421	Respond to client and public enquiries and complaints promptly	Initial response within 48hrs and follow up within two weeks.	Enquiries and complaints received responses in line with the performance measure.

1430 Advocacy

Raise public and MP awareness of and support over fish and game issues and contribute to the tenure review process .

	Task	Performance Measure	Outcome
1431	Make at least 40 media releases	40 Media releases completed during year.	126 news items referring to Otago Fish and Game Council appeared in regional and local newspapers during the year as a result of direct contact with staff or from media releases.

1432	Initiate public advocacy and support national advocacy on Access, Non-point source pollution, Minimum Flows and RMA amendments Maintain contact with local MPs and update of matters affecting Fish and Game	MPs kept informed of local issues	Advocacy was initiated over issues including minimum flows, land use impacts, RMA amendments and the transition from mining privileges. A meeting was held with one local MP
1433	Identify fish and game values of pastoral leases under review and advocate position on tenure change.	Reports and submissions completed by deadline and reported on in the annual report	No pastoral leases or tenure reviews were notified to the Council during the term.
1434	Review and implement communications strategy with particular emphasis on water quality and minimum flows	Communications strategy implemented during year	A communication strategy was specifically for the Manuherikia water quantity issues was developed and is being implemented. 3 issues of 'Living Rivers' online newsletter were distributed to an email list and shared via social media.

1440 Public Promotions
Support the national campaigns on water and habitat

	Task	Performance Measure	Outcome
1441	Support any national campaigning on rivers lakes or wetlands at a local level.	Any national campaigns supported at a local level	Support was provided to the NZC in response to changes in Firearms Legislation and also to the Govt release of the 'Essential Freshwater' Package associated with changes to the National Policy Statement on Freshwater Management

OUTPUT 5 - COMPLIANCE

Goal: Successfully promote compliance with regulations and laws affecting fish and game resources

Overview Compliance will continue to receive a high level of effort through the training and organisation of a team of active rangers and the activities of staff. Compliance will be encouraged by dissemination of information, promotion of acceptable standards of behaviour, education, compliance monitoring and legal action.

Financial result Budget: \$107,701

Actual \$66,395

The output was underspent. Ranger training was underspent and a student was used to minimise overhead costs associated with case handling so less staff hours were required.

1510 Ranging

Coordinate activities of rangers in carrying out compliance activities

	Task	Performance Measure	Outcome
1511	Carry out compliance activities with priority given to times of peak angler and hunter use. 10% of adult whole season licence holders contacted annually with a better than 95% compliance	Report to Council on any ranging events by August 2018	975 anglers were interviewed by rangers and staff and 29 offenders had prosecution action taken against them. 8.2% of adult licenceholders were checked for an overall compliance rate of 97%. 154 Game hunters were interviewed and 7 offenders caught breaking laws or regulations. 3.8% of adult licenceholders were checked and the overall compliance rate for gamebird hunters interviewed was 95.5%. Compliance for the 2018/19 year was reported to the September 2019 meeting
1512	Maintain adequate liaison between rangers and field staff and run ranger activity return system Assess new ranger applications and review status of current rangers annually	Adequate liaison maintained with rangers and their performance is reviewed and reported to Council August 2019	Field staff maintained close liaison with the 27 rangers during the year by way of regular emails. Two new rangers were appointed during the year and four retired. A further three applicants are in the pre-assessment stage.

1520 Ranger Training

Provide rangers with ongoing training relevant to compliance activities

	Task	Performance Measure	Outcome
1521	Conduct regional rangers training course in November 2018 in Cromwell	Rangers training course conducted by November 2018	A one-day ranger training course was held in Millers Flat November 2018 and local meetings were held with rangers in both Dunedin and Cromwell ahead of the game season opening.

1530

Prosecutions

Prosecutions taken where desirable when fish and game or environmental offences are detected.

	Task	Performance Measure	Outcome
1531	Process offence reports and prepare cases for prosecution action.	Offence reports processed and diversions completed. Outcomes reported in Annual Report.	18 offences were dealt with by way of diversion rather than going through full court prosecution. 4 offenders who failed to complete diversion were prosecuted and fined for angling offences. The outcomes of cases was presented the the Councils September 2019 meeting.
	Lodge full prosecutions with Courts within statutory time frames.	Results of prosecutions for previous year reported in the annual report.	A summary of all prosecutions, which were all lodged within statutory timeframes , was presented to the September 2019 meeting.

OUTPUT 6 - LICENCING

Goal: Efficiently and effectively produce and distribute licences, and support licence agents

Overview Activities in this output area involve liaising with licence selling agents, informing them of changes in angling and hunting conditions, supporting their sale of licences and customer servicing. It also includes production and distribution of licences and related material, payment of commission and maintenance of an adequate range of licences to meet the specific needs of users.

Financial result Budget: \$43,034 Actual \$105,274
The Licencing Output appears overspent. Commission expenses were not included in the budget and have now been accounted for.

1610 Licence Production & Distribution
Provide an accessible online licence purchasing facility to the general public via a third party provider

	Task	Performance Measure	Outcome
1611	<p>Liaise closely with licencing service provider to ensure licences and supporting information are available for the 2018 game season by 3rd week in March 2019 and 2019/20 fishing season by 3rd week in August 2019.</p> <p>Closely monitor licence sales including non-resident licence sales and revenue returns from agents via provider</p> <p>Closely monitor database management to ensure data quality.</p> <p>Report on implementation of the guides licence and management of guiding activities</p>	<p>Licences distributed to agents by 3rd week in March 2019 (Game) and 3rd week in August 2019 (Fish).</p> <p>Report to Council on a bi-monthly basis on licence sales and revenue returns and report in February for the previous year</p> <p>Database monitored and quality maintained.</p> <p>Report to Council in August 2019</p>	<p>Game licences went online to the public and agents in mid March 2019 with supporting information. Fish licences went online in late August 2019.</p> <p>Council received reports on a bimonthly basis on licence sales and revenue returns and updated the Council each meeting. Sales results for the 2018/19 season are detailed in Table 3 below.</p> <p>Client database monitored and quality maintained throughout year. Merging users and correcting addresses was completed twice during the year ahead of mass mailouts.</p> <p>The guides licence was not implemented at a national level. Negotiations with DoC and Professional Fishing Guides Association continues.</p>

1620 Agent Servicing
Maintain good working relationships with agents and support their sales of licences

	Task	Performance Measure	Outcome
1621	<p>Liaise effectively with agents throughout year and produce two pre season agents newsletters.</p> <p>Monitor sales revenue and agent debt levels</p>	<p>Two agents newsletters produced and key agents visited annually.</p> <p>Agent payments monitored and any debts reported to CE monthly.</p>	<p>Two agents' broadsheets were produced during the year. Informal liaison with agents was maintained by field staff.</p> <p>Agent returns were monitored and reported on regularly. One agency was temporarily suspended until a late payment of fees was made.</p>

1630 Commission

	Task	Performance Measure	Outcome
1631	Ensure correct licence commission is paid to agents by service provider	Correct commission left with agents and the total recorded in annual report.	Commission was paid to agents by the licence outsourcing service provider Eyede.

OUTPUT 7 - COUNCIL

Goal: To service the Council efficiently and to the satisfaction of Councillors

Financial result Budget: \$46,900 Actual \$64,540

The Councils output was overspent due to an additional series of workshops being held to keep the Council abreast of central and local government RMA reforms and changes in local planning policy. Additional staff time was spent preparing and inducting Councillors following the election.

1710 Council Elections

Maintain election database and conduct Council election in accordance with regulations.

	Task	Performance Measure	Outcome
1711	Promote and conclude election (October 2018) and induct new Councillors	Election (October 2018) compete and new councillors inducted	17 candidates stood for Council. 12 were elected and inducted.

1720 Council Meetings

Provide efficient and effective servicing of the Council

	Task	Performance Measure	Outcome
1721	<p>Compile and distribute council agenda papers one week in advance of meetings, circulate other material promptly.</p> <p>Hold six council meetings during the year and executive meetings as required.</p> <p>Rationalize landholdings and hatchery/office arrangements including proposals for subdivision and land protection at Wanaka.</p>	<p>Agenda papers posted a week in advance of meetings, minutes circulated within two weeks.</p> <p>Six Council meetings held during the year.</p> <p>Tasks completed by August 2019</p>	<p>Minutes and agendas were circulated to Councillors in a timely manner via email (and post where requested). Some minutes were delayed due to workload pressures elsewhere.</p> <p>6 Council meetings and 2 executive meetings were held during the year and also a February planning meeting. All 6 public meetings were advertised. Staff reported on legislative compliance during for the previous year in October 2018</p> <p>Rationalisation of landholdings was advanced. The ex hatchery Managers house and garage at Wanaka was removed. A report to Council on issues and options for all Council property was presented to the May 2019 meeting</p>

OUTPUT 8 - PLANNING AND REPORTING

Goals: To communicate effectively with the NZFGC and other regional FGCs
 To efficiently and effectively manage the OFG region and set strategic direction.
 To meet internal and external reporting requirements.

Overview This area includes the establishment, maintenance and review of administrative procedures for internal accountability, and internal systems for maintaining administrative efficiency. The Council has statutory planning and reporting requirements including the preparation of the annual Operation Work Plan, a Sport Fish and Game Management Plan, and species management plans as required. In addition performance is monitored by an annual audit following which an annual report is prepared for the Parliament, licence-holders and the public.

The Council will provide support to, and seek support from, the NZFGC where appropriate and will respond to national requests for information as soon as practicable. Council will represent the interests of the region by way of reports, requests and proposals to the NZFGC as appropriate. The Council will maintain good working relationships with other councils, particularly neighbouring regions.

Financial result Budget: \$67,585

Actual \$81,875

The Planning and Reporting output was overspent due to more than expected hours being spent on National Liaison. Staff involved in national subcommittees and working groups means increased hours are being spent in this output. Similarly, a focus on streamlining internal systems has led to more hours than budgeted for against the Management/strategic planning project code.

1810 Management/ Strategic Planning
 Develop and maintain resource inventory and database,

	Task	Performance Measure	Outcome
1811	Convert 'Ferret' document system for storage and retrieval of digital copies of council documents to "Sharepoint"	Progress report to Council in February 2019	The 'Ferret' document management system was maintained during the year. Organisation wide direction on a sharepoint system is still under discussion.

1820 Annual Planning
 Fulfil annual planning requirements in a timely manner

	Task	Performance Measure	Outcome
1821	Hold special annual planning meeting in February 2019 and complete draft OWP and budget for 2019/2020 by August 2019.	Plan completed by due dates	A strategic planning meeting was held on 10 February 2019 in Dunedin for the development of the 2019/20 Annual operational workplan. The OWP and budget for 2019/2020 was completed and approved by Council (subject to funding) at its March 2019 meeting.

1830

Annual Reporting

Fulfill annual reporting requirements in a timely manner

	Task	Performance Measure	Outcome
1831	Complete 2017/2018 Audit and Annual Report prior to 2018 AGM	Report presented to 2018 AGM, and to Ministers office	The Annual Report for 2017/2018 year was presented to the AGM in Cromwell on 29th November 2018. The Annual Report was forwarded to Parliament in early December 2018

1840

National Liaison

Effectively communicate with, support and liaise with the NZFGC and other Regional FGC's on fish and game matters.

	Task	Performance Measure	Outcome
1841	Make submissions to NZC (and other regions as required) including implementation of the guides licence, new licence categories and the Hold Council to Council meeting with one neighbouring region during the year for liaison purposes Continue support for the devolved management system of fish and game resources through submissions and actions	Submissions on matters of interest including implementation of the guides One Council to Council meeting held during year. Submissions and actions reflect Council position	Information requests from NZC and other Regional FGC's were dealt with in a timely manner. Feedback was provided on a variety of issues No Council to Council meeting was held during the year Council continued to support the devolved structure via feedback on NZC policy
1842	Contribute resources to Fish and Game's national decision-making, projects, sub-committees and working parties as far as possible. Contribute staff time to national licencing, marketing, recruitment and retention initiatives.	Staff and councillors act as members of national sub-committees and working parties. National marketing, recruitment and retention initiatives supported during the year.	Colin Weatherall was the Council's appointee to the NZ F&G Council. Cr Weatherall was also appointed to the National Remuneration subcommittee of NZC and Cr Grubb was appointed to the National Strategic Finance subcommittee. The CE was a member of the Licence Working Party and National Licencing Subcommittee which met twice during the year. He was also part of the National Marketing group.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OTAGO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019

The Auditor-General is the auditor of Otago Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Gregory Nicol Thomas, using the staff and resources of BDO Invercargill, 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 4 to 28, that comprise the statement of financial position as at 31 August 2019, the statement of comprehensive revenue and expense, 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 29 to 46.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 4 to 28:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2019; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with reduced disclosure requirements.
- the statement of performance of the Fish and Game Council on pages 29 to 46:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2019, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the annual work plan and budget for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 28 November 2019. This is the date at which our opinion is expressed.

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

Basis for 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.



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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 work plan and budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.



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- 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 Letter to the Minister of Conservation, Chairperson's Report, Council and Staff and the Statement of Responsibility, included on page 3, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

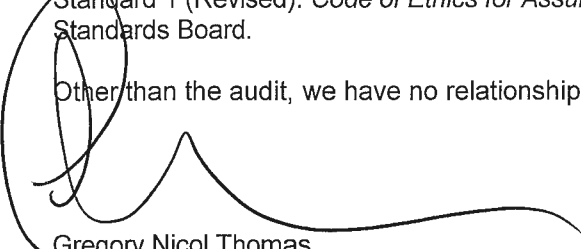
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

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.



Gregory Nicol Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand
28 November 2019