



PERFORMANCE REPORT OF THE

SOUTHLAND FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2025**

21 April 2026

Hon James Meager
Minister for Hunting & Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26Q (1) of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Southland Fish and Game Council for the year ended 31 August 2025.

Yours faithfully,



David MacGregor
Chair
Southland Fish and Game Council

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ENTITY INFORMATION

Legal Name

Southland Fish & Game Council.

Type of Entity and Legal Basis

The Southland 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

The Southland Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportfish and game 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 The Southland Fish and Game Council include:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game 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.

Structure of The Southland Fish and Game Council

The Council currently consists of nine councillors who were elected in November 2024. Councillors are elected three yearly by fish and game licence holders in the Council's region. The Council also has Ngai Tahu representative who is co-opted to the Council. The Council meetings are held on a minimum of six times each year at sites around the region that enable licence holders to attend one or more Council meetings should they desire.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. Six other full and part time staff support the Regional Manager in delivering the Councils objectives.

David MacGregor is the current Chair and Dave Harris 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	
Lindsay Withington	Southland	5	(resigned 27/3/2025)
David MacGregor	Southland	4	(appointed Chair 27/3/2025)
Lyndon Norman	Southland	6	
Mike Hartstonge	Southland	4	
Mike Turner	Southland	5	
Craig Horrell	Southland	5	
Dave Harris	Southland	5	
David Diprose	Southland	2	
David Linklater	Southland	2	(resigned 15/11/2024)
Cyril Gilroy	Southland	1	Te Runanga o Ngai Tahu

Staff Members

Zane Moss
Manager

Steve McCartney
Administration Manager

Jacob Smyth
RMA Officer

Cohen Stewart
Senior Fish & Game Officer

Bill Jarvie
Fish & Game Officer

Ben Febery
Fish & Game Officer

Dwight Grieve
Fish & Game Officer

Auditors

BDO Invercargill

Bankers

BNZ

Offices

The Council office is located at 17 Eye Street, Invercargill

Phone - 03 215 9117

Email – southland@fishandgame.org.nz

Website – fishandgame.org.nz/southland

CHAIRS REPORT

It is my pleasure to report on the financial year ending 31 August 2025.

The past year has been both productive and eventful, marked by significant achievements, challenges, and a period of change.

One of the real highlights was seeing the completion of the new Lake Monowai jetty and boat ramp. Southland's lake fisheries continue to grow in popularity, and for many years both staff and Councillors heard concerns from anglers about the poor state of the old ramp. Launching boats was often a difficult task, with large boulders making it risky for vessels and unstable underfoot. While building infrastructure is not usually part of our core work, it became clear that no action was being taken. The Council and staff decided to take the initiative, and the result is an exceptional ramp and jetty that will serve anglers well for decades to come.

Another area of significant and positive work is our research into the mental health and wellbeing benefits of angling. As a keen angler, I find it encouraging to see a growing body of evidence highlighting the positive impacts that time on the water can have on people's wellbeing. This year, Southland Fish & Games own Cohen Stewart led research with national relevance, showing the important role trout fishing can play in people's lives. The results of this research were subsequently published in the journal Leisure Science. I look forward to seeing this work applied in our community both to encourage participation and to make a genuine contribution to the wellbeing of anglers across Southland.

The 2025 game bird season was also a strong one for many hunters, with our harvest monitoring showing some excellent Opening Weekend harvests as well as good levels of hunter activity throughout the season. In some areas, mallard numbers did create challenges with crop predation following a very wet spring. However, the Council's new disturbance, dispersal, and control permits mean we are now better equipped to manage such conflicts effectively and constructively.

A significant development this year was the Government's announcement of the Fish & Game reform process. These reforms will bring substantial changes for the organisation, along with both challenges and opportunities. I am confident that our Councillors and staff are well placed to represent Southland's hunters and anglers strongly through this period of change.

This year also brought farewells. Long-serving Manager Zane Moss retired after 29 years of service, and Te Anau-based Field Officer Bill Jarvie announced he intends to retire in November 2025 after an incredible 43 years. Both have made outstanding contributions to the management of Southland's sports fish and game bird resources. Their expertise, commitment, and institutional knowledge will be greatly missed.

I also wish to acknowledge the resignation of our former Chairman, Lindsay Withington. Lindsay served the Council with dedication over many years, including two terms as Chairman, providing leadership and guidance. His contribution has been greatly valued, and on behalf of the Council I thank him for his service.

As with change also comes enthusiasm and a fresh approach. The council will be

looking forward to working with the new manager to deliver improved access and opportunity to our licence holders. And maintain our statutory role to protect and enhance while working collaboratively with other stakeholders to achieve the best possible outcomes for both our licence holders and the vast majority of the Southland public who share and value these resources.

Finally, I extend my thanks to our staff for their dedication and hard work throughout the year, and to my fellow Councillors for their support and commitment. I look forward to building on the year's achievements and working together for another successful year ahead.



David MacGregor

Chair

STATEMENT OF RESPONSIBILITY

21 April 2026

The Council and Management of the Southland 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 Southland Fish and Game Council, for the year ended 31 August 2025.



David MacGregor
Chair



Matthew Garrick
Interim Manager



STATEMENT OF SERVICE PERFORMANCE
SOUTHLAND FISH & GAME COUNCIL

2024-2025

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2024-25 Operational Workplan, as adopted by Council for commencement on 1 September 2024.

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

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

Main Sources of Cash and Resources

Southland Fish and Game Council derives revenue for funding its operations from various sources.

- a) Sale of Fish and Game Bird Licences (85.0%)
- b) Contract work (5.0%)
- c) Grants/donations/sponsorships/diversions (3.5%)
- d) Interest (2.4%)
- e) Other (4.1%)

Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

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	\$128,629	\$50	\$128,579	\$103,322	\$5,669	\$97,653
Habitat Protection	\$300,195	\$0	\$300,195	\$196,699	\$809	\$195,890
Angler & Hunter Participation	\$161,450	\$0	\$161,450	\$267,576	\$62,786	\$204,790
Public Interface	\$158,514	\$0	\$158,514	\$194,707	\$0	\$194,707
Compliance	\$158,552	\$0	\$158,552	\$65,563	\$6,553	\$59,010
Licensing	\$72,464	\$1,607,420	-\$1,534,956	\$103,476	\$1,514,863	-\$1,411,387
Council	\$52,087	\$0	\$52,087	\$54,030	\$0	\$54,030
Planning & Reporting	\$40,518	\$0	\$40,518	\$50,826	\$0	\$50,826
Total Outputs	\$1,072,409	\$1,607,470	-\$535,061	\$1,036,199	\$1,590,680	-\$554,481
Administrative Expense offset by administrative income	\$1,800	\$1,800	\$0	\$150,712	\$150,712	\$0
Levies, Interest	\$771,032	\$39,923	\$731,109	\$771,032	\$41,832	\$729,200
	\$1,845,241	\$1,649,193	\$196,048	\$1,957,943	\$1,783,224	\$174,719

WHO IS SOUTHLAND FISH & GAME COUNCIL?



What we aim to do

Conservation and Sustainability

Conserve and manage Southland's freshwater fisheries and game bird populations. Work to ensure that these resources are sustainable and healthy for future generations to enjoy.

Recreational Opportunities

Provide recreational opportunities for anglers and hunters. Manage and maintain access to public fishing and hunting areas in Southland, ensuring that these activities can be enjoyed by all New Zealanders and visitors.

Advocacy

Advocate for the interests of recreational anglers and hunters. We represent the concerns and preferences of licence holders in regulatory and policy decisions related to fisheries and game bird management, and the habitat which supports them.

Research and Education

Conduct research and monitoring of fish and game populations and habitats, which helps inform management decisions. Engage in educational efforts to promote responsible and sustainable angling and hunting practices.

Regulation and Licensing

Issue fishing and hunting licences and collect revenue to fund management and its operations. We communicate with licence holders regularly and enforce regulations to ensure that recreational activities are conducted in a sustainable and lawful manner.

Environmental Stewardship

In addition to a focus on fish and game species, we work on broader environmental issues related to freshwater ecosystems, including wetlands, as their health is essential for the wellbeing of all species.



Who are we?

Southland Fish & Game Council is an independent Crown entity with seven staff, seven governors and six volunteer rangers.

Why do we exist?

The Southland Fish & Game Council is the statutory manager of sports fish and game bird resources within the Southland Region. It holds functions and responsibilities set out in the Conservation Act 1987. The organisation's functions include managing, maintaining and enhancing the sports fish and game resources of Southland in the long-term recreational interests of anglers and hunters; representing the interests and aspirations of anglers and hunters in the statutory planning process; and advocating the interests of the Council, including its interests in the habitats of sports fish and game birds.



2024-25 Strategic priorities for Southland

This year, the Southland Fish & Game Council adopted the national Fish & Game organisational strategy.

Link: [New Zealand Fish & Game Strategy](#)

OUR VISION

Our vision is a New Zealand where freshwater habitats and species flourish, where hunting and fishing traditions thrive and all Kiwis enjoy access to sustainable wild fish and game resources.

OUR PURPOSE

Fish & Game New Zealand maintains and enhances sports fish and game birds, and their habitats, ensuring access for current and future generations of New Zealanders.

OUR VALUES

TRUST INCLUSION CONNECTION SERVICE

Key priorities and objectives

Unified and Enduring Organisation

OBJECTIVE: A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.

Attract and Retain Licence holders

OBJECTIVE: Deliver well-valued and cost-effective experience for licence holders by understanding their needs, providing simple and effective communication, making fishing and game bird hunting more attractive to a wider group of future participants.

Mana Whenua Connected

OBJECTIVE: Māori values are understood and reflected within Fish & Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act.

Public Perception and Legitimacy

OBJECTIVE: Understanding and reshaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting and wellbeing through outdoor recreation.

Healthy Habitats and Ecosystems

OBJECTIVE: Sport fish and game bird habitats are healthy. Species are monitored and maintained and sustainable wild harvest opportunities are secured for future generations.

Healthy Habitats and ecosystems

OBJECTIVE: Sport fish and game bird habitats are healthy. Species are monitored and maintained and sustainable wild harvest opportunities are secured for future generations.



This year, a number of work activities contributed to healthy sports fish and game bird habitats in Southland.

RMA Policy and Planning

Advocating for healthier waterways, wetlands, and habitats through RMA processes remains a major part of our work. Staff have attended stakeholder meetings, made submissions, provided input on resource consents, and appeared at hearings to represent licence holders' interests in managing sports fish, game birds, and their habitats.

Consent evaluation summary:

Consent type	Number of consent applications where input was provided
Discharge	1
Instream works	12
Land use	2
Gravel/rock	13
Take/use of water	1

CCD advocacy

Protecting Fiordland from the spread of invasive aquatic pests remains an important focus for Southland Fish & Game. Our ongoing involvement in the Check, Clean, Dry (CCD) programme sees staff regularly engaging with anglers, outdoor users, and event organisers to promote best practice and raise awareness. This visible role not only helps safeguard Fiordland's unique environment but also reinforces Fish & Game's standing as a responsible and practical contributor to both conservation and recreation in the region.



Habitat enhancement projects

- Ten wetlands constructed providing 8.5 ha of open water
- \$50,000 of Game Bird Habitat Trust funding acquired and spent across seven wetlands.
- \$9,260 of grants paid out by Southland Fish & Game Council for wetland development.
- Sponsorship of the Environmental Action in Waterway & Wetlands award category at the Environment Southland Community Awards.

Species monitoring - at a glance

- 37,158 game birds counted through our monitoring programmes
- 162 waterbodies/sites were surveyed for game birds
- 909 brown and rainbow trout were counted during drift dives
- 42 km of river was surveyed across seven rivers/river reaches

Links: Drift dive footage from the [Mataura](#), [Oreti](#) and [Aparima](#).



Public Perception and Legitimacy

OBJECTIVE: Understanding and reshaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting and wellbeing through outdoor recreation.

This year we have contributed to two major projects that enhance the public perception and legitimacy of Fish & Game both at a local and national level.

Trout fishing linked to improved wellbeing and mental health

Southland Fish & Game led a national research project investigating the relationship between trout fishing participation and mental health and wellbeing. The study involved anglers from across New Zealand and measured their wellbeing, mental health, and fishing participation patterns.



Key findings from the research:

Anglers who had been fishing in the two weeks prior to participating in the study recorded higher wellbeing scores and lower depression, anxiety, and psychological distress scores, and were less likely to report thoughts of self-harm.

A clear dose-response relationship was identified — the more often people fished, the better their mental health and wellbeing scores.

The positive relationship between angling participation and better mental health and wellbeing scores were consistent for both men and women, and for New Zealand European and Māori anglers.

Specific aspects of trout fishing associated with improved scores included water contact (wading), fishing with others (social fishing), fly fishing and boat-based angling, fishing success (catching fish) and distance walked while fishing.

This research, published in the journal *Leisure Science* provides strong evidence that trout fishing may play a meaningful role in supporting the mental health and wellbeing of New Zealanders.

Link: [Research paper titled Recreational Trout Fishing and Mental Health and Well-Being in Aotearoa New Zealand: A Cross-Sectional Study](#)

Link: [Positive media on the research findings](#)

Monowai Jetty and Boat ramp

For more than a decade, Lake Monowai anglers have voiced their frustrations over the challenges of launching and retrieving boats at the lake's boat ramp. Large boulders on the nearby dam wall and the deteriorating condition of the ramp made access both difficult and, at times, hazardous. Many called for a new ramp and jetty to make launching safer and more practical. While public infrastructure projects are not typically within Southland Fish & Game's core scope, no action was being taken — so we stepped in to get the issue resolved.

We led the project from start to finish: securing plans and consents, working with stakeholders, and obtaining the necessary funding. Thanks to licence holder contributions, grants from several organisations, and generous individual donations, we were able to rebuild the boat ramp and install a new jetty to assist with safe launching and retrieval.

These improvements will make access to Lake Monowai easier and safer not only for anglers but for a wide range of users including recreational deer stalkers, boaties, trampers, and other visitors who value the lake as a gateway to outdoor recreation. This investment will serve the community well for decades to come, while also strengthening public perception of Fish & Game as an organisation that delivers practical benefits for all who enjoy our great outdoors.



Attract and Retain Licence Holders

OBJECTIVE: Deliver well-valued and cost-effective experience for licence holders by understanding their needs, providing simple and effective communication, making fishing and game bird hunting more attractive to a wider group of future participants.



This year, a number of work activities and projects have contributed to our recruitment, retention, and reactivation (R3) objectives.

Events and initiatives with R3 applications

Staff participated in several events and initiatives delivering strong Recruitment, Retention, and Reactivation (R3) outcomes. Early in the season, we partnered with Lance Gill of Composite Developments to run a well-attended soft-bait clinic. Many anglers reported improved skills and catch rates—an important factor in satisfaction and ongoing participation.

We also supported the Upper Mataura Fishing Connect initiative, helping upskill children and parents in Northern Southland to confidently fish local waters. Through this group, the first Fishing for Farmers event was held with Rural Support Trust backing, attracting over 50 attendees from across the region.



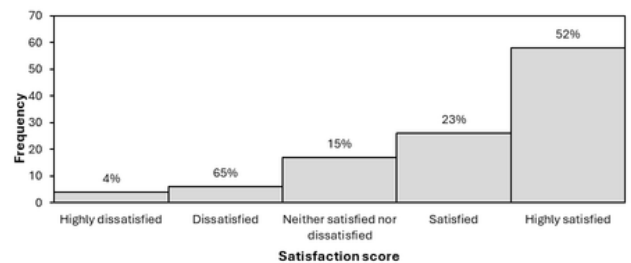
Recognition of fishing's wellbeing benefits also grew this year. Two Southland schools have since established fishing clubs, giving students opportunities to connect with nature, be active, and experience the satisfaction of fishing success—supporting the long-term growth of Southland's angling community.

Angler and Hunter Compliance

Compliance plays a key role in angler and hunter retention, serving both regulatory and engagement purposes. Licence checks provide valuable face-to-face contact, strengthening relationships and reinforcing the value of holding a licence. For many, it's their only direct interaction with Fish & Game, making these encounters important for overall satisfaction. Over the past year, staff and honorary rangers have had hundreds of positive field interactions, each helping to encourage continued participation.

Hunter harvest surveys

As part of our fortnightly hunter harvest monitoring, staff spoke with more than 800 hunters throughout the season. In addition to recording hunting success, hunters were asked for their views on regulations (such as season lengths and bag limits) and their overall satisfaction. This information helps us understand the human dimension of gamebird management and guides regulatory decisions that can improve hunter satisfaction and therefore retention. Overall, 75% of hunters reported being satisfied or highly satisfied with their Opening Weekend experience.



Link: [Soft bait clinic](#)

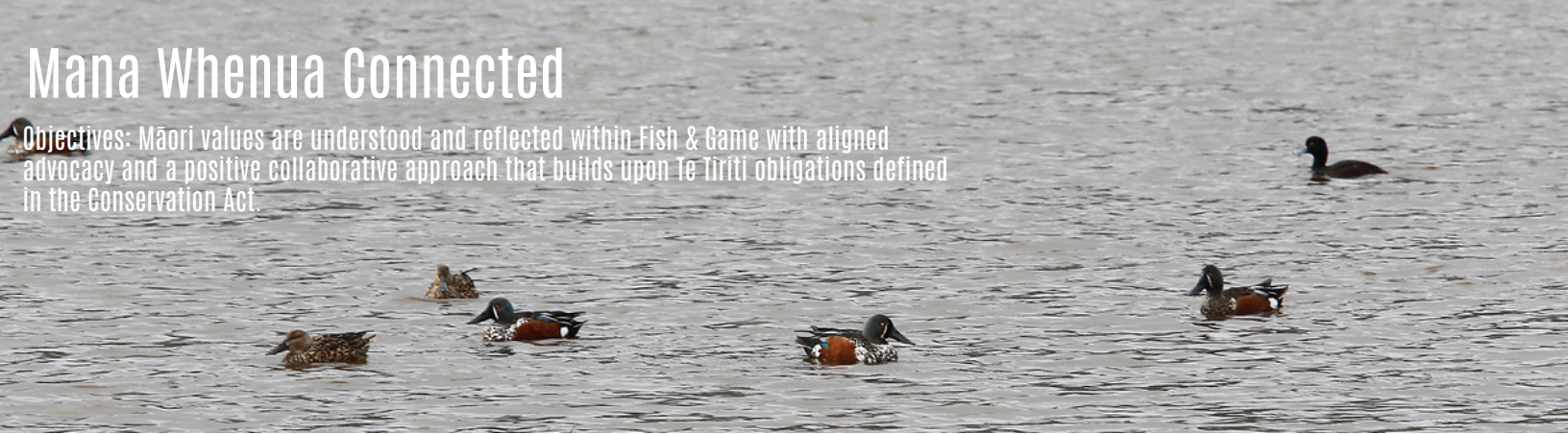
Link: [Fishing for Farmers](#)

Link: [School fishing clubs](#)

Licence type	Number of licence checks	Number of offences detected
Sports fish	787	7
Game bird	114	3

Mana Whenua Connected

Objectives: Māori values are understood and reflected within Fish & Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act.



This year we have worked in two areas to develop relationships with Mana Whenua.

Punanga Manu o Te Anau / Te Anau Bird Sanctuary Development

This year, due to financial constraints and shifting conservation priorities, the Department of Conservation (DOC) announced it would step back from managing the Punanga Manu o Te Anau/Te Anau Bird Sanctuary. All birds at the site, excluding the takahe, would be removed as a consequence.

As this area of Te Anau is a highly valued recreational site, cherished by the Te Anau community and thousands of visitors each year, Southland Fish & Game as the owner of the site has begun collaborations with the DOC, Ōraka-Aparima Rūnaka and Great South, to explore options for this site and better understand public aspirations for the site's future.

To support this, Great South led a community engagement process inviting feedback from residents, groups, and businesses on how the site could be developed and managed. At the time of writing, this feedback is still being analysed.

We look forward to reviewing the results, identifying opportunities, and working alongside partners to guide the sanctuary's future. Our aim is to ensure the site's long-term enhancement and enjoyment in a way that reflects its cultural, ecological, and Fish & Game values.



Link: [Consultation on future of Punanga Manu o Te Anau](#)



Supporting Awarua Whānau Services

Over the past year, our staff have continued to support the team at Awarua Whānau Services, who have incorporated trout fishing as an activity for the youth in their care. We have joined them on several fishing trips, providing hands-on instruction for their staff so they have the skills and confidence to help young people succeed on the water. These outings have been highly rewarding, with some great fish caught, and have strengthened our relationship with both their staff and the youth they support. Looking ahead, we plan to expand our work with Awarua Whānau Services to provide further opportunities for young people to experience the benefits of trout fishing.

SOUTHLAND FISH AND GAME COUNCIL**Statement of Financial Performance****For the year ended****31 August 2025**

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
REVENUE				
Fish and Game licence sales	1	1,514,863	1,607,420	1,609,709
Donations, bequests and other fundraising	1	62,786	-	-
Non-Government Service Delivery Grants/Contracts	1	13,218	-	28,250
Government Service Delivery Grants/Contracts	1	76,024	-	75,146
Interest, Dividends and Other Investments Revenue	1	42,641	39,923	56,238
Other revenue	1	73,692	1,850	74,059
Total Revenue		1,783,224	1,649,193	1,843,402
EXPENSES				
Other Expenses Related to Service Delivery	2	187,105	133,382	267,875
Employee Remuneration and Other related expenses	2	797,550	754,959	794,023
Other expenses	2,4	202,256	185,868	170,498
Total Expenses		1,186,911	1,074,209	1,232,396
Operating Surplus/(Deficit)		596,313	574,984	611,006
Less Other Expenses				
Levies to NZFGC		771,032	771,032	803,189
NET SURPLUS/(DEFICIT)		(174,719)	(196,048)	(192,183)

SOUTHLAND FISH AND GAME COUNCIL**Statement of Financial Position**

As at
31 August 2025

	Note	Actual 2025 \$	Actual 2024 \$
ASSETS			
Current Assets			
Cash and Short Term Deposits	3	278,475	226,239
Debtors and prepayments	3	42,137	88,366
Investments	3	557,946	768,401
Inventory	3	14,251	14,230
Total Current Assets		892,809	1,097,236
Non-Current Assets			
Property, plant and equipment	4	601,487	531,145
Total Non-Current Assets		601,487	531,145
Total Assets		1,494,296	1,628,381
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	200,703	229,143
Employee costs payable	3	198,003	128,929
Total Current Liabilities		398,706	358,072
Total Liabilities		398,706	358,072
NET ASSETS (total assets less total liabilities)		1,095,590	1,270,309
Accumulated Funds			
Accumulated surpluses or (deficits)		421,830	613,509
Restricted and discretionary reserves		673,760	656,800
Total Accumulated Funds	5	1,095,590	1,270,309

This performance report has been approved by those charged with governance:

Date: 21 April 2026

Date: 21 April 2026

Signature: 

Signature: 

Name: David MacGregor

Name: Davis Harris

Position: Chair

Position: Councillor (NZ Council Rep)

SOUTHLAND FISH AND GAME COUNCIL**Statement of Cash Flows****For the year ended****31 August 2025**

	Actual 2025 \$	Actual 2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from:		
Fish and Game Licence Sales	1,509,881	1,607,424
Donations, Koha, Bequests and Other Fundraising Revenue	62,786	-
Interest, Dividends and Other Investment Income Received	42,641	56,265
Other Cash Received	162,934	185,516
Cash payments to:		
Payments Related to Service Delivery	1,110,154	1,168,270
Payments Related to Service Delivery	728,476	753,932
Net Cash Flows from Operating Activities	(60,388)	(72,997)
CASHFLOW FROM OTHER ACTIVITIES		
Cash received from:		
Sale of property, plant and equipment	48,696	24,815
Sale of investments	210,455	-
Cash payments to:		
Purchase of property, plant and equipment	146,527	60,514
Purchase of investments	-	44,468
Net Cash Inflow/(Outflow) from Other Activities	112,624	(80,167)
Net Increase / (Decrease) in Cash	52,236	(153,164)
Opening Cash	226,239	379,403
Closing Cash	278,475	226,239

Southland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2025

ACCOUNTING POLICIES APPLIED
Reporting Entity

Southland 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

Southland Fish and Game Council has elected to apply Tier 3 (PS) Standard on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. 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

SIGNIFICANT ACCOUNTING POLICIES**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.

Revenue Recognition

Northland 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

Employee related costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Salary accruals mainly reflect annual leave owing to staff and are recognised in respect of employees' service to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

Performance payments are recorded when the employee is notified.

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

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.

Term Investments

The term investments comprise of bank term deposits with a maturity date of less than 12 months.

Property, plant and equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not. For an asset to be sold, the asset is impaired if the market price for the equivalent asset falls below its carrying amount.

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

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

Land	
Plant & Equipment	20% DV
Motor Vehicles	20% DV
Office Equipment	30% DV
Habitat Development	2% DV (Classified in Improvements)
Improvements	10% DV

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 & Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game license sold

Employee costs payable

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

Restricted Reserves

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

Income Tax

The Council is a Public Benefit Entity 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 the 15th August 2024.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

Significant aggregation changes to items in the statement of financial performance were also required on first time application of the Tier 3 (PS) standard. Comparative amounts have been presented in accordance with the requirements of this standard. There have been no on first time application of the Tier 3 (PS) standard. Comparative amounts have been presented in accordance with the requirements of this standard. There have been no other changes in the Trust's accounting policies since the date of the last audited performance report.

SOUTHLAND FISH AND GAME COUNCIL**Notes to the Performance Report**

For the year ended

31 August 2025

Note 1: ANALYSIS OF REVENUE

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Fish and Game Licence sales			
Fish licence	1,158,610	1,165,930	1,188,850
Non Resident Fish Licence Levy	-	-	198
Game licence	356,253	441,490	420,661
Total Licence sales	1,514,863	1,607,420	1,609,709
Donations, Koha Bequests and Other Fundraising Revenue			
Donations/koha from the public	62,786	-	-
Total Donations, Koha Bequests and Other Fundraising Revenue	62,786	-	-
Non-Government Service Delivery Grants/Contracts			
NZ Fish & Game Council - RMA Funding	500	-	14,432
Meridian - MLC Fish Pass	12,718	-	13,818
Total Non-Government Service Delivery Grants/Contracts	13,218	-	28,250
Government Service Delivery Grants/Contracts			
Niwa Monitoring	39,924	-	39,046
Dept of Conservation	6,100	-	6,100
MPI - River Surveys	30,000	-	30,000
Total Government Service Delivery Grants/Contracts	76,024	-	75,146
Interest, Dividends and Other Investment Income			
Other Interest for Funds held on Behalf of	809	-	923
Other interest	41,832	39,923	55,315
Total Interest, Dividends and Other Investment Income	42,641	39,923	56,238
Other revenue			
Diversion Scheme Game	1,400	50	2,100
Diversion Scheme Fishing	4,401	-	10,670
Fines and Prosecutions	752	-	1,238
Gain on sale of fixed assets	35,152	-	20,895
Rentals - Eye Street	2,100	1,800	1,952
Rentals - Te Anau Cottage	-	-	9,391
Sale of Products	5,669	-	(458)
Contract Income	22,995	-	11,014
Other Revenue	1,223		17,257
Total other revenue	73,692	1,850	74,059

Note 2: ANALYSIS OF EXPENSES

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Other Expenses Related to Service Delivery and Other Expenses			
Species management			
Population monitoring	15,855	20,000	17,909
Harvest assessment	-	4,000	-
Releases	121	150	255
Total Species management	15,976	24,150	18,164
Habitat protection & management			
Proposed Sthld Water & Land Plan	-	-	32,168
Works & management	4,767	2,200	-
Assisted habitat	11,844	50	5,094
Assessing & monitoring	250	-	-
Total Habitat protection & management	16,861	2,250	37,262
Angler & Hunter participation			
Access	57,222	1,400	105,234
Other publications	1,198	5,400	3,064
Pressure Sensitive Fisheries	-	-	821
Training	8,441	1,500	1,561
Total Angler & Hunter participation	66,861	8,300	110,680
Public interface			
Communication	2,328	800	2,586
Public promotions	1,050	630	186
Visitor facilities	404	405	495
Total Public interface	3,782	1,835	3,267
Compliance			
Ranging	-	300	191
Ranger training	-	3,500	-
Compliance	7,200	5,750	7,400
Total Compliance	7,200	9,550	7,591
Licensing			
Licence production & distribution	-	-	13,862
Commission	57,450	64,297	63,706
Total Licensing	57,450	64,297	77,568
Council			
Council meetings	9,761	8,500	3,820
Total Council	9,761	8,500	3,820
Planning & reporting			
Management/Strategic planning	-	1,000	-
Annual planning	-	500	-
Reporting	320	1,000	469
National liaison	-	1,000	278
Audit fee	8,894	11,000	8,776
Total Planning & reporting	9,214	14,500	9,523
Total Other Expenses Related to Service Delivery and Other Expenses	187,105	133,382	267,875

Note 2: ANALYSIS OF EXPENSES

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Employee Remuneration and Other Related Expenses			
Salaries and wages	751,467	738,359	742,456
Fringe benefit tax	11,401	5,000	12,783
KiwiSaver contributions	27,692	-	27,992
ACC levies	1,857	1,300	1,844
Staff Training and Other expenses	5,133	10,300	8,948
Total Employee Remuneration and Other Related Expenses	797,550	754,959	794,023
Other expenses			
Office premises	20,763	74,200	13,926
Office equipment	2,847	7,000	3,318
Communications	14,796	14,400	14,065
General	53,025	33,700	33,487
Field equipment	6,487	2,500	1,435
Vehicles	41,696	38,904	42,785
Depreciation	62,642	15,164	61,482
Total Other expenses	202,256	185,868	170,498

Note 3 : ANALYSIS OF ASSETS AND LIABILITIES

	Actual 2025 \$	Actual 2024 \$
Cash and Short Term Deposits		
Current account balance	52,909	53,228
Deposits held on Call	225,516	172,961
Cash on hand	50	50
Total	278,475	226,239
Debtors and prepayments		
Accounts receivable	10,548	53,051
Prepayments and accrued income	277	5,516
GST Receivable	31,312	29,799
Total	42,137	88,366
Investments		
<i>Current portion</i>		
Term Deposits	557,946	768,401
Total	557,946	768,401
Inventory		
Fishing & game books, maps, DVD's etc	14,251	14,230
Total	14,251	14,230
Creditors and accrued expenses		
Trade and other payables	110,282	94,682
BNZ Business Credit Card	4,917	1,472
Income in Advance	85,504	132,989
Total	200,703	229,143
Employee costs payable		
Accrued Employee Entitlements	737	289
Annual leave and time in lieu	162,268	103,097
PAYE owing	34,998	25,543
Total	198,003	128,929

Note 4: PROPERTY PLANT & EQUIPMENT**2025**

	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Land	133,065	-	-	-	133,065
Buildings	245,896	32,841	-	7,376	271,361
Plant & Equipment	11,852	-	-	2,630	9,222
Vehicles	125,412	105,697	13,544	49,456	168,109
Office Equipment	14,920	7,989	-	3,179	19,730
Total	531,145	146,527	13,544	62,641	601,487

2024

	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Land	133,065	-	-	-	133,065
Buildings	253,501	-	-	7,605	245,896
Plant & Equipment	16,069	-	-	4,217	11,852
Vehicles	117,979	57,948	3,920	46,595	125,412
Office Equipment	15,419	2,566	-	3,065	14,920
Total	536,033	60,514	3,920	61,482	531,145

Note 5: Accumulated Funds

	Actual 2025 \$	Actual 2024 \$
Accumulated Surpluses or Deficits		
Balance as at 1 September	613,509	714,370
Surplus/(Deficit)	(174,719)	(192,183)
Transfer to Reserves	(16,960)	(16,392)
Transfer from Reserves	-	107,713
Total Accumulated Surpluses of Deficits	421,830	613,509
<u>Discretionary Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	135,907	135,907
Transfer from Accumulated Funds	-	-
Transfer to Accumulated Funds	-	-
Balance at 31 August	135,907	135,907
Pressure Sensitive Fisheries Reserve		
Balance as at 1 September	120,459	135,897
Transfer from Accumulated Funds (Income)	-	198
Transfer to Accumulated Funds (Expenses)	-	(15,636)
Balance at 31 August	120,459	120,459
Angler Diversion Scheme		
Balance as at 1 September	-	85,511
Transfer from Accumulated Funds (Income)	-	619
Transfer to Accumulated Funds (Expenses)	-	(86,130)
Balance at 31 August	-	-
Game Diversion Scheme		
Balance as at 1 September	38,687	43,150
Transfer from Accumulated Funds (Income)	16,960	619
Transfer to Accumulated Funds (Expenses)	-	(5,082)
Balance at 31 August	55,647	38,687
Building Reserve		
Balance as at 1 September	113,165	113,165
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	113,165	113,165
Hunting & Habitat Schemes		
Balance as at 1 September	110,000	110,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	110,000	110,000
Total Discretionary Reserves	535,178	518,218

Restricted Reserves**Special Fisheries/Access Project**

Balance as at 1 September	10,000	10,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	10,000	10,000

Hyrdo Mitigation

Balance as at 1 September	31,517	17,426
Transfer from Accumulated Funds (Income)	-	14,091
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	31,517	31,517

Te Anua Wildlife Park

Balance as at 1 September	81,543	81,543
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	81,543	81,543

BNZ Public Trust Funds (see Note 8)

Balance as at 1 September	15,522	15,522
Transfer from Accumulated Funds (Income)	-	865
Transfer to Accumulated Funds (Expenses)	-	(865)
Balance at 31 August	15,522	15,522

Total Restricted Reserves	138,582	138,582
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Total Accumulated Funds	1,095,590	1,270,309
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Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2025 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2025 (Last Year - nil)

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

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

Note 8: ASSETS HELD ON BEHALF OF OTHERS**Interest - Public Trust**

A property held under the reserves and land act was sold, the proceeds were held by the Public Trust Office until 28th April 2010 when the balance of the common fund, then \$15,521 was transferred to the Southland Fish & Game Council. The Council would have adopted in dealing with the party at arm's length in the same circumstances.

Note 9: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are 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	2025	2024	2025	2024
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	791,881	803,189	-	-
Dr Jane Kitson	Managers Wife - rents office space at 17 Eye St.	1,800	1,800		

Note 10: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance report.

Ability to Continue Operating

The financial statements have been prepared on a going concern basis. While the Council currently operates under the existing legislative framework, the Government announced in June 2025 significant reforms to Fish & Game New Zealand, including centralisation of licence fee collection and redistribution, changes to governance responsibilities, and increased compliance and reporting requirements. These changes are expected to be introduced into legislation in 2026 and may materially affect the Council's future funding model and operational autonomy. At the date of signing the financial statements, the Council has sufficient resources to meet its obligations for at least 12 months from the date of approval. Management has assessed the potential impact of the reforms and believes that, despite the uncertainty regarding future revenue allocation and administrative responsibilities, there are no indicators that the Council will be unable to continue as a going concern.

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025

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 2025

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	15,976	885	81,067	97,043
Habitat protection & management	16,861	1,833	167,906	184,767
Angler & hunter participation	66,862	2,013	184,394	251,256
Public interface	3,782	1,954	178,989	182,771
Compliance	7,200	596	54,595	61,795
Licensing	57,450	434	39,755	97,205
Council	9,761	449	41,129	50,890
Planning & reporting	9,214	420	38,473	47,687
Totals	187,106	8,584	786,308	973,414

Actual Overheads

Employee related costs	797,550
Other expenses	202,256
Less Administrative Income	<u>(213,498)</u>
Total Overheads to Allocate	786,308

BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	24,150	1,150	102,661	126,811
Habitat protection & management	2,250	3,290	293,701	295,951
Angler & Hunter participation	8,300	1,690	150,868	159,168
Public interface	1,835	1,730	154,438	156,273
Compliance	9,550	1,644	146,761	156,311
Licensing	64,297	80	7,142	71,439
Council	8,500	480	42,850	51,350
Planning & reporting	14,500	285	25,442	39,942
Totals	133,382	10,349	923,863	1,057,245

Budget Overheads

Employee related costs	754,959
Other Expenses	170,704
Less Administrative income	<u>(1,800)</u>
Total Overheads to Allocate	923,863

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF SOUTHLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF
SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2025

The Auditor-General is the auditor of Southland 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 15 to 29, that comprise the statement of financial position as at 31 August 2025, 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 8 to 14.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 15 to 29:
 - o present fairly, in all material respects:
 - its financial position as at 31 August 2025; and
 - its financial performance and cash flows for the year then ended; and
 - o comply with generally accepted accounting practice in New Zealand in accordance with the Tier 3 (PS) Standard; and
- the statement of service performance of the Fish and Game Council on pages 8 to 14:
 - o presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2025, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the business plan for the financial year; and
 - o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 21 April 2026. 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 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 work plan.

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 Fish 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 Entity Information, Chairs Report and statement of responsibility 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.

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.



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