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**PERFORMANCE REPORT OF THE**

**WEST COAST FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED**  
**31 AUGUST 2019**

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31 October 2019

Minister of Conservation  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the West Coast Fish & Game Council for the year ended 31 August 2019.

Yours faithfully

A handwritten signature in blue ink that reads "Andrew Harris".

Andrew Harris  
Chairman  
West Coast Fish and Game Council



# PERFORMANCE REPORT 2018-19

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# STRUCTURE

## Council and Staff

| <b>Council Members</b>                                   | <b>Sub Region</b> | <b>Council Meetings Attended (7)</b> |
|--|-------------------|--------------------------------------|
| Dean Phibbs  | Northern          | 4                                    |
| Owen Smith   | Northern          | 6                                    |
| Rob Roney (Deputy Chair)                                 | Central           | 7                                    |
| Dave Heine   | Central           | 5                                    |
| Mark Smith (co-opted)                                    | Central           | 6                                    |
| Jan Derks  | Southern          | 5                                    |
| Andrew Harris (Chair & NZ Council appointee)             | Southern          | 7                                    |
| <b>Te Runanga o Ngai Tahu Appointee (William Wilson)</b> |                   | 2                                    |
| <b>Director General of Conservation Representative</b>   |                   | 4                                    |
| <b>Conservation Board Representative (Rob Roney)</b>     |                   | 7                                    |

### Staff members

### Position

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

### Auditors

Auditor General, contracted to BDO Christchurch

### Bankers

Westpac Bank (Hokitika)

### Offices

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

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## CHAIRS REPORT

The 2018/19 operational workplan was completed to a high standard and within budgeted income. Appointment of an additional field officer has allowed projects that were previously not possible because of other work commitments to be undertaken, especially in the Northern part of the Region.

The 2019 Salmon season in South Westland was disappointing, especially so following 2018 which saw some of the best returns of spawning fish. Consequently, the daily bag limit for the 2019/20 season has been reduced to 1 fish. The WCF&G has a representative on the National Sea-run Salmon Committee which is charged with investigating the reasons for the poor Salmon runs of recent years in the major east coast SI rivers.

It is possible that climate change in the form of higher sea temperatures and increasing frequency of "weather bombs" bringing high rainfall events to the Coast may have ongoing long-term effects on both our trout and salmon fisheries.

Game bird populations appear relatively stable with good numbers of most birds. It is concerning however that Game licence sales show a significant decline.

Access ie. Somewhere to hunt, is an issue here as shown by the popularity of facilitated hunts. Responding to crop predation complaints is one way of putting birds in front of keen hunters while at the same time helping to improve relations with landowners. While initiatives around youth engagement such as facilitated clay target shooting and teaching hunting skills are to be commended, the most effective method of recruitment is still likely to be mentoring by experienced hunters. WCF&G has recognised this by amending Special Junior Season regulations to allow shooting by an accompanying adult.

West Coast Fish and Game has retained a generally positive profile within the West Coast community thanks to the professional shown by Manager and Staff for which my thanks.

Thanks also to Honorary Rangers and Councilors



Andy Harris  
**Chair**





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

### **ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2019**

#### **STATEMENT OF RESPONSIBILITY**

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

1. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for the preparation of the annual financial statements and the judgements used in them.
2. The Fish & Game New Zealand – West Coast Region Council accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
3. In the opinion of the Council the financial statements for the year ended 31 August 2019 fairly reflect the financial position and operations of the Fish & Game New Zealand – West Coast Region Council.

.....  
**CHAIR**

.....  
**MANAGER**

# STATEMENT OF SERVICE PERFORMANCE

## Introduction

The following is a summary of performance relating to objectives provided for in the 2018-19 Operational Workplan, as adopted by Council for commencement on 1 September 2018.

## Statutory Functions

The West Coast 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 (incl the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

## Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

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

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

| Output Area                       | Budget           |                  |                  | Actual           |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | Total Expense    | Income           | Net Cost         | Total Expense    | Income           | Net Cost         |
| Species Management                | \$122,483        | \$5,000          | \$117,483        | \$145,382        | \$5,408          | \$139,974        |
| Habitat Protection                | \$26,818         | \$700            | \$26,118         | \$29,541         | \$700            | \$28,841         |
| Angler & Hunter Participation     | \$89,956         | \$0              | \$89,956         | \$74,624         | \$0              | \$74,624         |
| Public Interface                  | \$16,145         | \$0              | \$16,145         | \$9,926          | \$0              | \$9,926          |
| Compliance                        | \$65,710         | \$1,658          | \$64,052         | \$66,096         | \$2,356          | \$63,740         |
| Licensing                         | \$22,285         | \$0              | \$22,285         | \$20,320         | \$0              | \$20,320         |
| Council                           | \$21,910         | \$0              | \$21,910         | \$18,011         | \$0              | \$18,011         |
| Planning & Reporting              | \$34,352         | \$0              | \$34,352         | \$28,376         | \$0              | \$28,376         |
| <b>Total Outputs</b>              | <b>\$399,658</b> | <b>\$7,358</b>   | <b>\$392,300</b> | <b>\$392,278</b> | <b>\$8,464</b>   | <b>\$383,814</b> |
| Grants Received & Interest earned | \$0              | \$136,776        | \$136,776        | \$0              | \$134,199        | \$134,199        |
|                                   | <b>\$399,658</b> | <b>\$144,134</b> | <b>\$255,524</b> | <b>\$392,278</b> | <b>\$142,663</b> | <b>\$249,615</b> |

## Outputs

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

## Overheads

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

## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

| Code         | Project Cluster       | Budget           |                |                  | Actual           |                |                  |
|--------------|-----------------------|------------------|----------------|------------------|------------------|----------------|------------------|
|              |                       | Total Expense    | Income         | Net Cost         | Total Expense    | Income         | Net Cost         |
| 1110         | Species Monitoring    | \$84,723         | \$0            | \$84,723         | \$106,596        | \$0            | \$106,596        |
| 1120         | Harvest Assessment    | \$8,430          | \$0            | \$8,430          | \$8,725          | \$0            | \$8,725          |
| 1160         | Fisheries Enhancement | \$24,022         | \$5,000        | \$19,022         | \$18,558         | \$5,408        | \$13,150         |
| 1170         | Regulations           | \$2,292          | \$0            | \$2,292          | \$6,892          | \$0            | \$6,892          |
| 1180         | Control               | \$3,015          | \$0            | \$3,015          | \$4,611          | \$0            | \$4,611          |
| <b>Total</b> |                       | <b>\$122,483</b> | <b>\$5,000</b> | <b>\$117,483</b> | <b>\$145,382</b> | <b>\$5,408</b> | <b>\$139,974</b> |

### Species Monitoring

#### Performance Objectives:

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

#### Performance Achieved:

Trout surveys were conducted over summer to assess long term population trends. Both the Mawheraiti River and Grey River at Waipuna count were above average while the Grey River Hospital Flat count and Inangahua River count were below average. Dives in the backcountry area of the Karamea River resulted in trout densities similar to those observed last season upstream of the Crow but higher numbers downstream of the Crow. At the Karamea Bend site, trout numbers continued to drop from previous dives of this section. Dives in the backcountry area of the Mokihinui River resulted in trout densities lower than last season at both the South and North Branch dives. This was the result of fewer small and medium sized trout compared to last year. Overall results indicate there is still good fishing to be had in the region and that fishing opportunities are largely impacted by environmental variables affecting recruitment.

The size, condition and relative abundance of the sports fish population in Lake Kaniere was assessed in November 2018 using standardised gillnetting procedures. Brown trout were of similar size and abundance as in the 2015 survey but smaller and less abundant than in the 2006 survey. They were in the poorest condition of all years surveyed. Perch were of similar size and condition but much less abundant than in other years. No salmon or rainbow trout were caught in the survey.

Salmon spawning counts were conducted in Autumn to assess long term trends. The 2019 return for the both the West Coast fishery was below average. In response Fish and Game have reduced bag limits and initiated research for the 2019/20 season.

Long term Shelduck monitoring indicates that the southern population has been stable for the last 10 years. Counts show the northern population to have exceeded management levels while the southern population is

within management levels. More organised hunts are proposed for 2019/20 to maximise the opportunity for hunters.

Long term Pukeko monitoring indicates that the northern population has decreased but in the short term is increasing. The southern population is stable. Pukeko numbers show considerable variation between years and this provides opportunities for organised hunts.

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

Greylard monitoring indicates to population has been relatively stable over the past 5 years. With harvest surveys indicating hunter effort is the biggest driver in hunting success.

A project was initiated in the Mawheraiti River to assess trout recruitment. This project is expected to start producing usable data after the 2019/20 monitoring period

An angler survey of backcountry users on evaluating fishery usage and satisfaction was completed. Anglers are largely satisfied with their backcountry experience although there is concern about unethical behaviour by particular groups decreasing the experience for anglers. In response surveillance methods are being deployed in the Mokihunui catchment and extra staff time will be spent on compliance in these areas in future seasons.

## **Harvest Assessment**

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

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

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

An annual telephone survey of hunters was completed over the 2019 season. A combined 407 adult and junior West Coast licence holders harvested an estimated 7,419 game birds from within the West Coast Region for 2018. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 10,289 birds. The average West Coast Region game bird licence holder harvested 18 game birds in the 2018 season, compared with 15 game birds during the 2017 season and 13 for the 2016 season (rounded to whole bird figures). This equates to approximately; 10 Greylards, 6 Paradise Shelduck, 2 Pukeko and less than one bird each of Shoveler and Swan. Opening weekend accounted for 44.8% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters increased from the previous season.

## **Fisheries Enhancement**

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

- To maintain, and where possible, enhance the region's trout and salmon fisheries in accordance with Council's Sportsfish Enhancement Policy (Appendix A).

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

The following numbers of Trout and Salmon were released in accordance with the Enhancement Strategy;

- 3,000 x 80-100g brown trout transferred from North Canterbury to Lake Kaniere.
- 4,000 x 45g Adipose fin clipped salmon Taramakau catchment.
- 4,000 x 45g Adipose fin clipped salmon Hokitika catchment.
- 4,000 x 45g Adipose fin clipped salmon Lake Ianthe.

A review of the Enhancement Strategy has been completed for 2019/20 in response to poor returns and little benefit to anglers other than in the Wanganui catchment. An independent review by the Cawthron institute of fisheries enhancement provides guidance for future strategy and will be incorporated into the program.

## **Regulations**

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

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

***Performance Achieved:***

The Council conducted its 3 yearly review of the fishing regulations and consulted with licenceholders on some proposed changes. In response to staff reports, angler feedback and to uphold the councils responsibilities to sustainably manage the West Coast fisheries the council;

- Implemented a 2 fish limit for trout coastwide
- Postponed introducing regulations to manage the backcountry fishing experience in the Karama and Mokihinui rivers and collect more robust data over the coming seasons.
- Reduced the bag limit for Salmon to 1 fish and increased the size limit on south westland lakes.
- Committed to surveying anglers on Lake Poerua regarding opening the fishery for the winter period.

**Control**

***Performance Objectives:***

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

***Performance Achieved:***

In response to 12 complaints regarding Paradise shelduck, 4 for Black swan and 4 for Pukeko, 15 permits to disturb/kill gamebirds were issued and 4 organised hunting events were conducted. There were no unsatisfied responses from these actions received from landowners with good relationships made and access and opportunities for hunters advocated for.

## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### SUMMARY OF RESOURCES

| Code         | Project Cluster       | Budget          |              |                 | Actual          |              |                 |
|--------------|-----------------------|-----------------|--------------|-----------------|-----------------|--------------|-----------------|
|              |                       | Total Expense   | Income       | Net Cost        | Total Expense   | Income       | Net Cost        |
| 1210         | RMA Planning/Consents | \$26,818        | \$0          | \$26,818        | \$28,055        | \$0          | \$28,055        |
| 1220         | Works & Management    | \$0             | \$700        | \$700           | \$1,486         | \$700        | \$786           |
| <b>Total</b> |                       | <b>\$26,818</b> | <b>\$700</b> | <b>\$26,118</b> | <b>\$29,541</b> | <b>\$700</b> | <b>\$28,841</b> |

### RMA Planning/Consents

#### Performance Objectives:

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

#### Performance Achieved:

Over the year Fish and Game were involved in 35 consent applications, a similar requirement to previous years. Consents were predominantly for gold minis applications as opposed to a predominance of dairy related earthworks and discharges in previous years. River protection works were also prevalent reflecting weather events. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls in the mining consents.

Fish and Game have also had active involvement in the West Coast Regional Council Policy statement and secured adequate provision to protect aquatic ecosystems, wetlands and provide certain and enduring access. Fish and Game also provide input into the National Biodiversity Strategy and the National Policy Statement and Environmental Standards for freshwater. Satisfactory provision has been made in these documents to have regard for naturalised species and protect the habitat for sportfish and game.

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

To ensure that Department of Conservation Section 6 (ab) obligations are reflected in all planning and operational activities undertaken and that a positive relationship is maintained Fish and game liaised on issues such as, national park management Plans, access issues, backcountry fisheries, concessions, compliance, crop predation and pest fish.

To actively improve the local gamebird population pest control was undertaken around one pond site with the promotion of hunters/landowners to do the same via Facebook/website. Five agricultural properties/sites considered to hold significant numbers of waterfowl during the spring/summer nesting period were identified, consultation is ongoing with landowners and local hunters to encourage enhancement of habitat and predator trapping. Articles were also published in Fish and Game magazine relating mallard research and instructional information to hunters in the West Coast Region in an effort to get them to improve their hunting area/s.

## **Works and management**

Fish and Game administers an Acclimatisation Reserve along the fringes of Mahinapua Creek and Lake. Two leases are in place to neighbouring property owners for grazing and landing of a scenic tour boat. Freehold land at Lake Kaniere is also held with a residence operated and maintained by the Hokitika Angling Club for no fee. All operate well although it is planned to re-negotiate the leases and terms in 2020 due to changes in health and safety legislation and inflation.

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

### SUMMARY OF RESOURCES

| Code         | Project Cluster    | Budget          |            |                 | Actual          |            |                 |
|--------------|--------------------|-----------------|------------|-----------------|-----------------|------------|-----------------|
|              |                    | Total Expense   | Income     | Net Cost        | Total Expense   | Income     | Net Cost        |
| 1310         | Access             | \$22,256        | \$0        | \$22,256        | \$34,349        | \$0        | \$34,349        |
| 1330         | Newsletters        | \$22,252        | \$0        | \$22,252        | \$15,092        | \$0        | \$15,092        |
| 1340         | Other Publications | \$3,792         | \$0        | \$3,792         | \$2,913         | \$0        | \$2,913         |
| 1360         | Club Relations     | \$33,371        | \$0        | \$33,371        | \$16,140        | \$0        | \$16,140        |
| 1370         | Huts               | \$6,285         | \$0        | \$6,285         | \$6,130         | \$0        | \$6,130         |
| <b>Total</b> |                    | <b>\$89,956</b> | <b>\$0</b> | <b>\$89,956</b> | <b>\$74,624</b> | <b>\$0</b> | <b>\$74,624</b> |

### Access

#### Performance Objectives:

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

#### Performance Achieved:

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

To increase participation in gamebird hunting in the region three organised hunts were facilitated during the season where crop predation issues had been observed. Keen hunters were also directed to these and other properties with crop predation issues. Hunters responses to these events were good and we will be endeavouring to increase this program in 2020.

To improve hunter ethics awareness and upskill existing hunters staff attended preseason clay bird shoots and hunters were provided information and assistance on skills, ethics, regulations and safety. One on one contact with hunters is invaluable as it provides an opportunity for dialogue and feedback.

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

### Newsletters

#### Performance Objectives:

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

#### Performance Achieved:

This year's performance on the website was unsatisfactory due to technical issues and staff replacement. This has been resolved and will improve for 2019/20. On the other hand, social media use in increasing and proving invaluable for advising anglers, receiving feedback and use as an organisation tool for facilitated events.



With Fish and Game purchasing the magazine last year we took the opportunity to provide more localised content in this publication. A review and update of progress was also conducted with staff.

## **Club Relations**

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

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

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

Liaison was maintained by speaking to clubs and aiding at fishing comp weigh-ins. Fortnightly clay bird shoots at the Grey and Kokatahi Gun Clubs for juniors were facilitated by Fish and Game. This hunting group was aided to go hunting during the special junior season. Junior fishing information sessions were held in Westport, Greymouth and Hokitika. These events focus on improving success rates for new entrants as we have identified this through research as a barrier to participations. Feedback from these events is good with an increased demand for next year.

## **Huts**

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

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

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

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

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

|              |                    | Budget          |            |                 | Actual         |            |                |
|--------------|--------------------|-----------------|------------|-----------------|----------------|------------|----------------|
| Code         | Project Cluster    | Total Expense   | Income     | Net Cost        | Total Expense  | Income     | Net Cost       |
| 1410         | Liaison            | \$573           | \$0        | \$573           | \$0            | \$0        | \$0            |
| 1420         | Communication      | \$14,426        | \$0        | \$14,426        | \$9,608        | \$0        | \$9,608        |
| 1430         | Political Advocacy | \$1,146         | \$0        | \$1,146         | \$318          | \$0        | \$318          |
| <b>Total</b> |                    | <b>\$16,145</b> | <b>\$0</b> | <b>\$16,145</b> | <b>\$9,926</b> | <b>\$0</b> | <b>\$9,926</b> |

### Liaison

#### *Performance Objectives:*

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

#### *Performance Achieved:*

Liaison with research agencies continued this year with research being conducted on; salmon, naturalised species and indigenous fish relationships, recruitment of trout and access. Liaison with Iwi through the council meeting process was improved this year.

### Communication

#### *Performance Objectives:*

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

#### *Performance Achieved:*

Established working relationships with local media, enabled ready acceptance of media releases when required, and public awareness opportunities, were utilised as appropriate. Some of the issues that were topical this year were, Introduced and Indigenous species interactions, Freshwater Policy direction from Government and the importance of anglers and hunters in environmental issues.

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

### Political Advocacy

#### *Performance Objectives:*

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

#### *Performance Achieved:*

With a more politically focused New Zealand Council there were few opportunities to advocate throughout the year although advocacy was required regarding the Indigenous Freshwater Fisheries Bill and the NPS/NES for freshwater.

## Output 5: Compliance

### SUMMARY OF RESOURCES

| Code         | Project Cluster | Budget          |                |                 | Actual          |                |                 |
|--------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|
|              |                 | Total Expense   | Income         | Net Cost        | Total Expense   | Income         | Net Cost        |
| 1510         | Compliance      | \$45,092        | \$658          | \$44,434        | \$51,391        | \$0            | \$51,391        |
| 1520         | Ranger Training | \$10,022        | \$0            | \$10,022        | \$9,791         | \$0            | \$9,791         |
| 1530         | Prosecutions    | \$10,596        | \$1,000        | \$9,596         | \$4,914         | \$2,356        | \$2,558         |
| <b>Total</b> |                 | <b>\$65,710</b> | <b>\$1,658</b> | <b>\$64,052</b> | <b>\$66,096</b> | <b>\$2,356</b> | <b>\$63,740</b> |

### Compliance and enforcement

#### *Performance Objectives:*

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

#### *Performance Achieved:*

Approximately ten percent of regional licence holders were contacted last season through the program. Resources were focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season. 5 offences were detected for the year. Three 'Fail to Produce' offences issued to anglers and hunters which subsequently produced their licences. Two 'Fishing without Licence' were processed for court with offer of diversion. Overall this indicates compliance is good although there were some issues raised about unethical behaviour in the backcountry by non-resident anglers. This will be investigated in 2019/20 with an increased presence in this area.

Fish and Game no longer has involvement with the hunting preserve at Haupiri this is now management by the Minister of Conservation for a period of 3 years as an interim measure.

### Ranger Training

#### *Performance Objectives:*

- Provide an appropriately trained and resourced honorary ranger program.

#### *Performance Achieved:*

An annual refresher training was held at Lake Paringa. There was a good attendance by existing rangers and the event increased our presence in this remote area.

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

| Code         | Project Cluster    | Budget          |            |                 | Actual          |            |                 |
|--------------|--------------------|-----------------|------------|-----------------|-----------------|------------|-----------------|
|              |                    | Total Expense   | Income     | Net Cost        | Total Expense   | Income     | Net Cost        |
| 1610         | Licence Production | \$5,157         | \$0        | \$5,157         | \$1,248         | \$0        | \$1,248         |
| 1620         | Agent Servicing    | \$6,304         | \$0        | \$6,304         | \$8,999         | \$0        | \$8,999         |
| 1630         | Agent Commissions  | \$10,824        | \$0        | \$10,824        | \$10,073        | \$0        | \$10,073        |
| <b>Total</b> |                    | <b>\$22,285</b> | <b>\$0</b> | <b>\$22,285</b> | <b>\$20,320</b> | <b>\$0</b> | <b>\$20,320</b> |

### Licensing

#### Performance Objectives:

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

#### Performance Achieved:

The intermediary licensing providers (Eyede) system worked well this past year. A good working relationship exists between our local office and the agent and staff time was spent informing and listening to concerns from our store-based agents. With all licence agent now on a direct debit system the payments system has vastly improved.

There were no complaints to the office received for the year regarding licence availability. The following is a summary of the licences sold and distributed;

| FISHING LICENCES                       | 2014/15     | 2015/16     | 2016/17     | 2017/18     | 2018/19     |
|--|-------------|-------------|-------------|-------------|-------------|
| Adult Whole Season                     | 1002        | 728         | 596         | 668         | 642         |
| Non-Resident Whole Season              | 221         | 242         | 246         | 249         | 319         |
| Loyal Senior Whole Season              | -           | 75          | 86          | 93          | 96          |
| Local Area Whole Season                | -           | 200         | 176         | 185         | 192         |
| Family Fishing                         | 546         | 492         | 433         | 438         | 464         |
| Adult Day                              | 861         | 1094        | 1197        | 423         | 398         |
| Non-Resident Day                       | -           | -           | -           | 787         | 523         |
| Adult Winter                           | 57          | 46          | 70          | 48          | 57          |
| Adult Short Break                      | -           | 157         | 165         | 151         | 127         |
| Adult Long Break                       | -           | 16          | 10          | 16          | 14          |
| Junior Whole Season                    | 109         | 119         | 93          | 100         | 83          |
| Junior Non-Resident Whole Season       | 4           | 3           | 9           | 8           | 10          |
| Junior Day                             | 57          | 66          | 83          | 49          | 45          |
| Junior Non-Resident Day                | -           | -           | -           | 27          | 19          |
| Junior Winter                          | 13          | 0           | 0           | 0           | -           |
| <b>Total Fish Licences</b>             | <b>2870</b> | <b>3238</b> | <b>3164</b> | <b>3242</b> | <b>2989</b> |
| <b>Whole Season Licence Equivalent</b> | <b>2169</b> | <b>2131</b> | <b>1944</b> | <b>2023</b> | <b>2066</b> |

| <b>GAME LICENCES</b>                   | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> |
|--|-------------|-------------|-------------|-------------|-------------|
| Adult Whole Season                     | 376         | 382         | 374         | 374         | 330         |
| Adult Day                              | 49          | 14          | 38          | 28          | 24          |
| Junior Whole Season                    | 44          | 47          | 39          | 33          | 20          |
| Junior Day                             | 6           | 2           | 2           | 0           | 0           |
| Child Whole Season                     | 15          | 15          | 14          | 12          | 11          |
| <b>Total Game Licences</b>             | <b>490</b>  | <b>460</b>  | <b>467</b>  | <b>447</b>  | <b>385</b>  |
| <b>Whole Season Licence Equivalent</b> | <b>390</b>  | <b>394</b>  | <b>389</b>  | <b>386</b>  | <b>339</b>  |

## OUTPUT 7: COUNCIL

### *SUMMARY OF RESOURCES*

|              |                  | Budget          |            |                 | Actual          |            |                 |
|--------------|------------------|-----------------|------------|-----------------|-----------------|------------|-----------------|
| Code         | Project Cluster  | Total Expense   | Income     | Net Cost        | Total Expense   | Income     | Net Cost        |
| 1720         | Council Meetings | \$21,910        | \$0        | \$21,910        | \$18,011        | \$0        | \$18,011        |
| <b>Total</b> |                  | <b>\$21,910</b> | <b>\$0</b> | <b>\$21,910</b> | <b>\$18,011</b> | <b>\$0</b> | <b>\$18,011</b> |

### **Council**

#### *Performance Objectives:*

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

#### *Performance Achieved:*

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff. The Council also decided to Co-opt Mark Smith for his expertise in this area. The West Coast Council also provided input into National Policy and issues such as; Firearms legislation, Regulation setting, Salmon management (with a representative on the salmon committee), Gamebird preserves, Backcountry fisheries and reviewed council policy including a stepwise review of the Ministerially approved Sportsfish and Game Management Plan.

## OUTPUT 8: PLANNING AND REPORTING

### SUMMARY OF RESOURCES

| Code         | Project Cluster  | Budget          |            |                 | Actual          |            |                 |
|--------------|------------------|-----------------|------------|-----------------|-----------------|------------|-----------------|
|              |                  | Total Expense   | Income     | Net Cost        | Total Expense   | Income     | Net Cost        |
| 1820         | Annual Planning  | \$6,876         | \$0        | \$6,876         | \$6,705         | \$0        | \$6,705         |
| 1830         | Reporting        | \$17,534        | \$0        | \$17,534        | \$12,561        | \$0        | \$12,561        |
| 1840         | National Liaison | \$9,942         | \$0        | \$9,942         | \$9,110         | \$0        | \$9,110         |
| <b>Total</b> |                  | <b>\$34,352</b> | <b>\$0</b> | <b>\$34,352</b> | <b>\$28,376</b> | <b>\$0</b> | <b>\$28,376</b> |

### Planning and reporting

#### *Performance Objectives:*

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

#### *Performance Achieved:*

Following a consultation/discussion period of two months, and the NZC Peer Review Process, the Council's annual plan was adopted by Council in June. The previous years Annual report and meeting was completed in December. The council has tried different initiatives to get more stakeholder engagement in this process such as BBQ's and events to encourage public attendance. The Council are still concerned about regional apathy from licenceholders and their unwillingness to get involved in managing the resource through the council.

### National Liaison

#### *Performance Objectives:*

- Maintain National / Regional co-ordination.

#### *Performance Achieved:*

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

## **OVERHEADS: ADMINISTRATION**

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

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

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

Fish and Game West Coast outsourced a portion of the administrative work to staff at Nelson/Marlborough Fish and Game for the majority of the 2018/19 year. If a suitable applicant is found the region would look to re-establish the admin position. Outsourcing administration combined with staff vacancies for a short period resulted in a reduction in overhead costs. Fish and Game will continue to outsource administration for a portion of 2019/20. If a suitable applicant is found the region would look to re-establish the admin position.

For 2018/19 the West Coast region succeeded in getting national funding for an extra staff member to deal with identified issues in the northern part of the region. This caused some cost overruns in establishing the position associated with providing appropriate gear, plant and training to operate safely and effectively.



# West Coast Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended  
31 August 2019

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**West Coast Fish and Game Council**  
**Statement of Financial Performance**  
For the year ended  
31 August 2019

|                                    | Note | Actual<br>2019<br>\$ | Unaudited<br>Budget<br>2019<br>\$ | Actual<br>2018<br>\$ |
|------------------------------------|------|----------------------|-----------------------------------|----------------------|
| <b>REVENUE</b>                     |      |                      |                                   |                      |
| Fish and Game licence sales        | 1    | 277,835              | 240,524                           | 261,173              |
| Grants and donations               | 1    | 134,600              | 134,193                           | 13,907               |
| Interest                           |      | 5,006                | 7,583                             | 8,805                |
| Other revenue                      | 1    | 18,187               | 2,358                             | 4,808                |
| <b>Total Revenue</b>               |      | <b>435,628</b>       | <b>384,658</b>                    | <b>288,693</b>       |
| <b>EXPENSES</b>                    |      |                      |                                   |                      |
| <b>Outputs</b>                     |      |                      |                                   |                      |
| Species management                 | 2    | 28,218               | 29,250                            | 31,357               |
| Habitat protection & management    | 2    | 1,513                | -                                 | 3,150                |
| Angler & Hunter participation      | 2    | 9,977                | 11,450                            | 7,247                |
| Public interface                   | 2    | 56                   | 100                               | -                    |
| Compliance                         | 2    | 3,709                | 6,000                             | 2,479                |
| Licensing                          | 2    | 10,450               | 10,824                            | 9,937                |
| Council                            | 2    | 2,264                | 3,000                             | 2,234                |
| Planning & reporting               | 2    | 5,396                | 5,700                             | 5,497                |
| <b>Overheads</b>                   |      |                      |                                   |                      |
| Employee related costs             | 2    | 255,899              | 280,422                           | 203,274              |
| Depreciation                       | 4    | 21,443               | 7,653                             | 18,843               |
| Other expenses                     | 2    | 53,353               | 45,259                            | 44,021               |
| <b>Total Expenses</b>              |      | <b>392,278</b>       | <b>399,658</b>                    | <b>328,039</b>       |
| <b>Operating Surplus/(Deficit)</b> |      | <b>43,350</b>        | <b>(15,000)</b>                   | <b>(39,346)</b>      |
| <b>Less Other Expenses</b>         |      |                      |                                   |                      |
| NZ Fish & Game Levy                |      | -                    | -                                 | 6,762                |
| <b>NET SURPLUS/(DEFICIT)</b>       |      | <b>43,350</b>        | <b>(15,000)</b>                   | <b>(46,108)</b>      |

**West Coast Fish and Game Council**  
**Statement of Financial Position**  
As at  
**31 August 2019**

|                                      | Note | Actual<br>2019<br>\$ | Unaudited<br>Budget<br>2019<br>\$ | Actual<br>2018<br>\$ |
|--------------------------------------|------|----------------------|-----------------------------------|----------------------|
| <b>ASSETS</b>                        |      |                      |                                   |                      |
| <b>Current Assets</b>                |      |                      |                                   |                      |
| Bank accounts and cash               | 3    | 96,256               | 49,879                            | 24,171               |
| Debtors and prepayments              | 3    | 19,363               | 18,412                            | 16,888               |
| Investments                          | 3    | 180,000              | 200,000                           | 200,000              |
| <b>Total Current Assets</b>          |      | <b>295,619</b>       | <b>268,291</b>                    | <b>241,059</b>       |
| <b>Non-Current Assets</b>            |      |                      |                                   |                      |
| Property, plant and equipment        | 4    | 150,701              | 120,820                           | 140,071              |
| <b>Total Non-Current Assets</b>      |      | <b>150,701</b>       | <b>120,820</b>                    | <b>140,071</b>       |
| <b>TOTAL ASSETS</b>                  |      | <b>446,320</b>       | <b>389,111</b>                    | <b>381,130</b>       |
| <b>LIABILITIES</b>                   |      |                      |                                   |                      |
| <b>Current Liabilities</b>           |      |                      |                                   |                      |
| Creditors and accrued expenses       | 3    | 63,310               | 52,000                            | 50,217               |
| Employee costs payable               | 3    | 15,439               | 9,960                             | 6,689                |
| <b>Total Current Liabilities</b>     |      | <b>78,749</b>        | <b>61,960</b>                     | <b>56,906</b>        |
| <b>Non-Current Liabilities</b>       |      |                      |                                   |                      |
| Other non-current liabilities        | 3    | -                    | -                                 | -                    |
| <b>Total Non-Current liabilities</b> |      | <b>-</b>             | <b>-</b>                          | <b>-</b>             |
| <b>TOTAL LIABILITES</b>              |      | <b>78,749</b>        | <b>61,960</b>                     | <b>56,906</b>        |
| <b>NET ASSETS</b>                    |      | <b>367,571</b>       | <b>327,151</b>                    | <b>324,224</b>       |
| <b>EQUITY</b>                        |      | <b>367,571</b>       | <b>327,151</b>                    | <b>324,224</b>       |

\_\_\_\_\_ Chairman

\_\_\_\_\_ Manager

Date: \_\_\_\_\_

**West Coast Fish and Game Council**  
**Statement of Cash Flows**  
For the year ended  
**31 August 2019**

|   | <b>Actual</b> | <b>Unaudited</b> |                 |
|---|---------------|------------------|-----------------|
|   | <b>2019</b>   | <b>Budget</b>    | <b>Actual</b>   |
|   | <b>\$</b>     | <b>2019</b>      | <b>2018</b>     |
|   |               | <b>\$</b>        | <b>\$</b>       |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>               |               |                  |                 |
| <b>Cash was received from:</b>                            |               |                  |                 |
| Licence Sales   | 255,206       | 258,698          | 262,471         |
| Grants, donations and fundraising                         | 134,600       | 125,000          | 13,907          |
| Interest  | 5,006         | 5,006            | 8,805           |
| Other revenue   | 18,187        | 3,000            | 4,808           |
| <b>Cash was applied to:</b>                               |               |                  |                 |
| Payments to suppliers                                     | 125,730       | 111,500          | 111,617         |
| Payments to employees                                     | 247,149       | 236,141          | 206,924         |
| GST (net)   | (13,642)      | 1,000            | 1,621           |
| <b>Net Cash Flows from Operating Activities</b>           | <b>53,763</b> | <b>43,063</b>    | <b>(30,171)</b> |
| <b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b> |               |                  |                 |
| <b>Cash was received from:</b>                            |               |                  |                 |
| Sale of property, plant and equipment                     | 41,352        | 20,000           | -               |
| Sale of investments/deposits                              | 20,000        | -                | -               |
| <b>Cash was applied to:</b>                               |               |                  |                 |
| Purchase of property, plant and equipment                 | 43,030        | 45,000           | 49,460          |
| Purchase of investments/deposits                          | -             | -                | -               |
| <b>Net Cash Flows from Investing and Financing</b>        | <b>18,322</b> | <b>(25,000)</b>  | <b>(49,460)</b> |
| <b>Net Increase / (Decrease) in Cash</b>                  | <b>72,085</b> | <b>18,063</b>    | <b>(79,631)</b> |
| <b>Opening Cash</b>                                       | 24,171        | 24,171           | 103,802         |
| <b>Closing Cash</b>                                       | 96,256        | 42,234           | 24,171          |
| <b>This is represented by:</b>                            |               |                  |                 |
| Bank accounts and cash                                    | 96,256        | 42,234           | 24,171          |

# West Coast Fish and Game Council

## Statement of Accounting Policies

For the year ended  
31 August 2019

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### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

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

#### Basis of Preparation

West Coast Fish and Game Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

#### Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

### SIGNIFICANT ACCOUNTING POLICIES

#### Revenue Recognition

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

##### *Licence Revenue*

Licence revenue is recognised in relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as a liability.

##### *Grants Received*

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

##### *Interest*

Interest revenue is recorded as it is earned during the year.

### *Other Income*

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

### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler and Hunter participation, Public interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

### **Employee related costs**

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries.

Performance payments are recorded when the employee is notified.

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

### **Levies to NZFGC**

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Council and for advocacy and research.

### **Bank Accounts and cash**

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

### **Debtors**

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

### **Investments**

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

### **Property, plant and equipment**

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

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

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

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

Fixed assets are recorded at cost less accumulated depreciation.

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

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

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

Depreciation is provided using a combination of straight line (SL) and diminishing value (DV) basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

|                   |                 |                      |
|-------------------|-----------------|----------------------|
| Buildings         | 15.5 - 50 years | (2% SL to 8.5% SL)   |
| Plant & Equipment | 4 - 10 years    | (10% SL to 21.6% DV) |
| Motor Vehicles    | 10 years        | (10% SL )            |
| Office Equipment  | 4 - 12.5 years  | (2.5% SL to 22% DV)  |
| Boats             | 5 - 15.5 years  | (8.5% SL to 10% SL)  |

### **Creditors and accrued expenses**

Creditor and accrued expenses are measured at the amount owed.

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

Levies of \$1,170.00 (including GST) have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

### **Employee costs payable**

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

### **Loans**

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

### **Restricted Reserves**

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

### *Asset Replacement Reserve*

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

### *Non Resident Levy Reserve*

The non-resident levy reserve is for the purpose of management of backcountry fisheries as defined by The New Zealand Council who resolved (July 2014) "that for the purposes of fisheries management a back-country fishery is taken to mean any New Zealand freshwater (river and/or lake) that provide some truly spectacular angling experiences, are popular with non-resident anglers and are inherently sensitive and need careful management". A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

### *Habitat Protection & Maintenance Reserve*

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

### *Hydro Reserve*

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

### **Income Tax**

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

### **Budget Figures**

The Budget figures are derived from the Council budget that was approved at the Council meeting on April 2018.

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

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

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in Accounting Policy.



# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2019

| <b>Note 1 : ANALYSIS OF REVENUE</b> | <b>Actual<br/>2019<br/>\$</b> | <b>Unaudited<br/>Budget<br/>2019<br/>\$</b> | <b>Actual<br/>2018<br/>\$</b> |
|-------------------------------------|-------------------------------|---|-------------------------------|
| <b>Licence sales</b>                |                               |   |                               |
| Fish licence                        | 233,478                       | 209,187                                     | 230,577                       |
| Game licence                        | 27,564                        | 31,337                                      | 30,596                        |
| Non resident Levy                   | 16,792                        | -   | -                             |
| <b>Total</b>                        | <b>277,835</b>                | <b>240,524</b>                              | <b>261,173</b>                |
| <b>Grants and donations</b>         |                               |   |                               |
| National Fish & Game Grant          | 129,193                       | 129,193                                     | -                             |
| Fisheries Enhancement               | 5,408                         | 5,000                                       | 13,907                        |
| <b>Total</b>                        | <b>134,600</b>                | <b>134,193</b>                              | <b>13,907</b>                 |
| <b>Other revenue</b>                |                               |   |                               |
| Rentals - huts                      | -                             | -   | 2,583                         |
| Fines/Prosecutions                  | 2,356                         | 1,000                                       | 816                           |
| Land Lease                          | 700                           | 700   | 700                           |
| Upland Game Hunting Area            | -                             | 658   | 667                           |
| Gain on sale/disposal of assets     | 15,131                        | -   | -                             |
| Miscellaneous income                | -                             | -   | 42                            |
| <b>Total</b>                        | <b>18,187</b>                 | <b>2,358</b>                                | <b>4,808</b>                  |

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2019

| Note 2 : ANALYSIS OF EXPENSES              | Actual<br>2019<br>\$ | Unaudited<br>Budget<br>2019<br>\$ | Actual<br>2018<br>\$ |
|--|----------------------|-----------------------------------|----------------------|
| <b>Species management</b>                  |                      |                                   |                      |
| Population monitoring                      | 9,518                | 10,400                            | 11,447               |
| Harvest assessment                         | 2,700                | 2,700                             | 2,700                |
| Releases                                   | 16,000               | 16,000                            | 16,900               |
| Regulations                                | -                    | -                                 | 310                  |
| Control                                    | -                    | 150                               | -                    |
| <b>Total</b>                               | <b>28,218</b>        | <b>29,250</b>                     | <b>31,357</b>        |
| <b>Habitat protection &amp; management</b> |                      |                                   |                      |
| Resource management                        | 13                   | -                                 | 3,150                |
| Works & management                         | 1,500                | -                                 | -                    |
| <b>Total</b>                               | <b>1,513</b>         | <b>-</b>                          | <b>3,150</b>         |
| <b>Angler &amp; Hunter participation</b>   |                      |                                   |                      |
| Access                                     | 2,242                | 2,200                             | 445                  |
| Publications                               | 2,349                | 1,500                             | -                    |
| Newsletters                                | -                    | 3,050                             | 3,000                |
| Club relations                             | 3,496                | 3,000                             | 1,916                |
| Huts                                       | 1,890                | 1,700                             | 1,887                |
| <b>Total</b>                               | <b>9,977</b>         | <b>11,450</b>                     | <b>7,247</b>         |
| <b>Public interface</b>                    |                      |                                   |                      |
| Communication                              | 56                   | 100                               | -                    |
| <b>Total</b>                               | <b>56</b>            | <b>100</b>                        | <b>-</b>             |
| <b>Compliance</b>                          |                      |                                   |                      |
| Ranging                                    | 1,879                | 2,000                             | 689                  |
| Ranger training                            | 1,809                | 2,000                             | 1,449                |
| Compliance                                 | 21                   | 2,000                             | 341                  |
| <b>Total</b>                               | <b>3,709</b>         | <b>6,000</b>                      | <b>2,479</b>         |
| <b>Licensing</b>                           |                      |                                   |                      |
| Licence production & distribution          | 389                  | -                                 | -                    |
| Commission                                 | 10,061               | 10,824                            | 9,937                |
| <b>Total</b>                               | <b>10,450</b>        | <b>10,824</b>                     | <b>9,937</b>         |

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

|                                   | <b>Actual<br/>2019<br/>\$</b> | <b>Budget<br/>2019<br/>\$</b> | <b>Actual<br/>2018<br/>\$</b> |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Council</b>                    |                               |                               |                               |
| Council meetings                  | 2,264                         | 3,000                         | 2,234                         |
| <b>Total</b>                      | <b>2,264</b>                  | <b>3,000</b>                  | <b>2,234</b>                  |
| <b>Planning &amp; reporting</b>   |                               |                               |                               |
| Annual planning                   | 5,290                         | 5,500                         | 5,258                         |
| National liaison                  | 106                           | 200                           | 239                           |
| <b>Total</b>                      | <b>5,396</b>                  | <b>5,700</b>                  | <b>5,497</b>                  |
| <b>Employee related costs</b>     |                               |                               |                               |
| Salaries and wages                | 235,547                       | 263,434                       | 187,646                       |
| Fringe benefit tax                | 2,698                         | 4,000                         | 3,181                         |
| KiwiSaver contributions           | 8,294                         | 9,588                         | 7,159                         |
| ACC levies                        | 429                           | 600                           | 558                           |
| Occupational Safety & Health      | 2,891                         | 1,300                         | 2,344                         |
| Staff training and other expenses | 6,040                         | 1,500                         | 2,385                         |
| <b>Total</b>                      | <b>255,899</b>                | <b>280,422</b>                | <b>203,274</b>                |
| <b>Other expenses</b>             |                               |                               |                               |
| Office premises                   | 12,733                        | 11,839                        | 12,583                        |
| Office equipment                  | 284                           | 950                           | 574                           |
| Communications                    | 7,028                         | 7,200                         | 6,681                         |
| General                           | 2,670                         | 2,470                         | 3,427                         |
| Field equipment                   | 7,693                         | 2,500                         | 2,487                         |
| Vehicles                          | 22,944                        | 20,300                        | 18,270                        |
| <b>Total</b>                      | <b>53,353</b>                 | <b>45,259</b>                 | <b>44,021</b>                 |

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2019

| <b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b> | <b>Actual<br/>2019<br/>\$</b> | <b>Actual<br/>2018<br/>\$</b> |
|---|-------------------------------|-------------------------------|
| <b>Bank accounts and cash</b>                     |                               |                               |
| Current account balance                           | 96,256                        | 24,171                        |
| <b>Total</b>                                      | <b>96,256</b>                 | <b>24,171</b>                 |
| <b>Debtors and other receivables</b>              |                               |                               |
| Accounts receivable                               | 16,200                        | 13,402                        |
| Prepayments and Accrued income                    | 3,162                         | 3,486                         |
| <b>Total</b>                                      | <b>19,363</b>                 | <b>16,888</b>                 |
| <b>Investments</b>                                |                               |                               |
| <i>Current portion</i>                            |                               |                               |
| Term Deposits                                     | 180,000                       | 200,000                       |
| <i>Non- Current portion</i>                       |                               |                               |
| Term Deposits                                     |                               |                               |
| <b>Total</b>                                      | <b>180,000</b>                | <b>200,000</b>                |
| <b>Creditors and accrued expenses</b>             |                               |                               |
| Trade and other payables                          | 17,432                        | 12,118                        |
| Accrued expenses                                  | 10,200                        | 10,000                        |
| GST Payable                                       | 12,727                        | (915)                         |
| Income in advance                                 | 22,951                        | 27,840                        |
| Gamebird Habitat Stamp levy                       | -                             | 1,174                         |
| <b>Total</b>                                      | <b>63,310</b>                 | <b>50,217</b>                 |
| <b>Employee costs payable</b>                     |                               |                               |
| Accrued salaries and wages                        | 9,063                         | 4,066                         |
| Annual leave and time in lieu                     | 6,377                         | 2,623                         |
| <b>Total</b>                                      | <b>15,439</b>                 | <b>6,689</b>                  |

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2019

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### Note 4 : PROPERTY PLANT & EQUIPMENT

#### 2019

| Asset Class       | Opening<br>Carrying<br>Amount | Purchases     | Sales/<br>Disposals | Current Year<br>Depreciation<br>and<br>Impairment | Closing<br>Carrying<br>Amount |
|-------------------|-------------------------------|---------------|---------------------|---|-------------------------------|
| Land              | 2                             |               |                     |   | 2                             |
| Buildings         | 32,831                        |               |                     | 2,501   | 30,330                        |
| Plant & Equipment | 9,878                         | 651           | 134                 | 2,325   | 8,070                         |
| Vehicles          | 83,025                        | 40,941        | 10,823              | 13,313  | 99,830                        |
| Boats             | 9,399                         |               |                     | 2,686   | 6,713                         |
| Office Equipment  | 4,936                         | 1,438         | -                   | 618   | 5,756                         |
| <b>Total</b>      | <b>140,071</b>                | <b>43,030</b> | <b>10,957</b>       | <b>21,443</b>                                     | <b>150,701</b>                |

#### 2018

| Asset Class       | Opening<br>Carrying<br>Amount | Purchases     | Sales/<br>Disposals | Current Year<br>Depreciation<br>and<br>Impairment | Closing<br>Carrying<br>Amount |
|-------------------|-------------------------------|---------------|---------------------|---|-------------------------------|
| Land              | 2                             |               |                     |   | 2                             |
| Buildings         | 35,332                        |               |                     | 2,501   | 32,831                        |
| Plant & Equipment | 10,216                        | 1,776         | -                   | 2,114   | 9,878                         |
| Vehicles          | 49,488                        | 44,373        | -                   | 10,836  | 83,025                        |
| Boats             | 12,086                        |               |                     | 2,687   | 9,399                         |
| Office Equipment  | 2,330                         | 3,311         |                     | 705   | 4,936                         |
| <b>Total</b>      | <b>109,454</b>                | <b>49,460</b> | <b>-</b>            | <b>18,843</b>                                     | <b>140,071</b>                |

## Significant Assets Recorded - Source and Date of Valuation

Okuru Hut being: Quotable Value Limited Reference 25810/24200 as at 1 September  
SEC 4 SO 11816 2018, Land Value \$75,000; Value of Improvements \$95,000 with a  
BLK X OKURU S D total Capital Value of \$170,000

West Coast Fish and Quotable Value Limited Reference 25850/4106 as at 1 September  
Game Council Office 2018, Land Value \$144,000; Value of Improvements \$81,000 with a  
Building located at Capital Value of \$225,000. Please note: The land is leased from the  
Hokitika Airport being: Westland District Council on a 21 year term. (Refer Note 6)  
Lot 1 DP 3080 BLK I  
KANIERE SD - SUBJ  
TO EASMENTS  
SHOWN ON DP

3080  
Lake Kaniere Road Quotable Value Limited Reference 25760/27500 as at 1st September  
being: PT RES 913 2018, Land Value \$500,000; Value of Improvements \$110,000 with  
BLK XI KANIERE S a total Capital Value of \$610,000. (Refer Policies)  
D, Certificate of Title  
WS2C/8

Mahinapua being: Quotable Value Limited Reference 25770/36904 as at 1st September  
PT RES 1180 BLKS 2018, Land Value \$600,000 (Refer Policies)  
IV VII XI XII  
MAHINAPUA AD,  
Certificate of Title  
WS1A/1285

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2018

| Note 5: EQUITY                                      | Actual<br>2019<br>\$ | Actual<br>2018<br>\$ |
|---|----------------------|----------------------|
| <hr/>   |                      |                      |
| <b><i>Accumulated Funds</i></b>                     |                      |                      |
| Balance as at 1 September                           | 123,268              | 180,172              |
| Surplus/(Deficit)                                   | 43,350               | (46,108)             |
| Transfer to Reserves                                | (24,445)             | (19,045)             |
| Transfer from Reserves                              | 5,364                | 8,249                |
| <b><i>Total Accumulated Funds</i></b>               | <b>147,537</b>       | <b>123,268</b>       |
| <hr/>   |                      |                      |
| <b><i>Dedicated Reserves</i></b>                    |                      |                      |
| <b>Asset Replacement Reserve</b>                    |                      |                      |
| Balance as at 1 September                           | 55,233               | 44,022               |
| Transfer from Accumulated Funds                     | 7,653                | 11,211               |
| Transfer to Accumulated Funds                       | -                    | -                    |
| <b>Balance at 31 August</b>                         | <b>62,886</b>        | <b>55,233</b>        |
| <b>Non - Resident Levy Reserve</b>                  |                      |                      |
| Balance as at 1 September                           | 18,873               | 16,136               |
| Transfer from Accumulated Funds (Income)            | 16,792               | 7,836                |
| Transfer to Accumulated Funds (Expenses)            | (5,364)              | (5,099)              |
| <b>Balance at 31 August</b>                         | <b>30,301</b>        | <b>18,873</b>        |
| <b>Hydro</b>  |                      |                      |
| Balance as at 1 September                           | 26,850               | 30,000               |
| Transfer from Accumulated Funds (Income)            | -                    | -                    |
| Transfer to Accumulated Funds (Expenses)            | -                    | (3,150)              |
| <b>Balance at 31 August</b>                         | <b>26,850</b>        | <b>26,850</b>        |
| <b>Habitat Protection &amp; Maintenance Reserve</b> |                      |                      |
| Balance as at 1 September                           | 100,000              | 100,000              |
| Transfer from Accumulated Funds (Income)            | -                    | -                    |
| Transfer to Accumulated Funds (Expenses)            | -                    | -                    |
| <b>Balance at 31 August</b>                         | <b>100,000</b>       | <b>100,000</b>       |
| <b><i>Total Dedicated Reserves</i></b>              | <b>220,037</b>       | <b>200,956</b>       |
| <hr/>   |                      |                      |
| <b>Total Equity</b>                                 | <b>367,571</b>       | <b>324,224</b>       |

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2019

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### Note 6 : COMMITMENTS & CONTINGENCIES

| <b>Commitment to:</b>                  | <b>Explanation and Timing</b>  | <b>Actual<br/>2019<br/>\$</b> | <b>Actual<br/>2018<br/>\$</b> |
|--|--|-------------------------------|-------------------------------|
| Lease or rent assets                   | The council has a commitment to the ground lease of its premises located in Airport Drive. This rental is \$3072 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years. This lease is renewable |                               |                               |
| Purchase property, plant and equipment | The Council has a commitment to the North Canterbury Fish and Game Region to purchase Salmon and Trout for Fisheries enhancement to the value of \$16,000 for the coming year.                                 |                               |                               |
| Provide loans or grants                | Nil  |                               |                               |

### Contingent Liabilities and Guarantees

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



# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2019

### Note 7: OTHER

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

| Description                 | Amount |                     |
|-----------------------------|--------|---------------------|
| Honorary Ranging Activities | 300    | hours approximately |
| Councillors meetings        | 100    | hours               |

| Note 8: RELATED PARTY TRANSACTIONS | 2019 | 2018 | 2019 | 2018 |
|------------------------------------|------|------|------|------|
|                                    | \$   | \$   | \$   | \$   |

| Related Party                                     | Description of the Transaction                                     | Value | Value | Amount Outstanding | Amount Outstanding |
|---|--|-------|-------|--------------------|--------------------|
| New Zealand Fish and Game Council - received from | Reimbursement for Travel Expenses for Staff travelling to meetings | -     | 41    | -                  | -                  |
| New Zealand Fish and Game Council - received from | Legal Funding reimbursed   | 8,122 | 6,207 | -                  | -                  |
| Taccra Ltd Jan Derks Councillor                   | Contracted to advise on RMA and Planning                           | 2,340 | -     | -                  | -                  |

### Note 9: EVENTS AFTER BALANCE DATE

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

### Note 10: ADDITIONAL INFORMATION

# West Coast Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2019

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### Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2018

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              | 28,218           | 1,555        | 117,164                 | 145,382                |
| Habitat protection & management | 1,513            | 372          | 28,029                  | 29,541                 |
| Angler & hunter participation   | 9,977            | 858          | 64,647                  | 74,624                 |
| Public interface                | 56               | 131          | 9,870                   | 9,926                  |
| Compliance                      | 3,709            | 828          | 62,387                  | 66,096                 |
| Licensing                       | 10,450           | 131          | 9,870                   | 20,320                 |
| Council                         | 2,264            | 209          | 15,747                  | 18,011                 |
| Planning & reporting            | 5,396            | 305          | 22,981                  | 28,376                 |
| Totals                          | 61,583           | 4,389        | 330,695                 | 392,278                |

#### Actual Overheads

|                                   |         |
|-----------------------------------|---------|
| Employee related costs            | 255,899 |
| Depreciation                      | 21,443  |
| Other expenses                    | 53,353  |
| <i>Less</i> Administrative Income | 700     |
| Total Overheads to Allocate       | 330,695 |

#### UNAUDITED

#### BUDGET 2019

| Output Area                     | Unaudited Budget Direct \$ | Unaudited Budget Hours | Allocation of Overheads | Total Costs per Output |
|---------------------------------|----------------------------|------------------------|-------------------------|------------------------|
| Species management              | 29,250                     | 1,627                  | 93,233                  | 122,483                |
| Habitat protection & management | 0                          | 468                    | 26,818                  | 26,818                 |
| Angler & Hunter participation   | 11,450                     | 1,370                  | 78,506                  | 89,956                 |
| Public interface                | 100                        | 280                    | 16,045                  | 16,145                 |
| Compliance                      | 6,000                      | 1,042                  | 59,710                  | 65,710                 |
| Licensing                       | 10,824                     | 200                    | 11,461                  | 22,285                 |
| Council                         | 3,000                      | 330                    | 18,910                  | 21,910                 |
| Planning & reporting            | 5,700                      | 500                    | 28,652                  | 34,352                 |
| Totals                          | 66,324                     | 5,817                  | 333,334                 | 399,658                |

#### Budget Overheads

|                             |         |
|-----------------------------|---------|
| Employee related costs      | 280,422 |
| ARF                         | 7,653   |
| Other Expenses              | 45,259  |
| Total Overheads to Allocate | 333,334 |