



PERFORMANCE REPORT OF THE

WEST COAST FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2020**



17 November 2020

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 2020.

Yours faithfully

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

Andrew Harris
Chairman
West Coast Fish and Game Council

PERFORMANCE REPORT 2019-20

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STRUCTURE

Council and Staff

Council Members	Sub Region	Council Meetings Attended (7)
Dean Phibbs	Northern	7
Owen Smith	Northern	5
Rob Roney (Deputy Chair)	Central	6
Dave Heine	Central	4
Mark Smith (co-opted)	Central	6
Jan Derks	Southern	6
Andrew Harris (Chair & NZ Council appointee)	Southern	7
Te Runanga o Ngai Tahu Appointee (William Wilson)		3
Director General of Conservation Representative		4
Conservation Board Representative (Keith Morfett)		0

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.

Phone (03) 755 8546

Email westcoast@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT

Financial:

Fish licence sales were impacted by unfavourable spring weather and the Covid pandemic which resulted in a reduction in licence income. In response, a budget revision combined with spending restraint on particular projects resulted in a surplus over budget at years end. This means that the West Coast Fish and Game Council remains in a sound financial position.

All staff continued to be employed during the lockdown and deserve thanks for their co-operation during a worrying and frustrating time. A Covid wage subsidy of \$21,089 was applied for of which \$6129 was used and the balance refunded.

Population monitoring:

Some drift diving and environmental monitoring was not completed because of lockdown. Salmon Spawning Counts were close to long term averages in Lakes Mapourika and Paringa but low in the Rivers further north [Wanganui, Hokitika, Taramakau]. In previous seasons Council has been encouraged by returns of hatchery reared fish but this has not been sustained in the longer term and our enhancement strategy is likely to be reviewed in line with unequivocal up to date science which highlights the detrimental effects of putting commercial hatchery reared fish into naturally adapted local populations. A one fish daily bag limit for Salmon has been introduced.

Gamebird populations are stable to increasing relative to long term averages; bag limits and season length remain the same and the only change to regulations is to allow adult hunters who accompany juniors for the one week junior season in March to also shoot, the aim being increased participation.

Participation:

While a significant fall in Non-Resident Fish Licence sales occurred due to lockdown [as expected] local sales were near budget. Game licence sales showed an increase of around 10% despite the season start being delayed for three weeks due to lockdown. This appears to be due to previously out-of-region hunters buying their licence locally.

A pleasing development is the staff initiative to form a Young Hunters Club to facilitate organised hunting by junior hunters keen to take advantage of good gamebird numbers, especially Paradise Shelduck and Pukeko. This also represents a potential ready response team to respond to gamebird predation complaints.

Governance Review of Fish and Game:

Councilors, management, and staff had the opportunity to participate in the independent review commissioned by the Minister of Conservation.

This is a timely and appropriate review to determine if the current structure and Governance of Fish and Game is still fit for purpose approximately 30 years since inception and, if not, to make recommendations for change to the Minister. The Review Panel's findings are expected to be released by year's end.

Finally, on behalf of Council, thanks to Dean, Glen, and Baylee for their work throughout the year and their positive attitude during lockdown. Also, thanks to Councilors who appear to have adapted well to the concept of on-line meetings and to Honorary Rangers for their input.



Andy Harris
Chair



FISH & GAME NEW ZEALAND – WEST COAST REGION

**ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020**

STATEMENT OF RESPONSIBILITY

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

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


.....
CHAIR


.....
MANAGER

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2019-20 Operational Workplan, as adopted by Council for commencement on 1 September 2019.

Statutory Functions

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

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

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

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

Summary Budget and Actual Expenditure for each output area.

Output Area	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	29,150	5,000	128,283	17,907	9,836	114,929
Habitat Protection	-	700	27,336	-	700	25,477
Angler & Hunter Participation	6,450	-	76,853	4,371	200	62,190
Public Interface	100	-	14,493	-	-	17,284
Compliance	5,000	1,658	59,664	1,245	4,144	78,428
Licensing	11,981	-	20,116	9,134	-	17,454
Council	2,000	-	17,645	1,700	-	19,486
Planning & Reporting	6,450	-	38,992	6,629	-	26,494
Total Outputs	61,131	7,358	383,382	40,986	14,880	361,741
Grants Received & Interest earned	-	110,137	110,137	-	110,600	110,600
Total	61,131	117,495	493,519	40,986	125,480	472,341

Outputs

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

Overheads

Administration (allocated across output projects to derive cost).

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	10,300	-	97,537	11,800	-	96,030
1120	Harvest Assessment	2,700	-	6,455	2,700	-	4,708
1160	Fisheries Enhancement	16,000	5,000	19,135	3,407	9,836	1,353
1170	Regulations	-	-	2,503	-	-	7,459
1180	Control	150	-	2,653	-	-	5,379
Total		29,150	5,000	128,283	17,907	9,836	114,929

Species Monitoring

Performance Objectives:

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

Performance Achieved:

Trout surveys were conducted over summer to assess long term population trends. In the Mawheraiti River the count at the State Highway 7 site was above average while the count at the Mirfins site was below average. In the Inangahua River the count at Blacks Point was below average although larger very well-conditioned fish were present. In the Grey River a count at Waipuna was compromised by high water levels and inexperienced divers although above average numbers of large very well-conditioned were present at the Hospital Flat site. Dives in the backcountry area of the Karamea River resulted in trout densities generally below average. At both the upstream and downstream of the Crow sites numbers of smaller fish were down, while at the Karamea Bend site trout numbers were similar to last season although down on historic levels. Dives in the backcountry area of the Mokihinui River resulted in trout densities that were at or slightly below average at both the South and North Branch dive sites. Overall results indicate there is still good fishing to be had in the region and that fishing opportunities are largely impacted by environmental variables affecting recruitment.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1615>

The size, condition, and relative abundance of the sports fish populations in lakes Brunner and Poerua was assessed using standardised gillnetting procedures in November 2019. Brown trout in Lake Brunner were smaller but in greater abundance and better condition in comparison to the 2012 survey. Brown trout in Lake Poerua were larger but less abundant and in similar condition compared to the 2011 survey. This indicates the fishery is well managed and provides great opportunity for anglers.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1563>

Salmon spawning counts were conducted in Autumn to assess long term trends. The 2020 return for both the Lake Paringa and Lake Mapourika sites were well above last season's counts and similar to the long-term average. The returns for both the Taramakau and Hokitika rivers were below average. Overall Salmon populations West Coast wide provide a wide-ranging opportunity for Salmon anglers.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1677>

Long term shelduck monitoring indicates that both the southern and northern populations have been increasing over the last 25 years and are currently at, or near to, record levels with both populations exceeding upper management levels. More organised hunts are proposed for 2020/21 to maximise the opportunity for hunters.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1614>

Long term monitoring of Pukeko indicates that the northern population has decreased although new sites monitored this season show high numbers of birds still exist. The southern population has remained relatively stable. Pukeko numbers show considerable variation between years and this provides opportunities for organised hunts.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1676>

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

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1715>

Greyland monitoring indicates the population has been relatively stable over the past 5 years. With harvest surveys indicating hunter effort is the biggest driver in hunting success. The current population provides ample opportunity for gamebird hunters.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1678>

The Mawheraiti River Project to assess Trout Recruitment has completed its first year. Nominated spawning research streams were electric fished three times between November and May. River flows and temperature were also obtained to establish how they influence recruitment. Several years of data will be required before any trends or relationship can be identified with certainty. The New River Research project had a sonde deployed in the New River and has raised questions regarding potential anthropogenic disturbance to the fishery. Next year the project will be expanded to carrying out surveys on the aquatic life in the New River.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1714>

An angler usage survey was carried out in the Mokihinui catchment using trail cameras. Of the three stretches of river monitored, the most popular stretch only had an occupancy rate of 8%. Compliance was carried out in both the Karamea and the Mokihinui catchment, with two anglers found to be non-compliant in regard to holding backcountry endorsements and issued warnings. Anglers were surveyed and again the majority were largely satisfied with their backcountry experience. This year saw an increase of resident anglers in the West Coast backcountry, with more resident anglers than non-residents anglers holding West Coast Backcountry endorsements and completing our survey for the first time in four years.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1679>

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 350 adult and junior full season West Coast licence holders harvested an estimated 5380 game birds from within the West Coast Region for 2019. Inclusion of out of region hunters visiting the West Coast Region increases this estimated total game bird harvest to 8380 birds. The average West Coast Region game bird licence holder harvested 15 game birds in the 2019 season, compared with 18 game birds during the 2018 season and 15 for the 2017 season (rounded to whole bird figures). This equates to approximately; 7.6 Greylards, 5.8 Paradise Shelduck, 1.3 Pukeko and less than one bird each of Swan and Shoveler. Opening weekend accounted for 41% of the season's harvest by West Coast hunters. Hunter effort and harvest by local hunters decreased from the previous season.

The full report can be viewed at: <https://fishandgame.org.nz/dmsdocument/1706>

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.

Performance Achieved:

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

- 1,000 x 170g salmon to Lake Ianthe from Salmon Smolt NZ.
- 4,000 x 45g salmon Lake Ianthe from Paringa Salmon Farm.

A review of the Enhancement Strategy was completed during 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 stocking policy is currently being developed to ensure wild populations are managed appropriately.

Regulations

Performance Objectives:

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

Performance Achieved:

The Council conducts a complete review of the regulations on a 3 yearly basis coinciding with the establishment of councils after elections. Consequently, a complete review of the fishing regulations with consultation of licence-holders was completed in the 2018/19 year. No angler requests or council proposals were received for the fishing regulations throughout the 2019/20 year regarding regulation changes and are therefore currently deemed appropriate. A complete review of the gamebird regulations was completed with consultation of licence holders in late 2019. Licence-holder support was strong for increasing junior hunting opportunities and their supervisors for the regional abundance of Paradise Shelduck, Pukeko and Black Swan. The gamebird regulations were changed to incorporate these changes. Feedback from the Survey indicates hunters are generally satisfied with the gamebird hunting on the West Coast and Fish and Games increased involvement in organised hunting events.

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

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

Control

Performance Objectives:

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

Performance Achieved:

In response to 18 complaints regarding Paradise shelduck, 2 for Black swan and 3 for Pukeko, 13 permits to disturb/kill gamebirds were issued, and 8 organised hunting events were conducted. The delay on the season opening due to Covid-19 created some frustration for those landowners with high numbers of Paradise Shelduck and no ability to reduce numbers through Government restrictions on movement. Keen hunter groups were directed to these properties when the season eventuated but may require some permitted hunts in the following Autumn.

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	-	-	28,036	-	-	26,477
1220	Works & Management	-	700	700	-	700	700
	Total	-	700	27,336	-	700	25,477

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 41 consent applications, a similar requirement to previous years. 15 consents were mining permit applications predominantly for gold mining operations. 12 were for River protection works to protect property and maintain roading. 4 were for Discharge Permits associated with dairy farms and 3 were for gravel extraction. Fish and Game managed to ensure appropriate protection for spawning fish in the majority of these instances whilst ensuring adequate sediment retention controls in the mining consents.

Fish and Game have also had active involvement in the West Coast Regional Council Combined Plan workshops with the goal to ensure there are adequate provisions for gamebird hunting and maintenance of wetlands in the SNA process. Fish and Game also achieved good provisions for valued introduced species in the National Biodiversity Strategy. Satisfactory provision has been made in these documents to have regard for naturalised species and protect the habitat for sportsfish 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, naturalised species, access issues, sportsfish monitoring in National Parks, compliance, crop predation, drone use and pest fish.

To actively improve local gamebird populations, the benefit of enhancing gamebird habitat through predator trapping was promoted to landowners and local hunters. Articles were published in the Fish and Game magazine in relation to mallard research and instructional predator trapping information given to landowners and hunters in the West Coast Region as requested.

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. This reserve has been classified as a Significant Natural Area as part of the West Coast Regional Council planning process.

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	1,700	-	18,597	1,232	-	16,360
1320	Hunter Recruitment	-	-	3,129	-	-	6,599
1330	Newsletters	50	-	18,198	3	-	16,213
1340	Other Publications	-	-	1,252	200	-	415
1360	Club Relations	3,000	-	29,909	849	-	17,417
1370	Huts	1,700	-	5,768	2,087	200	5,186
Total		6,450	-	76,853	4,371	200	62,190

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, four organised hunts were facilitated where crop predation issues had been observed. Keen hunters were also directed to these, and other, properties with crop predation issues. Organised hunts were utilised to upskill young and new hunters, as well as encourage hunters to diversify their harvest. Hunter responses to these events were favourable and we will be endeavouring to continue this program in 2021.

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 to placate landowner issues and provide conduct guidance to an increased number of visiting anglers.

Heavy angling pressure on readily accessible trophy fisheries near Reefton required extra signage in an effort to improve angler etiquette and therefore reduce instances of negative angler interactions. Trail camera's will be utilised in 2020/21 to ascertain if issues remain.

Newsletters

Performance Objectives:

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

Performance Achieved:

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

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

Fish and Game West Coast completed four pages in the Fish & Game magazines sent out to licence holders. Content focused on encouraging licence holder to fully utilise local fish and game resources as well as updating licence holders on gamebird and sportfish populations. For sportfish, this involved the promotion of winter angling and targeting larger waterbodies. The Gamebird edition encouraged hunters to diversify their bag, hunting locally and promoted organised hunts.

Club Relations

Performance Objectives:

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

Performance Achieved:

Liaison was maintained by speaking to clubs and aiding at fishing competition weigh-ins. Fortnightly clay bird shoots were facilitated by Fish and Game. These hunting groups were invited to attend junior organised hunts during the special junior season. These hunts focused on problematic populations of Paradise Shelducks and Pukeko. Fishing information session invitations were sent to all West Coast licence holders with valid email addresses, which resulted in little interest. Time constraints appear to be a limiting factor in attendance of events; therefore, the decision was made to make videos to upskill anglers, allowing anglers to obtain the information readily at their leisure. The move to up skill adults/parents is hoped to benefit juniors and improve angler satisfaction.

Huts

Performance Objectives:

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

Performance Achieved:

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

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	-	-	625	-	-	573
1420	Communication	100	-	12,616	-	-	16,568
1430	Political Advocacy	-	-	1,252	-	-	143
	Total	100	-	14,493	-	-	17,284

Liaison

Performance Objectives:

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

Performance Achieved:

Liaison with research agencies continued this year with consultation regarding salmon, naturalised species and indigenous fish relationships and access. Liaison with Iwi through the council meeting process continues to improve.

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 utilisation of local fisheries by anglers.

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 with local MP's 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	2,000	658	39,516	459	-	64,150
1520	Ranger Training	2,000	-	10,761	-	-	2,290
1530	Prosecutions	1,000	1,000	9,387	786	4,144	11,988
Total		5,000	1,658	59,664	1,245	4,144	78,428

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 thirteen percent of regional sportsfish and gamebird licence holders (419 out of 3,108 total licence holders) were contacted last season through the program. Resources were focused on busy times of the year at specific fisheries and hunting spots, including; lower reaches of rivers in September and October, Lake Brunner during holiday periods, South Westland Lakes during peak salmon season and the opening weekend of gamebird season. Twelve offences were detected for the year. Eight 'Fishing without licence', one 'Hunting without Licence', two 'Fishing closed waters' and one for 'Excess bag limit'.

Seven 'Fishing without Licence' offences and one 'Hunting without Licence' offence 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.

Fish and Game no longer is involved with the hunting preserve at Haupiri this is now managed 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:

A planned training weekend never got off the ground due to Covid-19 restrictions on movement. CERT training was kept up to date for existing rangers and the annual training weekend will be reinstated for 2020/21 year. Those Rangers that do not have up to date training were advised to cease operations although there was still ample coverage throughout the West Coast to achieve compliance objectives throughout the year.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	-	-	3,129	104	-	1,825
1620	Agent Servicing	-	-	5,006	5	-	6,604
1630	Agent Commissions	11,981	-	11,981	9,025	-	9,025
	Total	11,981	-	20,116	9,134	-	17,454

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. The council was pleased to see an increase in Gamebird licence sales for 2019/20 indicating increased participation levels.

FISHING LICENCES	2015/16	2016/17	2017/18	2018/19	2019/20
Adult Whole Season	728	596	668	642	536
Non-Resident Whole Season	242	246	249	319	276
Loyal Senior Whole Season	75	86	93	96	94
Local Area Whole Season	200	176	185	192	170
Family Fishing	492	433	438	464	374
Adult Day	1094	1197	423	398	425
Non-Resident Day	-	-	787	523	406
Adult Winter	46	70	48	57	48
Adult Short Break	157	165	151	127	119
Adult Long Break	16	10	16	14	12
Junior Whole Season	119	93	100	83	89
Junior Non-Resident Whole Season	3	9	8	10	3
Junior Day	66	83	49	45	48
Junior Non-Resident Day	-	-	27	19	19
Child Non-Resident Whole Season	-	-	-	8	12
Child Non-Resident Day	-	-	-	17	20
Total Fish Licences	3238	3164	3242	3014	2651
Whole Season Licence Equivalent	2131	1944	2023	2067	1753

GAME LICENCES	2016	2017	2018	2019	2020
Adult Whole Season	382	374	374	330	366
Adult Day	14	38	28	24	25
Junior Whole Season	47	39	33	20	40
Junior Day	2	2	0	0	3
Child Whole Season	15	14	12	11	23
Total Game Licences	460	467	447	385	457
Whole Season Licence Equivalent	394	389	386	339	379

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	2,000	-	17,645	1,700	-	19,486
	Total	2,000	-	17,645	1,700	-	19,486

Council

Performance Objectives:

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

Performance Achieved:

Fish and Game West Coast is governed by a council of elected gamebird hunters and freshwater anglers. Oversight and direction is through an annual workplan which was adopted at the June Council meeting after input from Councilors. Through bimonthly meetings and regular dialogue between the Chair and the Manager the Council was well informed on issues and provided direction and appropriate policy for staff. Due to Covid-19 the scheduled April meeting was held in May via Zoom with a summary of the proceedings posted afterwards on the Fish and Game website.

The Council reviewed the following policies throughout the year; Service Recognition, Governance, Standing Orders, and continued a stepwise review of the Ministerially approved Sportsfish and Game Management Plan. The West Coast Council also provided input into National Policy on issues such as Firearms legislation, Regulation setting, Salmon management, Licencing contract and fees, Infringement and Prosecutions, Gamebird preserves and Communications.

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

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

OUTPUT 8: PLANNING AND REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1820	Annual Planning	750	-	7,510	907	-	6,956
1830	Reporting	5,500	-	20,643	5,619	-	10,828
1840	National Liaison	200	-	10,839	103	-	8,710
Total		6,450	-	38,992	6,629	-	26,494

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 are still concerned about regional apathy from licence-holders and the corresponding representativeness of licence-holders on 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. The West Coast Region Councillors and Staff provided input into a national Ministerial review of Fish and Game.

OVERHEADS: ADMINISTRATION

Performance Objectives:

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

Performance Achieved:

Staff were paid appropriately and on time with the use of a contractor (Nelson Marlborough Fish and Game) Fish and Game West Coast continues to outsource a portion of the administrative work to staff. Outsourcing administration resulted in a reduction in overhead costs. Fish and Game will continue to outsource administration for a portion of 2020/21 in an effort to save costs in what will be a tough year for revenue due to an absence of non-resident anglers. If a suitable applicant is found the region would look to re-establish the admin position.

A National Health and Safety Review was conducted throughout the year with no findings of concern with the West Coast Regions risk management.

Ageing pipes in the ceiling had to be replaced after a leak identified the issue and caused some damage to the office.

West Coast Fish and Game Council

FINANCIAL STATEMENTS

For the year ended
31 August 2020

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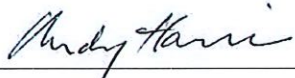
West Coast Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2020

	Note	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
REVENUE				
Fish and Game licence sales	1	253,626	266,244	282,082
Grants and donations	1	120,596	109,630	134,600
Interest		5,970	5,507	5,006
Other revenue	1	6,470	2,358	18,187
Total Revenue		386,662	383,739	439,875
EXPENSES				
Outputs				
Species management	2	17,907	29,150	28,218
Habitat protection & management	2	-	-	1,513
Angler & Hunter participation	2	4,371	6,450	9,977
Public interface	2	-	100	56
Compliance	2	1,245	5,000	3,709
Licensing	2	9,134	11,980	10,450
Council	2	1,700	2,000	2,264
Planning & reporting	2	6,629	6,450	5,396
Overheads				
Employee related costs	2	263,833	280,700	255,899
Depreciation	4	19,250	2,265	21,443
Other expenses	2	52,552	46,644	53,353
Total Expenses		376,622	390,739	392,278
Operating Surplus/(Deficit)		10,040	(7,000)	47,597
NET SURPLUS/(DEFICIT)		10,040	(7,000)	47,597

West Coast Fish and Game Council
Statement of Financial Position

As at
31 August 2020

	Note	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	93,698	49,879	96,256
Debtors and prepayments	3	13,952	18,412	19,363
Investments	3	197,000	200,000	180,000
Total Current Assets		304,650	268,291	295,619
Non-Current Assets				
Property, plant and equipment	4	148,899	120,820	150,701
Investments	3	-	-	-
Total Non-Current Assets		148,899	120,820	150,701
TOTAL ASSETS		453,549	389,111	446,320
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	62,307	52,000	59,063
Employee costs payable	3	9,383	9,960	15,439
Total Current Liabilities		71,690	61,960	74,502
Non-Current Liabilities				
Other non-current liabilities	3	-	-	-
Total Non-Current liabilities		-	-	-
TOTAL LIABILITIES		71,690	61,960	74,502
NET ASSETS		381,860	327,151	371,818
EQUITY		381,860	327,151	371,818

 _____ Chairman

 _____ Manager

Date: 17 November 2020 _____

West Coast Fish and Game Council

Statement of Cash Flows

For the year ended

31 August 2020

	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	263,010	258,698	270,471
Grants, donations and fundraising	120,596	125,000	134,600
Interest	5,970	5,006	5,006
Other revenue	6,700	3,000	18,187
Cash was applied to:			
Payments to suppliers	110,300	111,500	111,862
Payments to employees	269,891	236,141	247,149
GST (net)	(14,381)	1,000	226
Net Cash Flows from Operating Activities	30,465	43,063	69,028
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	24,347	20,000	26,088
Sale of investments/deposits	-	-	20,000
Cash was applied to:			
Purchase of property, plant and equipment	40,370	45,000	43,030
Purchase of investments/deposits	17,000	-	-
Net Cash Flows from Investing and Financing	(33,023)	(25,000)	3,058
Net Increase / (Decrease) in Cash	(2,558)	18,063	72,085
Opening Cash	96,256	24,171	24,171
Closing Cash	93,698	42,234	96,256
This is represented by:			
Bank accounts and cash	93,698	42,234	96,256

West Coast Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2020

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

Basis of Preparation

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

Goods and Services Tax (GST)

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

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Interest

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

Other Income

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

Outputs

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

Employee related costs

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

Performance payments are recorded when the employee is notified.

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

Levies to NZFGC

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

Bank Accounts and cash

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

Debtors

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

Investments

Investments comprise investments in term deposits with banks.

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

Property, plant and equipment

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

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

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

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

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

Fixed assets are recorded at cost less accumulated depreciation.

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

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

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

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

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

Creditors and accrued expenses

Creditor and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Loans

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

Restricted Reserves

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

Asset Replacement Reserve

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

Non Resident Levy Reserve

At the end of this financial year all funds held in the non-resident levy reserve have been transferred to this regions general reserve as per the directive of the New Zealand Council at their 147th meeting held on Friday 21st August 2020. All income received from the non resident levy in future periods will be treated as Licence income for the management of Fish & Game.

Habitat Protection & Maintenance Reserve

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

Hydro Reserve

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 11 June 2019.

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 2020

Note 1 : ANALYSIS OF REVENUE	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Licence sales			
Fish licence	205,985	234,774	237,725
Game licence	31,326	31,470	27,564
Non resident Levy	16,315	-	16,792
Total	253,626	266,244	282,081
Grants and donations			
National Fish & Game Grant	104,630	104,630	129,193
Fisheries Enhancement	9,836	5,000	5,408
Government Grant - COVID-19 Wage Subsidy	6,129	-	-
Total	120,596	109,630	134,601
Other revenue			
Rentals - huts	200	-	-
Fines/Prosecutions	4,144	1,000	2,356
Land Lease	700	700	700
Upland Game Hunting Area	-	658	-
Gain on sale/disposal of assets	1,425	-	15,131
Miscellaneous income	-	-	-
Total	6,470	2,358	18,187

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 2 : ANALYSIS OF EXPENSES	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Species management			
Population monitoring	11,800	10,300	9,518
Harvest assessment	2,700	2,700	2,700
Releases	3,407	16,000	16,000
Regulations	-	-	-
Control	-	150	-
Total	17,907	29,150	28,218
Habitat protection & management			
Resource management	-	-	13
Works & management	-	-	1,500
Total	-	-	1,513
Angler & Hunter participation			
Access	1,233	1,700	2,242
Publications	200	-	2,349
Newsletters	3	50	-
Club relations	849	3,000	3,496
Huts	2,087	1,700	1,890
Total	4,371	6,450	9,977
Public interface			
Communication	-	100	56
Total	-	100	56
Compliance			
Ranging	459	2,000	1,879
Ranger training	-	2,000	1,809
Compliance	786	1,000	21
Total	1,245	5,000	3,709
Licensing			
Licence production & distribution	110	-	389
Commission	9,025	11,980	10,061
Total	9,134	11,980	10,450

Note 2 : ANALYSIS OF EXPENSES*Continued*

	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
Council			
Council meetings	1,700	2,000	2,264
Total	1,700	2,000	2,264
Planning & reporting			
Annual planning	6,526	6,250	5,290
National liaison	103	200	106
Total	6,629	6,450	5,396
Employee related costs			
Salaries and wages	247,967	262,627	235,547
Fringe benefit tax	3,395	4,000	2,698
KiwiSaver contributions	8,617	9,473	8,294
ACC levies	-	600	429
Occupational Safety & Health	1,141	2,000	2,891
Staff training and other expenses	2,714	2,000	6,040
Total	263,833	280,700	255,899
Other expenses			
Office premises	13,986	12,774	12,733
Office equipment	369	700	284
Communications	6,687	7,000	7,028
General	1,075	1,670	2,670
Field equipment	3,580	4,200	7,693
Vehicles	26,855	20,300	22,944
Total	52,552	46,644	53,352

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2020 \$	Actual 2019 \$
Bank accounts and cash		
Current account balance	93,698	96,256
Total	93,698	96,256
Debtors and other receivables		
Accounts receivable	13,835	16,200
Prepayments and Accrued income	117	3,162
Total	13,952	19,362
Investments		
<i>Current portion</i>		
Term Deposits	197,000	180,000
Total	197,000	180,000
Creditors and accrued expenses		
Trade and other payables	15,227	31,300
Accrued expenses	10,937	10,200
GST Payable	13,466	(1,141)
Income in advance	22,677	18,704
Total	62,307	59,063
Employee costs payable		
Accrued salaries and wages	924	9,063
Annual leave and time in lieu	8,459	6,377
Total	9,383	15,440

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 4 : PROPERTY PLANT & EQUIPMENT

2020

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

2019

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying 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
Total	140,071	43,030	10,957	21,443	150,701

Significant Assets Recorded - Source and Date of Valuation

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

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 5: EQUITY	Actual 2020 \$	Actual 2019 \$
<u>Accumulated Funds</u>		
Balance as at 1 September	151,784	123,268
Surplus/(Deficit)	10,040	47,597
Transfer to Reserves	(18,580)	(24,445)
Transfer from Reserves	46,616	5,364
Total Accumulated Funds	189,860	151,784
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	62,886	55,233
Transfer from Accumulated Funds	2,265	7,653
Transfer to Accumulated Funds	-	-
Balance at 31 August	65,151	62,886
Non - Resident Levy Reserve		
Balance as at 1 September	30,301	18,873
Transfer from Accumulated Funds (Income)	16,315	16,792
Transfer to Accumulated Funds	(46,616)	(5,364)
Balance at 31 August	0	30,301
Hydro		
Balance as at 1 September	26,850	26,850
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	26,850	26,850
Habitat Protection & Maintenance Reserve		
Balance as at 1 September	100,000	100,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	100,000	100,000
Total Dedicated Reserves	192,001	220,037
Total Equity	381,860	371,818

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2020

Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual 2020 \$	Actual 2019 \$
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		
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 2020

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 TRANSACTION:		2020	2019	2020	2019
		\$	\$	\$	\$
Related Party	Description of the Transaction	Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council - received from	Reimbursement for Travel Expenses for Staff travelling to meetings	-	-	-	-
New Zealand Fish and Game Council - received from	Legal Funding reimbursed	1,350	8,122	-	-

Note 9: EVENTS AFTER BALANCE DATE

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

Note 10: COVID RESPONSE

Covid-19 has had a financial impact on West Coast Fish and Game Council. Licence revenue was reduced due to the lock down and the closure of the New Zealand borders. At the beginning of the lockdown there was uncertainty as to whether there would be a game season, however, positive lobbying from the NZFGC ensured that there was a Game season, all be it, delayed and shortened. This softened the financial impact of reduced income. The West Coast Fish and Game Council applied for the Wage subsidy, as at the time it met the criteria and wanted to ensure all of our staff were fully employed, however, the Council opted to return a portion of the subsidy as the impact of Covid on our licence sales was not as detrimental as first predicated and the national Grant ensured our financial stability. The 2019/20 budget were scrutinised and only essential work and spending was undertaken in order to reduce the impact of reduced licence income.

There has been a national response to the next financial year (2020/21) and the West Coast Fish and Game Council has reduced its budget for the 2020/21 year along with a reduced projection of licence income. The West Coast Fish and Game Council has accepted that in the 2020/21 year it will use reserves to cover any shortfalls.

The NZFGC has established a policy to support any Fish and Game region to ensure liquidity and to ensure that all Fish and Game Councils remain a going concern.

West Coast Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2020

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2020

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 2020

Output Area	Actual Direct \$	Actual Hours	Allocation of Total Costs per Overheads	Output
Species management	8,071	1,490	106,858	114,929
Habitat protection & management	(700)	365	26,177	25,477
Angler & hunter participation	4,171	809	58,019	62,190
Public interface	-	241	17,284	17,284
Compliance	(2,899)	1,134	81,327	78,428
Licensing	9,134	116	8,319	17,454
Council	1,700	248	17,786	19,486
Planning & reporting	6,629	277	19,866	26,494
Totals	26,107	4,680	335,635	361,741

Actual Overheads

Employee related costs	263,833
Depreciation	19,250
Other expenses	52,552
<i>Less</i> Administrative Income	-
Total Overheads to Allocate	335,635

BUDGET 2020

Output Area	Budget Direct \$	Budget Hours	Allocation of Total Costs per Overheads	Output
Species management	24,150	1,664	104,133	128,283
Habitat protection & management	(700)	448	28,036	27,336
Angler & Hunter participation	6,450	1,125	70,403	76,853
Public interface	100	230	14,393	14,493
Compliance	3,342	900	56,322	59,664
Licensing	11,981	130	8,135	20,116
Council	2,000	250	15,645	17,645
Planning & reporting	6,450	520	32,542	38,992
Totals	53,773	5,267	329,609	383,382

Budget Overheads

Employee related costs	280,700
ARF	2,265
Other Expenses	46,644
Total Overheads to Allocate	329,609

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WEST COAST FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2020**

The Auditor-General is the auditor of West Coast Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 26 to 43, that comprise the statement of financial position as at 31 August 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 10 to 25.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 26 to 43:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2020; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting Standards – Accrual (Public Sector) ; and
- the statement of performance of the Fish and Game Council on pages 10 to 25:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2020, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operating business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operating business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 17 November 2020. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide

a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 3 to 9, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

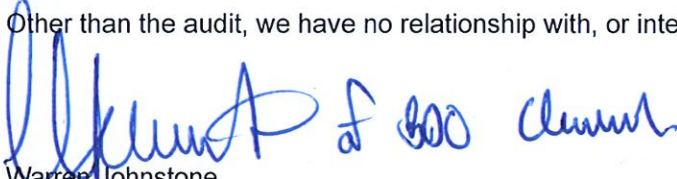
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Warren Johnstone of BDO Christchurch'. The signature is written in a cursive style.

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