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**PERFORMANCE REPORT OF THE**

**NELSON MARLBOROUGH FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2023**

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



DATE 29 November 2023

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 Nelson Marlborough Fish and Game Council for the year ended 31 August 2023.

Yours faithfully



Owen Baigent  
Chair  
Nelson Marlborough Fish and Game Council



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## ENTITY INFORMATION

### Legal Name

Nelson Marlborough Fish & Game Council.

### Type of Entity and Legal Basis

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

### Mission and Statutory Functions

Nelson Marlborough and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

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

Particular functions of Nelson Marlborough Fish and Game Council include:

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

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

## Structure of Nelson Marlborough Fish and Game Council

The Council currently consists of 9 councillors who were elected in November 2021. Councillors are elected three-yearly by fish and game licence holders in the Council's Nelson Marlborough region. The Council also has 3 representative who are co-opted to the Council. Each meeting a representative from DOC, and Ngai Tahu are invited to attend.

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

Owen Baigent is the Current Chair and Tom Kroos was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

Council Members	Offices held	Meetings Attended	Council status
Owen Baigent	Chair & Executive Committee	5	Current
Felix Borenstein	Fish Committee	3	Current
Bill Cash	Game Committee	4	Current
Sebastien Den Doncker	Fish Committee	1	Current
Guy Gardiner	Fish, Game & Executive Committees	3	Current
David Haynes	Resigned 28 August 2023	3	Resigned
Steve Holmes	Game Committee	2	Current
Tom Kroos	NZ Council	5	Current
Ian McLeod	Game Committee	3	Current
Jean Willis	Fish Committee	5	Current
Nick King	Co-opted member from October 22	3	Current
Carey Cudby	Co-opted member from May 23	2	Current
Nev Gane	Co-opted member from May 23	1	Current

Chris Golding  
Keepa Timms

Director General of Conservation Representative  
Ngai Tahu Representative Resigned March 2023 due to ill health



**Staff Members**

Rhys Barrier  
*Manager*

Karen Crook  
*Office Manager*

Lawson Davey  
*Fish & Game Officer*

Vaughan Lynn  
*Fish & Game Officer*

Jacob Lucas  
*Fish & Game Officer*

Robert Foster  
*Hatchery Manager*

**Auditors**

Crowe New Zealand Audit Partnership  
On behalf of the Controller and Auditor General, Audit Department

**Bankers**

Westpac  
SBS Bank Nelson

**Offices**

The Council offices are located at,  
66-74 Champion Road, Richmond.  
and  
Blenheim Operational Centre, Grovetown Park SH 1 Blenheim.  
Phone 03 544 6382  
Email [nelsonmarlborough@fishandgame.org.nz](mailto:nelsonmarlborough@fishandgame.org.nz)  
Website [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

## CHAIRS REPORT

With another year passed (all too fast) and the Hunt review crossing our tables we have taken some good points from reviews and discarded others in an effort to move the Association forward. This has given certainty to regional staff and definitely to National as we are being well informed from National office on progress forward.

Nelson Marlborough region is now looking forward to very settled times, administration, and weather wise.

Our rivers are looking exceptional for a good season with no devastating floods.

The hatchery is running at near capacity albeit with increasing costs and our fish releases are being enjoyed by fisher people young and old alike. Lake Argyle has been supporting the highest fishing days Regionally.

Again, our game bird season was of mixed quantity as we are being forced back by the urban sprawl and to some extent by anti-hunting lobbyist's.

Staff have done a magnificent job in all aspects of fish and game work and the continued interaction with Iwi, this will be an ongoing process.

With Rob from the hatchery becoming a warranted ranger, will relieve some pressure from Vaughan who has done a sterling job.

Rhys, Karen, Lawson, Jacob, and Vaughan have done an outstanding job in their field of expertise and thank all for their dedication.

Our monthly chair meetings by zoom are enlightening but could be improved by prior agenda, (although I prefer person to person but necessity dictates).

I would like to thank all councillors for their commitment and support in the help of the smooth running of our region.



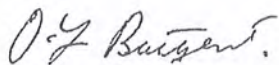
Owen Baigent  
Chair

## STATEMENT OF RESPONSIBILITY


Date 29 November 2023

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

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



Owen Baigent  
Chair



Rhys Barrier  
Manager



## STATEMENT OF SERVICE PERFORMANCE

### Introduction

As required under Section 26W (2) of the Conservation Act 1987 and Section 41(2)(d) of the Public Finance Act 1989 Fish and Game New Zealand, Nelson Marlborough Region have prepared the following Statement of Service Performance for the 2022-2023 financial year.

The Activities of Nelson Marlborough Fish and Game Council are planned under output areas detailed in the annual operating work plan. This Statement of Service performance compares actual results against the stated performance measures from the plan. For the purpose of this statement the overhead expenses detailed in the statement of financial performance (Administration, Salaries, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

### 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.

### Outcomes – Achievements

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

#### Fishery Monitoring

Monitoring programmes were undertaken during the year which are required to assess population health of sportfish populations to inform environmental planning advocacy efforts around maintaining sustainable populations of sports fish now and into the future. Native fishery monitoring was also undertaken within several catchments.

#### Waterfowl Monitoring

Monitoring programmes are undertaken during the year which are required to assess productivity, survival, and harvest of gamebirds to set appropriate Game Bird season conditions in order to maintain sustainable populations of game bird species for hunters now and in the future.

#### Hatchery

Manawa Energy and Fish & Game continue to resource the Wairau hatchery operation producing trout which were released into the enclosed Lake Argyle and Waimea fish out ponds, along with the Branch/Leatham River above the hydro intake weir. These releases provide increased success and a more enjoyable fishing experience for anglers and provide a pathway into freshwater angling for new participants. The recently released National Angler survey revealed a very high patronage of these enhanced fisheries.

### Angler and Hunter Participation

We continue to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Nelson Marlborough Fish & Game region. Three of our existing back country fisheries were re-classified as designated waters for the 23-24 season to try and spread non-resident angling thereby reducing resident angler displacement.

### Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted.

### Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to management of the resource.

### License System

A readily accessible licensing system was available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

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

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$223,676	\$78,347	\$145,329	\$213,583	\$61,495	\$152,088
Habitat Protection	\$122,558	\$5,000	\$117,558	\$233,776	\$93,646	\$140,130
Angler & Hunter Participation	\$156,820	\$0	\$156,820	\$125,905	\$0	\$125,905
Public Interface	\$31,166	\$0	\$31,166	\$61,675	\$0	\$61,675
Compliance	\$26,223	\$0	\$26,223	\$27,431	\$0	\$27,431
Licensing	\$29,661	\$555,075	-\$525,414	\$33,486	\$622,030	-\$588,544
Council	\$38,638	\$0	\$38,638	\$30,746	\$0	\$30,746
Planning & Reporting	\$53,361	\$0	\$53,361	\$56,915	\$0	\$56,915
Total Outputs	\$682,103	\$638,422	\$43,681	\$783,517	\$777,171	\$6,346
Administrative Expense offset by administrative income	\$3,000	\$3,000	\$0	\$14,909	\$14,909	\$0
Levies, Interest	\$16,927	\$2,976	\$13,951	\$16,926	\$11,115	\$5,811
	\$702,030	\$644,398	\$57,632	\$815,352	\$803,195	\$12,157

## 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	\$40,176	\$0	\$40,176	\$40,074	\$0	\$40,074
1120	Harvest Assessment	\$3,819	\$0	\$3,819	\$3,698	\$0	\$3,698
1130	Fish Salvage	\$1,391	\$0	\$1,391	\$4,176	\$0	\$4,176
1140	Hatchery Operations	\$104,997	\$78,347	\$26,650	\$105,392	\$61,495	\$43,897
1160	Liberations	\$69,583	\$0	\$69,583	\$56,946	\$0	\$56,946
1170	Regulations	\$1,855	\$0	\$1,855	\$1,758	\$0	\$1,758
1180	Control	\$1,855	\$0	\$1,855	\$1,539	\$0	\$1,539
Total		\$223,676	\$78,347	\$145,329	\$213,583	\$61,495	\$152,088

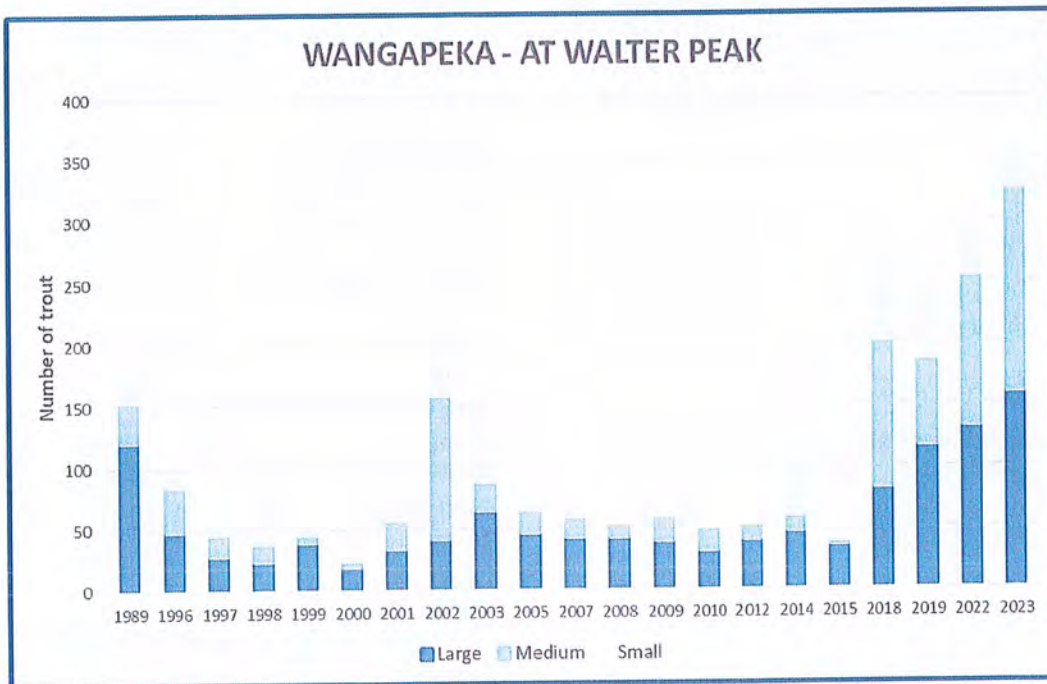
### 1110 Species Monitoring

#### Performance Goals:

To efficiently collect data to monitor the region's sports fish and game bird populations.

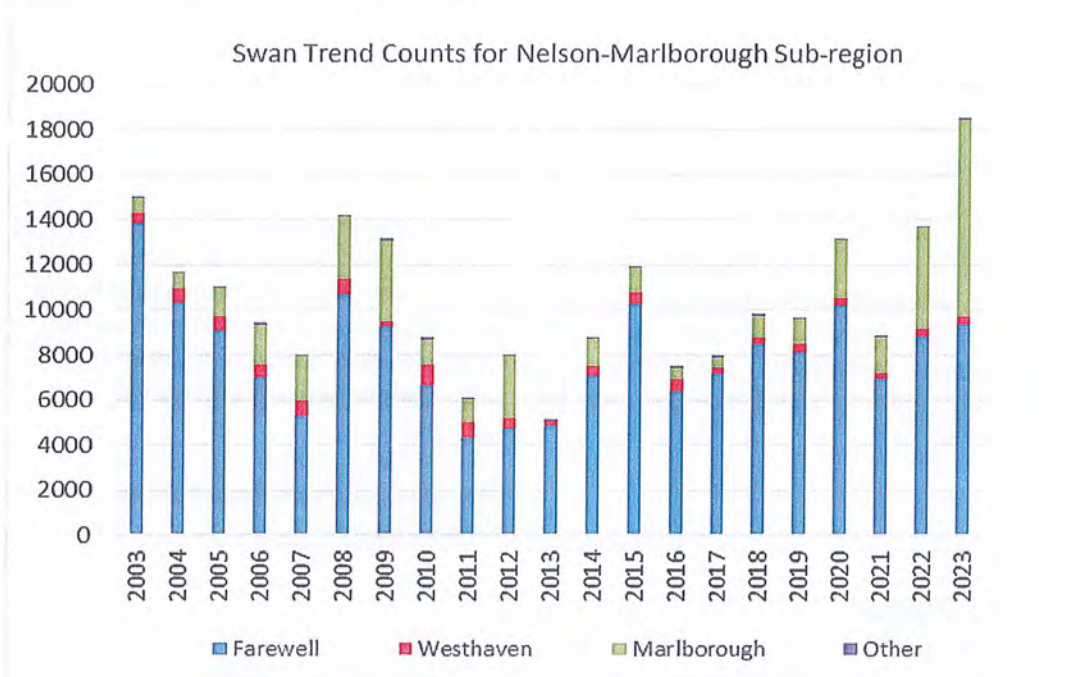
Performance Measure	Performance Achieved
To monitor fish populations within the region including by drift diving representative river sites within 15 separate rivers by April.	A total of 32 sites over 17 Rivers were dived, equating to roughly 30 km of trout population and river monitoring work.
Where considered necessary, carry out drift dive surveys on selected reaches of the back-country rivers &/or tributaries, and assist West Coast with drift diving if requested.	Dives were undertaken within the Goulter and Matakotaki Back Country fisheries. A highlight this year included a record count of brown trout within the Water Conservation Order protected lower Wangapeka River, likely due to stable river conditions induced by La Nina weather patterns over the last few years. Along with drift diving, winter spawning counts and electric fishing were used to assess salmonid recruitment and native fishery health within selected catchments.
Trend counts of game birds to assess population trends. Report to the Council within one month of survey. i Paradise Shelduck            January ii Black Swan                    January iii Shoveler Duck                August	i Long term monitoring over the last 20 years indicates shelduck numbers within Kaikoura, Wairau/Awatere, and the Sounds have remained stable whereas Shelduck numbers within Tasman, Golden Bay, and Murchison have increased. A higher shelduck daily hunter bag limit now applies for Nelson/Tasman and Golden Bay for this reason. ii Black swan numbers continue to rise within the Wairau Lagoons, likely due to an increased abundance of the water

	<p>plant rupia within the lagoons. An extended August hunting season for black swan now exists for this region.</p>
<p>Assess populations of Chukar, NZ Shoveler, Grey Teal, Mallard, and Grey Ducks according to national guidance.</p>	<p>Annual shoveler counts indicate a regionally stable population and may confirm staff suspicion that last year's regional counts were possibly weather impacted (strong southerly blowing during the 2022 regional count).</p> <p><i>The full national shoveler monitoring report can be viewed upon request.</i></p> <p>This year's total greylard numbers counted decreased by 3.6% from those observed in 2022 (3,512 vs 3,385). Counts for Nelson/Tasman/Golden Bay decreased 10.85%, whereas Marlborough counts increased slightly by 2.86%, aligning with positive hunter feedback from Marlborough duck diary participants this season. Total count of 3,385 for our 60 coastal monitoring sites fell just below an average of 3492 birds recorded over the last 8 years.</p>



The full regional fisheries report can be viewed [here](#).





All regional gamebird monitoring data can be viewed upon request to NM Fish & Game.

### 1120 Harvest Assessment

**Performance Goals:**

Survey game bird population trends

<i>Performance Measure</i>	<i>Performance Achieved</i>
Complete annual surveys of paradise shelduck, black swan, NZ shoveler duck, and mallard/grey duck.	Annual Harvest survey undertaken during the year.

### 1130 Fish Salvage

**Performance Goals:**

To shift stranded trout from rivers where cost effective.

<i>Performance Measure</i>	<i>Performance Achieved</i>
If required, carry out fish salvage where it is cost effective and achievable.	One fish salvage operation was undertaken on a cost recovery basis for a forestry company diverting a tributary of the Upper Wairau.

## 1140 Hatchery Operations

### *Performance Goals:*

To meet Manawa Energies Branch hydro consent obligations and in addition provide new entrant regional rainbow fisheries for R3 purposes.

<i>Performance Measure</i>	<i>Performance Achieved</i>
As provided for by our approved MPI licence, continue to rear salmonids within the Manawa Energy owned Wairau hatchery to meet Branch River restocking objectives and restocking of regional 'put & take' fisheries for R3 purposes.	<p>Adult fish for the 2022/23 season, and sufficient trout fry for the 2023/24 season have been successfully reared at the hatchery, and hatchery equipment and grounds maintained and serviced as required.</p> <p>The full regional fisheries report can be viewed <a href="#">here</a>.</p>

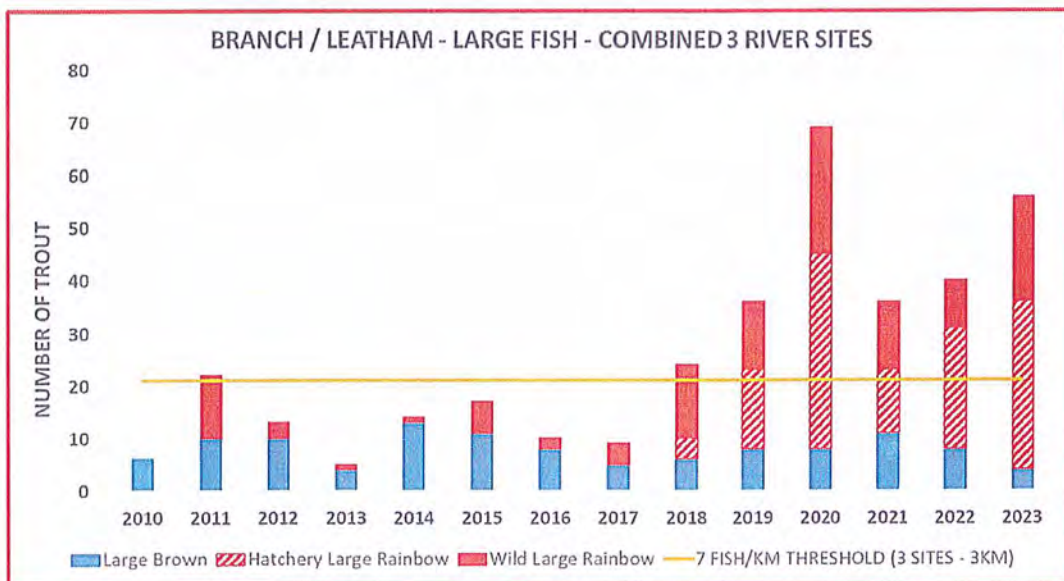
## 1160 Liberations

### *Performance Goals:*

To investigate and, where appropriate, undertake fisheries and gamebird enhancements.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Construct a fish out pond in Marlborough for a 'Take a Kid Fishing' site in partnership with Marlborough District Council and the Marlborough Anglers club. Undertake fish releases within recruitment impaired or drought damaged Marlborough and Nelson fisheries, and enclosed 'put and take' fisheries.	<p>The Wairau hatchery operation produced 5776 1+kg rainbow trout for the 22/23 financial year, which were released into the enclosed Lake Argyle and Waimea fish out ponds, along with 800 released into the Branch/Leatham River above the hydro intake weir. These releases provide increased success and a more enjoyable fishing experience for anglers and provide a pathway into freshwater angling for new participants. The recently released Fish &amp; Game NZ National Angler survey revealed a very high patronage within these fisheries.</p> <p>After the recent significant Wairau floods, and a lack of support from Marlborough District Council, focus has now shifted from a Renwick fish out pond proposal, to instead investigating options for a fish release into the Taylor River within suburban Blenheim to temporarily boost the existing trout population to better facilitate family fishing opportunities.</p>
Monitor and undertake fish restocking in the Branch River in conjunction with the	Manawa Energies resource consent target of maintaining 7 catchable fish per

<p>hydroelectric power scheme, including salmonid and native fishery population health.</p>	<p>kilometre above the hydro weir were again met this season through a heli-release of 600 fish in both catchments, and an additional 200 released in the lower Leatham via our fish tanker. The extensive multi-day native fish monitoring program within the Branch/Leatham catchment was completed for the sixth year since its inception giving further insight into the main drivers of native fish populations within this catchment.</p> <p>The full regional fisheries report can be viewed <a href="#">here</a>.</p>
<p>Continue Rabbit Island Pheasant Enhancement through maintaining the present predator trapping network with volunteers. Investigate other options for potential future pheasant population enhancement.</p>	<p>Rabbit Island predator trapping and maintenance continued this year.</p>



## 1170 Regulations

### Performance Goals:

Efficient regulation of sports fishing and gamebird hunting.

<i>Performance Measure</i>	<i>Performance Achieved</i>
<p>To co-ordinate the preparation and gazettal of the Angler's Notice by 1 July and notify as appropriate.</p>	<p>Completed with advice and suggestions provided to the full Council via our regional fish committee. The most significant change being the introduction of the new designated waters</p>

	<p>classification for 3 of our existing back country fisheries.                  All licence holders received a copy of the regulations with their licence and 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.</p>
<p>Co-ordinate the preparation and gazettal of the Game Notice by 31 January and notify as appropriate.</p>	<p>Completed with advice and suggestions provided to the full Council via our regional game committee.</p>

### 1180 Control.

**Performance Goals:**

To mitigate the impact of game bird species on pastoral and horticultural land

<i>Performance Measure</i>	<i>Performance Achieved</i>
<p>To investigate complaints from landholders experiencing crop depredation and respond according to Council policy.</p>	<p>A total of 48 crop depredation permits were issued, 28 for pukeko, 18 for paradise shelduck, and 2 for black swan (one for cultural harvest of swan eggs within the Wairau Lagoons).</p>

## 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	\$53,336	\$0	\$53,336	\$104,864	\$29,782	\$75,082
1220	Works & Management	\$51,135	\$5,000	\$46,135	\$75,208	\$63,864	\$11,344
1230	Assisted Habitat	\$7,884	\$0	\$7,884	\$40,994	\$0	\$40,994
1240	Assessment	\$10,203	\$0	\$10,203	\$12,710	\$0	\$12,710
Total		\$122,558	\$5,000	\$117,558	\$233,776	\$93,646	\$140,130

### 1210 RMA

#### Performance Goals:

To use statutory mechanisms to advocate for protection of the habitats of sports fish and game birds and for the interests of anglers and hunters especially over access to their sports.

Performance Measure	Performance Achieved
Review and respond to regional and other plans or policies notified by statutory agencies.	<p>Nelson Marlborough Fish &amp; Game, with the assistance of Cue Environmental planning support, participated in several weeks of Environment court mediation around the Fish &amp; Game appeal on the Marlborough Environment plan. While some matters have been resolved, the substantive body of concern (water allocation/minimum flows) within our appeal, remains unresolved and we will be seeking resolution on these matters through the new upcoming freshwater planning process that is required to give effect to the NPSFM 2020.</p> <p>Feedback was also given to Tasman District Council as part of its community consultation on proposed freshwater management units and aspirational value statements as part of the new freshwater planning process to give effect to the NPSFM 2020.</p> <p>The Tasman Biodiversity strategy was reviewed to ensure an earlier FG submission had been reflected and the species Fish &amp; Game are tasked with managing were not likely to be significantly impacted by the Bio Strategy. A Tasman District Council initiated workshop on Forestry controls</p>

	<p>was attended to provide feedback on the future of forestry within Tasman to inform the upcoming Tasman Resource Management plan review. The Nelson Marlborough region also reviewed national submissions produced by NZ Fish &amp; Game Council on national planning documents such as the NZBEA (proposed RMA replacement).</p>
<p>Monitor resource consent applications and other events and enforcement action outcomes and mineral licences and provide effective representation within the prescribed time.</p>	<p>Staff engaged with Tasman resource consents where required, mainly river works, alluvial goldmining, and stream crossings, and one water take application from the Baton River was also assessed to ensure it complied with the Motueka Water Conservation Order requirements. Marlborough resource consents have taken a significant amount of staff time as our concerns around the current Marlborough planning water allocation and minimum flow framework have yet to be resolved.</p> <p>All consent applications for new water allocation within fisheries of concern to Fish &amp; Game have been submitted in opposition to and currently remain on hold.</p>
<p>Proactively advocate the interests of anglers and hunters prior to consent applications and ensure resource developers are aware of and act to protect Fish and Game interests.</p>	<p>Engagement with the Motueka catchment collective and Te Hoiere catchment projects occurred. Ongoing proactive engagement with landowners and Taylors Contracting regarding river control works within Tasman continued. Liaison with a group of Baton landowners around the potential to update the Motueka Water Conservation Order to include the Baton in response to a mining proposal occurred.</p>
<p>Monitor, evaluate and respond to any man-made large water impoundment applications.</p>	<p>No proposals for large water storage reservoirs were received, however the region continues to monitor the Lee River trout fishery via annual drift dives to assess any changes related to the Lee Dam construction.</p>
<p>Continue to liaise with the Picton to Kaikoura cycleway trust to ensure cycle trail development interfaces positively with Fish &amp; Game's public awareness goals for the Para Wetland project.</p>	<p>Liaison with the Picton-Kaikoura Cycleway Trust continued.</p>

## 1220 Works & Management

### *Performance Goals:*

To enhance game bird habitats to maintain self-sustaining wild populations and improve hunting opportunities.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Undertake planting and maintenance as required in Top Valley wetland.	No management work occurred within Top Valley Wetland.
Implement the Para Wetland Operational Plan, controlling willow infestation and enhancing water levels, waterfowl habitat and hunting opportunities in Para Swamp with assistance from hunters and other statutory or external agencies. Increase funding sources and promote the development more widely.	Para Wetland was entered into the Cawthron Marlborough Environment awards, part of which involved the production of a short video clip by the awards team of the restoration project. The entire 105 hectares of wetland that Fish & Game manage, was aerially spot sprayed for willow regrowth, and the region procured a modest increase in annual funding for willow control from the Department of Conservation. Manual control of vine weeds around earlier native plantings continued.  <i>The Para Wetland environment awards video can be viewed <a href="#">here</a>.</i>

## 1230 Assisted Habitat

### *Performance Goals:*

To enhance habitat and hunting or angling opportunities in areas not administered by Fish & Game.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Wetland enhancement in conjunction with local authorities, and private forestry companies including gamebird habitat development.	Staff coordinated and assisted with a number of native planting days in Eves Valley wetland (previously constructed on forestry land in partnership between the forestry company and Fish & Game). Planting days involved Harakeke preschool, and Appleby school students, and NMIT trainee assisted with ongoing weed control and further plantings for this project, which was also supported by the Tasman District Council regional fire recovery funding. Staff also participated on several other wetland projects on One-Forty-One forestry land.
Where requested provide advice to landowners regarding pheasant, wetland and fisheries habitat development.	A native planting day with Fish and Game staff, some Councillors and landowner Jamie Timms was attended on Mill Stream which feeds the Wairau Hatchery. Assistance was provided to a

	wetland construction project on private land as part of a wider Landcare Trust catchment project. Assistance with a Tasman District Council whitebait enhancement project was also provided, along with advice to several landowners regarding potential wetland creation projects.
Represent Fish and Games interest in the Lee Dam and freshwater land advisory group.	Lee River fishery monitoring continued while the Lee Dam construction continued.
Represent Fish and Games interest through active support of the Grovetown Lagoon project.	Active ongoing staff engagement with the Grovetown Lagoon project continued which will hopefully assist Fish & Game in retaining managed hunting at this important regional gamebird hunting site.

## 1240 Assessment

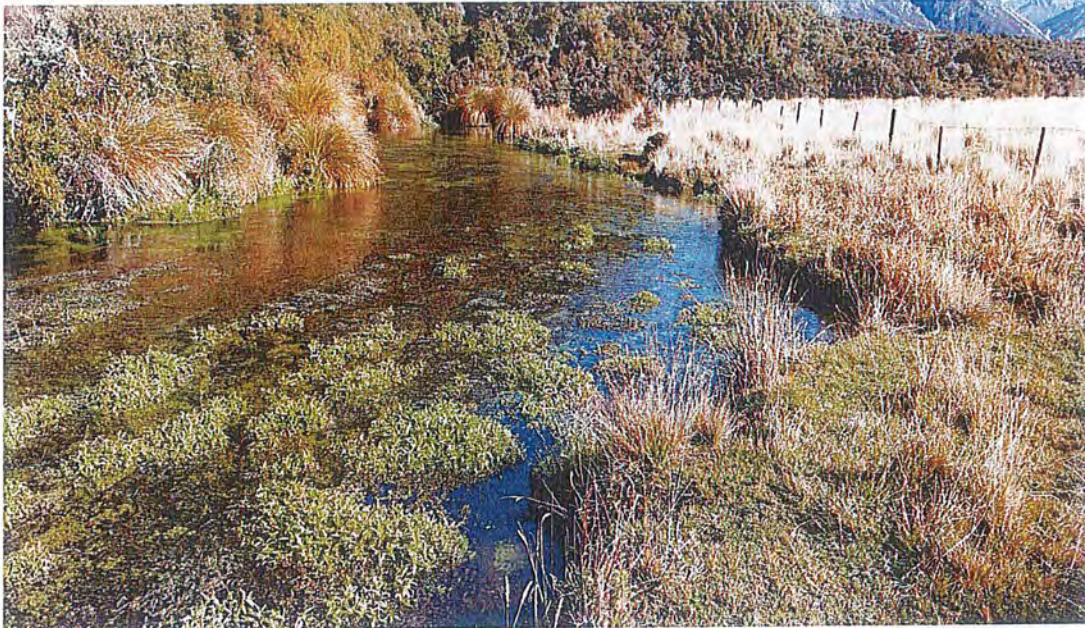
### *Performance Goals:*

To monitor and assess sports fish spawning habitat within the region.

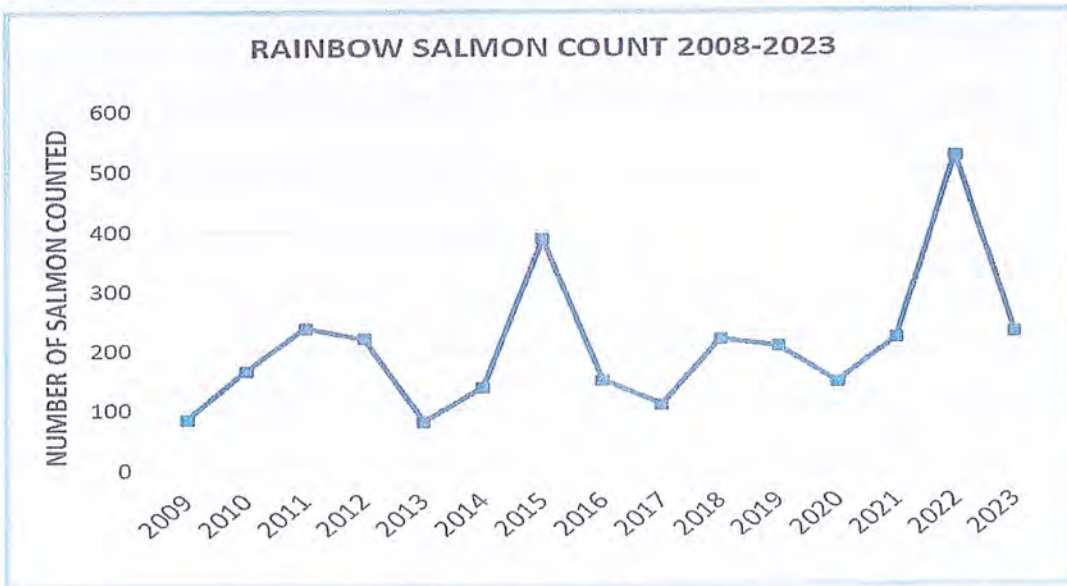
<i>Performance Measure</i>	<i>Performance Achieved</i>
To assess and monitor suitable Salmon and Trout spawning waters on a rotational basis, to provide information for planning and statutory advocacy. Priority areas include Wairau, Pelorus, Riuwaka and Motueka catchments.	Winter salmonid spawning counts were undertaken within four tributaries of the Baton River (in response to a proposal to consider including the Baton River within the Motueka Water Conservation Order), the upper six-mile stream (Wairau River tributary), the Motupiko River, the Kaituna River, and the North & South branches of the Riuwaka River. The highlight of these surveys was the observation of spawning salmon in the six-mile stream, a new site previously unknown to Fish & Game. Salmon counts within the main Wairau River salmon spawning site (Rainbow River side spring), were undertaken by staff with slightly over 200 spawning salmon counted. Clarence River salmon counts have been discontinued over the last few years due to budget constraints.
Assess native fishery health within selected rivers where practicable, that have had salmonid releases undertaken within them over the last 5-10 years.	Annual native fishery monitoring via electric fishing was undertaken within the Branch, Leatham, and Riuwaka Rivers. The two new DOC freshwater staff assisted us with some of this monitoring work.



The full regional fisheries report can be viewed [here](#).



Spring head of main salmon spawning site within a tributary of the Rainbow River, Upper Wairau.



## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$23,984	\$0	\$23,984	\$17,977	\$0	\$17,977
1320	Satisfaction Survey	\$60,340	\$0	\$60,340	\$40,772	\$0	\$40,772
1330	Newsletters	\$8,348	\$0	\$8,348	\$12,033	\$0	\$12,033
1340	Other Publications	\$4,174	\$0	\$4,174	\$3,490	\$0	\$3,490
1350	Training	\$39,531	\$0	\$39,531	\$19,871	\$0	\$19,871
1360	Club Relations	\$20,443	\$0	\$20,443	\$31,762	\$0	\$31,762
	Total	\$156,820	\$0	\$156,820	\$125,905	\$0	\$125,905

### 1310 Access

#### Performance Goals:

Establishing practical access to fishing and hunting areas, and identifying these with signs as appropriate

Performance Measure	Performance Achieved
Maintenance of physical access, including signs on site, which conform to national sign standards.	Angler access tracks were maintained, and some angler access pamphlets were revamped and updated. Fishing beats on the Wairau voluntary beat system were upgraded and signage for the 3 new designated waters was developed.
Facilitation with landowners, government departments and local authorities for continued or improved angler and hunter access.	Liaison with Tasman District Council, landowners, DOC, and Forestry companies occurred.
Liaise with Walking Access NZ to promote access issues as required. Undertake action to enhance priority areas.	No liaison with the Walking Access Commission occurred this year.

### 1320 Satisfaction Survey and Management

#### Performance Goals:

Create new participants or increase participation rates of current or lapsed anglers and hunters through R3 (recruitment, retention, and reactivation) activities while maintaining the quality of angler or hunter experience and licence holder satisfaction with Fish and Game and their sport.

Performance Measure	Performance Achieved
Support national policy around production of a quality waters management strategy for NZ freshwater angling. Consider designation of designated water fisheries within the Nelson	The upper Wairau, Travers, and Matakiki Rivers were adopted as designated waters for the 2023/24 angling season as part of the designated

Marlborough Region. Survey users in relation to satisfaction levels.	waters fishery management system implemented nationally this year with approval from the Minister of Conservation.
Continue to stock 'new entrant and put and take fisheries' for R3 purposes.	Significant restocking into the regions put and take fisheries for R3 purposes occurred as reported above under 1160, and the Lake Argyle tag competition was run again this year.
Designated Waters Fisheries Management. Approved by Council and added to workplan October 2022 One off spends of up to \$51,250 for the use in the 22/23 Fishing Season for a work program of drift diving and compliance monitoring for the pressure sensitive fisheries.	Angler use information on a number of fisheries was gathered during targeted compliance work this season including from the Travers and upper Wairau as part of the designated waters initiative. Drift dives were undertaken in some prospective candidates for designated waters as reported above in 1110.

### 1330 Newsletters

**Performance Goals:**

Maintain contact with licence holders and interest groups.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Produce supplements for two national magazines for distribution to all licence holders and interested parties by one month prior to the opening of each season.	Regional content was provided for both the fishing and hunting magazines and Nelson Marlborough Fish & Game also contributed a feature article for the fishing magazine.
Regular communication with licence holders and the public through the regional e-zine with assistance of local angler's hunters and other regions. Maintain regional Facebook page.	Regional updates were provided for the nationally coordinated Reel Life and Both Barrels Ezines. Regional face book updates were provided, and the duck diary initiative was coordinated by the region again.
Update and actively enhance website including development of videos.	The region contributed to the national public awareness teams coordinated website upgrade.
Continue R3 orientated targeted Mail Chimp initiatives.	Mail chimp initiatives were superseded by the new Hothouse EDM (direct email marketing) system, with early bird emails sent out to current and lapsed fish and game licence holders.

### 1340 Other Publications

**Performance Goals:**

Provide licence holders with information regarding access to the resource.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue to update and reprint access pamphlets as required.	Several access pamphlets were refreshed, and all 200+ fishing access points were provided to a nationally coordinated new online access tool.

### 1350 Training

**Performance Goals:**

Encourage and support new anglers and hunters.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue support for adult 'Fish and Game' programs.	Staff supported the NZDA adult hunts course again this year.
Coordinate at least one organised game bird hunt and or evening.	Three organised hunts were coordinated by staff and a "gamebird casserole" social licence initiative was supported by staff with the meals produced for local charity.
Continue to provide 'new entrant' fisheries via hatchery restocking for both junior and adult anglers.	Significant restocking into the regions put and take fisheries for R3 purposes occurred as reported above under 1160.

### 1360 Club & Public Relations

**Performance Goals:**

Encourage and support participation in angling and hunting.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Liaise and meet with all clubs when requested. Report in staff report to Council.	Staff presented to the Nelson and Marlborough Anglers clubs, and Dawn breakers fishing club, and our hatchery manager hosted a visit from the Marlborough anglers club.
Respond to enquiries from licence holders and members of the public concerning angling and hunting.	Ongoing public and licence holder enquiries were responded to as required.

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$4,174	\$0	\$4,174	\$3,187	\$0	\$3,187
1420	Communication	\$17,160	\$0	\$17,160	\$35,719	\$0	\$35,719
1430	Advocacy	\$6,122	\$0	\$6,122	\$13,738	\$0	\$13,738
1440	Public Promotions	\$1,391	\$0	\$1,391	\$6,283	\$0	\$6,283
1450	Visitors/Education	\$2,319	\$0	\$2,319	\$2,748	\$0	\$2,748
	Total	\$31,166	\$0	\$31,166	\$61,675	\$0	\$61,675

#### 1410 Liaison

##### Performance Goals:

Liaison with other statutory authorities as required under the Conservation Act

Performance Measure	Performance Achieved
Liaison with Department of Conservation staff and with Conservation Board.	Engagement with DOCs review of the Molesworth management plan occurred. Liaison with DOCs two new freshwater staff also occurred to coordinate some joint agency summer fieldwork. Hunter access permits to the Wairau Lagoons for gamebird hunting were again coordinated by NM Fish & Game. No Conservation Board meetings were attended due to workload constraints however this will hopefully be rectified for the coming year.

#### 1420 Communication

##### Performance Goals:

Liaison with environmental groups, local authorities, iwi, and resource users to ensure hunting and angling and Fish and Game interests are recognised and provided for.

Performance Measure	Performance Achieved
Respond to requests for contact and consultation with user groups, guides, conservation groups, and landowners. Promote sports fish and game, using public awareness resource material.	Landowner Motueka catchment group meetings were attended. A forestry company environmental improvement committee meeting was attended. NM Fish & Game met with "Farmers for Whio" conservation group and have agreed to take on servicing of a predator trapping line in the Baton River catchment as part of the organisations national goal of improving the 'social licence' of Fish & Game. A new trapping line will also be installed within the main

	Baton River valley and serviced by Fish & Game staff and the Nelson trout fishing club.
Liaison with local MPs if required.	NM Fish & Game staff attended a Motueka catchment collective launch by Damian O'Connor and also a public meeting with the local national MP Cameron Blair and Todd McClay, who utilised in our meeting room to announce the national appointment of Todd McClay as Minister for hunting and fishing to interested members of the wider hunting and fishing community.
Liaison with Iwi on matters of mutual interest if required.	NM Fish & Game met with the local Rangitane Taiao to discuss matters of mutual interest and liaison occurred with the Ngati Toa Taiao over water consent matters. Ongoing attempts to develop treaty partnerships to better inform the NM Sports Fish & Game plan review have unfortunately temporarily paused due to the relocation of the Te Atiawa Taiao to Christchurch while the region seeks replacement assistance.
Liaison with local authorities as required each year.	A 'check clean dry' meeting between Tasman Environmental Trust, local councils and MPI was attended by NM Fish & Game. NM Fish & Game also attended NZ Landcare Trust and Tasman District Council coordinated wetland workshops in the Upper Moutere, and Stanley Brook catchments.

## 1430 Advocacy

### *Performance Goals:*

Acceptance of sport fishing and game bird hunting and community support for Fish and Game NZ management.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Advocacy of fish and game topics in local and relevant national media in addition to regular media fishing/hunting updates.	Monthly Top of the South Farming contributions are provided by NM Fish & Game. Contributions towards national media content have also been provided covering our regional electric fishing and drift diving programs, and angler/hunters helping out landowners on flood recovery efforts. There were also a number of regionally produced media articles for both printed and online news providers.

## 1440 Public Promotions

### *Performance Goals:*

To promote, hunting and fishing as exciting and valid recreational pursuits.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Participate in field days and world wetlands day as required.	<p>NM Fish &amp; Game were approached by the organisers of the Cawthron Marlborough Environment awards to enter the Para Wetland restoration project into the awards competition. Judges were hosted on a field trip into Para Wetland with Fish &amp; Game staff. The Awards evening dinner was a sell out and a short video of the Para Wetland restoration project was played to attendees – while the project did not win its category, plenty of positive feedback from attendees and judges was received.</p> <p>Staff and licence holder volunteers assisted a local chef produce 53kg of gamebird casserole through a commercial restaurant kitchen for distribution to those in need via Te Piki Oranga – feedback on meal quality was very positive.</p> <p><i>The Para Wetland video can be viewed <a href="#">here</a>.</i></p>

## 1450 Visitors/Education

### *Performance Goals:*

To undertake displays of Fish and Game activity and educate the public on angling, hunting and Fish and Game activities.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Maintain contact with schools to promote angling and hunting and Fish and Game activities as requested. Facilitate school field trips to Para Wetland where requested.	A presentation on Eves Valley wetland creation project was by given by Fish & Game to Mahana school.
To engage with Tertiary Institutes to support students to undertake Fish & Game projects.	NMIT students again attended a field day at the Marlborough hatchery facility to gain experience in stripping ripe rainbow trout. Eyed ova were provided to NMIT by NM Fish & Game to rear as 'insurance stocks' in the unlikely event of any issues occurring with existing hatchery fry this season.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$18,802	\$0	\$18,802	\$16,389	\$0	\$16,389
1520	Ranger Training	\$2,783	\$0	\$2,783	\$9,613	\$0	\$9,613
1530	Compliance	\$4,638	\$0	\$4,638	\$1,429	\$0	\$1,429
	Total	\$26,223	\$0	\$26,223	\$27,431	\$0	\$27,431

### 1500 Ranging, Training & Compliance

#### Performance Goals:

To check an annual 10% coverage of licence holders and seek a 95% compliance rate to ensure compliance with legislation in the interests of licence holders.

Performance Measure	Performance Achieved
To maintain adequate ranging to meet the 10% coverage of licence holders. Trial ranger activity incentive programs.	The region achieved greater than 10% coverage of fish and game licence checks. A total of 460 fishing licence checks ( $460/3924 = 11.7\%$ ) were undertaken by rangers and 93 game licence checks ( $93/860 = 10.81\%$ ) were completed, with 35 recorded on opening day and 60 recorded on organised hunting events.
Undertake targeted compliance work within designated back country fisheries.	Targeted compliance work within some of the proposed designated water fisheries was undertaken and has been summarised in the regional fisheries report, revealing a high proportion of non-resident angler use within these waters.
To undertake adequate training of new and existing honorary rangers, with twice yearly preseason communication.	A CERT training day refresher course was held for the regions 15 rangers.
To efficiently undertake prosecutions or other compliance actions against offenders under Council policy, laying information's or providing material to prosecutors within 20 working days of receiving reports.	Compliance action was undertaken against an unlicensed hunter through the regional Iwi community panel process.  The full regional fisheries report can be viewed <a href="#">here</a> .



## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$3,313	\$555,075	-\$551,762	\$1,237	\$622,030	-\$620,793
1620	Agent Servicing	\$1,391	\$0	\$1,391	\$6,468	\$0	\$6,468
1630	Agent Payments	\$24,957	\$0	\$24,957	\$25,781	\$0	\$25,781
	Total	\$29,661	\$555,075	-\$525,414	\$33,486	\$622,030	-\$588,544

### 1600 Licensing & Agent Servicing

#### Performance Goals:

To ensure the efficient process of fishing and hunting licences.

Performance Measure	Performance Achieved
To liaise with ESL to ensure the efficient and effective delivery of licences to licence holders.	Licence website upgrades to bring in designated waters went live and minor hiccups were identified and fixed as the system got up and running.
To undertake market analysis of licence holder data and work with the national public awareness manager.	Sales for the 22/23 fishing season were strong (see table below) with an uptick in non-resident anglers giving Fish & Game an income boost following covid related budget cuts which some regions are still recovering from including this one.
To liaise with vendors and keep them informed on Fish and Game activities.	The new designated waters licence information was sent out to agents and when requested, agent training provided.

<b>FISHING LICENCES</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
Adult Whole Season	1512	1529	1659	1588	1531
Non-Resident Whole Season	876	836	62	36	580
Loyal Senior Whole Season	219	245	313	323	332
Local Area Whole Season	189	208	174	203	173
Family Fishing	701	707	781	806	769
Adult Day	718	752	814	760	784
Non-Resident Day	755	661	23	23	587
Adult Winter	133	144	146	161	134
Adult Short Break	132	128	172	152	114
Adult Long Break	23	17	13	7	10
Junior Whole Season	247	275	227	254	270
Junior Non-Resident Whole Season	27	15	2	4	13
Junior Day	76	126	111	120	170
Junior Non-Resident Day	24	14	0	3	3
Child Non-Resident Whole Season	14	4	1	0	5
Child Non-Resident Day	4	0	0	0	5
<b>Total Fish Licences</b>	<b>5650</b>	<b>5661</b>	<b>4498</b>	<b>4440</b>	<b>5480</b>
<b>Whole Season Licence Equivalent</b>	<b>4078</b>	<b>4090</b>	<b>3483</b>	<b>3444</b>	<b>3936</b>

<b>GAME LICENCES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Adult Whole Season	851	792	898	877	838
Adult Day	65	42	32	44	36
Junior Whole Season	86	77	89	73	77
Junior Day	1	1	1	1	2
Child Whole Season	24	28	28	21	20
<b>Total Game Licences</b>	<b>1027</b>	<b>940</b>	<b>1048</b>	<b>1016</b>	<b>973</b>
<b>Whole Season Licence Equivalent</b>	<b>882</b>	<b>816</b>	<b>922</b>	<b>900</b>	<b>860</b>

## OUTPUT 7: COUNCIL

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$38,638	\$0	\$38,638	\$30,746	\$0	\$30,746
	Total	\$38,638	\$0	\$38,638	\$30,746	\$0	\$30,746

### 1700 Council Elections & Meetings

**Performance Goals:**

To enable angler and hunter participation in Council elections.  
 To provide efficient management and operation of the council.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Manage the election process, should this be required.	No election occurred during this reporting term.
Hold no less than 6 Council meetings per year.	Council meetings were held throughout the year along with Fish & Game Committee meetings to service Council deliberations on annual hunting and fishing regulation reviews.

## OUTPUT 8: PLANNING & REPORTING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$5,565	\$0	\$5,565	\$3,957	\$0	\$3,957
1820	Annual Planning	\$3,154	\$0	\$3,154	\$2,967	\$0	\$2,967
1830	Reporting	\$23,771	\$0	\$23,771	\$24,165	\$0	\$24,165
1840	National Liaison	\$20,871	\$0	\$20,871	\$25,826	\$0	\$25,826
	Total	\$53,361	\$0	\$53,361	\$56,915	\$0	\$56,915

### 1800 Planning and Reporting

#### Performance Goals:

To provide for the efficient and effective operation of fish and game business.

Performance Measure	Performance Achieved
To implement the Sports Fish and Game Management Plan and review every 10 years.	Funding was procured through the national funding system to engage assistance with lwi relationship building to garner front-end input into the Sports Fish & Game management plan review process for the region – progress has been slow due it would seem to capacity issues with regional lwi Taiao, although significant input from Te Atiawa on the draft plan has so far been achieved.
Present to Council for adoption an Operational Work Plan and Budget for the forthcoming year by April.	Operational workplan review including contestable funding bids was approved by the council.
Presentation of the audited Annual Report and Financial Statements for the year ended 31 August to a public meeting by November 30 and to Parliament by 31 December.	Annual report completed and provided to Parliament.
Produce annually a fisheries report, and game harvest summary information for Councillors and interested licence holders.	Fisheries report completed and provided to Council. Game harvest data summarised.
National liaison and advocacy to support or advise NZ F&G Council for national analysis or policy issues. Liaise with other regions in matters of mutual interest.	National and regional liaison occurred on a range of matters as reported in the operational workplan.

## OVERHEADS

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$369,755	\$0	\$369,755	\$374,101	\$2,160	\$371,941
1920	Staff Expenses	\$22,476	\$0	\$22,476	\$23,312	\$0	\$23,312
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$15,568	\$0	\$15,568	\$19,646	\$0	\$19,646
1950	Office Equipment	\$3,484	\$0	\$3,484	\$8,529	\$0	\$8,529
1960	Communications	\$8,096	\$0	\$8,096	\$8,458	\$0	\$8,458
1970	General	\$640	\$5,976	-\$5,336	\$832	\$23,864	-\$23,032
1980	General Equipment	\$3,760	\$0	\$3,760	\$6,324	\$0	\$6,324
1990	Vehicles	\$39,289	\$0	\$39,289	\$59,867	\$0	\$59,867
Total		\$463,068	\$5,976	\$457,092	\$501,069	\$26,024	\$475,045

**NELSON MARLBOROUGH FISH AND GAME COUNCIL**  
**Statement of Financial Performance**  
For the year ended  
**31 August 2023**

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	622,030	555,075	484,606
Grants and donations	1	29,782	-	37,467
Funding from central or local govt	1	28,145	-	-
Interest	1	11,115	2,976	2,050
Other revenue	1	82,341	86,347	111,934
<b>Total Revenue</b>		<b>773,413</b>	<b>644,398</b>	<b>636,057</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	113,132	111,996	125,739
Habitat protection & management	2	88,154	8,002	7,330
Angler & Hunter participation	2	15,892	55,250	3,431
Public interface	2	1,667	-	1,505
Compliance	2	1,494	250	1,446
Licensing	2	31,617	25,487	21,147
Council	2	2,281	1,999	3,358
Planning & reporting	2	10,316	8,280	8,107
<b>Overheads</b>				
Employee related costs	2	397,413	392,231	351,763
Depreciation	4	32,804	10,772	25,310
Other expenses	2	103,656	70,837	75,305
<b>Total Expenses</b>		<b>798,426</b>	<b>685,104</b>	<b>624,441</b>
<b>Operating Surplus/(Deficit)</b>		<b>(25,013)</b>	<b>(40,706)</b>	<b>11,616</b>
<b>Levies to NZFGC</b>		16,926	16,927	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>(41,939)</b>	<b>(57,633)</b>	<b>11,616</b>

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Statement of Financial Position

As at  
31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	127,129	139,384	155,773
Debtors and prepayments	3	46,226	36,800	35,564
Investments	3	101,324	75,000	111,525
<b>Total Current Assets</b>		<b>274,679</b>	<b>251,184</b>	<b>302,862</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	309,025	318,591	314,001
<b>Total Non-Current Assets</b>		<b>309,025</b>	<b>318,591</b>	<b>314,001</b>
<b>Total Assets</b>		<b>583,704</b>	<b>569,775</b>	<b>616,863</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	86,335	80,790	77,244
Employee costs payable	3	30,853	38,164	31,164
<b>Total Current Liabilities</b>		<b>117,188</b>	<b>118,954</b>	<b>108,408</b>
<b>Total Liabilities</b>		<b>117,188</b>	<b>118,954</b>	<b>108,408</b>
<b>NET ASSETS</b>		<b>466,516</b>	<b>450,821</b>	<b>508,455</b>
<b>EQUITY</b>	5	<b>466,516</b>	<b>450,821</b>	<b>508,455</b>

Chair

Date

*O. F. Baigent*

*29-11-23*

Manager

*B. Bannister*

**NELSON MARLBOROUGH FISH AND GAME COUNCIL**  
**Statement of Cash Flows**  
For the year ended  
**31 August 2023**

	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales	608,106	577,087	467,523
Grants, donations and fundraising	113,278	-	36,601
Interest	10,981	2,976	2,124
Other revenue	24,373	86,347	111,238
<b>Cash was applied to:</b>			
Payments to suppliers & Employees	755,554	693,333	571,201
GST (net)	18,870	14,517	(3,786)
<b>Net Cash Flows from Operating Activities</b>	<b>(17,686)</b>	<b>(41,440)</b>	<b>50,071</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	31,269	31,525	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	52,429	43,000	46,874
<b>Net Cash Flows from Investing &amp; Financing</b>	<b>(21,160)</b>	<b>(11,475)</b>	<b>(46,874)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(38,846)</b>	<b>(52,915)</b>	<b>3,197</b>
<b>Opening Cash</b>	<b>267,299</b>	<b>267,299</b>	<b>264,102</b>
<b>Closing Cash</b>	<b>228,453</b>	<b>214,384</b>	<b>267,299</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>	<b>228,453</b>	<b>214,384</b>	<b>267,299</b>



## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Statement of Accounting Policies

For the year ended  
31 August 2023

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#### ACCOUNTING POLICIES APPLIED

##### Reporting Entity

Nelson Marlborough 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

Nelson Marlborough 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

Nelson Marlborough Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales. All are recorded as revenue in the period they are earned.

##### *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.

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Statement of Accounting Policies

For the year ended  
31 August 2023

#### Outputs

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

#### Employee related costs

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

Performance payments are recorded when the employee is notified.

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

#### Levies to NZFGC

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

#### Bank accounts and cash

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

#### Debtors and prepayments

Debtors represents items the Council has issued invoices for, but has not received payment for at year end. When it is likely the amount owed (or some portion) will not be able to be collected, a provision for impairment is recognised and the loss is recorded as a bad debts

#### Investments

Investments comprise investments in term deposits with banks.

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

#### Property, plant and equipment

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

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

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

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

Depreciation is provided rates calculated to allocated the cost of the assets over their estimated useful life. The depreciation rates used are as follows:

Buildings	2 - 30	% DV
Plant & Equipment	11.40 - 60	% DV
Motor Vehicles	36	% DV
Office Equipment	12 - 60	% DV
Land (Para Wetland)	0	% SL

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Statement of Accounting Policies

For the year ended  
31 August 2023

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#### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

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

Levies of \$4,244.35 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.

#### **Restricted and dedicated reserves**

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

#### **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 in April 2022.

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

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

#### **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used on the prior year.

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

For the year ended  
31 August 2023

Note 1: ANALYSIS OF REVENUE	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>Licence sales</b>			
Fish licence	488,691	473,229	407,755
Non Resident Fish Licence Levy	56,840	-	1,663
Game licence	76,499	81,846	75,188
<b>Total Licence sales</b>	<b>622,030</b>	<b>555,075</b>	<b>484,606</b>
<b>Grants and donations</b>			
National Fish & Game legal funding	29,782	-	4,955
National Fish & Game grant	-	-	2,866
Save The Wairau Inc	-	-	29,646
<b>Total Grants and donations</b>	<b>29,782</b>	<b>-</b>	<b>37,467</b>
<b>Funding from central or local Govt</b>			
DoC Para wetland maintenace	2,000	-	-
Marlborough District Council Para wetland maintenance	26,145	-	-
<b>Total Funding from central or local Govt</b>	<b>28,145</b>	<b>-</b>	<b>-</b>
<b>Interest</b>			
Other interest	11,115	2,976	2,050
<b>Total Interest</b>	<b>11,115</b>	<b>2,976</b>	<b>2,050</b>
<b>Other revenue</b>			
Hatchery	61,495	78,347	98,702
Para Wetland	5,937	5,000	-
Fines and prosecutions	-	-	600
Consultancy fees	2,160	-	6,050
Other income categories	6,080	3,000	6,591
Gain on sale of fixed assets	6,669	-	(9)
<b>Total other revenue</b>	<b>82,341</b>	<b>86,347</b>	<b>111,934</b>

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

For the year ended  
31 August 2023

Note 2: ANALYSIS OF EXPENSES	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>Species management</b>			
Population monitoring	3,696	4,000	3,945
Harvest assessment	1,500	1,500	1,500
Hatchery operations	105,392	104,997	118,786
Releases	2,544	1,499	1,508
<b>Total Species management</b>	<b>113,132</b>	<b>111,996</b>	<b>125,739</b>
<b>Habitat protection &amp; management</b>			
Resource management	38,043	-	5,216
Works & management	49,710	8,002	151
Assisted habitat	-	-	13
Assessing & monitoring	401	-	1,950
<b>Total Habitat protection &amp; management</b>	<b>88,154</b>	<b>8,002</b>	<b>7,330</b>
<b>Angler &amp; Hunter participation</b>			
Access	1,821	2,000	1,867
Satisfaction surveys	8,790	51,250	-
Newsletters	4,010	-	-
Other publications	523	-	401
Training	748	1,500	1,163
Club relations	-	500	-
<b>Total Angler &amp; Hunter participation</b>	<b>15,892</b>	<b>55,250</b>	<b>3,431</b>
<b>Public interface</b>			
Public promotions	1,667	-	1,505
<b>Total Public interface</b>	<b>1,667</b>	<b>-</b>	<b>1,505</b>
<b>Compliance</b>			
Ranging	893	250	524
Ranger training	601	-	922
<b>Total Compliance</b>	<b>1,494</b>	<b>250</b>	<b>1,446</b>

<b>Note 2: ANALYSIS OF EXPENSES CON'T</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Licensing</b>			
Licence production & distribution	687	530	741
Agent servicing	5,149	-	-
Commission	25,781	24,957	20,406
<b>Total Licensing</b>	<b>31,617</b>	<b>25,487</b>	<b>21,147</b>
<b>Council</b>			
Council meetings	2,281	1,999	3,358
<b>Total Council</b>	<b>2,281</b>	<b>1,999</b>	<b>3,358</b>
<b>Planning &amp; reporting</b>			
Reporting	512	750	823
National liaison	438	-	84
Audit fee	9,366	7,530	7,200
<b>Total Planning &amp; reporting</b>	<b>10,316</b>	<b>8,280</b>	<b>8,107</b>
<b>Employee related costs</b>			
Salaries and wages	374,101	369,755	331,976
Fringe benefit tax	3,350	5,000	3,550
KiwiSaver contributions	10,995	10,992	10,166
ACC levies	1,105	1,000	1,127
Staff Training and Other expenses	7,862	5,484	4,944
<b>Total Employee related costs</b>	<b>397,413</b>	<b>392,231</b>	<b>351,763</b>
<b>Other expenses</b>			
Office premises	19,646	15,568	16,940
Office equipment	8,529	3,484	5,960
Communications	8,458	8,096	8,777
General	832	640	-
Field equipment	6,324	3,760	4,500
Vehicles	59,867	39,289	38,426
GIS System	-	-	702
<b>Total Other expenses</b>	<b>103,656</b>	<b>70,837</b>	<b>75,305</b>

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

As at  
31 August 2023

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Note			
<b>Bank accounts and cash</b>			
Current account balance	100,013	50,000	34,013
Deposits held on Call	-	50,000	82,376
Cash on hand	5	5	5
Restricted cash	3 27,111	39,379	39,379
<b>Total</b>	<b>127,129</b>	<b>139,384</b>	<b>155,773</b>
<b>Debtors and prepayments</b>			
Accounts receivable	44,501	35,000	33,940
Prepayments and accrued income	1,725	1,800	1,624
<b>Total</b>	<b>46,226</b>	<b>36,800</b>	<b>35,564</b>
<b>Investments</b>			
<i>Current portion</i>			
Term Deposits	101,324	75,000	111,525
<b>Total</b>	<b>101,324</b>	<b>75,000</b>	<b>111,525</b>
<b>Creditors and accrued expenses</b>			
Trade and other payables	18,071	15,000	14,318
Income in Advance	77,360	77,000	54,232
GST Payable	(9,096)	(11,210)	8,694
<b>Total</b>	<b>86,335</b>	<b>80,790</b>	<b>77,244</b>
<b>Employee costs payable</b>			
Accrued salaries and wages	15,540	17,993	17,993
Annual leave and time in lieu	6,873	7,000	-
PAYE owing	8,440	13,171	13,171
<b>Total</b>	<b>30,853</b>	<b>38,164</b>	<b>31,164</b>

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

For the year ended  
31 August 2023

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

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	200,887	-	-	-	200,887
Buildings	43,912	-	-	2,336	41,576
Plant & Equipment	7,089	7,826	-	3,903	11,012
Vehicles	48,518	44,603	27,244	21,579	44,298
Office Equipment	6,626	2,644	-	3,263	6,007
Hatchery	6,969	-	-	1,724	5,245
<b>Total</b>	<b>314,001</b>	<b>55,073</b>	<b>27,244</b>	<b>32,805</b>	<b>309,025</b>

**2022**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	200,887	-	-	-	200,887
Buildings	46,411	-	-	2,499	43,912
Plant & Equipment	9,169	-	-	2,080	7,089
Vehicles	31,924	33,043	-	16,449	48,518
Office Equipment	4,056	5,480	9	2,901	6,626
Hatchery	-	8,350	-	1,381	6,969
<b>Total</b>	<b>292,447</b>	<b>46,873</b>	<b>9</b>	<b>25,310</b>	<b>314,001</b>



## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

For the year ended

31 August 2023

#### Note 5: EQUITY

	Actual 2023 \$	Actual 2022 \$
<b>Accumulated Funds</b>		
Balance as at 1 September	245,859	274,117
Surplus/(Deficit)	(41,939)	11,616
Transfer to Reserves	(67,417)	(41,824)
Transfer from Reserves	44,272	1,950
<b>Total Accumulated Funds</b>	<b>180,775</b>	<b>245,859</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	100,582	100,582
Transfer from Accumulated Funds	9,474	-
<b>Balance at 31 August</b>	<b>110,056</b>	<b>100,582</b>
<b>Non - Resident Levy Reserve</b>		
Balance as at 1 September	88,459	86,796
Transfer from Accumulated Funds (Income)	56,840	1,663
Transfer to Accumulated Funds (Expenses)	(13,939)	-
<b>Balance at 31 August</b>	<b>131,360</b>	<b>88,459</b>
<b>Fisheries Enhancement</b>		
Balance as at 1 September	13,272	14,622
Transfer from Accumulated Funds (Income)	-	600
Transfer to Accumulated Funds (Expenses)	(7,826)	(1,950)
<b>Balance at 31 August</b>	<b>5,446</b>	<b>13,272</b>
<b>Game Bird Enhancement</b>		
Balance as at 1 September	2,287	2,287
<b>Balance at 31 August</b>	<b>2,287</b>	<b>2,287</b>
<b>Marlb Junior Fishing Development</b>		
Balance as at 1 September	9,480	9,480
<b>Balance at 31 August</b>	<b>9,480</b>	<b>9,480</b>
<b>Total Dedicated Reserves</b>	<b>258,629</b>	<b>214,080</b>

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

For the year ended  
31 August 2023

Note 5: EQUITY	Actual 2023 \$	Actual 2022 \$
<b><i>Restricted Reserves</i></b>		
<b>Wairau Hatchery</b>		
Balance as at 1 September	18,869	8,954
Transfer from Accumulated Funds (Income)	1,103	9,915
Transfer to Accumulated Funds (Expenses)	(15,000)	-
<b>Balance at 31 August</b>	<b>4,972</b>	<b>18,869</b>
<b>Save the Wairau</b>		
Balance as at 1 September	29,646	-
Transfer from Accumulated Funds (Income)	-	29,646
Transfer to Accumulated Funds (Expenses)	(7,507)	-
<b>Balance at 31 August</b>	<b>22,139</b>	<b>29,646</b>
<b><i>Total Restricted Reserves</i></b>	<b><i>27,111</i></b>	<b><i>48,515</i></b>
<b>Total Equity</b>	<b>466,515</b>	<b>508,454</b>

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

For the year ended

31 August 2023

#### Note 6: COMMITMENTS & CONTINGENCIES

##### Commitments

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

##### Contingency

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

#### Note 7: OTHER

##### Revenue with conditions which have not been recorded as a liability

Accumulated monies from the Wairau Hatchery operations are held in a restricted reserve called Wairau Hatchery for the ongoing management of the hatchery. This has been noted as restricted cash in Note 3

#### Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

#### 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: OUTSIDE GRANTS AND DONATIONS

A grant of \$1,304 was received from Villa Maria for the purchase of fish for release within the region

Grants for weed control at Para Wetland were received from

Marlborough District Council	\$	26,145.00
Department of Conservation	\$	2,000.00

As part of the on going partnership with Manawa Energy (Trustpower) \$61,495 was received for the running of the Wairau Hatchery

#### Note 11: COMPARATIVES

There have been prior period comparatives which have been reclassified to make disclosure consistent with the current year

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

For the year ended  
31 August 2023

**Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023**

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

**ACTUAL 2023**

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	113,132	914	100,451	213,583
Habitat protection &	88,154	1,325	145,622	233,776
Angler & hunter participation	15,892	1,001	110,013	125,905
Public interface	1,667	546	60,008	61,675
Compliance	1,494	236	25,937	27,431
Licensing	31,617	17	1,869	33,486
Council	2,281	259	28,465	30,746
Planning & reporting	10,316	424	46,599	56,915
Totals	264,553	4,722	518,964	783,517

**Actual Overheads**

Employee related costs	397,413
Depreciation	32,804
Other expenses	103,656
Less Administrative Income	(14,909)
Total Overheads to Allocate	518,964

**BUDGET 2023**

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	111,996	1,204	111,680	223,676
Habitat protection &	8,002	1,235	114,556	122,558
Angler & Hunter participation	55,250	1,095	101,570	156,820
Public interface	-	336	31,166	31,166
Compliance	250	280	25,973	26,223
Licensing	25,487	45	4,174	29,661
Council	1,999	395	36,639	38,638
Planning & reporting	8,280	486	45,081	53,361
Totals	211,264	5,076	470,839	682,103

**Budget Overheads**

Employee related costs	392,231
Depreciation	10,772
Other Expenses	70,837
Less Administrative income	(3,000)
Total Overheads to Allocate	470,840

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF NELSON-MARLBOROUGH FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023**

The Auditor-General is the auditor of Nelson-Marlborough Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of the Crowe New Zealand Audit Partnership, 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 31 to 45, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 6 to 30.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 31 to 45:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2023; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 6 to 30:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the Annual Operational Work Plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the Annual Operational Work Plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 29 November 2023. This is the date at which our opinion is expressed.

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

### **Basis for our opinion**

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

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

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

### **Responsibilities of the Council for the financial statements and the statement of 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 Operational Work 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 1 to 5 but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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

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

### **Independence**

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional



and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read "P. Sinclair".

Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand