



**STATEMENT OF SERVICE PERFORMANCE**

**NORTH CANTERBURY FISH AND  
GAME COUNCIL**

**For the year ended  
31 August 2021**

*Presented to the House of Representatives:  
Pursuant to Section 26 X of the Conservation Act 1987*

**Code: 1/ 450 / 11 / 2021**



7 December 2021

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 44A of the Public Finance Act 1939, the Annual Report and Statements of the North Canterbury Fish and Game Council for the year ended 31 August 2021.

Yours sincerely

A handwritten signature in blue ink, appearing to read "A. Strong". The signature is fluid and cursive, with a large loop at the end.

Alan Strong  
Chairman  
North Canterbury Fish and Game Council

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**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**NOTICE OF ANNUAL GENERAL MEETING**

NOTICE is hereby given that the ANNUAL GENERAL MEETING of the North Canterbury Fish & Game Council will be held on WEDNESDAY 8<sup>TH</sup> DECEMBER 2021 commencing at 6.30pm, to be held at the offices of North Canterbury Fish and Game, 595 Johns Road, Harewood, Christchurch.

**MEETING BUSINESS**

1. Present
2. Apologies
3. Welcome by Chairman
4. Annual Report
5. Staff Presentations
6. Volunteer of the Year Trophy
7. General Business

## SECTION 1: INTRODUCTION

### 1.1 DIRECTORY

<u>Council Members</u>		<u>Council Meetings Attended</u>
Alan Strong	Chairman (From Nov 18)	10/10
Ken Lee	(From Nov 18)	8/8
Trevor Isitt	(From Nov 18)	9/10
Phillip Musson	(From Nov 18) Sea Run Salmon Committee	10/10
Dave Coll	(From Nov 18) NZ Council Appointee	10/10
Rex Gibson (QSM)	(From Nov 18)	9/10
Stuart Henderson	(From Nov 18)	8/10
Richard O'Keefe	(From Nov 18) NZ Council Strategic Finance Committee Appointee	10/10
Bill Southward	(From Nov 18)	6/10

#### Co-opted Members

Daniel Maxwell – Federated Farmers	2/10
Chris Brankin – Ngai Tahu	9/10
Graeme Nahkies – Governance Specialist	8/10

#### Staff

Chief Executive Officer:	Rasmus Gabrielsson
Fish and Game Officers:	Steve Terry, Tony Hawker, Emily Arthur-Moore
Environmental/RMA Officer:	Vacant - reappointment delayed during 2021
Office Manager:	Debra Ambler
Communications Officer:	George Gibb (19 Jul – 24 Sep)

New Zealand Council

Communications Advisor:  
(South Island) Richard Cosgrove

Accountant  
Carmel Veitch

Auditors  
The Audit Office – Wellington  
Contracted Mr. W Johnstone  
Christchurch, BDO, Chartered Accountants

Bankers  
Kiwibank

Life Members (North Canterbury Acclimatisation Society):

Knowles R. F

Chairmen of Council, 1991 – 2021

Mugford, J. G.	December 1991 – April 1994
Curtis, J. N.	May 1994 – November 2000
Clements, M. A.	December 2000 – August 2015
Isitt, T. L.	August 2015 – October 2018
Strong, A	November 2018 –

## 1.2 MISSION STATEMENT

Under Sections 26P and 26Q (1) of the Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, the Fish and Game Councils have been established “for the purposes of the management, maintenance, and enhancement of sports fish and game”, with their function to be “to manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters”.

## 1.3 ORGANISATIONAL PURPOSE

Consistent with the requirements of the Conservation Act 1987, the North Canterbury Fish and Game Council (NCFG) has determined that

*That North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable sports fish and game resources in the North Canterbury region.*

### Priority Outcomes for the North Canterbury Region Against the Operational Work Plan:

1. Priority habitats have been protected from further degradation.
2. Key stakeholders are more engaged.
3. The Council has achieved a positive, sustainable financial position.
4. The North Canterbury salmon fishery has demonstrated credible signs of recovery.
5. The North Canterbury Fish and Game Council has a relationship with Iwi in its region consistent with its obligation to give effect to the principles of the Treaty of Waitangi.

## SECTION 2: OVERVIEW OF THE YEAR

### 2.1 CHAIRMAN'S REPORT

Welcome to my final report for the year ending 31 August 2021 of the North Canterbury Fish and Game Council. (NCFG)

As this is the Council's last report for this triennium, it is worth commenting on where we started from.

A substantially new council was elected following the 2018 audit of the NCFG Council. This was a difficult time for Councillor's and staff. The new Council was elected on a mandate of change and expected to sort out the financial issues which arose during the audit.

As the new Council began addressing what was a parlous financial situation requiring temporary financial support from the New Zealand Council (NZC) of Fish and Game. It became apparent that the NCFG Council had been systematically underfunded within the organisation relative to other regional Fish and Game councils. As a result, for at least the period since the 2011 earthquakes, the former NCFG Councils had been forced to consistently dip into and subsequently deplete its reserves to maintain the Councils ability to undertake its statutory functions. It was, and still is, difficult to understand why this Council has not been able to obtain a fairer share of the organisation's overall resources notwithstanding:

- it experienced significant and continuing operational disruption as a result of the Christchurch Earthquakes; and
- it is a major contributor to the funding required for national initiatives and to subsidise regions that are of less significance in terms of angling and gamebird hunter licence holder activity; and
- it is at the epicentre of the environmental degradation that has resulted nationally from the intensification of agriculture in particular dairying. This has meant that NCFG Council and our staff have had to deal with environmental and habitat destruction at a scale that few other regions have experienced.

As most members of the new Council were relatively or completely new to governance roles in the organisation, we spent considerable time attempting to understand how this tenuous financial situation could have developed. This led us, in turn, to a deep exploration of the overall state of governance in the organisation. Consequently, we were strong advocates for the kind of independent review of the organisation's governance that was subsequently initiated by the then Minister of Conservation, the Hon Eugenie Sage. We strongly support the recommendations of the independent review and any initiative to make our organisation more agile and better able to respond to the challenges which are now on the horizon. Issues such as:

- Global warming
- Environmental degradation and habitat destruction



- Urbanisation of our population
- Intensification and land use change
- The Covid pandemic
- Changes in societies acceptance of introduced species
- Firearm law reform, etc.

It is concerning that there is a general lack of understanding from some, that as an organisation we need to look forward rather than backwards and that change is inevitable. It is also worrying that some have signalled a desire to dilute the most significant changes proposed while continuing to live in the past.

Among many important proposals to strengthen the governance of the organisation we consider the single most significant recommendation was to separate the NZC membership from the direct influence of regional Fish and Game Council's. Because of its important functions on behalf of the organisation, we believe members of the NZC must be truly independent of the regions. We accept that the decisions of an independent NZC will not always suit North Canterbury but should be in the best interests of the organisation as a whole.

Since its formation 30 years ago a very fragmented organisational structure has impeded Fish & Game achieving the performance that should be expected of a statutory body that is part of the machinery of government. Parochialism at the national level has at times negated good governance decisions.

However, we are proud of what the NCFG Council has been able to achieve in the last 3 years.

- Accepting and implementing the recommendations post 2018 audit
- Developing our purpose and priority's
- Repaying the loan of funds from the McIntyre Bequest in full
- Operating within our budget while reinstating our reserves
- Closing our hatchery programme based on scientific advice
- Taking part in the Ministerial Governance Review and providing input
- Pushing the organisation to independently review the resource allocation (budgeting)
- Developing a new Salmon Management Strategy (Adaptive Management)
- Introduced a summer duck season and lengthened the pheasant season in consultation with hunters

- Implementing a trail back country fishery regime in consultation with anglers
- Successfully applying for and receiving funding for a three-year restoration project in the Canterbury High Country (total value \$1.6 million)

The last three years has been extremely busy, and the Council has maintained a huge workload to allow this region to get back on its feet. I would like to formally thank the councillors that have retired at this year's elections and acknowledge their contribution to the management of our resource.

- Ken lee
- Rex Gibson
- Stu Henderson
- Bill Southward

I would also like to congratulate existing and new Councillors on their successful election, and I look forward to being part of this new Council.

Tight lines and hot barrels.

**Alan Strong**  
Chairman

2.2 **NORTH CANTERBURY FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE**

**Introduction**

As required under Section 26X of the Conservation Act 1987 and Section 45A of the Public Finance Act 1989, the North Canterbury Fish and Game Council has prepared the following Statement of Objectives and Service Performance for the 2020/21 financial year.

The activities of the Council are planned against the North Canterbury Fish and Game's five key priorities as set out by its Council, in conjunction with eight output areas detailed in the annual Operational Work Plan.

This Statement of Objectives and Service Performance advises the outcomes during the reporting period for each of the five key priorities and those other obligations as set out under the Conservation Act 1987.

**Summary of Budget and Actual Expenditure for Each Output Area of the Operational Work Plan.**

<b>Output Area</b>	<b>Budgeted Total Costs</b>	<b>Actual Total Costs</b>
Species Management (Incl. Hatchery)	\$80,500	\$137,850
Habitat Protection/Management	\$17,500	\$3,098
Participation	\$10,000	\$7,610
Public Interface	\$1,000	\$195
Compliance	\$5,250	\$310
Licencing	\$59,685	\$63,002
Council	\$17,000	\$7,094
Planning and Reporting	\$21,000	\$9,951
<b>Total</b>	<b>\$211,935</b>	<b>\$229,110</b>

## Statement of Service Performance

1<sup>st</sup> September 2020 – 31<sup>st</sup> August 2021

### Purpose of the North Canterbury Fish and Game Council

The North Canterbury Fish and Game Council (NCFGC) is a Crown entity charged with management of the sports fish and game bird resources. The NCFGC's primary function is set out in Section 26Q of the Conservation Act (1987):

*"To manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters".*

### Introduction

An Operational Work Plan (OWP) is required under section 26Q (1) (e) (ii) of the Conservation Act 1987 and must be consistent with the Council's Sports Fish and Game Management Plan. This OWP follows the national structure of eight output sections and one input section.

This OWP is a document which sets out the operational activities to be undertaken in the financial year. The adoption of this plan by the Council authorises the General Manager and his staff to expend financial resources in the implementation of the plan. Council authority is required for staff and/or resources to be used in a manner not approved within this plan.

Rasmus Gabriellson

Chief Executive Officer



(Signature)

7/12/2021 (Date)

Alan Strong

Chairman



(Signature)

7/12/2021 (Date)

## **Key Priority One: PRIORITY HABITATS HAVE BEEN PROTECTED FROM FURTHER DEGRADATION**

- Goal:** Protect and increase suitable habitat for sports fish and game to the extent necessary to provide for the recreational interests of anglers and hunters.
- Objective:** To protect and monitor habitat for game and sports fish, the varying conditions and trends within ecosystems, and be the advocates for these habitats through the statutory planning process
- Objective:** To maintain, enhance and protect existing and new habitats of sportfish and game.

### **Statutory Planning Processes:**

#### **a. Resource Consents:**

Fish & Game provided comment on some farming land use consent applications, with a focus on prioritising farming land use consents for high country stations. Staff have also been involved with advocating for more robust processing of farming land use consents by Environment Canterbury and seeking stronger Farm Environment Plans to be associated with these consents. This is ongoing.

Due to the position of Environment Officer being vacant there were not the resources to provide comment on many resource consent applications.

#### **b. Local Plans and National Legislative Changes:**

North Canterbury Fish & Game initially submitted on Plan Change 7 of the Canterbury Land & Water Plan, however, due to the position of Environmental/RMA Officer being vacant no further evidence or verbal submissions were given at the hearings. Staff did respond to evidence submitted by The Isaac Conservation and Wildlife Trust opposing classifying headwater salmon spawning streams of the Otukaikino in Schedule 17 of the plan.

Staff submitted and presented at the hearings of Environment Canterbury's 2021 – 2031 Long Term Plan, with a special focus on advocating for the regional council to setting aside funds to work on plan changes that seek to provide increased protection to the high country.

Staff submitted and presented at the hearings on the Selwyn District Council 2021 – 2031 Long Term Plan. The submission supported the plan to establish a minimum of 15 Significant Natural Areas per year in the district plan and recommended adequate resourcing for this, specifically setting aside funds for ecological assessments. The submission also supported a switch to more sustainable drain management and the establishment of a region wide drainage committee that included a range of stakeholders. In the submission staff raised concerns about a lack of camping opportunities in the Coleridge area and recommended a project to solve this problem.



Staff submitted on the Selwyn District Council District Plan. The submission focussed on advocating for rules that did not facilitate vegetation clearance in the high country as this can effects landscape values and water quality. Staff and an expert witness on landscape values will present at the upcoming Selwyn District Council District Plan hearings in 2022.

Staff submitted on the following national policy and legislation proposals:

- The Natural and Built Environments Bill.
- The Crown Pastoral Land Reform Bill. This was a joint national submission from the Otago, Central South Island and North Canterbury Fish & Game regions in consultation with NZC policy advisor.
- Fresh Water Farm Plans discussion documents. This was a joint submission from multiple Fish & Game regions together with the Environmental Defence Society, Forest & Bird, Greenpeace and Choose Clean Water.

**c. Managed Waterway Restoration Projects:**

**i. Glenariffe/Double Hill:**

To ensure that salmon spawning habitat is restored, and the effects of farm stock are reduced, staff worked with Glenariffe and Double Hill Stations to provide 1,870m of fencing and protection for the Glenariffe Stream and a further 830m of fencing and protection for Double Hill Stream.

**ii. The High Country Wetland and Waterway Restoration Project:**

Following significant project planning and landowner negotiations, a successful application was made to the [Ministry for the Environment's Freshwater Improvement \(Jobs For Nature\) Fund](#) for \$784,000 for the Canterbury high country wetland & waterway protection project.

The project has made it possible to employ two new staff members to help protect valuable, yet vulnerable, high country wetlands and waterways. It was established as a direct outcome from discussions with high country landowners about [recent reports](#), and the Fish & Game Councils efforts to find practical and positive ways to help assist them to improve the protection for vulnerable high country wetlands and waterways.

The project will [work with landowners](#) to retire land in strategic areas and protect sensitive instream habitats and water quality through targeted riparian management. One of the shovel ready projects considered is the purchase and subsequent retirement of land around the East Branch of the Glenariffe Stream, to try and promote the re-naturalisation of the river. The new staff members will work on this and other high country protection projects in the North Canterbury region.

### iii. Snake Creek Restoration:

This project involved the large-scale restoration of Snake Creek, a tributary of the Selwyn/Waikirikiriri River. Over 3km of stream was transformed by bank repair, native planting and the installation of in stream features and sediment traps. The main goals were to improve trout spawning and recruitment, native fish habitat and water quality at Coes Ford. There was also the question as to whether the fortunes of a spring-fed stream could be turned around by carrying out interventions restricted to the mainstem and its riparian area, significant though these interventions were. The project finished in 2020 and in 2021 staff worked on analysing the data from the project monitoring and disseminating information on the key findings.

#### Key Findings:

1. Shade proves a good alternative to mechanical excavation.  
The shading from plants has drastically reduced problem weed growth originating from the bank, proving shade can replace the need for mechanical excavation. Now that excavation has ceased leaf litter and woody debris have built up quickly which benefits stream life. A paucity of undercut habitat exists (that is, the area where the bank overhangs the water). This is a legacy of decades of mechanical excavation and may take some time to re-establish.
2. Sediment input remains significant. Traps are very effective.  
Sediment traps continue to infill indicating large amounts of sediment continue to be brought into the stream from adjacent land use. Over 100 tonnes of sediment were removed from four traps over the life of the project (3 years). The data shows a reduction in sediment on the streambed and improvement in macroinvertebrates, however this cannot be attributed to the restoration without further study.
3. More data needed to show trends in water quality and aquatic species.  
Quarterly monitoring is not sufficient to show long term trends in water quality but based on what was available there is no indications, yet that *E. coli* or nitrate concentration has improved. However, phosphorus and fish abundance appear to be showing signs of improvement. More study is needed to see if there truly is a trend and if it is linked to the restoration.

#### Recommendations:

1. Bank repair and riparian plantings are effective in controlling macrophytes that root from the bank and could be used more widely to break the cycle of mechanical drain clearance.
2. Sediment traps are effective but only capture a portion of the sediment coming into the system. It would be preferable to use them in conjunction with other interventions, such as increased buffers, especially around overland flow path discharge points.

3. It would be helpful to see more examples of the practical application of interventions, such as detainment bunding and targeted buffers areas, including studies into their effectiveness.
4. Run- off mapping is a good tool to target high risk areas for intervention and could be very useful in farm planning.
5. When planning centre pivot installations, it is preferable to install higher centre pivots, or, if costs allow, avoid stream crossings. This allows for a more natural riparian community and improved shading of all macrophytes.

Staff will share these findings with landowners and agencies working in stream restoration and river management. For more information on the Snake Creek Project see this [report](#) and video link on the North Canterbury Fish & Game website.

#### iv. Silverstream (Waimakariri District)

Fish & Game worked with members of the NZ Salmon Anglers Association and Environment Canterbury River engineering, to facilitate gravel remediation on a salmon spawning site of the Silverstream River. The gravel was raked mechanically and then by hand to reduce embeddedness and interstitial sediment to help [improve salmon spawning conditions](#).

## Key Priority Two: KEY STAKEHOLDERS ARE MORE ENGAGED

- Goal:** To encourage maximum angler and hunter participation while maintaining the quality of angler/hunter experience and satisfaction with Fish and Game management.
- Objective:** To make freshwater fishing and game hunting within the Fish and Game region more easily accessible through facilitated access and improved awareness.
- Objective:** To promote angling and hunting as participation sports to present and potential licence holders, to provide opportunities to participate in sports fishing and game hunting, and to publicise the results.
- Goal:** To gain acceptance of the recreation of sportsfishing and game bird hunting in the wider community and for community support for Fish and Game Council management.
- Objective:** To liaise with statutory organisations, the media and the general public on fish and game matters.



**a. Working with the Regional Councils, Territorial Authorities & other agencies**

Fish & Game continued to engage with regional council staff, at all levels from field staff e.g. scientists and consent processing staff through to senior management on topics such as vegetation clearance, ineffective fish screens and land intensification.

A lower level of engagement was had with territorial authorities (TAs). Staff did present at the Selwyn District Council (SDC) Long Term Plan hearings which was a good opportunity to address SDC councillors and raise concerns to do with vegetation clearance in the high country and a lack of camping opportunities in the Coleridge area.

Staff met with the head of planning at the Ashburton District Council to ask to be notified regarding consents to clear vegetation around high country spring fed streams in the upper Rakaia as this has not been occurring.

A meeting was held with a Sarah Metwell, Senior Manager, Policy and Overseas Investment with LINZ in an attempt to advocate for improved management of high-country pastoral leases and other crown land. Better consultation with Fish & Game was sought. This is an ongoing area of concern for Fish & Game, as is the lack of engagement with the Overseas Investment Office when making decisions on significant areas of land in the high country whose management affects the fishery.

**b. Fish Screens Advocacy:**

Staff have continued meetings with working groups including ECan, DOC, irrigators, NZSAA and consultants to look at fish screen effectiveness, following ECan's 2020 pilot study on fish screen compliance. The outcome from this project highlight that many screens will at a minimum require significant upgrades, with a high percentage of them also likely needing to be replaced. Unfortunately, due to the long timeframe of many of the existing fish screen consents, many of these screens may continue to remain ineffective at screening out fish for a number of years. Much pressure must be applied to keep this fish screen review and upgrade process on track. It has become increasingly obvious that in order to achieve meaningful environmental benefits for migratory fish changes to intake and return flow / bypass structures is urgently required, in addition improving the effectiveness of fish screens.

**c. Angler and Hunter Engagement:**

To improve stakeholders engaged with North Canterbury Fish & Game considerable effort was directed throughout the year at improving the licence holder communications and media exposure. Outcomes include the establishment of a regional communications officer role to help better service licence holders by especially growing the use of our social media platform.

Feedback from stakeholders and key performance indicators both confirm that the increased efforts to create and distribute promotion material and information updates or press releases via Facebook and video channels has helped improve the uptake of our outreach efforts.

To inform anglers and hunters on matters affecting their interests a regular stream of content was published on the regional Facebook page. National coverage was provided by a TV News story about backcountry fishing and domestic tourism. As well as [videos](#), Press Releases, radio interviews and updates provided to local and regional newspapers.

Staff also completed the North Canterbury supplement of the Fish & Game magazine sent out free to all last season's whole season sports fish and game bird licence holders. Articles were also written for the weekly fishing report ([ezines](#)) and [Reel Life](#) and [Both Barrels](#).

In addition to the usual material, the regional website and regional North Canterbury Facebook pages were regularly updated. In addition to a steady stream of regular updates and information posts / videos to service licence holders, [promote fishing and hunting opportunities](#) and profile the work of Fish & Game, a special school holiday quiz was created for young hunters and anglers and publicised on the Facebook page.

Due to Covid – 19 pandemic there was no TAKF event held in Spring 2020. However, to partly compensate for this Team Hutchinson Ford kindly supported and sponsored fish releases for a ['Take A Kid Fishing' event held at the Groynes](#) in late January 2021.

In a new and exciting collaboration, the Canterbury Flyfishing Club and North Canterbury Fish & Game co-hosted a Trout Fishing Festival. Post the easing of event restrictions over 60 anglers attended the [inaugural Trout Fishing Festival](#) seminar held in late November 2020. Staff and council thanks all those that helped organise this great event which now looks set to become an annual event.

Councillor Trevor Isitt attended and presented Fish & Game sponsorship prizes at the NZ Secondary Schools Clay Target Shooting Championships, which is partly sponsored by Fish & Game.

Permission was sort and granted to hold fishing competitions to the Rakaia River Fishing Promotions Association (event held on the Rakaia River), NZSAA (event held on the Waimakariri River). Staff and Honorary Rangers organised the high-country fishing opening day event held at Lake Coleridge which was well attended.

To foster good relations with key stakeholder groups, meetings with and / or presentations from North Canterbury staff were given to several angling and hunting clubs. Including but not limited to the Canterbury Sports Fishing Club, the NZ Salmon Anglers Association, Canterbury Anglers Club, Christchurch Fishing and Casting Club, the Christchurch Rod & Gun Club and the Coarse Fishing Club. Staff also supported the annual pre-season sea-run salmon and game bird hunting events held by Ballinger's Hunting & Fishing.

**d. Landowner Engagement:**

Staff met with the owners and/or managers of a number of strategically located high country

stations including Glenariffe, Glanaan, Mt Algidus, Double Hill, Manuka Point and Flock Hill, Craigieburn and The Lakes Stations to discuss land use and ongoing protection of critical salmon and trout spawning areas and wetlands.

Staff continue to liaise with landowners on the Canterbury Plains, the main focus being the Silverstream (Selwyn District) and Otukaikino catchments landowners.

### **Key Priority Three: THE COUNCIL HAS ACHIEVED A POSITIVE, SUSTAINABLE FINANCIAL POSITION**

**Goal:** To provide for the efficient and cost-effective operation and management of the North Canterbury Fish and Game Council.

**Objective:** Provide effective and efficient administration, management and financial services; evaluate the financial requirements needed to manage and maintain the fish and game resource and ensure sufficient financial resources exist; maintain Council properties and buildings.

The audited Annual Report for the period 1/09/2020 to 31/08/2021 was prepared and circulated prior to the AGM that was held on 9<sup>th</sup> December 2020.

The North Canterbury Operational Work Plan (OWP) and budget for the 2019/20 financial year was approved by NZ Managers. However, during the financial year, as a side-line to the OWP, Council introduced five key priorities that staff were guided to work towards.

North Canterbury continued to implement outcomes of the statutory audit initiated by the New Zealand Council.

Accurate financial control and reporting to Council continued to be carried out through the Xero accounting package. All accounts and other liabilities including taxation have been paid when due. An annual operating surplus was achieved.

### **Key Priority Four: THE NORTH CANTERBURY SALMON FISHERY HAS DEMONSTRATED CREDIBLE SIGNS OF RECOVERY**

Many of the actions described in this report relate to ongoing work around achieving this outcome over time, rather than a short-term fix. Several key areas focused on include establishing an adaptive harvest management region (including a season bag limit regulation), habitat protection work in the high-country, submitting on consent applications, along with local and national legislation that affects salmon



spawning and rearing habitat. To avoid duplication this section focusses on ecological monitoring and harvest assessment of the salmon fishery.

**Objective:** To protect and monitor habitat for game and sportsfish, the varying conditions and trends within ecosystems, and be the advocates for these habitats through the statutory planning process

**Objective:** To carry out harvest assessments of sportsfish and game species to ensure levels are adequate to meet reasonable user demands.

**a. Monitoring of habitat quality in the salmon spawning streams**

Staff participated in a joint Environment Canterbury and Fish & Game habitat monitoring program assessing instream habitat in high-country spring-fed streams. This is to monitor the effect of land use change and advocate for environmentally sustainable management in these stream catchments. Streams monitored included:

**Rakaia:**

- 4 sites in the Hydra Waters, sampled twice
- 5 sites in Glenariffe Stream, sampled three times
- 2 sites in Manuka Point Stream, sampled twice

**Waimakariri:**

- 1 site at Winding Creek, sampled once
- 2 sites in Cass Hill Stream, sampled three times

**Hurunui:**

- 1 site at Landslip Stream (upper North Branch above Lake Sumner), 1 site at the Lake Taylor Outlet, 1 site at the Lake Sheppard outlet, 1 site in the lower Sisters Stream below intensified areas of The Lakes Station and Lake Taylor Station, all sampled once.

**b. Adaptive Management of Salmon:**

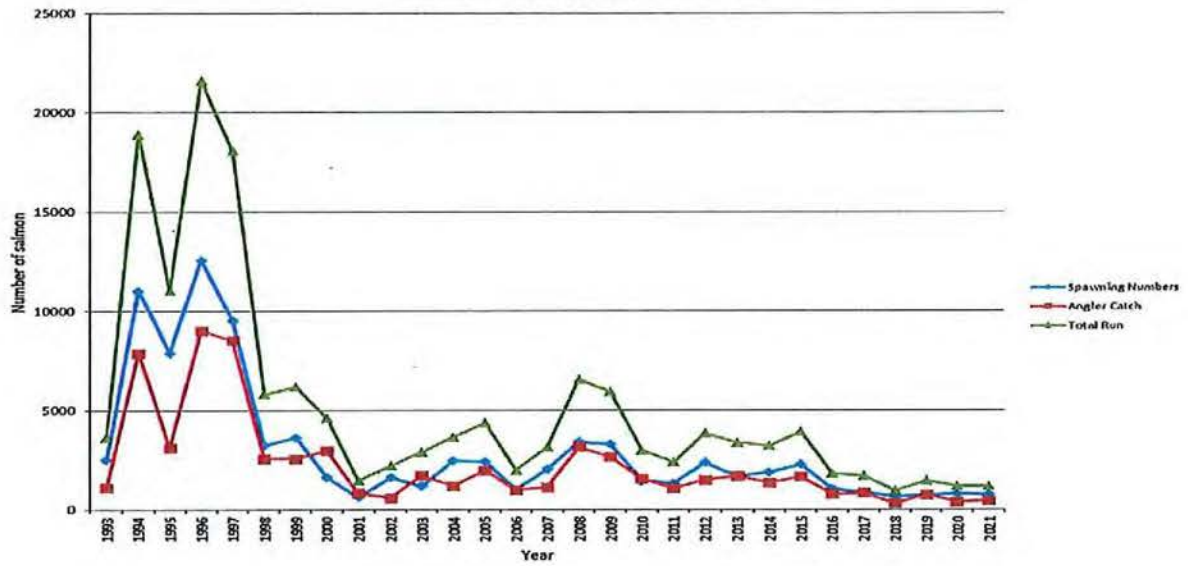
Staff have worked with CSI staff on establishing an adaptive management strategy for setting salmon fishing regulations for the East Coast sea-run salmon fishery. These efforts have now resulted in the introduction of a season limit bag for both regions sea-run salmon rivers for the 2021/22 salmon fishing season. For more information about the season bag limit regime see the Press Release [here](#), or visit the Fish & Game website for an overview of [FAQs](#).

**c. Salmon Monitoring:**

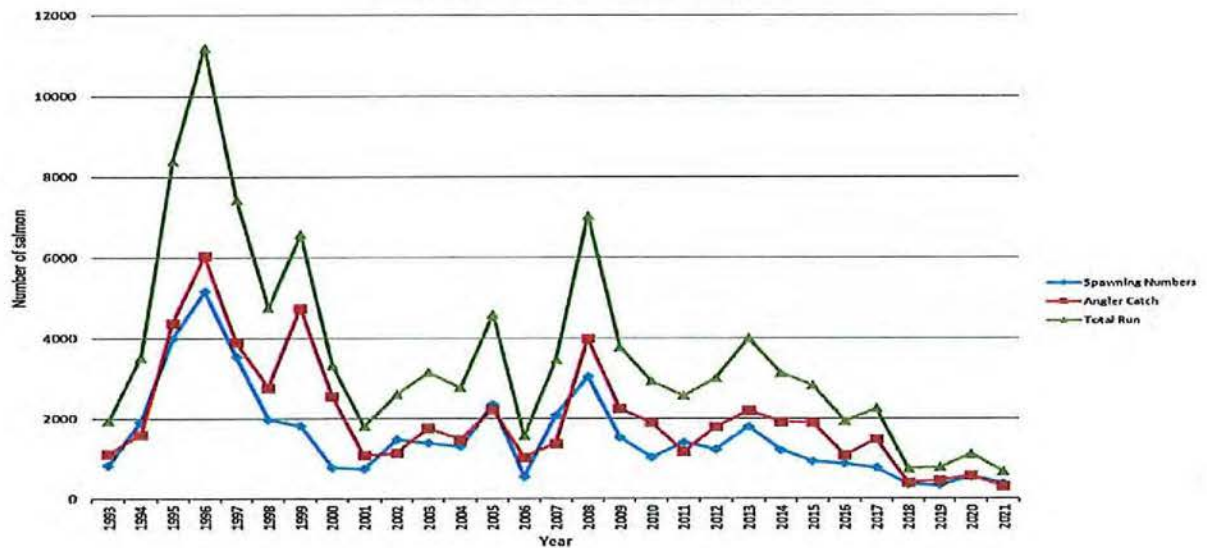
The annual Chinook Salmon Management Report was presented at the August 2021 council meeting. Repeated aerial surveys were carried out and the Area Under the Curve method was used to calculate spawning escapement in the Rakaia and Waimakariri rivers.

Results from the Rakaia & Waimakariri surveys are shown below. A full report is available from the regional Fish & Game Office.

**Rakaia River Salmon Returns**



**Waimakariri River Salmon Returns**



**d. Harvest Assessment**

To maximise the recreational harvest of anadromous chinook salmon while minimising impacts on the long-term sustainability of the fishery, email and phone surveys were carried out on licence holders to assess salmon angler harvest in conjunction with CSI. These surveys were then analysed and reported in the annual Salmon Management Report.

**e. Winnemum Wintu Collaboration**

At the direction of Council, staff assisted the Winnemen Wintu Tribe with project planning, fieldwork and reporting to collect genetic tissue samples from wild sea-run salmon populations across the East Coast salmon fishery.

This work was initially scheduled to occur in 2020 but was delayed by a year due to the COVID-19 pandemic. Because the Council considered it a high priority and the need to do so before the Winnemum Wintu Tribe funding extension expired, some of the activities included in the 2020/21 OWP were reconsidered and downgraded to free up staff time for this Project.

Both staff from North Canterbury and Central South Island Fish & Game regions, with some assistance from Nelson Marlborough Fish & Game, successfully completed the agreed field work during April to June period. The work was conducted as a research collaboration, external field work related costs and most but not all, the staff time was done on a cost recovery basis, as agreed with the Winnemen Wintu Tribe.

While analysis of the genetic tissue samples (fin clips) collected and sent to the US has yet to be undertaken by US research team the number of samples collected, and locations surveyed has been reported to Council via meeting papers. A copy of the report is available from the Fish & Game office on request.

**Key Priority Five: THE NORTH CANTERBURY FISH AND GAME COUNCIL HAS A RELATIONSHIP WITH IWI IN ITS REGION CONSISTENT WITH ITS OBLIGATION TO GIVE EFFECT THE PRINCIPLES OF THE TREATY OF WAITANGI**

**Objective: To meet statutory responsibilities of the Maimai Agreement (Ngai Tahu Treaty of Waitangi Settlement)**

Staff completed the 2020/21 Maimai Management Report, which is available from the Regional Fish & Game office.

Together with the statutory appointed Ngai Tahu advisor and co-opted councillor Chris Brankin staff have continue to explore steps to progress the Councils desire to advance their relationships

with to mana whenua / Treaty Partners in the Waitaha (Canterbury) region, and to better understand areas of shared interests.

Discussions with members of Ngai Tahu's Advisory Committee for Waterfowl and independent experts have identified ways to advance the desire of our local iwi partners to (1) more befittingly manage how and by whom permits for cultural harvest of native game birds are issued and (2) develop co-management strategies for the regions native and introduced game bird and sport fishery resources.

A potential avenue for helping get these types of conversations underway is the upcoming review of the region's sports fish and game management plan for the next 10-year period, which is currently in the early phases of revision. The CEO is thankful for the Chairman assigning Councillor Chris Brankin and Phil Musson to assist staff with this process.

Going forward more energy ought to be directed toward engaging with Ngai Tahu, and in time it is hoped these discussions may result in a hui.

## **6. OTHER STATUTORY RESPONSIBILITIES AND MANAGEMENT OBLIGATIONS**

**Goal:** Maintain sustainable populations of harvestable sportsfish and gamebird species at levels to provide for angler and hunter satisfaction, monitor species population to aid management practices, and mitigate any adverse impacts of these species.

**Objective:** To instigate population monitoring surveys of sportsfish and game species, including the formation of data base systems for recording, collating, and analysing all data and making recommendations for future management.

**Objective:** To carry out harvest assessments of sportsfish and game species to ensure levels are adequate to meet reasonable user demands.

**Objective:** To manage the adverse impacts of game species on other user groups.

### **1. TROUT**

#### **a. Lake Coleridge Fishery**

No quantitative trout or landlocked salmon spawning surveys were undertaken for the Lake Coleridge fishery. However, staff did visit to confirm that visit



**b. Monitor Trout Populations in the Hurunui, Waiau, Hope and Boyle Rivers**

Drift dives were carried out on the Waiau, Hope, and Boyle Rivers. A full report is available from the regional Fish & Game Office. A summary of the trout data is below. Note that in 2021 no drift dives were undertaken on the Hurunui River due to access issues.

**Table: Headwater Drift Dive results for Trout**

Waiau												
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Large	28	30	25		28	25	42	55	40	34	39	37
Medium	0	3	1		4	2	0	0	0	4	2	0
Small	2	0	1		0	0	0	0	2	0	0	0
Total	30	33	27		32	27	42	55	42	38	41	37
Boyle												
	2021	2020	2019	2018	2017	2016	2015	2014	2013			
Large	29	12	23	23	32	53	65	15	33			
Medium		0	4	13	6	7	2	3	2			
Small	1	2		15	13	8	0	0	2			
Total	30	14	27	51	51	68	67	18	37			
Hope												
	2021	2020	2019	2018	2017	2016	2015	2014	2013			
Large	12	13	9			11	25	13	15			
Medium		1	4			2		2	4			
Small	1	2										
Total	13	16	13			13	25	15	19			

**c. Monitor Trout Populations in the Upper Ashley Catchment, Key Selwyn River Tributaries.**

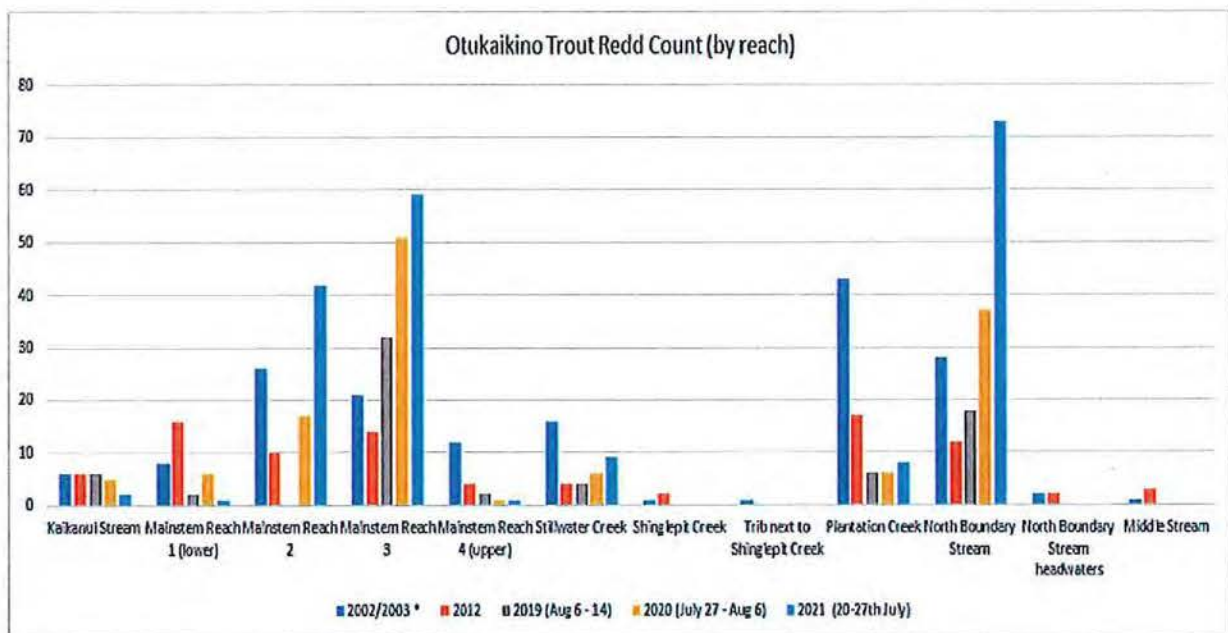
No surveys were undertaken.

**d. Otukaikino Catchment (South Branch of the Waimakariri River).**

Due to considerable interest in the Otukaikino Catchment from the public and other agencies, a spawning survey was carried out on the mainstem and all tributaries. Refer to results below which show promising increases in trout redd abundance. Note that while overall numbers are up some areas have declined, and this could be associated with declining flows in the headwaters.



Area	2002/2003	2012	2019 (Aug 6 - 14)	2020 (July 27 - Aug 6)	2021 (20-27th July)
Kaikarui Stream	6	6	6	5	2
Mainstem Reach 1 (lower)	8	16	2	6	1
Mainstem Reach 2	26	10	0	17	42
Mainstem Reach 3	21	14	32	51	59
Mainstem Reach 4 (upper)	12	4	2	1	1
Stillwater Creek	16	4	4	6	9
Shinglepit Creek	1	2	0	0	0
Trib next to Shinglepit Creek	1	0	0	0	0
Plantation Creek	43	17	6	6	8
North Boundary Stream	28	12	18	37	73
North Boundary Stream headwaters	2	2	0	0	0
Middle Stream	1	3	0	0	0
<b>Total</b>	<b>165</b>	<b>90</b>	<b>70</b>	<b>129</b>	<b>195</b>



**Mainstem Reaches:**

Mainstem Reach 1: Mainstem to North Boundary Confluence

Mainstem Reach 2: From North Boundary confluence to Plantation/ Stillwater Creek confluence

Mainstem Reach 3: From Plantation/ Stillwater Creek confluence to Shingle Pit Creek confluence

Mainstem Reach 4: From Shingle Pit Creek confluence to Peacock Springs



## 2. GAMEBIRD

### a Monitor Gamebird Populations

Staff and volunteers counted Shoveler ducks as part of the annual national trend count. The population of Shoveler duck at the sites counted appear to be stable nationwide.

The annual trend count of Paradise Shelduck and Black Swan was undertaken on the 25<sup>th</sup> January 2021, with a report presented at the February council meeting.

The Central South Island and North Canterbury Dabbling Duck Aerial Survey was not carried out due to financial constraints. A full report is available from the Fish & Game Office.

Pukekos were not monitored.

To monitor the harvest of game birds by recreational hunters, the National Gamebird Harvest Survey was conducted by phone during the gamebird hunting season and data supplied to the National Co-ordinator.

Results of the 2021 survey were not fully analysed until after the end of the 2020/21 financial year reported here, however a full report will be presented at the December 2021 Council meeting and will then be available from the regional Fish & Game office.

To minimise adverse impacts of game species on crops and pasture, permits were issued to disturb or kill game birds causing a nuisance. Permits issued during the year were; black swan 1, cultural harvest of paradise shelduck 1, paradise shelduck 4, mallard 2, pukeko 7.

## 4. REGULATIONS

**Objective:** To recommend conditions for angling and hunting to Council and the Minister.

To maintain and improve the region's sports fish and game bird resources by formulating and recommending angling and hunting conditions to the Minister of Conservation by reviewing fish and gamebird regulations. Staff completed the North Canterbury section of the 2020/21 Sports Fishing Regulation guide, Gamebird Hunting Guide and gazetted both the new hunting and angling regulations.

## 5. FISH RESCUE

**Objective:** To undertake rescue operations when sports fish and game species are under threat by environmental factors.

### a. Amuri Salvage

To maintain the sports fish resource and enhance the image of Fish and Game to anglers and the public, staff and volunteers salvaged the Amuri Irrigation Scheme with full cost recovery. Fish were salvaged from two schemes: The Waiiau diversion at Leslie Hills Road and the Hurunui diversion at Balmoral. Fish were returned to their respective rivers close to the diversion locations. Below are the results of the salvage.

#### Fish salvaged from the Amuri Scheme 2021

Date	System	Brown Trout (numbers)	BT (length)	Quinnat Salmon (numbers)	QS (length)	Short finned eel	SF eel length	Long finned eel	LF eel length
4/06/2021	Waiiau	76	<200	4	?	2	400	2	750
4/06/2021	Waiiau	13	200			2	500	1	300
4/06/2021	Waiiau	30	300			3	400	3	400
4/06/2021	Waiiau	6	400			4	200	1	600
4/06/2021	Waiiau	4	450						
4/06/2021	Waiiau	13	500						
4/06/2021	Waiiau	7	600						
4/06/2021	Waiiau	1	640						
4/06/2021	Waiiau								
<b>Total numbers</b>		<b>150</b>		<b>4</b>		<b>11</b>		<b>7</b>	
4/06/2021	Hurunui	54	<200	1	350	1	600	1	700
4/06/2021	Hurunui	1	>200			11	90-100	1	400
4/06/2021	Hurunui							1	?
<b>Total numbers</b>		<b>55</b>		<b>1</b>		<b>12</b>		<b>3</b>	

#### b. Ashley River

One day was spent at the Ashley River in the drying lower reaches.

#### 6. ACCESS

To clearly identify access points to angling and hunting resource, staff completed an audit of all access and information signage in the region and repaired/replaced/removed where necessary.

Councillors met with landowners on the Selwyn/ Waikirikiri River following angler complaints about access restrictions being put in place for a once heavily fished section of the river upstream of the lower huts. Negotiations have this far been unsuccessful.

#### 7. COMPLIANCE

**Goal:** To ensure compliance with hunting and fishing laws and regulations, to protect the Resource and Council's financial base.

**Objective:** To achieve an annual 10% coverage of licence holders and seek a 95% rate of compliance with legislation in the interests of anglers and hunters.

Total ranging effort including staff and honorary rangers was 7% coverage for fishing licence holders and 3% for gamebird licence holders.

## **8. AGENT LIAISON**

**Goal:** To maximise the sale of angling and hunting licences, provide good service and train licence sellers.

**Objective:** To operate an effective and efficient licensing system.

Customer data bases were updated prior to agencies being sent and receiving stocks of the 2020/21 licences and regulation guides for both Fish and Gamebird prior to the commencement of each season with all major licence agents were visited at various times throughout the year.

North Canterbury agreed to secure the services of the licence Contractor Eyede for a further year.

## **9. COUNCIL**

**Goal:** To service Council to provide for the democratic management of the Fish and Game system.

**Objective:** To provide for the administration and effective operation of the Council.

Ten Council meetings were held at the NCFG office. Due to Covid 19 restrictions over August two further Council meetings were held via video conferencing.

# North Canterbury Fish and Game Council

## FINANCIAL STATEMENTS

For the year ended  
31 August 2021

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## North Canterbury Fish and Game Council

### Statement of Financial Responsibility

For the year ended

31 August 2021

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In accordance with the requirements of Section 42 of the Public Finance Act 1989, the Council of the North Canterbury Fish and Game Council accepts responsibility for the preparation of the annual financial statements and the judgements used on these statements.

The Council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Council's financial reporting.

In the opinion of the Council, the annual financial statements fairly reflect the financial position and operations of the Council.



North Canterbury Fish and Game Chairman



North Canterbury Fish and Game CEO

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR YEAR ENDED 31 AUGUST 2020**

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,538,644	1,324,111	1,535,892
Interest	1	5,666	-	16,402
Other revenue	1	412,905	23,900	214,692
<b>Total Revenue</b>		<b>1,957,215</b>	<b>1,348,011</b>	<b>1,766,986</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species Management	2	137,850	80,500	29,706
Habitat Protection & Management	2	3,098	17,500	11,391
Angler & Hunter Participation	2	7,610	10,000	7,843
Public Interface	2	195	1,000	49
Compliance	2	310	5,250	362
Licence Sales Commission	2	63,002	59,685	64,125
Council	2	7,094	17,000	17,425
Planning & Reporting	2	9,951	21,000	10,439
<b>Overheads</b>				
Employee Related Costs	2	488,920	568,600	591,229
Depreciation	4	85,115	90,000	85,854
Other expenses	2	125,120	105,000	121,655
<b>Total Expenses</b>		<b>928,265</b>	<b>975,535</b>	<b>940,078</b>
<b>Operating Surplus/(Deficit)</b>		<b>1,028,950</b>	<b>372,476</b>	<b>826,908</b>
<b>Less Other Expenses</b>				
NZ Fish & Game Licencing Levy		569,630	569,630	771,910
FIF Project Expenses		440	-	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>458,880</b>	<b>(197,154)</b>	<b>54,998</b>

**North Canterbury Fish and Game Council**  
**STATEMENT OF FINANCIAL POSITION**

As at  
31 August 2021

	Note	Actual 2021 \$	Actual 2020 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	507,535	270,766
Debtors and other receivables	3	160,545	138,050
Stock on hand	3	-	927
Investments		553,464	543,303
<b>Total Current Assets</b>		<b>1,221,544</b>	<b>953,046</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	1,446,854	1,480,606
<b>Total Non-Current Assets</b>		<b>1,446,854</b>	<b>1,480,606</b>
<b>TOTAL ASSETS</b>		<b>2,668,398</b>	<b>2,433,652</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	185,892	287,987
Employee costs payable	3	85,992	61,005
<b>Total Current Liabilities</b>		<b>271,884</b>	<b>348,992</b>
<b>Non Current Liabilite</b>			
Loan Advance - NZC	12	-	147,025
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>147,025</b>
<b>TOTAL LIABILITES</b>		<b>271,884</b>	<b>496,017</b>
<b>NET ASSETS</b>		<b>2,396,514</b>	<b>1,937,635</b>
<b>EQUITY</b>		<b>2,396,514</b>	<b>1,937,635</b>



**North Canterbury Fish and Game Council**  
**Statement of Cash Flows to be updated**  
For the year ended  
31 August 2021

	Actual 2021 \$	Actual 2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Licence sales & other income	1,851,560	1,762,615
Interest	15,101	22,372
<b>Cash was applied to:</b>		
Payments to suppliers & employees	1,571,334	1,673,937
GST (net)	19,625	14,183
<b>Net Cash Flows from Operating Activities</b>	<b>275,702</b>	<b>96,867</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Sale of property, plant and equipment	29,304	586
Loan Advance from NZC	-	147,025
Sale of investments/deposits	-	-
<b>Cash was applied to:</b>		
Purchase of property, plant and equipment	58,075	88,805
Purchase of investments/deposits	10,161	543,303
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(38,932)</b>	<b>(484,497)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>236,770</b>	<b>(387,630)</b>
<b>Opening Cash</b>	<b>270,766</b>	<b>658,396</b>
<b>Closing Cash</b>	<b>507,536</b>	<b>270,766</b>
<b>This is represented by:</b>		
Cash on hand	-	-
Kiwibank	507,535	270,766
<b>Bank accounts and cash</b>	<b>507,535</b>	<b>270,766</b>

**NORTH CANTERBURY FISH AND GAME COUNCIL**  
**STATEMENT OF ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**1. ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

North Canterbury Fish and Game Council is a Public Entity as defined by Schedule 4 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 45 of the Public Finance Act 1989 and the reporting requirements of the Crown Entities Act 2004. The objective of the North Canterbury Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

**Basis of Preparation**

North Canterbury 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.

**Measurement Basis**

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy. The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied consistently to all periods presented in these financial statements.

**Presentation Currency**

The financial statements are presented in New Zealand dollars. All figures have been rounded to the nearest dollar amount.

**Budget Figures**

The budget figures are those approved by the Council in its annual operation plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989.

**Specific Accounting Policies**

The following specific accounting policies which materially affect the measurement of financial performance and the financial position have been applied.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### **Revenue Recognition**

North Canterbury 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. However, for any grants where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

#### *Licence Revenue*

Licence revenue is recognised in relation to the period covered by the Game Bird and Fish Licence. The licences give the users the right to fish or hunt for a designated period. Fish and Game Councils have adopted a standard policy so that a portion of licence money received is shown as a liability in the statement of financial position as income in advance.

Revenue is reported evenly in the statement of financial performance as the period covered by the licence progresses and reduces the liability for the revenue received in advance by the same amount at the same time (i.e. one twelfth of revenue is accrued at each balance date as income received in advance).

#### *Grants Received*

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

#### *Interest*

Interest revenue on term deposits is recorded as it is earned during the year.

### **Outputs**

The Council has allocated expenditure based on the eight output codes – Species Management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licencing, Council & 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 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 represent items that the Council has issued invoices for but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Council realistically expects to receive. A provision of impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of debt.

### **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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal is recognised on the Statement of Financial Performance.

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

Buildings	3.0%
Plant and Equipment	5.0% to 40.0%
Motor Vehicles	20.0%
Office Equipment	10.0% to 67.0%

### **Creditors and Accrued Expenses**

Creditors and accrued expenses represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Creditors and accrued expenses are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **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.

### **Restricted Reserves**

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

### **Income Tax**

The Council is a Public Benefit Entity as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from the payment of Income Tax under Section CW38 of that Act.

### **Tier 2 PBE Accounting Standards Applied**

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

### **Statement of Cashflow**

The following are the definitions of the terms used in the Statement of Cashflows;

1. Cash is considered to be cash on hand and current accounts in banks, net of overdrafts.
2. Investing activities are those relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
3. Financing activities are those activities which result in the changes in the size and composition of the capital structure of the organisation. This includes equity and debt not falling within the definition of cash.
4. Operating activities include all transactions and other events that are not investing or financing activities.

### **3. CHANGES IN ACCOUNTING POLICES**

There have been no changes in accounting policies. All policies have been applied on the basis consistent with those used in previous years.

# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Licence sales</b>			
Fish licence	1,329,185	1,131,866	1,316,002
Game licence	205,180	192,245	188,965
Non resident Licence revenue	4,279	-	30,925
<b>Total</b>	<b>1,538,644</b>	<b>1,324,111</b>	<b>1,535,892</b>
<b>Interest</b>			
Interest received	5,666	-	16,402
<b>Total</b>	<b>5,666</b>	<b>-</b>	<b>16,402</b>
<b>Other revenue</b>			
Miscellaneous income	53	-	59,888
Angling & Hunting competitions	2,871	-	4,178
Salvage	3,555	-	3,626
Fines/Prosecutions	-	-	855
Hatchery income	-	-	9,224
Agency income	-	-	(6,184)
Fish stock movement	-	-	(8,000)
Fish food stock movement	-	-	(5,661)
Gain on sale/disposal of assets	22,594	-	20,282
Donations/koha from the public	2,500	-	5,345
Government Grant	-	-	49,207
Grant NZC	218,251	-	65,684
Gamebird Permit	-	-	95
Merchandise sales	48	-	43
Office Premises Rent	18,200	15,000	16,110
FIF - High Country Project	440	-	-
Winnemem Wintu Project	144,393	23,204	-
<b>Total</b>	<b>412,905</b>	<b>38,204</b>	<b>214,692</b>



## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended  
31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Species management</b>			
Population monitoring	125,559	47,300	25,503
Harvest assessment	8,070	11,000	537
Species rescue	50	200	73
Hatchery operations	4,171	5,000	3,593
<b>Total</b>	<b>137,850</b>	<b>63,500</b>	<b>29,706</b>
<b>Habitat protection &amp; management</b>			
Resource management	278	850	605
Assisted Habitat	2,820	13,000	10,786
Works & management (Other land)	-	-	-
<b>Total</b>	<b>3,098</b>	<b>13,850</b>	<b>11,391</b>
<b>Angler &amp; Hunter participation</b>			
Access	1,383	4,000	4,277
Training	4,047	2,350	1,313
Club relations	2,180	2,000	2,253
<b>Total</b>	<b>7,610</b>	<b>8,350</b>	<b>7,843</b>
<b>Public interface</b>			
Liaison	195	500	49
<b>Total</b>	<b>195</b>	<b>500</b>	<b>49</b>
<b>Compliance</b>			
Ranging	312	2,000	36
Ranger training	-	3,250	143
Enforcement	-	-	185
Prosecutions	-	-	-
<b>Total</b>	<b>312</b>	<b>5,250</b>	<b>362</b>

Note 2 : ANALYSIS OF EXPENSES Con't	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
<b>Licence Sales Commission</b>			
Commission	63,002	59,685	64,125
NZ Fish & Game Council levy	-	-	-
<b>Total</b>	<b>63,002</b>	<b>59,685</b>	<b>64,125</b>
<b>Council</b>			
Council meetings	7,094	6,250	17,425
<b>Total</b>	<b>7,094</b>	<b>6,250</b>	<b>17,425</b>
<b>Planning &amp; reporting</b>			
Reporting	9,951	11,100	10,100
National liaison	-	600	339
<b>Total</b>	<b>9,951</b>	<b>11,700</b>	<b>10,439</b>
<b>Employee related costs</b>			
Salaries and wages	460,742	515,246	553,802
Fringe benefit tax	9,634	10,000	8,778
ACC levies	3,076	1,500	724
Staff training and other expenses	15,468	11,770	8,117
Employment Costs - Transitional Funding	-	-	19,808
<b>Total</b>	<b>488,920</b>	<b>538,516</b>	<b>591,229</b>
<b>Other expenses</b>			
Office premises	20,901	21,900	20,541
Office equipment	2,387	4,000	3,281
Communications/consumables	16,331	20,410	20,727
General/Insurance	20,762	23,300	21,646
General equipment	7,072	11,050	1,832
Vehicles/marine	53,075	45,200	53,628
Bad debts	4,592	-	-
<b>Total</b>	<b>125,120</b>	<b>125,860</b>	<b>121,655</b>



## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2021

Note 3 : ANALYSIS OF ASSETS AND LIABII	Actual 2021 \$	Actual 2020 \$
<b>Bank accounts and cash</b>		
Cash on hand	-	-
Kiwibank	507,535	270,766
<b>Total</b>	<b>507,535</b>	<b>270,766</b>
<b>Debtors and other receivables</b>		
Accounts receivable	124,490	116,476
GST receivable	31,764	12,139
Prepayments	4,291	9,435
<b>Total</b>	<b>160,545</b>	<b>138,050</b>
<b>Stock on hand</b>		
Fish food on hand	-	927
<b>Total</b>	<b>-</b>	<b>927</b>
<b>Investments</b>		
Investments	553,464	543,303
<b>Total</b>	<b>553,464</b>	<b>543,303</b>
<b>TOTAL ASSETS</b>	<b>1,221,544</b>	<b>543,303</b>
<b>Creditors and accrued expenses</b>		
GST Payable	-	-
Audit and Accounting Accruals	9,801	9,034
Trade and other payables	58,356	73,532
Line of Credit NZC	-	-
Income in advance	117,735	205,419
<b>Total</b>	<b>185,892</b>	<b>287,985</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	12,608	1,573
Annual leave and time in lieu	49,297	45,816
PAYE owing	24,087	13,616
<b>Total</b>	<b>85,992</b>	<b>61,005</b>
<b>TOTAL</b>	<b>271,884</b>	<b>348,990</b>
<b>Other non-current liabilities</b>		
Line of Credit from NZC	-	147,025
<b>Total</b>	<b>-</b>	<b>147,025</b>

## North Canterbury Fish and Game Council

### Notes to the Performance Report

For the year ended

31 August 2021

#### Note 4 : PROPERTY PLANT & EQUIPMENT

**2021**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-		373,015
Buildings	931,836	4,831	-		31,492	905,175
Plant & Equipment	38,862	-	-		11,088	27,774
Vehicles	110,186	53,244	29,304	22,593	32,646	124,073
Office Equipment	14,161	-	-		7,323	6,838
Furniture & Fittings	12,545				2,566	9,979
<b>Total</b>	<b>1,480,605</b>	<b>58,075</b>	<b>29,304</b>	<b>22,593</b>	<b>85,115</b>	<b>1,446,854</b>

**2020**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation Recovered	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	373,015	-	-	-		373,015
Buildings	956,654	6,461	-		31,278	931,837
Plant & Equipment	48,079	3,860	587		12,490	38,862
Vehicles	71,104	70,613	-		31,531	110,186
Office Equipment	13,964	7,871	-		7,674	14,161
Furniture & Fittings	15,426	-	-		2,881	12,545
<b>Total</b>	<b>1,478,242</b>	<b>88,805</b>	<b>587</b>	<b>-</b>	<b>85,854</b>	<b>1,480,606</b>

**North Canterbury Fish and Game Council**  
**Notes to the Performance Report**

For the year ended  
31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
<b>Accumulated Funds</b>		
Balance as at 1 September	1,293,513	1,317,084
Surplus/(Deficit)	458,880	54,998
Transfer to Reserves	28,771	59,215
Transfer from Reserves	(62,023)	(137,783)
<b>Total Accumulated Funds</b>	<b>1,719,140</b>	<b>1,293,513</b>
<b>Dedicated &amp; Restricted Reserves</b>		
Balance as at 1 September	644,122	565,554
Transfer from Accumulated Funds (Income)	62,023	137,783
Transfer to Accumulated Funds (Expenses)	(28,771)	(59,215)
<b>Total Dedicated &amp; Restricted Reserves</b>	<b>677,374</b>	<b>644,122</b>
<b>Total Equity as at 31 August</b>	<b>2,396,514</b>	<b>1,937,635</b>

Breakdown of Dedicated Reserves			Actual 2021 \$	Actual 2020 \$
Name	Nature and Purpose			
Asset Replacement Reserve	These funds are invested at the Kiwibank at interest rates of 1.50 - 2.50% and have been set aside for asset replacement as and when required.	Opening Balance	3,568	-
		Transfer	40,000	39,860
		Use	(28,771)	36,292
		Closing Balance	14,797	3,568
Donations/Comp levies	These unused funds are set aside for gamebird engagement and promotion.	Opening Balance	5,345	-
		Transfer	-	5,345
		Use	-	-
		Closing Balance	5,345	5,345
Back Country Fishery Reserve	These funds are the accumulation of the 'premium' on non-resident licence sales. The funds can only be used for the management, maintenance, enhancement and related costs of back country fisheries.	Opening Balance	43,000	24,998
		Transfer	4,279	30,925
		Use	-	(12,923)
		Closing Balance	47,279	43,000
Total Dedicated Reserves			67,421	51,913

Breakdown of Restricted Reserves		Actual	Actual
Name	Nature and Purpose	2021	2020
		\$	\$
Maimai Fund Reserve	These funds represent the net balance of the annual F&G contribution (levy on mai mai related gamebird licence fees) specifically set aside for the on-going removal of derelict mai mai at Lake Ellesmere/Te Waihora. This is a Joint Management project between F&G, Ngai Tahu and DoC. Funds are introduced and expended annually.	Opening Balance	47,256
		Transfer	6,824
		Use	-
		Closing Balance	54,080
			61,489
Rakaia Fund Reserve	These funds have been set aside for approved projects related to the Rakaia River and catchment area.	Opening Balance	4,618
		Transfer	-
		Use	-
		Closing Balance	4,618
			4,894
J McIntyre Reserve	Funds from the estate of J McIntyre Bequested in 2018	Opening Balance	488,682
		Transfer	54,829
		Use	(10,000)
		Closing Balance	533,511
			543,570
<b>Total Restricted Reserves</b>		<b>609,953</b>	<b>592,209</b>
<b>Total Dedicated &amp; Restricted Reserves</b>		<b>677,374</b>	<b>644,122</b>



# North Canterbury Fish and Game Council

## Notes to the Performance Report

For the year ended  
31 August 2021

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### Note 6 : COMMITMENTS & CONTINGENCIES

#### Commitments

There are no commitments as at balance date. (Last Year - nil )

#### Contingent Liabilities and Guarantees

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

### Note 7 : SEGMENT REPORTING

The Council Operates exclusively to manage, maintain and enhance the sport fish and game resource within the North Canterbury Region.

### Note 8 : RELATED PARTY TRANSACTIONS

Related party disclosures have not been made for transaction with related parties that are waiting a normal supplier of client/recipient relationships 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.

On agreement with NCFGC on cessation of employment T Hawker purchased field equipment and closing, at a rate agreed with the CEO NCFGC.

In the year ended 31 August 2021, the NCFGC paid levies to the New Zealand Fish and Game Council as legislated by the Conservation Law Reform Act 1990 of \$569,630 (last year \$771,910).

In the year ending 31 August 2021, the New Zealand Fish and Game Council provided assistance in the Management and Reporting to NCFGC at no charge.

### Note 9 : EVENTS AFTER BALANCE DATE

There were no events that have occurred after 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 the NCFGC.

NCFGC reduced their budget for the 2020-2021 financial year as the projection of licence income was reduced to boarder closures.

Within the budgeting process the NCFGC agreed to use reserves to cover any shortfalls forecasted in the 20-21 year.

Licence sales have exceeded forecasts in the 2020-21 year and the financial position is healthier than budgeted. Any surplus will be utilised in the 2021-22 year as forecasts require NCFGC to use reserves.

The New Zealand Fish and Game Council has established a policy to support all Fish and Game Councils to ensure liquidity and to ensure that all Fish and Game Councils remain a going concern.

The NCFGC opted to apply for the Wage subsidy, as it met the criteria and wanted to ensure all staff were fully employed. The 20-21 budget was scrutinised, and only essential work and spending was undertaken in or to reduce the impact of reduced licence income.

**Note 11 : MINISTERIAL REVIEW**

In February 2021 the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team has been set up (Ray Grubb, New Zealand Fish and Game Chair, Brian Anderton and Department of Conservation representatives.

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils (reducing the number of Councils from 12 to 6). This area is currently being investigated by a Project Team. This Team will be consulting with all 13 Fish and Game Councils with their final report due in March 22.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF NORTH CANTERBURY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021**

The Auditor-General is the auditor of North Canterbury 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 31 to 47, that comprise the statement of financial position as at 31 August 2021, 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 11 to 28.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 29 to 47:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2021; 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 11 to 28:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, 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 7 December 2021. 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 5 to 1, 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.





BDO CHRISTCHURCH

## 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 that reads "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