
Performance Report of the

**CENTRAL SOUTH ISLAND
FISH & GAME COUNCIL**

for the year ended
31 August 2018

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



13 December 2018

The Hon. Eugenie Sage
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 1989, the Performance Report of the Central South Island Fish and Game Council for the year ended 31 August 2018.

Yours faithfully

A handwritten signature in black ink, appearing to read "D. de Joux", written in a cursive style.

David de Joux
Chairman
Central South Island Fish and Game Council

Statutory managers of freshwater sports fish, game birds and their habitats

Central South Island Region

32 Richard Pearse Drive, PO Box 150, Temuka 7948, New Zealand. Telephone (03) 615 8400 Facsimile (03) 615 8401
www.fishandgame.org.nz

CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL:

John Cruden
Brent Growcott
Matthew Hall (NZFGC Councillor)
Daniel Isbister
Linn Koevoet

Paul McLauchlan
Gary Rooney (Chairman)
Will Spry
Bill Whipp
John Henry (Ngai Tahu)

S T A F F :

Chief Executive
Office Administrator
Fish and Game Officers

- Jay Graybill
- Bernadette Dolan
- Rhys Adams
- Jayde Couper
- Hamish Stevens
- Mark Webb
- Angela Christensen

Resource Officer

COUNCIL OFFICE :

32 Richard Pearse Drive, Temuka
PO Box 150, Temuka 7948
Tel: (03) 615-8400
Fax: (03) 615-8401
Email: csi@fishandgame.org.nz
www.fishandgame.org.nz

MISSION STATEMENT :

“To manage, maintain, and enhance sportsfish and game resources on a sustainable basis in the recreational interests of anglers and hunters”.

Chairman's Report - 2018

It gives me great pleasure to present this twenty-eighth Annual Report on behalf of the Central South Island Fish and Game Council for the 2017/2018 financial year. Water management, habitat restoration, trout and salmon enhancement and RMA processes have again dominated the activities of the CSI Council and Staff over the year.

Salmon and Trout Habitat Restoration

Major habitat restoration projects have continued in the Region for salmon and trout. These include re-shaping side braids of the Waitaki River to carry optimal flows for salmon spawning and juvenile rearing funded by Meridian Energy.

A multi-year restoration project is continuing in Deep Stream, a major salmon spawning stream of the Rangitata River. Willow control and fencing continues to be a major focus of the project to ensure the significant gains CSI has made remain protected. In collaboration with ECan the final report of a three-year monitoring project on high country spring fed streams that included Deep Stream, was completed. The report has identified several areas where landowners and CSI can work together to further protect Deep Stream values.

Enhancement of trout spawning habitat has continued at Lake Alexandrina with the assistance of volunteers. Sections of the spawning stream have been re-gravelled and re-graded and artificial weirs placed to improve the suitability for spawning. CSI Fish & Game is grateful for the huge effort by Lake Alexandrina volunteers and for the funding from Genesis Energy.

Salmon Enhancement

Volunteers for the two volunteer-run hatcheries in the CSI Region continued their enthusiasm to enhance the angler catch in the Rangitata and Waitaki rivers. These include the Riparian Enhancement Trust, at McKinnons Creek on the Rangitata and the Waitaki Riparian Enhancement Society (WRES) on the Waitaki. Unfortunately, neither were able to capture adult salmon from the 2017/18 spawning runs to obtain eggs for rearing. This means they will have no juveniles for later release. Both hatcheries are investigating the option of rearing on 200 – 300 juveniles as “brood stock” as a source of eggs in 2-years’ time.

I wish to thank all of these groups and the many volunteers who have contributed to these habitat restoration and species enhancement projects. Their efforts are greatly appreciated by CSI Fish & Game.

Sockeye salmon continue to thrive in the Upper Waitaki Lakes. We believe that sockeye may serve as a “bio-indicator” of a healthy lake system as well as a significant prey species supporting the trout fisheries in these lakes. This year we started a monitoring program partially funded by Meridian Energy. The aim is to more accurately estimate the sockeye spawning run size. This year we estimated that about 39,000 sockeye spawned in the tributaries of the Upper Waitaki Lakes.

South Island Sea-Run Salmon Management

A very successful Salmon Symposium, attended by 120 genuine salmon anglers, was held in Ashburton in mid-November 2017. Following on from the Symposium a National Sea-Run Salmon Committee was formed with representatives from the NZ Fish & Game Council, five South Island Fish & Game Councils and local Salmon Anglers Associations. The CSI Council has agreed that the decline in spawning numbers must be addressed as a matter of priority. Beyond this little involvement has been requested of the CSI Fish & Game Council by the National Sea-Run Salmon Committee.

RDR Consents

Over the past year, CSI continues to be involved in the resource consent applications lodged by Rangitata Diversion Race Ltd related to a new fish screen, a 10-cumec take from the Rangitata River, and the storage of water within a 53M m³ storage pond, amongst others matters. This process started in September 2016 when the first suite of resource consent applications were lodged. CSI lodged two detailed submissions expressing concerns over a number of matters including, but not limited to, the proposed fish screen, water quality, the take of additional water from the Rangitata River and adverse effects arising from this. CSI and expert witnesses attended the consent hearing in April 2017 to present CSI's case that included matters related to planning, legal, hydrology, angling, fishery and sedimentology/geomorphology. The Commissioners' decision on the resource consents has led to a number of appeals being lodged. This process is now in front of the Environment Court and is going through confidential mediation. A considerable amount of time, effort and money has been put towards this case to maintain the habitat and fishery of the Rangitata and to uphold the values set out in the Rangitata River National Water Conservation Order (2006).

Hakataramea River Flow Review

CSI Fish & Game is pushing Canterbury Regional Council to maintain the 2023 review of the Waitaki Catchment Water Allocation Regional Plan and in particular the minimum flow provisions for the Hakataramea River. In addition, CSI Staff have collected information on passage depths required for adult salmon to present at that review.

Salmon trapping in the lower Hakataramea was extended in an attempt to capture brood stock for the WRES volunteer hatchery. This provided the opportunity to capture almost all of the rainbow trout spawning run and at least half of the brown trout run. All trout were tagged and released. Anglers have been asked to return all tags from tagged trout that they catch to CSI. Information from the tags will contribute to identifying the importance of the Hakataramea to sustaining the lower Waitaki River trout fishery.

Bowyers Stream Prosecution

In November 2017, CSI laid charges against Environment Canterbury for "*disturbance and damage to the spawning grounds of freshwater fish*" as outlined in the Conservation Act (1987). The alleged offence took place over an 11-kilometre reach of Bowyers Stream. Bowyers Stream is spawning grounds for both salmon and trout and is an important contributor to the sports fish population of the Ashburton River. As set out in the Conservation Act (1987), CSI is directed to "*manage, maintain, and enhance the sports fish and game resource in the recreational interests of anglers and hunters...*" CSI considers the alleged damage to be serious in nature and that it adversely affects our ability to meet our statutory obligations. The matter continues to be progressed through the courts.

Important Salmon Spawning Waters

CSI has been working with Environment Canterbury over the last year to update and expand the current Schedule 17 of the Land and Water Regional Plan (LWRP). Schedule 17 lists waterways within the Canterbury Region that are important salmon spawning sites. Any sites listed in Schedule 17 are afforded additional protections in the resource management process in terms of resource consents. CSI has submitted a number of additional waterways, including Bowyers Stream, for inclusion into Schedule 17 at the next Omnibus Plan Change, which is set for 2019.

Winnemem Wintu Project

Early in 2018 CSI and North Canterbury Fish & Game councils were asked to assist the Winnemem Wintu North American Indian tribe re-establish their extinct Chinook salmon run in

the McCloud River, a tributary to the Sacramento River in northern California. Our NZ Chinook salmon came from the McCloud River in 1900. The Winnemem people believe that if the DNA of our salmon was found to match that of their lost fish then bringing them “home” would have immense cultural value. The winter-run fish that the Winnemem Wintu seek would be very late-run fish in NZ, probably spawning after June. To assist with this project CSI staff and volunteers collected tissue samples from 21 late run salmon in the Hakataramea River, Deep Creek (Rangitata) and Mellish Stream (Lake Heron) between the end of June and the end of August. These have been sent to laboratories in California for analysis. The results are awaited with interest.

Hunter Harvest in the CSI Region

CSI hunters still enjoy the best gamebird hunting statistics in the country. Since the national harvest survey began in 1991, hunters in the CSI Region have harvested the most mallards per hour in every gamebird season. CSI hunters also had the best 2018 opening weekend hunting, harvesting on average 20 percent more mallards than the next most successful region.

Council, Staff, and Volunteers

I want to take this opportunity to thank my fellow Councillors for their support over the last year, and especially Matthew Hall as CSI’s NZ Council appointee. The time and effort involved in being a NZ Councillor is significant and is greatly appreciated.

Also, I take this opportunity to thank the CSI Staff for their effort, commitment, and professionalism to again deliver on a very full Operational Work Plan.

I also want to say thanks to the honorary rangers, licence agents, clubs, Trusts, and volunteers whose contribution to the work of Fish and Game is truly valued. Much of the work of Fish and Game would not be possible without your hard work.

Thank you

Gary Rooney
Chairman for the 2017/18 financial year
13 December 2018

Central South Island Fish and Game Council
FINANCIAL STATEMENTS

For the year ended
31 August 2018

Contents

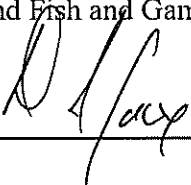
	Page
Financial Information:	
Statement of Responsibility	1
Entity Information	2
Statement of Financial Performance	3
Statement of Financial Position	4
Statement of Cash Flows	5
Statement of Accounting Policies	6 - 9
Notes to the Performance Report	10 - 21
Statement of Service Performance	22 - 49
Audit Report	50 - 51

Central South Island Fish and Game Council
STATEMENT OF RESPONSIBILITY

For the year ended
31 August 2018

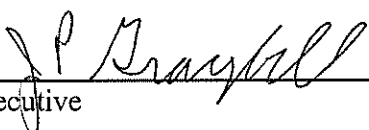
The Council and Management of the Central South Island Fish & Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Performance Report, and the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflect the financial activities and performance of the Central South Island Fish and Game Council, for the year ended 31 August 2018.



Chairman

29/11/2018
Date



Chief Executive

29/11/2018
Date

Central South Island Fish & Game Council

ENTITY INFORMATION

For the year ended

31 August 2018

Legal Name of Entity:	Central South Island Fish & Game Council
Type of Entity and Legal Basis (if any):	The Central South Island Fish & Game Council was created under the provisions of the Conservation Law Reform Act 1990.

Entity's Purpose or Mission:

The Central South Island Fish & Game Council was established on 4 May 1991 for the purposes of management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers & hunters.

Entity Structure:

At balance date the Council had ten Councillors who are elected three yearly by the people who purchase adult fishing and hunting licences within the Council's region. The Council meets at least six times per year to direct the Council's management and to make its policy decisions. The Council employs seven full-time staff based in Temuka.

Main Sources of the Entity's Cash and Resources:

The Central South Island Fish and Game Council derives its revenue from the sale of fish and game licences, interest, contracts, grants, donations and miscellaneous sales.

Contact details

Physical Address:	32 Richard Pearse Drive,
Postal Address:	P O Box 150 Temuka
Phone/Fax:	(03) 615-8400 (03) 615-8401
Website:	www.fishandgame.org.nz

Central South Island Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2018

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
REVENUE				
Fish and Game licence sales	1	1,629,824	1,563,511	1,574,961
Grants and donations	1	500	-	-
Interest	1	31,436	30,867	33,435
Funding & Reimbursement Revenue	1	45,220	-	81,418
Other revenue	1	93,756	18,750	37,012
Total Revenue		1,800,736	1,613,128	1,726,826
EXPENSES				
Outputs				
Species management	2	60,181	27,550	55,940
Habitat protection & management	2	159,439	128,820	76,728
Angler & Hunter participation	2	13,966	15,100	9,693
Public interface	2	1,311	3,000	1,121
Compliance	2	8,238	8,500	5,288
Licensing	2	69,599	78,976	67,747
Council	2	2,780	3,000	2,135
Planning & reporting	2	11,882	15,500	12,663
Overheads				
Employee related costs	2	572,187	568,703	551,639
Depreciation	4	38,613	-	48,004
Other expenses	2	74,993	76,600	72,580
Total Expenses		1,013,189	925,749	903,538
Operating Surplus		787,547	687,379	823,288
Less Other Expenses				
Levies to NZFGC		865,699	865,699	921,287
SURPLUS/(DEFICIT)		(78,152)	(178,320)	(97,999)

Central South Island Fish and Game Council
Statement of Financial Position

As at
31 August 2018

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	444,120	461,341	270,782
Debtors and prepayments	3	155,433	52,958	63,867
Investments	3	560,577	700,000	833,503
Total Current Assets		1,160,130	1,214,299	1,168,152
Non-Current Assets				
Property, plant and equipment	4	408,168	425,000	415,571
Total Non-Current Assets		408,168	425,000	415,571
TOTAL ASSETS		1,568,298	1,639,299	1,583,723
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	38,322	24,429	30,539
Income in Advance	3	197,052	130,000	171,296
Employee costs payable	3	27,205	19,860	24,428
Total Current Liabilities		262,579	174,289	226,263
TOTAL LIABILITES		262,579	174,289	226,263
NET ASSETS		1,305,720	1,465,010	1,357,460
Accumulated Funds	5	967,142	1,137,707	1,056,229
Dedicated Reserves	5	338,578	327,303	301,231
EQUITY		1,305,720	1,465,010	1,357,460

Central South Island Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2018

	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	1,579,768	1,563,511	1,588,463
Grants, donations and fundraising	-		-
Interest	34,116	30,867	39,206
Other revenue	147,798	18,750	142,649
Cash was applied to:			
Payments to suppliers	1,267,108	1,143,240	1,214,714
Payments to employees	563,624	568,703	562,879
GST (net)	16,761	79,505	(18,804)
Net Cash Flows from Operating Activities	(85,811)	(178,320)	11,529
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	30,434	-	13,913
Sale of investments/deposits	272,926	-	-
Cash was applied to:			
Purchase of property, plant and equipment	44,211	-	77,755
Purchase of investments/deposits	-	-	50,202
Net Cash Flows from Investing and Financing Activities	259,149	-	(114,044)
Net Increase in Cash	173,338	(178,320)	(102,515)
Opening Bank Accounts & Cash	270,782	360,266	373,297
Closing Bank Accounts & Cash	444,120	181,946	270,782

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2018

ACCOUNTING POLICIES APPLIED

Reporting Entity

Central South Island 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

Basis of Preparation

Central South Island 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

Central South Island Fish and Game Council derives revenue through the sale of fish and game licences, interest, 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, and use or return obligations, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

Grants Received

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

Interest

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

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2018

Other Income

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

Outputs

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

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

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.

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2018

Property, plant and equipment

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

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

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

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

Depreciation is provided 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

Buildings	Straight Line	40 years (2.5% - 10.5%)
Plant & Equipment	Diminishing Value	2-20 years (13% - 33%)
Motor Vehicles	Diminishing Value	10 years (20% - 36%)
Office Equipment	Diminishing Value	3-10 years (11.4% - 60%)

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$6,971 (2017: \$6,645) 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.

Dedicated Reserves

Dedicated reserves are non-binding and may be re-assigned by the Council.

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.

Central South Island Fish and Game Council

Statement of Accounting Policies

For the year ended

31 August 2018

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in April 2017.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with the previous year.

Central South Island Fish & Game Council has elected to report Outputs as direct costs. In previous years the overheads have been allocated across the output areas based on the hours worked within each input. The reason for the change is to show employee costs separately in compliance with PBE_SFR_A(PS) requirements, and show direct cost at a value equal to outputs from the Statement of Service Performance.

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 1 : ANALYSIS OF REVENUE	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Licence sales			
Fish Licences	1,417,958	1,377,950	1,395,627
Game Licences	185,840	185,561	179,334
Non-Resident Levy	26,026	-	-
Total	1,629,824	1,563,511	1,574,961
Grants and donations			
Donations	500	-	-
Total	500	-	-
Interest			
Other Interest	31,436	30,867	33,435
Total	31,436	30,867	33,435
Funding & Reimbursement Revenue			
NZFCG Reimbursement - Haka	76	-	3,684
Aviemore Spawning Race	-	-	2,150
NZFCG Reimbursement - RDR	32,668	-	46,595
Meridian FOHAU	3,600	-	1,275
Meridian FMERID	8,876	-	27,714
Total	45,220	-	81,418
Other revenue			
Rentals - huts	261	300	104
Fines/Prosecutions	670	-	473
Reparations for Fish/Game Offences	15,297	10,000	15,050
Rentals - Wainono Wetland Management	6,957	7,100	6,957
Miscellaneous Income	24,029	200	953
Fish Competitions	-	900	-
Gain on sale/disposal of assets	17,433	-	13,475
Waitaki Salmon Releases	-	250	-
Winnimem Project	29,109	-	-
Total	93,756	18,750	37,012

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Species management			
Population monitoring	52,803	19,000	49,270
Harvest assessment	3,987	4,450	3,175
Fish salvage	560	500	395
Regulations	2,830	3,500	3,099
Gamebird Control	-	100	-
Total	60,181	27,550	55,940
Habitat protection & management			
Resource management	149,024	113,320	62,677
Works & management	3,438	4,500	2,852
Assisted habitat	6,977	11,000	11,200
Total	159,439	128,820	76,728
Angler & Hunter participation			
Access	9,201	6,500	2,007
Newsletters	3,300	5,000	6,350
Training	-	300	-
Huts	1,465	3,300	1,336
Total	13,966	15,100	9,693
Public interface			
Public promotions	582	1,500	657
Visitor facilities	729	1,500	464
Total	1,311	3,000	1,121
Compliance			
Ranging	41	1,500	113
Ranger training	1,026	2,000	682
Compliance	7,170	5,000	4,493
Total	8,238	8,500	5,288

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Licensing			
Transaction Fees	15,197	-	13,498
Agent servicing	-	800	107
Commission	54,402	78,176	54,142
Total	69,599	78,976	67,747
Council			
Council meetings	2,780	3,000	2,135
Total	2,780	3,000	2,135
Planning & reporting			
Reporting	5,549	8,000	6,684
Annual Meeting	-	500	201
Audit fee	6,333	7,000	5,778
Total	11,882	15,500	12,663
Employee related costs			
Salaries and wages	566,401	560,903	545,747
Fringe benefit tax	3,150	3,000	3,072
ACC levies	1,434	1,500	1,574
Staff training and other expenses	1,202	3,300	1,246
Total	572,187	568,703	551,639

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual	Budget	Actual
	2018	2018	2017
	\$	\$	\$
Other expenses			
Office equipment	3,904	4,000	3,573
Communications	16,270	17,500	18,601
General	3,742	3,600	5,980
Field equipment	8,135	3,200	2,369
Vehicles	26,979	30,700	23,898
Office premises	15,963	17,600	18,159
Loss on sale of disposal of assets	-	-	-
Impairment charges	-	-	-
Total	74,993	76,600	72,580

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2018 \$	Actual 2017 \$
Bank accounts and cash		
Cash on hand	247	247
Current account balance	322,438	149,222
Savings account balance	121,435	121,313
Deposits held on Call	-	-
Total	444,120	270,782
Debtors and other receivables		
Accounts receivable	116,139	37,775
Prepayments	2,181	1,960
GST receivable	30,942	15,281
Accrued Interest	6,171	8,851
Total	155,433	63,867
Investments		
Short Term Deposits	560,577	833,503
Total	560,577	833,503
Creditors and accrued expenses		
Trade and other payables	38,322	30,539
Total	38,322	30,539
Income in Advance		
Income in Advance	197,052	171,296
Total	197,052	171,296
Employee costs payable		
Annual leave and time in lieu	11,971	12,298
PAYE & Wages owing	15,234	12,130
Total	27,205	24,428

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 4 : PROPERTY PLANT & EQUIPMENT

2018

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Recovered Impairment Gain/Loss	Current Year Depreciation	Closing Carrying Amount
Land	103,349	-		-	-	103,349
Buildings	178,440	-		-	6,373	172,067
Plant & Equipment	7,437	-		-	975	6,462
Vehicles	114,918	41,756	30,434	17,433	26,367	117,306
Office Equipment	11,427	2,455	-	-	4,898	8,984
Total	415,571	44,211	30,434	17,433	38,613	408,168

2017

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Recovered Impairment Gain/Loss	Current Year Depreciation	Closing Carrying Amount
Land	103,349	-	-	-	-	103,349
Buildings	184,941	-	-	-	6,501	178,440
Plant & Equipment	8,559	-	-	-	1,122	7,437
Vehicles	118,892	31,117	13,913	13,475	34,653	114,918
Office Equipment	11,804	5,351	-	-	5,728	11,427
Total	427,545	36,468	13,913	13,475	48,004	415,571

Significant Assets Recorded - Source and Date of Valuation

	Book Value	Government Valuation
<u>Freehold Land</u>		
Field Station Temuka	6,000	65,500
Habitat - Wainono Reserve	75,600	695,000
Habitat - All Day Reserve	5,000	40,000
Office Temuka	13,449	88,000
Akatera Road	1,100	4,500
Poingdestres Road	2,200	9,500
	103,349	902,500
 <u>Buildings</u>		
Field Station Temuka	2,350	8,000
Field Hut - Lake Alexandrina	2,777	-
Field Hut - Lake Clearwater	3,819	40,000
Office Temuka	135,022	277,000
Skyline Shed	28,099	-
	172,067	325,000

Significant Donated Assets - Not Recorded

Central South Island

Notes to the Performance Report

For the year ended
31 August 2018

Note 5: EQUITY	Actual 2018 \$	Actual 2017 \$
<u>Accumulated Funds</u>		
Balance as at 1 September	1,056,229	1,228,856
Surplus/(Deficit)	(78,152)	(97,999)
Transfer to Reserves	(37,347)	(74,628)
Transfer from Reserves	-	-
Total Accumulated Funds	940,730	1,056,229
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	170,125	129,249
Transfer from Accumulated Funds	11,322	40,876
Transfer to Accumulated Funds	-	-
Balance at 31 August	181,447	170,125
Non - Resident Levy- Special Fisheries Reserve		
Balance as at 1 September	46,734	22,374
Transfer from Accumulated Funds (Income)	26,025	24,360
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	72,759	46,734
Habitat Reserves		
Balance as at 1 September	84,372	74,980
Transfer from Accumulated Funds (Income)	-	9,392
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	84,372	84,372
Total Dedicated Reserves	338,578	301,231
Total Equity	1,279,308	1,357,460

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 6 : COMMITMENTS & CONTINGENCIES

Commitments

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

Contingent Liabilities and Guarantees

The Council is currently involved in proceedings with another party in relation to charges against the Conservation Act for a perceived offense by damage or disruption to areas for spawning during the peak of the spawning season. No tangible outcome is known at this point in time and costs are also unknown.

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

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 7: OTHER

Revenue with Conditions which have been recorded as a Liability

Source of Revenue	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)
Meridian Energy	63,284	54,408	Waitaki Habitat Enhancement
Meridian Energy	4,725	1,125	Ohau Habitat Enhancement
Fish Licences	103,287	105,571	Relates to 2019 season

Goods or Services Provided to the Entity in Kind

Description	2018	2017
	\$	\$
None	-	-

Note 8: RELATED PARTY TRANSACTIONS

Related Party	Description of the Transaction	2018	2017	2018	2017
		\$	\$	\$	\$
		Value		Amount Outstanding	Amount Outstanding
Rooney Earthmoving Ltd	Bird Surveys	299	1,175	-	-
Rooney Earthmoving Ltd	Watiaki Habitat Meridian	3,740	-	-	-

Rooney Earthmoving Ltd is a related party to CSIFGC as Gary Rooney is a Director of Rooney Earthmoving Ltd, as well as Chairperson of the CSIFGC Council.

Note 9: EVENTS AFTER BALANCE DATE

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

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 10: EXPLANATION OF MAJOR VARIANCE AGAINST BUDGET

Explanations for the major variances from the budgeted figures are as follows:

Statement of financial performance

Funding and reimbursement revenue was not budgeted for in total. Prior years accounting standards allowed for netting off of expenses.

Statement of financial position

Income in Advance, fish licences and Meridian funding, had the method of calculation enhanced under PBE Standards. Hence unbudgeted.

Statement of cash flows

Did not anticipate making investment withdrawals.

Budget Disclosure

The CSIFGC 2015 budget did not include amounts for all habitat protection and management expenses, because in 2014 the Council applied accounting standards which permitted netting off of the revenue received in an agency transaction, thereby leaving a nil balance at year end. In 2015, under the new reporting Standards the Council now separately discloses income and expenditure for those items.

Central South Island Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2018

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

ACTUAL 2018

Output Area	Actual Direct \$	Allocation of Overheads	Total Costs per Output
Species management	60,181	155,180	215,361
Habitat protection & management	159,439	229,623	389,062
Angler & hunter participation	13,966	59,286	73,253
Public interface	1,311	53,562	54,874
Compliance	8,238	71,136	79,374
Licensing	69,599	4,700	74,299
Council	2,780	26,554	29,334
Planning & reporting	11,882	67,276	79,157
Totals	327,396	667,317	994,714

Actual Overheads

Employee related costs	572,187
Depreciation	20,137
Other expenses	74,993
Total Overheads to Allocate	667,317

BUDGET 2018

Output Area	Budget Direct \$	Allocation of Overheads	Total Costs per Output
Species management	27,550	147,694	175,244
Habitat protection & management	128,820	220,218	349,038
Angler & Hunter participation	15,100	73,583	88,683
Public interface	3,000	60,348	63,348
Compliance	8,500	50,290	58,790
Licensing	78,976	4,235	83,211
Council	3,000	25,939	28,939
Planning & reporting	15,500	62,995	78,495
Totals	280,446	645,303	925,748

SURPLUS

Employee related costs	568,703
Depreciation	0
Other Expenses	76,600
Total Overheads to Allocate	645,303

CENTRAL SOUTH ISLAND REGION FISH AND GAME COUNCIL

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2018

INTRODUCTION

As required under Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989 Central South Island Fish and Game Council have prepared the following Statement of Objectives and Service Performance for the 2017 - 2018 financial year.

The activities of Central South Island Fish and Game Council are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives and Service Performance compares actual results against the stated performance measures from the plan. For the purposes of this statement the overhead expenses shown in the Statement of Comprehensive Income (Administration and Salaries) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

MISSION STATEMENT

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

Summary of Budget and Actual Income and Expenditure for each Output Area.

OUTPUT AREA	Budget \$			Actual \$		
	Total Cost	Income	Net Cost	Total Cost	Income	Net Cost
Species Management	175,244	250	174,994	215,361	46,884	168,478
Habitat Protection	349,038	7,100	341,938	389,063	46,387	342,676
Angler & Hunter Participation	88,683	1,200	87,483	73,252	11,261	61,991
Public Interface	63,348	0	63,348	54,873	0	54,873
Compliance	58,790	10,000	48,790	79,374	15,967	63,407
Licencing	83,211	200	83,011	74,298	0	74,298
Council	28,939	0	28,939	29,335	500	28,835
Planning and Reporting	78,495	0	78,495	79,158	0	79,158
TOTAL	925,749	18,750	906,999	994,713	120,999	873,714

OUTPUT 1 - SPECIES MANAGEMENT

Goal

Maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating significant adverse impacts of those species.

1110: Species Monitoring and Management - Assess and monitor fish and game bird populations within the Central South Island Region

Objective 1111	Performance Measure	Actual Result
Salmon & Trout Spawning Surveys	To present to Council a report detailing chinook salmon and trout <u>spawning surveys</u> in the Region by Aug 2018.	<p><i>Staff completed 5 aerial surveys of live salmon and two ground counts of salmon redds, live and dead salmon in the upper Rangitata. Estimated spawning runs into Deep Stream and Deep Creek were 274 and 259, respectively. An aerial redd count was completed on 35 lower Waitaki River side streams and 4 mainstream sections identifying 200 redds. Total Waitaki River catchment spawning was estimated to be 296 redds. Report to Council October 2018.</i></p> <p><i>Ground counts of chinook salmon spawning were completed in Bowyers Stream (Ashburton River), Mellish Stream (Lake Heron), Opihi River (mainstem) and three tributaries, and Ohapi Stream (Orari River). Six salmon redds were counted in the Rangitata Water Limited spawning channel at Arundel.</i></p> <p><i>Sockeye salmon spawning was intensively surveyed in many upper Waitaki streams. The total number of spawning sockeye was estimated to be 39,000 fish. Report to Council June 2018.</i></p> <p><i>Trout spawning surveys (redd counts) were completed across the region in the mainstems and tributaries of the Ashburton River, Ashburton Lakes, Hinds drains, Ohapi Stream, Lake Opuha, Kakanui River, Waihao River, Pareora River, and Lower Waitaki River.</i></p>

		REDDS		
		2016	2017	2018
<u>SALMON</u>				
<i>Rakaia</i>	<i>Mellish Stream</i>	NS	NS	68
<i>Ashburton</i>	<i>Maori Lakes</i>	0	0	2
	<i>Bowyers Stream</i>	2	9	3
	<i>Taylor's Stream</i>	NS	NS	NS
	<i>Butterick Stream</i>	3	NS	NS

<i>Rangitata</i>	<i>Deep Stream</i>	<i>116</i>	<i>59</i>	<i>71</i>
	<i>Deep Creek</i>	<i>213</i>	<i>150</i>	<i>89</i>
	<i>Sunday Islands</i>	<i>40</i>	<i>9</i>	<i>22</i>
	<i>Erewhon Stream</i>	<i>NS</i>	<i>NS</i>	<i>NS</i>
	<i>Black Mountain</i>	<i>8</i>	<i>11</i>	<i>9</i>
	<i>Brabazon Fan</i>	<i>5</i>	<i>0</i>	<i>0</i>
	<i>Ealing Spring</i>	<i>4</i>	<i>1</i>	<i>0</i>
<i>Orari</i>	<i>Mainstream</i>	<i>0</i>	<i>Flood</i>	<i>NS</i>
	<i>Ohapi Stream</i>	<i>6</i>	<i>Flood</i>	<i>6</i>
<i>Opihi</i>	<i>Mainstream</i>	<i>15</i>	<i>24</i>	<i>15</i>
	<i>Waihi/Temuka</i>	<i>6</i>	<i>10</i>	<i>5</i>
	<i>Tengawai</i>	<i>0</i>	<i>Flood</i>	<i>NS</i>
	<i>Opuha</i>	<i>18</i>	<i>23</i>	<i>8</i>
	<i>Three Springs</i>	<i>0</i>	<i>2</i>	<i>3</i>
<i>Waitaki</i>	<i>Hakataramea</i>	<i>5</i>	<i>5</i>	<i>15</i>
	<i>Waitaki River</i>	<i>580</i>	<i>613</i>	<i>281</i>
<i>TROUT</i>				
<i>Rakaia</i>	<i>Ollivers Stream</i>	<i>18</i>	<i>NS</i>	<i>27</i>
<i>Ashburton</i>	<i>Tinshed Creek</i>	<i>5</i>	<i>NS</i>	<i>10</i>
	<i>Triangle Stream</i>	<i>19</i>	<i>NS</i>	<i>12</i>
	<i>Whiskey Creek</i>	<i>24</i>	<i>32</i>	<i>15</i>
	<i>Bowyers Stream</i>	<i>72</i>	<i>30</i>	<i>14</i>
	<i>Maori Lakes</i>	<i>0</i>	<i>1</i>	<i>5</i>
<i>Orari</i>	<i>Ohapi Stream</i>	<i>39</i>	<i>Flood</i>	<i>4</i>
<i>Others</i>	<i>Waihi-Te Moana-Temuka</i>	<i>14</i>	<i>16</i>	<i>11</i>
	<i>Pareora</i>	<i>38</i>	<i>Flood</i>	<i>52</i>
	<i>Kakanui</i>	<i>1</i>	<i>38</i>	<i>32</i>
	<i>Taumatakahu</i>	<i>42</i>	<i>Flood</i>	<i>33</i>
	<i>Waihao River</i>	<i>27</i>	<i>Flood</i>	<i>2</i>
	<i>Hinds River</i>	<i>2</i>	<i>Flood</i>	<i>4</i>
	<i>Opuha River</i>	<i>66</i>	<i>44</i>	<i>34</i>
	<i>Tengawai</i>	<i>31</i>	<i>Flood</i>	<i>NS</i>
<i>Lk Alexandrina</i>	<i>Scotts Creek</i>	<i>172</i>	<i>98</i>	<i>109</i>
	<i>Outlet Creek</i>	<i>76</i>	<i>91</i>	<i>78</i>

Objective 1112	Performance Measure	Actual Result
Salmon By-Catch Meetings	To attend <u>salmon by-catch</u> meetings and advocate fisheries interests and to re-implement CSI's monitoring role on named trawlers and inshore vessels.	<i>Meetings between commercial & recreational partners to the Salmon at Sea Agreement are held as required. No meeting was required during the year. Two Fish and Game volunteer verifiers were provided for the Timaru-based vessel fishing in the Salmon Conservation Area (SCA) around Banks Peninsular. Substantial numbers of commercial Akaroa salmon that originated</i>

		<i>from the Akaroa salmon farm were caught in November 2017 and a media release was issued explaining the origin of these salmon. Due to the high numbers of ex-farm salmon in the SCA the Timaru Fishing Company chose not to fish the area until mid-January 2018 and only two farm-origin salmon were caught in that trip. Report to Council April 2018.</i>
Objective 1113	Performance Measure	Actual Result
Gamebird Populations for Lake Wainono and Wainono Reserves	To present to Council a report detailing gamebird populations for <u>Lake Wainono</u> and Wainono Reserve by Jul 2018.	<i>The Wainono gamebird count was carried out in the leadup to tagging day and showed an increase over the previous two years for most game bird species, particularly mallards. Report to Council June 2018.</i>

	2016	2017	2018
Lake Wainono			
<i>Black Swan</i>	2,030	600	520
<i>Mallard</i>	1,320	1,050	2,620
<i>Paradise shelduck</i>	250	580	200
<i>Shoveler</i>	120	20	70
Sub Total	3,720	2,250	3,410
Maori Lake			
<i>Black Swan</i>	280	330	150
<i>Mallard</i>	-	300	300
<i>Paradise shelduck</i>	-	310	-
<i>Shoveler</i>	10	20	120
Sub Total	290	960	570
Wainono Reserve			
<i>Black Swan</i>	70	190	110
<i>Mallard</i>	50	300	1,140
<i>Paradise shelduck</i>	50	240	300
<i>Shoveler</i>	170	40	130
Sub Total	340	770	1,940
TOTAL	4,350	3,980	5,920

Objective 1115	Performance Measure	Actual Result
Populations of pukeko, shoveler, grey duck, mallard duck, paradise shelduck, black swan, and chukar	To present to Council a report detailing <u>populations</u> of pukeko, shoveller, grey duck, and mallard duck, paradise shelduck, black swan, and chukar by Aug 2018.	<i>Population trend counts for shoveler and pukeko were undertaken in compliance with national guidelines. The 2018 dabbling duck survey by aerial transect counts in early March along 700km of transects across the Canterbury Plains from Waipara to Hampden identified an average of 3.6 ducks/km. This was the same (3.6 ducks/km) as reported for 2017 and below the average of 4.1 ducks/km for the eleven annual surveys since the counts began in 2007. Report to Council in Apr 2018.</i>

		<p><i>Species reports for shoveler, pukeko, shelduck and black swan were presented to Council in support of Game Gazette recommendations in Dec 2017. Annual trend count results from January aerial surveys of paradise shelduck and black swan were presented to Council in Apr 2018.</i></p> <p><i>The annual report of regional chukar hunting was provided to contributory diarists in Dec 2017 and made available to Council in Feb 2018.</i></p> <p><i>Following a successful trial in 2017 using a drone to survey mallard numbers on Lake Wainono, this method was implemented in March 2018. Timing of this survey makes results compatible with the transect surveys conducted over the remainder of the Canterbury Plains. On Wainono 4,400 mallard/hybrids were estimated to have been present, a 21% increase on 2017. Report to Council June 2017.</i></p>
Objective 1116	Performance Measure	Actual Result
South Island Salmon Management Plan	To review and implement the South Island <u>Salmon Management Plan (SMP)</u> .	<p><i>Legal advice from DoC was that species management plans cannot cover multiple Fish and Game regions. The CSI SMP has been adopted by Council and will be added as an amendment to the CSI Sportsfish and Game Management Plan.</i></p> <p><i>Staff presented information on the state of the salmon fishery, angler impact on salmon fishery sustainability and habitat enhancement projects at the two-day Salmon Symposium held in Ashburton on 11/12 November 2018.</i></p> <p><i>The National Salmon Committee formed after the 2017 Salmon Symposium has undertaken to consider the SMP as part of its review of salmon management.</i></p>
Objective 1119	Performance Measure	Actual Result
Salmon Hatchery at McKinnons Creek	To continue assisting the Salmon and Riparian Support Trust Inc with consent monitoring and management of the <u>McKinnons Creek hatchery</u> in line with 5-Year Management and Enhancement Agreement.	<p><i>Approximately 55,000 one-year old salmon, of which 20,000 were fin clipped, were released from the hatchery to McKinnons Creek in July 2018. In addition, 15,000 eggs were placed in self-release incubators in Three Springs (Fairlie) and the Rangitata Water Limited spawning race (Arundel). No returning adult female salmon were captured at McKinnons and no females were available from other sources (salvage) with the result that no juvenile salmon will be available for release in the 2018/19 season.</i></p> <p><i>Hatchery-origin adult salmon accounted for 23 of 159 (14.5%) angler-caught salmon in the</i></p>

		<p>Rangitata during the 2017/18 fishing season. No fin-clipped fish were reported captured from the Opihi or Orari rivers.</p> <p>Reports of half-yearly meetings between CSI Fish and Game representatives and the Salmon and Riparian Enhancement Trust were provided to Council in October 2017 and April 2018.</p>
Objective 1111	Performance Measure	Actual Result
Sockeye Salmon Spawning	To undertake <u>sockeye salmon spawning</u> surveys in March 2018 to identify peak spawning timing and representative reaches that together can be used to estimate total upper Waitaki spawning population size.	Carried out five helicopter live fish counts of the Lower Ohau and Twizel rivers and single counts of the other key Benmore tributaries where aerial surveys were practical. Ground-based fish counts were carried out on tree-lined Benmore tributaries and tributaries of other lakes. We estimate there were approximately 39,000 sockeye spawning in the Waitaki Catchment consisting of about 82% in the Lake Benmore Catchment, 11% in Lake Pukaki Catchment, 6% in Lake Aviemore Catchment and less than 1% in Lake Ohau tributaries. External costs for helicopter surveys were shared with Meridian Energy. Report to Council June 2018.
Objective 1112	Performance Measure	Actual Result
Enhancement of Lower Waitaki Salmon	To continue with Meridian Energy Ltd, salmon spawning and juvenile rearing <u>habitat enhancement in specified side streams of the Waitaki River</u> . This includes developing habitat preference information for juvenile Waitaki salmon for assessing current habitat availability and potential use in Waitaki side streams identified for habitat enhancement. Report to Council by Jul 2018.	Intensive aerial counts of the salmon spawning in the lower Waitaki River Catchment over the last seven years have identified seven side stream systems that sustain up to 20% to 45% of all spawning in the lower catchment. These are targeted for salmon spawning and rearing habitat restoration by willow removal and flow control. Over the 2017/18 year an observation track was plotted from the air with GPS and cleared with heavy machinery. This track permits access to an old river channel that is planned to be used to divert excess water from the Demonstration Channel to reduce flow from approximately 30 cumecs down to 5-8 cumecs. Previous flow modelling has predicted maximum salmon spawning habitat in the 6-km channel is achieved at about 5 cumecs and should sustain in excess of 500 salmon redds. The diversion channel will be approximately 1.5-km long. Maintenance spraying of previously cleared banks and tracks on Lower Black Point Stream, Lower Waitaki Irrigation Scheme overflow channel, Otekaieke/Otiake Side stream, Wilsons Road, Spring and Priests Road spring was completed. Report to Council October 2018.

Objective 11113	Performance Measure	Actual Result
Salmon Spawning Race	To monitor adult salmon and juvenile salmon production in the <u>salmon spawning race</u> associated with Rangitata Water Ltd (RWL) development on the south bank of the Rangitata River near Arundel. Report to Council by Aug 2018.	<i>Six salmon redds were observed in the spawning race that was entirely from the 2017/18 wild salmon run. This follows on from counts of 18, 1, and 3 redds in the three previous years that were largely the result of artificial transfers of excess mature fish from McKinnons hatchery or from salvage operations. No ova were available from McKinnons Hatchery in 2018 for incubation in the spawning race.</i>
Objective 11115	Performance Measure	Actual Result
Salmon Hatchery in the Lower Waitaki River	To liaise and assist the Waitaki River Riparian Enhancement Society (WRES) to establish and operate a volunteer-based <u>salmon hatchery in the lower Waitaki River</u> . Report to Council Feb 2018.	<i>Approximately 4,500 year-old salmon were released from the hatchery into Welcome Stream in early July 2018. All were fin clipped. A further 350 juveniles were retained for a potential captive rearing project in association with the NCFG hatchery. This programme was approved by Council in April 2018. No adult salmon were captured in the Hakataramea River trap operated between mid-April and end of September 2018 and no alternative source of Waitaki-origin spawners was found. Consequently, the hatchery will not have juvenile salmon to release in 2019. No fin-clipped fish samples were provided to WRES during the fishing season. Respondents to the CSI email and telephone surveys identified six fin-clipped salmon to have been caught, equating to 4.5% of the season's angler catch. Fish and Game staff attended 5 of 11 WRES monthly committee meetings. Report to Council October 2018.</i>
Objective 11117	Performance Measure	Actual Result
Spawning Surveys on the Upper Ohau River	To undertake brown and rainbow trout <u>spawning surveys on the Upper Ohau River</u> at monthly intervals from June to November 2017 to contribute to review of the success of flow enhancement for restoring the trout fishery.	<i>Fortnightly aerial surveys were undertaken in September and October to complete the intensive survey of 2017 trout spawning. The information gained during the 2016 and 2017 spawning surveys provided a robust assessment of the timing and size of the trout spawning runs and the distribution and availability of suitable spawning areas. In collaboration with Meridian Energy a project has been set up to enhance spawning habitat by mechanically manipulating flows and introducing spawning gravels. It is expected spawning area will be doubled and the quality of the spawning gravels improved resulting in increased trout spawning productivity. Works are to begin in the 2018-2019 financial year. The anticipated increase in production has also</i>

		<p>enabled the establishment of an open fishing season that allows anglers to target the tail-end of the rainbow trout spawning run in September and October. This will allow huge trout of canal origin to be targeted in a natural river environment.</p> <p>One "peak" brown trout spawning survey was completed in June 2018. Report to Council February 2018.</p>
Objective 1118	Performance Measure	Actual Result
Trout productivity in Lake Opuha tributaries	To evaluate adult trout spawning and juvenile trout productivity in Lake Opuha tributaries from May 2018 to March 2019.	No work has been undertaken on this project due to other priority projects.

1120: Harvest Assessment – Assess angler and hunter activity and related harvest.

Objective 1121	Performance Measure	Actual Result
Gamebird Hunter Harvest in Region	To present to Council a report detailing <u>gamebird hunter harvest</u> in the Region by Apr 2018.	<i>The average opening weekend bag for 5th/6th of May was 15.7 game birds per hunter, up on last year's average bag of 12.8 game birds per hunter. For the whole season 48,000 mallard and grey duck and 10,400 paradise shelduck were estimated to have been taken in the CSI Region by CSI licenced hunters. The average whole season bag was 23.7 game birds per hunter. Opening weekend and whole season results were reported to Council in June 2017 and October 2018, respectively.</i>
Objective 1122	Performance Measure	Actual Result
Salmon Harvest in Region	To present to Council a report detailing <u>salmon harvest</u> in the Region by Aug 2018.	<i>Across the CSI Region an estimated 350 sea-run salmon were caught by CSI licenced anglers compared to 440 in 2016/2017. This was the poorest salmon fishing season since annual records began in 1992. Rangitata harvest was 160 salmon, down from 260 the previous year. The Orari and Opihi combined harvest of 50 salmon was similar to the previous two years. An estimated 130 salmon were harvested in the Waitaki, about 10 more than the previous year. We estimate that 6 salmon were harvested from the Ashburton River this season. We estimate that hatchery reared salmon represent about 8% of total sea-run salmon harvest. Report to Council October 2018.</i>

Objective 1123	Performance Measure	Actual Result
Opihi River Trout Harvest	Complete analysis and report on data collected over 2007/08 season to estimate <u>trout harvest</u> in the Opihi, Opuha and all tributaries including Lake Opuha to address concerns raised by Opihi anglers.	<i>The Opihi trout harvest survey estimated there were approximately 4,500 trout harvested in the Opihi Catchment for the 2007-2008 season, approximately half were from the Opihi River and a third from Lake Opuha. Report to Council October 2018.</i>
Objective 1124	Performance Measure	Actual Result
Sportsfish Harvest Survey for Lower Waitaki Catchment	To conduct a pilot survey and develop a <u>sportsfish harvest survey for the Lower Waitaki Catchment</u> based on the methods used to assess Opihi Catchment sportsfish harvest (2007/08).	<i>We estimate that approximately 2,000 trout were kept by the 820 anglers who fished the Waitaki, Hakataramea and Maerewhenua rivers in the month of April 2018. The pilot survey has given us the information we need to produce a more precise estimate of total harvest when the survey is run for the 2019-2020 season.</i>

1130: Fish Salvage and Releases – Maintain and improve the sportsfish resource and enhance the image of Fish and Game to anglers and the public

Objective 1131	Performance Measure	Actual Result
Fish Salvage	To present to Council a report detailing <u>fish salvage</u> operations undertaken within the Region by Aug 2018. Where practical this work will be undertaken by volunteer groups approved/authorised by the Chief Executive.	<i>654 sports fish were salvaged during the 2017/18 year. In addition to sports fish, eels, bullies and other native fish species were rescued. Fish salvage was required due to sections of rivers drying up, irrigation systems annual shutdowns and a significant spilling event down the Tekapo River. Summary report to Council Oct 18.</i>
Objective 1132	Performance Measure	Actual Result
Lake Stocking	To <u>stock lakes</u> with sportsfish to maintain their historical presence and enhance recreational opportunity. Transfers are subject to Biosecurity protocols and availability of suitable stock. Summary report to Council by Aug 2018.	<i>3,500 juvenile salmon that were donated by Mount Cook Alpine Salmon were released into Lake Tekapo April 2018. Summary report to Council April 2018.</i>

1170: Regulations - Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits

Objective 1171	Performance Measure	Actual Result
Regulations	To undertake the annual review matters of urgency of fish and game regulations and send Council's draft recommendations for 2018/2019 fishing and 2018	<i>Council considered Game Gazette recommendations on 7 Dec 2017. No changes were recommended and NZFGC was advised on 14 Dec 2017. Council considered Angler Notice recommendations on 19 Apr 2018. Three</i>

	gamebird hunting <u>season conditions</u> to NZ Council by 31 May 2018 and 30 Nov 2017, respectively.	<i>changes were recommended to NZFGC on 24 April 2018. (GPS marking of Rangitata poles, river-by-river specification of sockeye salmon closure, and upper Ohau early season opening).</i>
--	---	---

1180: Game Bird Control - Minimise significant damage caused by game birds to private land

Objective 1181	Performance Measure	Actual Result
Game Bird Control	To present to Council a report detailing assistance to landholders who complain about <u>gamebirds causing damage</u> to crops in the Region by Jul 2018.	<i>Twelve permits were issued to disturb gamebirds causing damage during 2017/18. A further two requests were received but not approved as the landowners did not return the signed application agreeing to the permit conditions. Permits were issued for damage to cereal crops, pasture, cabbages, broccoli, cauliflower and fouling golf greens. Ten permit holders returned information on their disturbance activity. Despite sending reminders two permit holders failed to make a return. Future applications from these permit holders will be declined. Of the permits returned six were successful in alleviating damage caused by the gamebirds. The four unsuccessful permits were due to "educated" pukeko on a market garden farm and large numbers of mallard's intent on eating peas. Report to Council June 2018.</i>

OUTPUT 2 - SPORTS FISH AND GAME BIRD HABITAT PROTECTION AND MANAGEMENT

Goal

To protect and increase suitable habitat for sports fish and game birds to the extent necessary to provide for the recreational interests of anglers and hunters.

1210: Resource Management Act

Objective 1211	Performance Measure	Actual Result
RMA Planning and Consents	To consider and present submissions on <u>RMA consent applications</u> within the region that potentially impact upon sportsfish and gamebird populations and habitat values, and to provide the best advocacy available to Council in the interests of anglers and	<i>Submissions or detailed comments were made to 54 resource consent applications lodged under the RMA. Consent applications included, but were not limited to, surface water and groundwater abstraction, land use, discharge of contaminants to land and/or water, gravel extraction, diversions and fish screens. Overall, this is down from the 61</i>

	hunters.	<i>submissions made in each of the two previous years. Council staff were involved in 2 consent hearing processes for the 2017/18 year as shown below.</i>
--	----------	--

Applicant	Application	Authority	CSI Action	Outcome
<i>Rangitata Diversion Race Ltd</i>	<i>A total of 24 resource consent applications were lodged as part of the consent hearing process that included taking additional surface water, replacing the existing Bio Acoustic Fish Fence, discharging sediment to the Rangitata River</i>	<i>Canterbury Regional Council</i>	<i>Opposed</i>	<i>The decision to grant all resource consents by the hearing panel has been appealed to the Environment Court. CSIFG is a s274 party to those appeals. This process is currently underway with an indication that mediation will take place.</i>
<i>Infinity Investment Group</i>	<i>Surface water take at Hakataramea River</i>	<i>Canterbury Regional Council</i>	<i>Opposed</i>	<i>The decision to decline the consent by the Environment Court was appealed to the High Court by the applicant. The appeal was subsequently withdrawn by the applicant and the case is now closed.</i>

Objective 1212	Performance Measure	Actual Result
District and Regional Plans Submissions	To consider and present submissions to <u>district and regional plans</u> prepared by Local Authorities within the region under RMA process; particularly those objectives, policies, and methods that impact on sportfish and gamebird habitat values and angler/hunter access and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<i>CSIFG submitted or formally commented on 5 planning instruments as shown below.</i>

Planning Document	Authority	Fish and Game outcomes sought	Outcome
<i>Timaru District Council Long Term Plan</i>	<i>Timaru District Council</i>	<ul style="list-style-type: none"> <i>– Effective treatment and discharge of stormwater and consideration where this could provide environmental benefits</i> <i>– Increased funding for Ecosystems and Indigenous Biodiversity to support the work undertaken by the Ecosystems and Indigenous</i> 	<i>Timaru District Council adopted the Long-Term Plan in June 2018. Its next review will be in three years. CSIFG's submission was supported by the district council.</i>

		<i>Biodiversity Steering Group, of which CSIFG is a member</i>	
<i>Plan Change 2-Land and Water Regional Plan</i>	<i>Canterbury Regional Council</i>	<ul style="list-style-type: none"> - <i>Freshwater outcomes to be clearly set out in the LWRP, limits applied, and activities managed to achieve those limits</i> 	<i>This was appealed to the High Court and CSIFG was a s274 party to those appeals. The appeals have now been settled and the plan is operative.</i>
<i>Canterbury Regional Council Long Term Plan</i>	<i>Canterbury Regional Council</i>	<ul style="list-style-type: none"> - <i>CWMS facilitation to ensure that all targets are given effect to and that they will be met</i> - <i>Environmental monitoring and progress reporting to inform how water quality parameters are tracking in comparison to freshwater outcomes and provisions in the Regional Plan and the NPSFM, and adequate funding allocated to address any matters related these areas</i> - <i>Appropriate and adequate funding and resources to protect braided rivers and wetlands</i> 	<i>Canterbury Regional Council adopted the Long-Term Plan in June 2018. The next review will be in three years. CSIFG's submissions were partially supported by the regional council.</i>
<i>Orari, Temuka, Opihi, Pareora (OTOP) ZIP Addendum</i>	<i>Canterbury Regional Council</i>	<ul style="list-style-type: none"> - <i>Identification of wetlands and appropriate recognition through provisions to protect them</i> - <i>Water quality is maintained or improved where degraded for surface water and groundwater</i> - <i>Flow regimes that recognise and provide for fish spawning and habitat</i> - <i>Implementation of stock access rules and appropriate provisions to address adverse effects of winter stock grazing and grazing in the hill country</i> 	<i>The Zone Committee and the Regional Council considered submissions. The proposed draft plan change is due out late 2018.</i>
<i>Mackenzie District Amended Plan Change 18 and 19</i>	<i>Mackenzie District Council</i>	<ul style="list-style-type: none"> - <i>Appropriate provisions to address the loss of indigenous vegetation and to protect wetlands and springs</i> - <i>Provisions to address adverse effects of commercial boating</i> 	<i>CSIFG lodged a submission and we are awaiting the next planning steps.</i>

		<p><i>activities</i></p> <ul style="list-style-type: none"> - <i>Opposed banning the use of motorised craft on Lake Pukaki as this would negatively impact angler access and recreational values</i> 	
--	--	---	--

Objective 1215	Performance Measure	Actual Result
Protection Works	To participate with regional and district councils in the consideration of all proposed flood <u>protection works</u> , diversions, stopbank construction, and planting and all proposed mining and gravel extraction from watercourses coming to Council's attention in it's region that impinge upon sportsfish and gamebird resource and habitat values or upon angler and hunter access values and to provide the best advocacy for fish and game interests that is available to the Council.	<p><i>Inspections were carried out and submissions made throughout the year regarding work proposed by Canterbury and Otago Regional Councils on rivers within the CSIFG Region.</i></p> <p><i>Attended the annual Gravel Liaison Committee meeting.</i></p> <p><i>Attended the following River Rating District meetings: Ashburton/Hinds, Rangitata, Opihi, Lower Waitaki, and Waihao/Wainono.</i></p> <p><i>Provided comment and engaged in resource consent applications for river protection works.</i></p> <p><i>CSIFG attended the annual meeting with the Regional Council river engineers to review and provide comment on the annual work programme.</i></p> <p><i>CSIFG has laid charges against Environment Canterbury in accordance with the Conservation Act (1987) s26ZJ in relation to alleged instream works.</i></p>
Objective 1217	Performance Measure	Actual Result
Catchment Specific Management	To participate in data collection, development and statutory processes relating to the development of <u>Catchment Specific Management</u> frameworks for water bodies in the CSI Region.	<p><i>CSIFG has undertaken scientific work in the Hakataramea River to inform the next plan change related to the river. This work involves identifying habitats, fish passage, and the food requirements for sports fish in the river. It will also provide a better understanding of the contribution that these fish make not only to the Hakataramea River but also to the Waitaki River.</i></p>

Objective 12110	Performance Measure	Actual Result
Canterbury Water Management Strategy	To attend <u>Zone Committee</u> meetings in the CSI Region to advise on measures to protect and enhance sports fish and other aquatic values and game bird values on behalf of anglers and hunters.	<p><i>The Orari Temuka Opihi Pareora (OTOP) Zone Committee is tasked with providing draft recommendations on its Zone Implementation Programme Addendum to Canterbury Regional Council by December 2018. The Addendum will contain the outcomes wanted by the Zone Committee for land and water management in the zone. This process requires considerable public consultation and discussion. During the year M Webb attended 9 of 10 monthly zone committee meetings, 14 of 16 Zone Committee workshops and 5 of 7 Catchment Group meetings. In addition, three community flow and allocation groups were formed. These were to recommend to the Zone Committee locally assessed minimum flow, flow sharing, and allocation regimes for the tributaries to the Opihi (North and South Opuha, upper Opihi and Tengawai) and the Temuka River. Twelve meetings of these groups were attended.</i></p>
Objective 12111	Performance Measure	Actual Result
Land and Water Regional Plan	To participate in further planning processes on Environment Canterbury's <u>Land and Water Regional Plan</u> , particularly those objectives, policies, methods and rules that impact on sports fish and game bird habitat and angler/hunter access; and to provide the best advocacy available to Council to protect the interests of anglers and hunters.	<p><i>CSIFG is actively involved in the Plan Implementation Policy Working Group that was formed by Environment Canterbury to identify key issues and explore options for effective plan implementation to occur.</i></p> <p><i>CSIFG is a member of the Braided Rivers Advisory Group and the BRIDGE project to better understand and protect our region's braided rivers.</i></p> <p><i>CSIFG lodged a submission on the OTOPI Zone's ZIP Addendum that addresses water quality and quantity within the zone.</i></p>

Objective 12112	Performance Measure	Actual Result
Managed Aquifer Recharge	To provide advice to the <u>Managed Aquifer Recharge</u> trial in the Lower Hinds Plains and monitor the effects of a trial on flow, water quality, and the trout population in the Hinds River in particular.	<i>Nine meetings of the Governance Group were held, and staff attended six of these. Fish and Game continues to represent anglers and hunters and others seeking to see recreational and ecosystem values restored to important Hinds drains and the Hinds River. Staff continue to assist with water quality monitoring at key surface water sites and monitoring of fish population response at 3 sites in the Hinds River, 4 sites in Boundary Drain and 5 sites in each of Windermere, Taylors and Deals drains. Trout spawning surveys were conducted in the Hinds River, Windermere and Boundary drains.</i>
Objective 12113	Performance Measure	Actual Result
Hinds Catchment	To continue monitoring of trout habitat restoration trials and the adaptive minimum flow initiative in <u>Hinds Drains</u> .	<i>The third year of monitoring of fish habitat restoration in Taylors and Windermere drains was completed in August 2018. The July 2017 flood, a 50-year event, created pools up to 1.5m deep in association with the artificial boulder weirs. Monitoring in 2018 found trout in or just below these pools in Windermere drain. The four representative reaches of Boundary Drain selected for monitoring of the adaptive minimum flow trial were sampled in May and a report provided to the annual meeting of Boundary Drain parties in July 2018. Monitoring has indicated trout redds found in 2018 and variable populations of common, upland, and bluegill bullies, longfin and shortfin eels and trout.</i>
Objective 12115	Performance Measure	Actual Result
Monitor Juvenile Trout	To <u>monitor juvenile trout</u> health, growth and relative abundance in spring and autumn at six sites in the Opihi Catchment matching Canterbury Regional Council State of the Environment monitoring sites, to identify possible environmental limitations on trout populations from application of	<i>Juvenile trout were sampled at sites in the Waihi, Te Moana, Kakahu, Tengawai, Temuka and Opihi in November 2017 and May 2018 to assess changes in fish growth and condition within and between sites as indicators of habitat quality. At four sites no juvenile trout were found in November 2018 and trout found at only</i>

	Cawthron Institute bioenergetics modelling and logged temperature data at each site.	<i>two other sites were more than one year old. This indicated the high flows experienced in the Opihi Catchment in Autumn had significantly affected juvenile trout (less than 1-year old) survival.</i>
--	--	---

1220: Works and Management

Objective 1221	Performance Measure	Actual Result
Wainono Wetland Reserve Management Strategy	To implement the <u>Wainono Wetland Reserve Management Strategy</u> through active management measures to develop the Wainono Wetland Reserve habitat potential. Summary report to Council by Aug 2018.	<i>Work to lower the stop banks between CSI F&G wetland and the Dead Arm was completed in June 2018. This work was completed by Rooney Earthmoving at no cost to CSI. Summary report to Council August 2018.</i>
Objective 1222	Performance Measure	Actual Result
All Day Bay Wetland Management	To present to Council a report on management of the <u>All Day Bay wetland</u> by Aug 2018.	<i>Spraying of gorse, broom, willows and lupins continued over Summer. A predator trapping program over the duck nesting and rearing season yielded low predator numbers. Due to blowouts of the sand weir, water levels were lower than preferred throughout the game bird season and consequently hunting was poor. Report to Council August 2018.</i>
Objective 1223	Performance Measure	Actual Result
Devils Bridge Wetland Management	To present to Council a report detailing liaison with and assistance to the <u>Devils Bridge Management Committee</u> by Aug 2018.	<i>No meetings of the Devils Bridge Management Committee were required with all business able to be conducted by email. Four staff provided a day of labour at the wetland in December 2017 completing track and fence maintenance. Report to Council February 2018.</i>

1230: Assisted Habitat

Objective 1232	Performance Measure	Actual Result
Deep Stream	To monitor salmon spawning habitat restoration at <u>Deep Stream</u> and undertake maintenance, where required, including willow spraying and planting in partnership with adjoining runholders. Progress report by Aug 2018.	<i>Willow control was carried out by a ground-based contractor along 5.6km of stream to tidy up any regrowth. Additional spraying was completed by DoC in the wetland area using a helicopter. Progress report to Council April 2018.</i>

Objective 1233	Performance Measure	Actual Result
Scotts Creek Spawning Enhancement	To undertake trout spawning enhancement projects on <u>Scotts Creek</u> and other management to maintain and enhance the sports fishery of Lake Alexandrina as provided for under the Agreement in relation to water rights with Genesis Energy Ltd. Report to Council by Aug 2018.	<i>Twenty volunteers, members of the Lake Alexandrina Conservation Trust, and four Genesis Energy staff assisted CSI Staff to create approximately 100 flow-control weirs in Scotts Creek and planted 400 bank-stabilizing plants in March 2018. Genesis Energy provided funding for this work as part of their Resource Consent Agreement with CSI Fish and Game. The streambeds of Scotts and Outlet creeks were groomed in early March 2018 with a small excavator in preparation for trout spawning and weir construction. Spawning surveys up to September 2018 identified approximately 170 brown and 70 rainbow trout redds in Scotts Creek, and 34 brown and 90 rainbow trout redds in Outlet Creek. Report to Council June 2018.</i>
Objective 1234	Performance Measure	Actual Result
Lake Alexandrina Trust Habitat Enhancement	To assist the <u>Lake Alexandrina Trust</u> with fish and angling habitat enhancement projects of mutual interest at Lake Alexandrina and attend Trust meetings as required.	<i>The annual meeting of the Lake Alexandrina Conservation Trust was held on 17 May 2018 and a committee meeting was held on 15 August, both at the Fish and Game office with staff attending. The Trust working day at the top end of the lake was sponsored by Fish and Game and held on 17 March 2018.</i>
Objective 1235	Performance Measure	Actual Result
Aviemoire Spawning Race Suitability for Trout Spawning	To monitor the condition of the <u>Aviemoire spawning race</u> suitable for successful trout spawning and request maintenance projects in consultation with and to be funded by Meridian Energy Ltd. Summary report to Council by Aug 2018.	<i>Spraying of pest plant regrowth is ongoing. Approximately 250 brown trout redds were laid down in Winter 2018 season. The Spring 2017 run of rainbows produced approximate 350 redds. Gravel grooming was carried out this year by a local contractor. The grooming consists of raking the spawning gravels using a tractor in reduced flows to remove embedded sediments. The grooming work was funded by Meridian Energy. Report to Council August 2018.</i>
Objective 1236	Performance Measure	Actual Result
Three Springs Stream	Subject to assistance from the landowner, to permanently fence and plant <u>Three Springs Stream</u> at Kimball from SH8 upstream for approx 1 km. Progress report by Aug 2018.	<i>Prepared fencing plan and funding agreement however no further progress was made on this objective due to the landowner refusing to sign the agreement. Summary report to Council October 2018.</i>

Objective 1237	Performance Measure	Actual Result
Ohapi Stream	To trial a sand wand for removing silt from approximately 200m of salmon spawning habitat in the South Branch of the <u>Ohapi Stream</u> above Scott Road. Progress report by June 2018.	<i>No work has been undertaken on this project due to other priority projects.</i>

OUTPUT 3 – ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal

To encourage angler and hunter participation while maintaining the quality of the recreational experience.

1310: Angler and Hunter Access

Objective 1312	Performance Measure	Actual Result
Advocate Licence Holder Interests Concerning Access	To use available opportunities to advocate licence holder interests concerning <u>access</u> including with agencies like regional and district councils, DoC, LINZ, and Government Ministers.	<i>Access issues were raised and addressed at the following locations: Glenburn (Lake Benmore/Ahuriri River mouth), Waihao River (lower river), Waitaki River (below Awakino junction), Ahuriri River (Ben Avon Station), Hydro Canals (Tekapo Canal), Maryburn Fill Tarn and Clear Stream, Rangitata River (Brodies Road), and Ashburton River (Croys Road).</i>
Objective 1313	Performance Measure	Actual Result
Install Access Signs	To install or upgrade 10 <u>access signs</u> in the region.	<i>Two signs detailing the requirement to have a licence were placed at the Rangitata River. Three angler access signs were replaced on the Rangitata River. A new sign was installed at Glenburn (Ahuriri mouth access) and a Lake Poaka sign was relocated.</i>
Objective 1314	Performance Measure	Actual Result
Publication of Access Pamphlets	To prepare and publish at least one <u>pamphlet</u> describing angler/hunter access to the region's sportsfish and gamebird resource.	<i>A Hydro Canal angler access pamphlet was produced and printed. The pamphlet was made in collaboration with Meridian Energy who funded the design work and part of the printing. The pamphlet was distributed to CSI Region licence agents and I-sites and made accessible on the Fish & Game website. This access pamphlet has shown to be very popular.</i>

Objective 1315	Performance Measure	Actual Result
Lake Poaka	To obtain appropriate consents and assistance to commence a programme to remove willow and alder growth from <u>Lake Poaka</u> where this is compromising angler access.	<i>A joint project was established with DOC Twizel to control alder growth at lake Poaka with a view to eradicate them. The project received an \$11,000 grant from ECan via the Upper Waitaki Zone Committee. \$4,000 of the grant was allocated to the Fish & Game led mechanical tree removal part of the project and \$7,000 was allocated to the DOC-led aerial spraying. Mechanical tree removal was undertaken in July 2018 and approximately 900 metres of shoreline were cleared of alder, which has notably improved angler access. The remainder of the project is the responsibility of DOC although CSI Fish & Game will remain involved and will undertake annual knapsack spraying of regrowth in the area where mechanical tree removal was undertaken. Updates provided to Council in bi-monthly activity reports.</i>

1320: Satisfaction Surveys

Objective 1321	Performance Measure	Actual Result
Ahuriri River	To review the findings of the 2016/17 <u>Ahuriri Angler Satisfaction Survey</u> and if warranted introduce a back-country licence for the 2018/19 fishing season.	<i>Sixty-six anglers reported on their satisfaction on 78 angling days in the upper Ahuriri River. Overall only 4% of respondents were dissatisfied with their experience. Respondents were more likely to be dissatisfied when encountering more anglers and seemed less concerned about the number of fish they saw. Report to Council Sept 2017.</i>

1330: Newsletters, Licence holder communications

Objective 1331	Performance Measure	Actual Result
Fish & Game Magazine	To annually produce 2 " <u>Fish and Game NZ</u> " magazine supplements, and Reel Life <u>E-zine</u> articles for circulation to licence holders.	<i>Staff prepared regional supplements for the two Special Editions of the "Fish & Game NZ" magazine. These continue to attract favourable comment from licence holders. Staff contributed regional articles to the national e-zine's "Reel-Life" and "Both Barrels" distributed to about 120,800 subscribed anglers and 33,600 hunters, respectively, on a monthly basis.</i>

Objective 1332	Performance Measure	Actual Result
Angler and Hunter Liaison	To promptly and courteously deal with <u>angler and hunter enquiries</u> and portray a courteous and professional image to licence holders.	<i>All staff responded to numerous phone calls and written inquiries from individuals and Clubs on information relating to fishing and hunting matters. No complaints were received of discourteous treatment.</i>
Objective 1333	Performance Measure	Actual Result
Electronic Newsletter	To contribute in co-operation with North Canterbury F&G to an <u>electronic newsletter</u> including fishing, hunting, and river reports, F&G issues, council decisions, and staff activities for distribution to licence holders, rod and gun clubs and club members and to include in the Fish and Game NZ web site.	<i>30 weekly fishing report newsletters were distributed via the joint CSI and North Canterbury e-zine during the main fishing seasons to some 32,300 subscribed licence holders. The readership is predominantly local, but the reports attract readers from all around the country and the world. The reports were also reproduced on the fishandgame.org.nz and nzfishing.com websites.</i>

Objective 1334	Performance Measure	Actual Result
Sports Fishing and Game Hunting Regulation Guide	To annually produce 1 <u>Sportsfishing Guide</u> and 1 <u>Game Hunting Guide</u> for distribution to all licence holders.	<i>Contributions and amendments to the sports fishing and game bird hunting guides were submitted for inclusion in nationally produced publications. Regulation guides were distributed by CSI Staff to licence agents for the fish and hunting seasons to meet their needs.</i>

1350 Angler and Hunter Training

Objective 1351	Performance Measure	Actual Result
Angler/Hunter Workshops	To undertake at least 1 angler and/or hunter <u>workshops</u> in the region during the year.	<i>No angler/hunter workshops were held.</i>
Objective 1352	Performance Measure	Actual Result
Fishing Competitions	To undertake official recorder duties, provide displays and information on fish and game resource at <u>fishing competitions</u> in the region where appropriate.	<i>Four fishing competitions were approved: North Otago Kids Fishing Day, Eckholds Pond, 22 Oct 2017; Waimate ITM, Lakes Benmore & Aviemore, 1 Oct 2017; Darfield Rugby Football Club, Lake Benmore, 13-14 Oct 2017; and Falstone Reserve, Lake Benmore, 26 Dec 2017 to 1 Jan 2018. All applications received were approved.</i>

1360: Club Liaison

Objective 1361	Performance Measure	Actual Result
Club Relations	To respond positively to requests from rod & gun <u>clubs</u> for information and speakers on fish and game matters.	<i>Information and presentations were provided to clubs and groups including: Mid Canterbury Anglers Club and Waimate Rod & Gun Club AGM.</i>

1370: Fish and Game Huts

Objective 1371	Performance Measure	Actual Result
Council Hut Maintenance	To maintain Council <u>huts</u> to safe, presentable, and useable standards.	<i>Activities to maintain Council huts included: repair of the Lake Alexandrina pot belly stove and replacement of fire wood and general hut supplies.</i>

OUTPUT 4 - PUBLIC INTERFACE**Goal**

To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game.

1410: Liaison

Objective 1411	Performance Measure	Actual Result
Maintain Effective Liaison with Statutory Management Agencies	To liaise with <u>statutory agencies, landowners, and other relevant organisations</u> on fish and game matters including an annual meeting with the Regional Council.	<i>Liaison was maintained with statutory agencies and individuals and other groups and working parties that included: Mt Cook Alpine Salmon, DoC (Twizel & Geraldine), Meridian and Genesis, Lower Waitaki Zone Committee, Meridian Energy Limited, Genesis Energy, Ashburton Managed Aquifer Recharge Governance, Kurow-Duntroon Irrigation Co, Parliamentary Commissioner for the Environment, Hakataramea Sustainability Collective, Ashburton Biodiversity Group, Ashburton Shorebird Group, Gravel Liaison Committee, Braided Rivers Agency Action Group, Ecosystem and Indigenous Biodiversity Steering Group, Plan Implementation Policy Working Group, Waihao-Wainono Water Users Society and various River Rating Districts.</i>

1430: Advocacy

Objective 1431	Performance Measure	Actual Result
Media Releases	To provide <u>media releases</u> on CSIFGC activities and fish and game matters that enhance Fish and Game's reputation as an effective fish and game resource manager and promote <u>clean water, healthy streams</u> , public access, wetlands, biodiversity, stream restoration and the hunting and fishing heritage as valued Fish and Game and community benefits.	<i>Releases were made and upon request, various media outlets were provided with information and images covering the following topics: opening of fishing and hunting seasons, salmon by-catch at sea, Lake Poaka alder control project, prosecution results, Opihi Catchment trout research, kids fishing day, canal angler etiquette, value of canals to anglers, the Game Bird Food Festival, Rangitata Diversion Race resource consent decision and appeal, Salmon Symposium, Forks Stream fish barrier, Winnemem Wintu salmon recovery project, and charges laid for alleged spawning habitat damage.</i>
Objective 1432	Performance Measure	Actual Result
Tenure Review	To inspect and identify sportsfish and gamebird resource and habitat values relating to properties subject to <u>tenure review</u> , to prepare recommendations necessary to preserve angler and gamebird hunter access to those resources and to present to Council a summary report by Aug 2017.	<i>CSIFG reviewed the 'Mackenzie Basin Opportunities for Agency Alignment Report', attended the report briefing and provided feedback on the findings.</i> <i>No requests were made to CSIFG for comment on tenure review applications.</i>

1440: Public Promotion

Objective 1441	Performance Measure	Actual Result
Pre Season Media Coverage	To promote fishing and hunting in the Region by way of <u>pre-season media</u> coverage and advertising.	<i>Pre-season promotions and information for anglers and hunters was sent to news media and licence agents in the Waitaki, Waimate, Mackenzie, Timaru and Ashburton districts.</i>
Objective 1442	Performance Measure	Actual Result
Website and Social Media	To promote Councils activities and resources online by providing and maintaining current regional content on Fish and Game NZ's <u>website and social media</u> sites.	<i>CSI content was posted or updated on the Fish & Game regional website page including: Council meeting minutes and meeting dates, fish barrier testing report, hunting stand ballot advertisement, kids fishing day advertisement, clubs and hatchery contact details, and online versions of angler access pamphlets.</i>

		Content was provided to and made in collaboration with NZ Council communications staff to regularly post CSI content and contribute to national content on the NZ Fish & Game social media sites: YouTube, Facebook, and Twitter. Content included: sockeye salmon spawning, catch and release at the canals, canal pamphlet published, duck plucking how-to, resource consent hearing decisions, game bird food festival, prosecution results, charges laid for alleged damage to spawning habitat, flushing flows from Opuha Dam, Kids Fishing Day, salmon by-catch at sea, encouraging hunting participation and Weekly Fishing Report sharing.
--	--	--

1450: Visitors/Education

Objective 1451	Performance Measure	Actual Result
Displays at Public Events	To promote Fish and Game activities through provision of <u>public displays</u> at appropriate seminar and conference venues and agricultural and pastoral shows.	A CSI Fish and Game display was provided for the following events: Timaru Hunting & Fishing duck evening (April 2018), Timaru Children's Day (March 2018), World Fish Migration Day (May 2018), and Davo's Pre-Season Fishing Evening (September 2018).
Objective 1452	Performance Measure	Actual Result
Educate Public in Sports Fish and Game Bird Management	To respond positively to requests from individuals, <u>schools/youth groups, and service clubs</u> , etc for information or speakers on fish and game matters.	Staff responded to requests from service clubs and groups looking for speakers at their meetings. These included: St Andrews Primary School, Pleasant Point Cubs, Winchester Primary School, and Gleniti Cubs.
Objective 1453	Performance Measure	Actual Result
Fish in Schools Programme	To continue the <u>Fish in Schools</u> programme in schools within the CSI Region utilizing sponsorship where available. Summary report to Council Apr 2017.	Schools keen to take part in the "fish in schools" program were unable to as no salmon eggs were available from the McKinnons Creek hatchery.
Objective 1454	Performance Measure	Actual Result
Children's Fishing Day	To promote and run one <u>children's fishing day</u> with assistance from local salmon farms, F&G Councillors, and other volunteers. Summary report to Council Feb 2018.	A children's fishing day was held at Loch Cameron (Twizel) in Nov 2017. 137 children registered on the day and caught around 90 salmon. Salmon were donated by the Mt Cook Alpine salmon farm with local businesses and Meridian Energy

		<i>sponsoring the prizes. Summary report to Council December 2017.</i>
--	--	--

OUTPUT 5 – COMPLIANCE

Goal

To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

1510: Ranging

Objective 1511	Performance Measure	Actual Result
Compliance of Anglers and Hunters	To undertake <u>ranging</u> and organise a ranging programme to check compliance of not less than 1,300 anglers and hunters throughout the region, throughout the year with increased coverage of Mackenzie and Lower Waitaki. Summary report to Council Aug 2018.	<i>Staff carried out ranging duties during the fishing and game bird hunting seasons and directed rangers in timely response to local issues. Co-ordinated ranging events were undertaken for opening of game season, opening of low and high-country fishing seasons, and Waitaki lakes over the summer holiday season. Regular updates were provided to Council in staff activity reports. A total of 2,003 licences were checked for the 2017/18 season.</i>

1520: Ranger Training

Objective 1521	Performance Measure	Actual Result
Manage Regional Honorary Rangers	To provide at least 2 ranger newsletters annually and hold a Fish and Game <u>ranger training</u> course by Mar 2018.	<p><i>A two-day ranger training event was held in Twizel in September 2017. Eight rangers attended and received training on changes to powers, offence notices, information collection, licence receipts, live scenarios, new licence categories and an update on Fish & Game activities. Summary report to Council October 17.</i></p> <p><i>During the review of ranger performance prior to three-year renewal of warrants all rangers were asked if they wished to continue. 10 rangers took the opportunity to retire and warrants were not re-issued for 1 other on the basis of inactivity. The CSI ranging force stands at 4 staff and 6 honoraries.</i></p>

1530: Compliance/Prosecutions

Objective 1531	Performance Measure	Actual Result
Prosecution of Unlicensed or Substantial Non-Complying Individuals	To <u>prosecute</u> all participants found unlicensed or in substantial non-compliance with legal requirements and season regulations without just cause and where sufficient evidence exists.	<i>Thirty-two fishing offences were dealt with through reparation or diversion. Offences were: 15 unlicensed fishing, 2 out of season, 5 using a portion of a fish, 5 using more than 1 rod, 1 failing to return fish immediately with as little injury as possible, 3 over limit bag of salmon, 1 greater than 15m from rod in use. In addition, offences of obstruction and threatening language were heard in court. Eight further cases – 5 no licence, 2 using 2 rods and 1 for obstruction are yet to be completed. No gamebird hunting offences were detected during the season.</i>

OUTPUT 6 – LICENSING

Goal

To optimise the sale of angling and hunting licences as valued products.

1610: Licensing

Objective 1611	Performance Measure	Actual Result
To issue fishing and hunting licences	To ensure that 2017/18 fishing <u>licences</u> and 2018 game licences are available to licence agents and participants by 1 Sep 2017 and 31 Mar 2018, respectively.	<i>The nationally co-ordinated F&G licensing system includes licence distribution and reconciliation, invoicing and receiving payment from agents, and paying licence income to the CSI Region. Fish licences were available for purchase on 17 Aug 2017 and game licences were available on 15 Mar 2018.</i>

1620: Agent Servicing

Objective 1621	Performance Measure	Actual Result
Work with licence agents to support Eyede	To maintain communication, learn of problems and concerns and promote support and advocacy by <u>agents</u> on fish and game matters.	<i>Regular contact was maintained with licence agents via e-mail and telephone. Agent visits were undertaken where needed and provided the opportunity for staff to discuss and offer advice on any issues they had relating to fish and game. All CSI licence sales are processed via Fish and Game's on-line systems.</i>

OUTPUT 7 - COUNCILS

Goal

To provide for the democratic governance of the fish and game system by fish and game licence holders.

1720: Council Meetings

Objective 1721	Performance Measure	Actual Result
Effective direction of the management of the Council's business.	To hold not less than six <u>Council meetings</u> before 31 Aug 2017.	<i>5 Council meetings were held for the period 1 Sept 2016 to 31 Aug 2017. Note: The original August meeting (6th meeting) was re-scheduled and held on 7 September. Councillor attendance at meetings is shown below.</i>

<i>Councillor Attendance at CSI meetings</i>	
<i>J Cruden</i>	<i>5 of 6</i>
<i>B Growcott</i>	<i>4 of 6</i>
<i>M Hall</i>	<i>6 of 6</i>
<i>D Isbister</i>	<i>6 of 6</i>
<i>L Koevoet</i>	<i>4 of 6</i>
<i>P McLachlan</i>	<i>4 of 6</i>
<i>G Rooney</i>	<i>6 of 6</i>
<i>W Spry</i>	<i>3 of 6</i>
<i>B Whipp</i>	<i>5 of 6</i>
<i>J Henry (Ngai Tahu)</i>	<i>3 of 6</i>

OUTPUT 8 - PLANNING AND REPORTING

Goal

To ensure cost efficient and appropriate business management of fish and game resources.

1820: Annual Planning

Objective 1821	Performance Measure	Actual Result
To prepare an Operational Work Plan and Budget for the 2017-2018 year	To submit an <u>operational work plan</u> and <u>budget</u> for 2018/19 to NZFGC by 31 May 2018.	<i>The 2018/19 OWP and Budget was approved by Council on 19 Apr 2018 for submission to NZFGC.</i>

1830: Annual Reporting and Audit

Objective 1831	Performance Measure	Actual Result
Bi-Monthly Financial Reports	To present to Council bi-monthly <u>financial reports</u> .	<i>Financial reports of income, expenditure, and licence sales were provided to Council at bi-monthly meetings.</i>

Objective 1832	Performance Measure	Actual Result
Annual Report and Financial Statements	To complete <u>Annual Report</u> and facilitate preparation of 2016/17 Financial Statements and Audit Report by 31 Dec 2017.	<i>2016/17 Annual Report, Financial Statements, and Audit Report were completed on 7 Dec 2017.</i>
Objective 1834	Performance Measure	Actual Result
Annual Public Meeting	To hold an <u>annual public meeting</u> before 31 Dec 2017.	<i>Annual Public Meeting was held on 7 Dec 2017.</i>

1840: National Liaison

Objective 1841	Performance Measure	Actual Result
Maintain effective liaison with New Zealand Fish & Game nationally	To attend <u>Managers meetings</u> and to present CSI <u>recommendations to the NZFGC</u> on licence fees, fund redistribution, research requirements, national policy development, and other matters relating directly to NZFGC	<i>Two of three Managers/Chief Executives meetings were attended by the Chief Executive. One Managers/Chief Executive meeting was attended by Angela Christensen on behalf of the Chief Executive. Recommendations were made to the NZFGC on the following topics: developing revenue through increased participation and establishment of a National Salmon Committee.</i>
Objective 1842	Performance Measure	Actual Result
Working Parties	To participate with other Fish and Game Council Staff on F&G <u>working parties</u> to liaise and share information with other councils on fish and game matters of mutual interest.	<i>CSI Staff participated in the following Fish and Game NZ working parties/meetings: National Waterfowl Research Committee (M Webb), National Fish Passage Advisory Group (M Webb), License Working Party (J Graybill), Resource Management Group (A Christensen), Compliance Co-ordinators Working Group (H Stevens), NAS Working Party (J Graybill & J Couper) and Public Awareness Network (R Adams).</i>

ADMINISTRATION

Goal

To manage the business of the Central South Island Region of Fish and Game New Zealand in an effective and cost-efficient manner.

1920: Staff Co-ordination and Training

Objective 1921	Performance Measure	Actual Result
Staff Development/ Training	To promote <u>staff development</u> by having each staff member attend at least one meeting/course/seminar per year.	<i>3 staff attended a first aid course to ensure their certificates were kept up-to-date.</i>
Objective 1922	Performance Measure	Actual Result
Maintain regular staff communications	Hold at least 6 <u>staff meetings</u> before 31 Aug 2018.	<i>6 staff meetings were held.</i>

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CENTRAL SOUTH ISLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS
AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2018**

The Auditor-General is the auditor of Central South Island 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 3 to 21, that comprise the statement of financial position as at 31 August 2018, 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 22 to 49.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 2 to 21:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2018; 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 22 to 49:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2018, 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 29 November 2018. 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 page 2, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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



Independence

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

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

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