

FISH AND GAME NEW ZEALAND WEST COAST REGION



ANNUAL REPORT OF THE WEST COAST FISH AND GAME COUNCIL FOR THE YEAR ENDED 31 AUGUST 2002

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

*This report to the N.Z Fish and Game Council and the Minister of Conservation is
prepared pursuant to Section 26(w) of the Conservation Act 1987.*

ANNUAL REPORT 2001/2002

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WEST COAST FISH AND GAME COUNCIL MEMBERS
As at 31 August 2002

Member	Sub Region
D.J. Phibbs	Northern
I.D. McLellan	Northern
J.W. Gillespie	Central
R.J. Roney (NZC appointee, and Chairman)	Central
D.J. Heine	Central
Andrew Harris	Southern
Charles Teasdale	Central
Martin Kennedy	Central

Te Runanga o Ngai Tahu appointee
Alistair Climo – resigned August 2002

Staff	Position
Chris Tonkin	Manager
Ian Hadland	Fish & Game Officer
Kay Davidson	Administration

Accountants	Marshall & Heaphy
Auditors	The Auditor General, contracted to BDO Spicers.
Bankers	ASB Bank (Hokitika)
Headquarters	The West Coast Office of Fish & Game N.Z. is situated at Airport Drive, Hokitika. Phone: (03) 7558546 Fax: (03) 7556540 Email: fish&game@minidata.co.nz Internet www.fishandgame.org.nz

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2001 / 2002 Operational workplan, as adopted by Council for commencement on 1 September 2001.

In line with Fish & Game N.Z. policy the operational workplan is structured within eight broad outputs and one input area. Estimated expenses are the sum of budgeted internal costs (hours) and anticipated external expenses established for each project. The projected internal cost per staff hour based on the Council's adopted budget was \$44.40. The actual rate of \$34.02 resulted primarily from lower than anticipated expenditure on maintenance, staff and asset replacement.

Outputs

1. *Species management.*
2. *Habitat management.*
3. *Angler / hunter participation and services.*
4. *Community advocacy and liaison.*
5. *Law enforcement.*
6. *Licencing.*
7. *Council servicing.*
8. *Planning and reporting.*
9. *Administration (input area).*

OUTPUT 1

SPECIES MANAGEMENT

Project 1111 Drift Diving

Objective	Planned Result	Actual Result
Monitor brown trout populations in key fisheries by drift dive surveys.	Drift dive surveys completed by 31 March, will provide information necessary to document trends in distribution and abundance of brown trout.	A Report was presented to the April Council meeting detailing results of West Coast dive surveys.
Provide staff to the dedicated drift dive team established in cooperation with neighbouring Regions.	Inter-region assistance will enable robust data to be provided in protecting significant fisheries from adverse development.	Two staff contributed to the dedicated dive team which undertook surveys in the West Coast, Nelson/Marlborough and North Canterbury Regions during February 2002.
	Est cost \$6328	Actual cost \$3400

Summary of Dive Surveys – West Coast

Poor water quality due to an extended period of low flows caused the West Coast programme to be confined to the Waitahu, Inangahua and Big Rivers. Reduced underwater visibility caused abandonment of dives planned for the Mawheraiti and Inangahua at Black's point.

Accordingly, the primary focus of this year's programme was to assist with data collection in the North Canterbury and Nelson/Marlborough regions where important fisheries are facing a variety of significant habitat threats.

1113 Spawning surveys

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1114 Trend Counts

Objective	Planned Result	Actual Result
1. Assess shelduck and Canada goose populations by trend counts.	Aerial survey and ground counts of moult sites completed by mid-Feb. Status report and recommendations to Council by 28 Feb.	Shelduck surveys were completed and reported to Council within the planned time frame.
2. Undertake monitoring of other species in accordance with nationally established policy / guidelines.	Annual data will be contributed to a national database of species abundance. Data will be gathered and stored in a form enabling ready comparison with the same sites from year to year.	An aerial census of Canada geese was undertaken in response to increased complaints from landowners.
	Est cost \$5440	Actual cost \$4614

Summary

Shelduck moult counts north of the Taramakau River showed an overall 9% decrease in numbers compared with 2001, reductions occurring mostly at Brunner / Grey Valley sites, while the Buller / Karamea counts were up on the previous year. Since total numbers were still above the adopted management limit (10-12000 birds) the extended open season was maintained.

South of the Taramakau River shelduck numbers are stable to increasing.

Canada goose numbers are rapidly increasing, particularly in South Westland where 1200 birds were counted in June compared with 317 in 1997. North of the Taramakau River geese numbers also appear to be still expanding, however control by hunting is a more viable management tool.

1121 National Hunter survey

Objective To assess and monitor the success rate of gamebird hunters.	Planned Result Telephone interviews will be conducted by contracted personnel and data will be provided to the coordinator in accordance with national standards and deadlines. Management implications will be reported to Council for next year's game season recommendations.	Actual Result Telephone surveys were completed using contracted callers, and data was provided to deadline. Analysed results will be reported to Council for consideration of the 2003/04 game gazette Notice.
	Est Cost \$4352	Actual cost \$3510

Project 1171 Anglers Notice / Game gazette

Objective To maintain the sportsfish and gamebird resource by formulating and recommending to the Minister conditions for the fishing and gamebird hunting seasons.	Planned Result Facilitate public input to development of season regulations. Draft game season recommendations to Minister by 30 November, draft fish season recommendations to Minister by 31 May.	Actual result Following a consultation process and consideration of submissions, gamebird hunting and fishing season conditions were adopted and dispatched for Ministerial assent in accordance with statutory deadlines.
	Est cost \$2220	Actual Cost \$2200

Project 1181 Control

Objective To minimise damage to crops and pasture arising from unwanted concentrations of gamebirds, thereby preserving landholder relations.	Planned Result Appropriate assistance is provided in response to substantiated complaints. Est cost \$5828	Actual Result Fourteen complaints (some representing multiple landowners) were received and dealt with in accordance with Council policy. Actual cost \$4877
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OUTPUT 2
HABITAT MANAGEMENT
Project 1211 Plans / Policy

Objective Seek to ensure that all RM Act processes are undertaken in such a way that provides for sportsfish and gamebird habitat, and angler/hunter access	Planned Result To participate with Regional/District Councils in the consideration of all plans that impinge upon Fish & Game interests, by providing the best possible advocacy within available resources. Est. Cost \$4440	Actual result Refer summary below. Actual cost \$2993
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Summary

Staff advocated Fish & Game interests in a range of RMA planning / policy processes, either by submission or direct input.

A negative aspect has been a need to convey an increased number of public complaints about water quality to the Regional Council. More disturbing is the Council's track record in dealing with them, and this has been the subject of persistent advocacy.

Submissions to the WCRC 2002/03 Annual Plan included support for a Water Management Plan for the Region. It is heartening to note that Council has finally responded positively. Other matters in the submissions included a request for increased monitoring and compliance effort and these were successful to the extent that additional resources have been allocated accordingly.

Project 1212 RMA Consents

Objective Seek to ensure that all activities authorised by the RM Act are undertaken in such a way that provides for sportsfish and gamebird habitat, and angler/hunter access.	Planned Result To participate with Regional/District Councils in the consideration of all applications for activities having potential to affect habitat for fish & game, by providing the best possible advocacy within available resources. Est. cost \$16872	Actual result Refer summary below. Actual cost \$10171
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Summary

A Memorandum of Understanding with West Coast Regional Council has reduced the number of individual consent applications requiring scrutiny. Of those received and dealt with, non-notified consent applications of direct relevance to Fish & Game totaled 98. The majority of consent applications related to dairy shed effluent discharges or river works and required submissions to protect water quality and spawning values. In the case of notified consents, significant issues included three large scale Landcorp dairy conversions, a review of consent conditions for Birchfield Gold, and forestry developments proposed by Timberlands.

Applications for consent to take water for irrigation in the Ikamatua area are perhaps a sign of the times, however it is encouraging to also report increased consent activity for bridge and culvert construction on dairy farms.

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OUTPUT 3**ANGLER AND HUNTER PARTICIPATION /SATISFACTION AND SERVICES****Project 1311 Access**

Objective To maintain and improve opportunities for anglers / hunters by managing access to the resources.	Planned Result Reported access difficulties will be resolved by negotiation with landholders, and in the case of public land, by forthright advocacy with the agency concerned. Signage will be progressively extended to include lesser used catchments. The list of 'hunnable' private properties will be updated and extended in consultation with landowners. "Terralink" software will be used to identify priorities for improving access by use of advocacy and signage Est. Cost \$4940	Actual result Access signs were updated and replaced where necessary, and new signage was provided in the Inangahua and Grey catchments. The popular list of 'hunnable properties was updated and made available via the 2002-03 "gamebird hunting guide." A "Terralink" search revealed few catchments lacking adequate access options, however discussions are ongoing with a number of landowners adjacent to popular waters. Actual cost \$3222
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Project 1312 Assisted hunting

Objective To enhance late season opportunities for gamebird hunters and provide additional value for the licence dollar by providing facilitated hunting activities.	Planned Result In addition to the “Wildfowlers Weekend” facilitated hunts will be provided in association with clubs and promoted in liaison with landowners, farmer groups and commercial sponsors. Est. cost \$8880	Actual result Visiting hunters were well represented amongst the 370 participants for the Fish & Game facilitated “West Coast Wildfowler’s Weekend.” Feedback confirmed hunter’s expectation that this will remain an annual event. Staff assistance was provided to the organisation of a further six facilitated hunting days. A “take a mate hunting” scheme was run during the last fortnight of the season, however only two participants chose to take advantage of the free offer. Actual Cost \$6396
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Project 1313 National Angler survey

Objective To facilitate a regional contribution to the national Angler survey.	Planned Result Telephone surveys will be undertaken in accordance with a National project developed by NIWA and designed to update past survey results on the relative use of angling waters. Est. cost Unbudgetted	Actual result All surveys were completed and results were provided in accordance with prescribed deadlines. Results are pending Actual Cost \$3845
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Project 1331 Fish & Game Magazine

Objective To promote and educate by keeping licenceholders informed on matters affecting their interests.	Planned Result Every holder of a West Coast whole season licence will receive a mailed copy of the pre-season edition of NZ "Fish & Game" magazine, together with West Coast Region insert or supplement. Est. cost \$6052	Actual result Two pre-season West Coast Regional supplements were circulated with "Special Edition" Fish & Game magazines mailed to all whole season licenceholders. A decision to have the pre-fish supplement bound with the magazine produced a much improved, albeit more expensive outcome. Actual costs \$ 6887
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Project 1341 Other publications

Objective 1.To advise anglers and hunters of regulations and a summary of angling opportunities. 2. To provide a comprehensive guide to sportsfishing in the region for sale to the public.	Planned Result Each licenceholder will receive a fishing / hunting regulation guide upon purchase of a new season licence. Visiting anglers will be better informed. Est. Cost \$9660	Actual result Sportsfishing and gamebird hunting regulation guides were produced and made available to every licence purchaser. A "West Coast Sportsfisheries" foldout colour pamphlet was made widely available throughout the Region from existing stocks, enabling a planned re-print to be deferred. Actual cost \$3839
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Project 1361 Club relations

Objective To maintain effective communication with, and encouragement of hunting and fishing clubs and allied organisations.	Planned Result Attendance by a Council representative at ordinary club meetings. Provision of assistance at competitions and events, and financial support that encourages new participation in hunting and fishing.	Actual result Staff attendance and sponsorship for junior participation was provided to three pre-season gun club events. Ongoing communication with clubs was maintained through staff attendance at regular meetings, and special presentations. Staff assistance at fishing competition 'weigh ins' was provided on four occasions.
	Est. Cost \$4940	Actual cost \$2467

OUTPUT 4

PUBLIC RELATIONS

Project 1411 Conservation Boards and interest groups

Objective	Planned Result	Actual result
To minimise differences and reinforce common objectives by liaison with Conservation Boards and interest groups	Attendance by a Council representative of at least one meeting of each Board in the Fish & Game Region. Provide for W/C Cons. Bd. rep. on Council.	Routine exchanges of minutes and Board representation at Council meetings proved sufficient to maintain a satisfactory level of liaison, given the relevance of issues dealt with by the Conservation Board.
	Est cost \$888	Actual cost \$340

Project 1421 Communication

Objective To advocate the interests of Fish & Game N.Z.	Planned Result The provision of news releases, information and direct contact with the public, media and interest groups as appropriate throughout the Region and the country. Preparation of a public awareness strategy coordinated by the NZC. Preparation and maintenance of displays and photographs. Est. cost \$8880	Actual result An established working relationship with Regional media enabled ready acceptance of media releases on an 'as required' basis and public awareness opportunities were utilised when appropriate. Four pre-season features were provided to print media circulating throughout the Region, and occasional columns were written for "N.Z. Fishing News." The Fish & Game internet site was routinely updated with West Coast content. Displays and photographs were updated for specific purposes including gun club events, the lowland rivers campaign and archive material. The cost over-run on this project was a direct consequence of an increasing public demand for information and services. Actual cost \$10783
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Project 1431 Statutory Advocacy

Objective To provide advocacy on behalf of anglers and hunters pursuant to the Conservation Act.	Planned Result The Fish & Game perspective will be advocated in respect of legislation reviews, Treaty issues, DoC management plans, industry standards and the policies of Conservation groups and SOEs.	Actual result Refer summary below.
	Est. Cost \$6660	Actual Cost \$11089

Summary

A constructive relationship with the DoC West Coast Conservancy enabled useful input into National Park plans, concession applications and ongoing issues of mutual interest. Submissions were prepared and presented in response to a proposed Paparoa Wilderness Area designation.

F&G objectives were by and large achieved.

The national campaign to protect and restore lowland streams and rivers prompted a closer working relationship with Westland Milk Products and much more regular liaison with West Coast Regional Council at both political and executive level. The time expended was almost twice that budgeted. At year's end Fish and Game advocacy had assisted progress on the establishment of industry standards for sustainable dairy farming in the Region, however much remains to be done.

OUTPUT 5 COMPLIANCE

1511 Ranging

Objective General compliance of anglers and hunters with licence requirements and season regulations.	Planned Result To make best use of available resources by exposing the maximum number of anglers and hunters to a law enforcement presence. Gather and process information necessary to prosecute breaches of hunting and fishing laws. Est. Cost \$6660	Actual result Ranger activity produced 210 angler/hunter encounters which resulted in; <ul style="list-style-type: none"> • The issue of 11 failure to provide licence notices • One prosecution for no licence and providing false information. • The issue of two warning letters. • Two bogus names unable to be traced. Actual cost \$3461
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1521 Ranger training

Objective To provide support and training to Honorary rangers.	Planned Result Two training sessions will be held, ideally in cooperation with neighbouring Regions, and rangers will be regularly updated on current Fish & Game issues. Est. Cost \$4982	Actual result Three new Honorary Ranger warrants were issued and one ranger left the Region, leaving the total number of operative warrants at 13, two up on last year. Five newsletters were produced and two planned ranger training courses were deferred due to the unavailability of sufficient participants. Actual cost \$2974
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1531 Prosecutions

Objective Provide a deterrent to non-compliance by prosecuting breaches of the Act and Regs.	Planned Result The prosecution of all anglers / hunters found in substantial non-compliance with the law without reasonable cause. Est. Cost \$3420	Actual result One angler was prosecuted for a no licence and false information offence, and one warning letter was issued to a junior hunter. Actual cost \$(473)
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OUTPUT 6**LICENCING****Project 1611 Licencing**

Objective To make fishing and hunting licences available.	Planned Result Licences will be produced, distributed and recalled within seasonal deadlines. A database of licenceholders will be maintained. Facilities for alternative purchase options will be provided in conjunction with National initiatives. Regular contact will be maintained with key resellers by staff visits and provision of information. New season licences will be personally delivered.	Actual result Licences were produced, distributed and recalled within seasonal deadlines. A new licenceholder database was established for the purpose of improving the quality of historical data and achieving consistency with other participating Regions. The format of the new database is such that direct comparisons with previous years by category are not possible, however in revenue terms actual licence revenue exceeded budget by \$8713. Alternative licence purchasing options (0800 and internet) are now available, however purchase of a paper licence remains the preferred option for most anglers and hunters. Key licence outlets received personal visits with pre-season information packs and regular support was provided throughout the year.
	Est. Cost \$15820	Actual cost \$15176

OUTPUT 7
COUNCIL SERVICING
Project 1721 Council meetings / servicing

<p>Objective The effective management of Fish & Game N.Z West Coast.</p>	<p>Planned Result Reports and other necessary information will be provided one week before bi-monthly Council meetings. Minutes, records and correspondence will be attended to, and the Council's assets effectively managed.</p>	<p>Actual result Six ordinary meetings were held in the course of the year alternating between Hokitika and Greymouth, together with an Annual Public meeting. One special Council meeting was held to consider urgent business.</p> <p>Development of Council policy is ongoing. In line with the adopted governance policy, Council developed a process for manager appraisal and undertook a formal review of its own performance.</p> <p>A field day was held to familiarise Council with on-farm dairy issues. In line with policy, reports and other information was provided to Councillors at least one week prior to meetings.</p>
	<p>Est Cost. \$20260</p>	<p>Actual cost \$15032</p>

OUTPUT 8**PLANNING AND REPORTING****Project 1821 Annual OWP / budget**

Objective To formulate and adopt an Annual Operational workplan and budget.	Planned Result Adoption by Council of an Annual Operational Workplan and budget for the 2002/03 year by 31 July 2002.	Actual result Following a consultation / discussion period of two months and the Manager's peer review process the Council's Operational Workplan and budget for the 2002/03 year was adopted by Council at its May 2002 meeting.
	Est. Cost \$6660	Actual Cost \$4898

Project 1831 Reporting / audit

Objective Report to the Minister of Conservation and Fish & Game N.Z. on the operations of the Council for the year ended 31 August 2001	Planned Result Presentation to an annual public meeting of an audited Annual report for 2000/01 and dispatch to Parliament and the Minister by 10 December.	Actual result Council's audited Report was adopted by Council and presented to an Annual Public meeting on 11 December 2001. Copies were provided to the Minister and Parliament as required by statute.
	Est. Cost \$11460	Actual cost \$11301

1841 National liaison

Objective	Planned Result	Actual result
1. The maintenance of effective two-way liaison with Fish & Game N.Z. to facilitate formulation and implementation of National Policy.	Representations to Fish & Game N.Z. on matters of policy, and input into National issues, will be made in accordance with National policy, and the Regional perspective as expressed by Council.	Refer summary.
2. The maintenance of liaison with other Regions so as to ensure effective communications, opportunities for staff development and to enhance operational efficiencies.	Duplication of effort will be avoided by participation in cooperative projects and provision of inter-regional assistance as required.	
	Est. Cost \$13820	Actual cost \$13409

Summary

National and inter-regional issues in the course of the year consumed large blocks of time, however input is necessary to ensure regional views are heard at National level. In addition to programmed manager's meetings and the annual Chairpersons/Manager's conference, input was provided to:

- Planning for the staged introduction of non-toxic shot
- Ongoing review of finance, licencing and budgetary systems
- Development of internet site and services
- Fishing /hunting guides licence regulations
- Commercialisation of fish and game resources.
- Public awareness and licence marketing programmes
- Establishment of national priorities
- Governance issues
- Proposed biodiversity strategy for N.Z.
- Lowland rivers and streams project
- Organisational review

**REPORT OF THE AUDITOR GENERAL
TO THE READERS OF THE FINANCIAL STATEMENTS OF
THE WEST COAST FISH AND GAME COUNCIL
FOR THE YEAR ENDED 31 AUGUST 2002**

We have audited the financial statements on pages 26 to 33. The financial statements provide information about the past financial and service performance of the West Coast Fish and Game Council and its financial position as at 31 August 2002. This information is stated in accordance with the accounting policies set out on pages 26 to 28.

Responsibilities of the Council

The Public Finance Act 1989 and the Conservation Act 1987 require the Council to prepare financial statements in accordance with generally accepted accounting practice in New Zealand and which fairly reflect the financial position of the West Coast Fish and Game Council as at 31 August 2002, the results of its operations and cash flows and the service performance achievements for the year ended on that date.

Auditor's Responsibilities.

Section 15 of the Public Audit Act 2002 and Section 26W(2) of the Conservation Act 1987 require the Auditor-General to audit the financial statements presented by the West Coast Fish and Game Council. It is the responsibility of the Auditor-General to express an independent opinion on the financial statements and report that opinion to you.

The Auditor-General has appointed John Hooper, of BDO Spicers, to undertake the audit.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- The significant estimates and judgements made by the Council in the preparation of the financial statements; and
- Whether the accounting policies are appropriate to the West Coast Fish and Game Council's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with the Auditing Standards published by the Auditor-General, which incorporate the Auditing Standards issued by the Institute of Chartered Accountants of New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements. Other than in our capacity as auditor acting on behalf of the Auditor-General, we have no relationship with or interests in the West Coast Fish and Game Council.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion, the financial statements of the West Coast Fish and Game Council on pages 1 to 33.

- Comply with generally accepted accounting practice in New Zealand; and
- Fairly reflect:
 - The West Coast Fish and Game Council's financial position as at 31 August 2002;
 - The results of its operations and cash flows for the year ended on that date; and
 - Its service performance achievements in relation to the performance targets and other measures adopted for the year ended on that date.

Our audit was completed on 29 October 2002 and our unqualified opinion is expressed as at that date.

JOHN D HOOPER

BDO SPICERS

On behalf of the Auditor-General
Christchurch, New Zealand

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002**

Statement of Accounting Policies

Reporting Entity

West Coast Fish and Game Council is a Crown Entity as defined by Section 2 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These are the financial statements of the West Coast Fish and Game Council prepared in accordance with Section 41 of the Public Finance Act 1989.

The objective of the Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

Measurement System

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis, have been followed by West Coast Fish and Game Council.

Accounting Policies

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

Budget Figures

The budget figures are those approved by the Council in its Annual Operation Plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 41(2)(k) of the Public Finance Act 1989.

Revenue

The West Coast Fish and Game Council derives revenue through the sale of fish and game licences. Such revenue is recognised when received and is reported in the financial period to which it relates.

The National Fish and Game Council grant is recognised as revenue when due.

Employee Entitlements

Annual leave is recognised as it accrues to employees.

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002**

Fixed Assets

Fixed Assets are recorded at cost less accumulated depreciation.

Land at Lake Mahinapua (C/T 1A 1285) and Lake Kaniere (C/T 2C/8) have a nominal value of \$1.00. These titles were transferred to West Coast Fish and Game in 1991.

Depreciation

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

Buildings	50 years
Motor Vehicles	10 years
Office Equipment	4 - 12.5 years
Plant & Machinery	2 - 12.5 years
Boats	5 - 12.5 years

FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002

Goods and Services Tax

All Statements are exclusive of GST except for Creditors and Debtors in the Statement of Financial Position which are GST inclusive.

The amount of GST owing to the Inland Revenue Department at balance date, being the difference between Output GST and Input GST is included in Creditors.

Financial Instruments

Revenue and Expenses in relation to all financial instruments are recognised in the Statements of Financial Performance. All financial instruments are recognised in the Statement of Financial Position.

The Council is not a party to financial instruments with off Balance Sheet risk.

Taxation

West Coast Fish and Game Council as a Crown Entity is exempt from the payment of Income Tax in terms of the Income Tax Act 1994. Accordingly, no charge for income tax has been provided.

Debtors and Receivables

Receivables are recorded at estimated realisable value, after providing for doubtful and uncollectable debts if appropriate.

Inventories

There are no inventories held for resale.

Investments

All investments are stated at cost.

The exit unit price of the ASB Unit Trust Account as at 31 August 2002 is \$177,704.28

The loss on investment is recorded in the Statement of Financial Performance.

Contingencies

Contingencies are disclosed at the point of which the contingency is evident.

The Council has no contingencies at Balance Date. (2001: nil)

Changes in Accounting Policies

There have been no changes in accounting policies since the date of the last audited financial statements.

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2002**

	Actual 2002 \$	Budget 2002 \$	Actual 2001 \$
Revenue			
<u>Licence Income</u>			
Income from the Sale of Fish Licences	118,655	113,766	118,506
Income from the Sale of Game Licences	32,350	29,146	30,415
	<u>151,005</u>	<u>142,912</u>	<u>148,921</u>
<u>Less Commission Paid to Agents</u>	<u>5,880</u>	<u>6,500</u>	<u>5,707</u>
	<u>145,125</u>	<u>136,412</u>	<u>143,214</u>
Other Income			
Dividends Received	4,869	8,000	5,753
Interest Received	5,859	8,000	8,892
Compliance	0	800	1,531
Donations	225	200	200
Gain On Sale of Assets	3,137		
Grants ex Fish & Game Council	25,223	25,223	38,354
Rent - Okuru	1,611	500	589
	<u>40,924</u>	<u>42,723</u>	<u>55,319</u>
Revenue Available to Council	<u>186,049</u>	<u>179,135</u>	<u>198,533</u>
Expenditure (Note 1)			
Offices/Store	9,217	10,575	15,653
Administration	11,370	12,700	10,895
Professional Fees	5,639	4,800	4,016
Council	2,036	2,500	3,564
Staff	116,354	130,369	115,955
Vehicles	23,145	27,750	22,685
General Equipment	3,492	8,650	1,252
Projects	13,897	16,900	14,388
Loss on Investment	12,912		20,203
	<u>198,062</u>	<u>214,244</u>	<u>208,611</u>
Operating Surplus for Year	<u>-12,013</u>	<u>-35,109</u>	<u>-10,078</u>

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2002**

	Actual 2002 \$	Budget 2002	Actual 2001 \$
Current Assets (Note 2)			
ASB Bank - General Account	30,435	2,255	60,752
ASB Bank - General Account No 2	0		577
ASB Bank - Trust Account	177,704	187,500	185,747
ASB Bank - Investment Account	122,404	113,829	109,451
Sundry Debtors	21,896	6,979	6,979
	<u>352,439</u>	310,563	<u>363,506</u>
Fixed Assets (Note 3)			
Land & Building	64,466	68,007	67,063
Motor Vehicles	44,091	56,308	41,750
Office Equipment	5,023	5,020	8,106
Plant & Machinery	1,648	2,650	1,645
Boats	7,695	9,800	6,221
	<u>122,923</u>	141,785	<u>124,785</u>
Total Assets	475,362	452,348	488,291
Less Current Liabilities			
Sundry Creditors	34,418	34,500	35,334
This Leaves Net Assets of	440,944	417,848	452,957

**STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2002**

	2002 \$	Budget 2002	2001 \$
Equity at 1 September 2001	452,957	452,957	463,035
Total Recognised Revenues and Expenses for the period	-12,013	-35,109	-10,078
Equity at 31 August 2002	440,944	417,848	452,957

..... Chairman

..... Manager

FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 AUGUST 2002

	Actual 2002 \$	Budget 2002 \$	Actual 2001 \$
Cash Flows from Financing Activities			
<u>Cash was provided from:</u>			
Licence Sales	130,208	136,412	142,249
Grants Received	25,223	25,223	38,354
Interest Received	5,859	8,000	8,892
Dividends Received	4,869	8,000	5,753
Other Income	1,837	1,500	2,319
	<u>167,996</u>	<u>179,135</u>	<u>197,567</u>
<u>Cash was dispersed to</u>			
Payments to Suppliers	49,417	84,709	49,629
Payments to Employees	116,563	130,369	115,422
Loss on Investment	12,912		20,202
	<u>178,892</u>	<u>215,078</u>	<u>185,253</u>
Net Cash Inflow from Operating Activities (Note 8)	<u>-10,896</u>	<u>-35,943</u>	<u>12,314</u>
Cash Flows from Investing Activities			
<u>Cash provided from:</u>			
Sale of Assets	19,556	18,000	20,867
<u>Cash was dispersed for</u>			
Purchase of Assets	34,644	35,000	42,687
	<u>-15,088</u>	<u>-17,000</u>	<u>-21,820</u>
Net Cash Outflow from Investing Activities	<u>-15,088</u>	<u>-17,000</u>	<u>-21,820</u>
Net Decrease in Cash Held	-25,984	-52,943	-9,507
Add Opening cash and short term deposits	356,527	356,527	366,034
	<u>330,543</u>	<u>303,584</u>	<u>356,527</u>
Closing Bank Balances			
ASB Cheque Account	30,435	2,255	60,752
ASB Cheque Account #2	0		577
ASB Trust Account	177,704	187,500	185,747
ASB Investment Accounts	122,404	113,829	109,451
	<u>330,543</u>	<u>303,584</u>	<u>356,527</u>

FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF CONTINGENT LIABILITIES

The Council has no contingent liabilities at 31 August 2002

STATEMENT OF COMMITMENTS

The Council has a commitment to the ground lease of its premises. This rental is \$756 (excludes GST) per annum, reviewable 5 yearly for a term of 21 years.

This lease is renewable.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1		2002	2001
	EXPENDITURE	\$	\$
	The net surplus is after charging:		
	Depreciation	20,087	16,768
	Loss on Sale of Office Equipment	0	1,915
	Depreciation Recovered on Vehicles		-765
	Audit Expense	3,085	1,915
	Rental Expense	0	756

2		2002	2001
	INVESTMENTS	\$	\$
	Balance held in ASB Bank in deposits:		
	Investment Account # 80	101,330	89,446
	Investment Account # 84	21,074	20,005
	Investment Unit Trust	177,704	185,747
		<u>300,108</u>	<u>295,198</u>

3						
	FIXED ASSETS					
		Cost	Accum	Book	Cost	Accum
		Price	Depn	Value	Price	Depn
		2002	2002	2002	2001	2001
		\$	\$	\$	\$	\$
	Land & Buildings	77791	13325	64466	77791	10726
	Vehicles	62833	18742	44091	58648	16898
	Office Equipment	25929	20906	5023	25929	17824
	Plant & Machinery	5870	4222	1648	5143	3498
	Boats	16986	9291	7695	13968	7747
		<u>189409</u>	<u>66486</u>	<u>122923</u>	<u>181479</u>	<u>56693</u>
					<u>124786</u>	

4	
	Councillors Fees
	Fees paid to Councillors during the year were \$Nil. (2001 \$Nil)

5	
	Related Party Information
	The Council has not entered into any related party transactions during the year.

6	
	Post Balance Date Events
	There are no known post balance date events.

FISH AND GAME NEW ZEALAND - WEST COAST REGION

7

Financial Instruments

West Coast Fish and Game Council is party to financial instrument arrangements as part of its everyday operations. These financial instruments include Bank Accounts, Bank Deposits, Accounts Receivable, Accounts Payable and are recognised in the Statement of Financial Position.

Credit Risk

West Coast Fish and Game Council has a minimal credit risk in its holdings of various financial instruments. These instruments include cash, bank deposits, and accounts receivable.

The Council places its investments with institutions which have a high credit rating. West Coast Fish and Game Council believes that this policy reduces the risk of any loss which could arise from its investment activities.

Accounts receivable are stated at their estimated realisable value after providing for amounts not considered recoverable. There is no significant concentrations of credit risk for accounts receivable.

Fair Value

The fair value of other financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Currency Risk and Interest Rate Risk

West Coast Fish and Game Council has no significant exposure to currency risk and interest rate risk on its remaining financial assets and liabilities.

8

Reconciliation of the Net Surplus on Operations with the Net Cash Flows from Operating Activities

	Actual 2002	Actual 2001
<u>Net Operating Surplus</u>	-12,013	-10,078
Add/Less Non Cash Items		
Depreciation	16,950	20,398
Loss on Investment	0	20,203
Land at Nominal Value	0.00	-2.00
	<u>4,937</u>	<u>30,521</u>
<u>Add/Less Movements in Working Capital Items</u>		
Increase/Decrease in accounts receivable	-14,917	-965
Increase in accounts payable	-916	2,961
	<u>-15,833</u>	<u>1,996</u>
Net Cashflow from Operating Activities	<u>-10,896</u>	<u>32,517</u>

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002**

Statement of Accounting Policies

Reporting Entity

West Coast Fish and Game Council is a Crown Entity as defined by Section 2 of the Public Finance Act 1989. The Council was constituted under the Conservation Law Reform Act 1990.

These are the financial statements of the West Coast Fish and Game Council prepared in accordance with Section 41 of the Public Finance Act 1989.

The objective of the Fish and Game Council is to manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

Measurement System

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis, have been followed by West Coast Fish and Game Council.

Accounting Policies

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

Budget Figures

The budget figures are those approved by the Council in its Annual Operation Plan as required by Section 26Q(1)(e)(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 41(2)(k) of the Public Finance Act 1989.

Revenue

The West Coast Fish and Game Council derives revenue through the sale of fish and game licences. Such revenue is recognised when received and is reported in the financial period to which it relates.

The National Fish and Game Council grant is recognised as revenue when due.

Employee Entitlements

Annual leave is recognised as it accrues to employees.

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002**

Fixed Assets

Fixed Assets are recorded at cost less accumulated depreciation.

Land at Lake Mahinapua (C/T 1A 1285) and Lake Kaniere (C/T 2C/8) have a nominal value of \$1.00. These titles were transferred to West Coast Fish and Game in 1991.

Depreciation

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

Buildings	50 years
Motor Vehicles	10 years
Office Equipment	4 - 12.5 years
Plant & Machinery	2 - 12.5 years
Boats	5 - 12.5 years

FISH AND GAME NEW ZEALAND - WEST COAST REGION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2002

Goods and Services Tax

All Statements are exclusive of GST except for Creditors and Debtors in the Statement of Financial Position which are GST inclusive.

The amount of GST owing to the Inland Revenue Department at balance date, being the difference between Output GST and Input GST is included in Creditors.

Financial Instruments

Revenue and Expenses in relation to all financial instruments are recognised in the Statements of Financial Performance. All financial instruments are recognised in the Statement of Financial Position.

The Council is not a party to financial instruments with off Balance Sheet risk.

Taxation

West Coast Fish and Game Council as a Crown Entity is exempt from the payment of Income Tax in terms of the Income Tax Act 1994. Accordingly, no charge for income tax has been provided.

Debtors and Receivables

Receivables are recorded at estimated realisable value, after providing for doubtful and uncollectable debts if appropriate.

Inventories

There are no inventories held for resale.

Investments

All investments are stated at cost.

The exit unit price of the ASB Unit Trust Account as at 31 August 2002 is \$177,704.28

The loss on investment is recorded in the Statement of Financial Performance.

Contingencies

Contingencies are disclosed at the point of which the contingency is evident.

The Council has no contingencies at Balance Date. (2001: nil)

Changes in Accounting Policies

There have been no changes in accounting policies since the date of the last audited financial statements.

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2002**

	Actual 2002 \$	Budget 2002 \$	Actual 2001 \$
Revenue			
<u>Licence Income</u>			
Income from the Sale of Fish Licences	118,655	113,766	118,506
Income from the Sale of Game Licences	32,350	29,146	30,415
	<u>151,005</u>	<u>142,912</u>	<u>148,921</u>
<u>Less Commission Paid to Agents</u>	<u>5,880</u>	<u>6,500</u>	<u>5,707</u>
	<u>145,125</u>	<u>136,412</u>	<u>143,214</u>
Other Income			
Dividends Received	4,869	8,000	5,753
Interest Received	5,859	8,000	8,892
Compliance	0	800	1,531
Donations	225	200	200
Gain On Sale of Assets	3,137		
Grants ex Fish & Game Council	25,223	25,223	38,354
Rent - Okuru	1,611	500	589
	<u>40,924</u>	<u>42,723</u>	<u>55,319</u>
Revenue Available to Council	<u>186,049</u>	<u>179,135</u>	<u>198,533</u>
Expenditure (Note 1)			
Offices/Store	9,217	10,575	15,653
Administration	11,370	12,700	10,895
Professional Fees	5,639	4,800	4,016
Council	2,036	2,500	3,564
Staff	116,354	130,369	115,955
Vehicles	23,145	27,750	22,685
General Equipment	3,492	8,650	1,252
Projects	13,897	16,900	14,388
Loss on Investment	12,912		20,203
	<u>198,062</u>	<u>214,244</u>	<u>208,611</u>
Operating Surplus for Year	<u>-12,013</u>	<u>-35,109</u>	<u>-10,078</u>

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2002**

	Actual 2002 \$	Budget 2002	Actual 2001 \$
Current Assets (Note 2)			
ASB Bank - General Account	30,435	2,255	60,752
ASB Bank - General Account No 2	0		577
ASB Bank - Trust Account	177,704	187,500	185,747
ASB Bank - Investment Account	122,404	113,829	109,451
Sundry Debtors	21,896	6,979	6,979
	<u>352,439</u>	310,563	<u>363,506</u>
Fixed Assets (Note 3)			
Land & Building	64,466	68,007	67,063
Motor Vehicles	44,091	56,308	41,750
Office Equipment	5,023	5,020	8,106
Plant & Machinery	1,648	2,650	1,645
Boats	7,695	9,800	6,221
	<u>122,923</u>	141,785	<u>124,785</u>
Total Assets	475,362	452,348	488,291
Less Current Liabilities			
Sundry Creditors	34,418	34,500	35,334
This Leaves Net Assets of	440,944	417,848	452,957

**STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2002**

	2002 \$	Budget 2002	2001 \$
Equity at 1 September 2001	452,957	452,957	463,035
Total Recognised Revenues and Expenses for the period	-12,013	-35,109	-10,078
Equity at 31 August 2002	440,944	417,848	452,957

..... Chairman

..... Manager

**FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 AUGUST 2002**

	Actual 2002 \$	Budget 2002 \$	Actual 2001 \$
Cash Flows from Financing Activities			
<u>Cash was provided from:</u>			
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	<u>167,996</u>	<u>179,135</u>	<u>197,567</u>
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<u>Cash was dispersed for</u>			
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	<u>-15,088</u>	<u>-17,000</u>	<u>-21,820</u>
Net Cash Outflow from Investing Activities	<u>-15,088</u>	<u>-17,000</u>	<u>-21,820</u>
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FISH AND GAME NEW ZEALAND - WEST COAST REGION
STATEMENT OF CONTINGENT LIABILITIES

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	Office Equipment	25929	20906	5023	25929	17824
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	Boats	16986	9291	7695	13968	7747
		<u>189409</u>	<u>66486</u>	<u>122923</u>	<u>181479</u>	<u>56693</u>
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	Councillors Fees
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FISH AND GAME NEW ZEALAND - WEST COAST REGION

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Loss on Investment	0	20,203
Land at Nominal Value	0.00	-2.00
	<u>4,937</u>	<u>30,521</u>
<u>Add/Less Movements in Working Capital Items</u>		
Increase/Decrease in accounts receivable	-14,917	-965
Increase in accounts payable	-916	2,961
	<u>-15,833</u>	<u>1,996</u>
Net Cashflow from Operating Activities	<u>-10,896</u>	<u>32,517</u>