

# Inland Fisheries Service Annual Report 2012-13

*"Managing our world class fishery"*





Bryan Green, MP  
Minister for Primary Industries and Water

Dear Minister,

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 17 of the *Audit Act 2008*, I am pleased to submit the 2012-13 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

A handwritten signature in black ink, which appears to read "Diggle".

John Diggle  
Director of Inland Fisheries

**1 October 2013**



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# THE INLAND FISHERIES SERVICE

## **About the Inland Fisheries Service**

The Inland Fisheries Service (IFS) replaced the Inland Fisheries Commission in March 2000 under the *Inland Fisheries Act 1995*.

The previous Commission had operated as an autonomous statutory body since the late 1950s. It replaced the original Salmon Commission, which was set up in the early 1860s with the aim of establishing a salmonid fishery in Tasmania. The Commission built the Salmon Ponds at Plenty to grow live salmon and trout eggs shipped from England for stocking Tasmanian inland waters.

Nearly 150 years later, it has given rise to a flourishing inland recreational fishery focused primarily on wild brown trout. This legacy is now managed by the IFS and the original work of harvesting wild trout eggs, growing and stocking the public recreational fishery with fish is continued today and with the same level of commitment.

This year the IFS developed its Business Plan to underpin the Corporate Plan developed in the preceding year. The Annual Report for 2012-13 has changed compared to prior years and now reflects the priority areas of the IFS in line with the Corporate Plan.

## **Vision**

To have sustainable, vibrant and healthy inland fisheries that are the envy of Australia and the world.

## **Mission**

To manage and develop Tasmania's inland fishery resources for the benefit of all stakeholders and the Tasmanian community.

## **Our outcomes**

- A recreational trout fishery recognised for its diversity and acknowledged as one of the world's best.
- To have sustainable fish populations and fisheries.
- A responsive proactive organisation that is dynamic, receptive, financially sound and managed for excellence.

## **Our priority areas**

- Priority 1: Improving the organisation and securing its financial future.
- Priority 2: Managing the performance of fisheries to meet the needs of anglers.
- Priority 3: Meeting the environmental challenges of inland waters and fisheries.
- Priority 4: Management and development of commercial fisheries.
- Priority 5: Building and improving strategic partnerships.
- Priority 6: Maintaining a high standard of individual achievement and wellbeing.

## **Responsibilities**

The responsibilities of the IFS have been considerably broadened since its inception as the Salmon Commission nearly 150 years ago. They now include the regulation and promotion of commercial freshwater fisheries, the management of pest fish and the protection of native freshwater fauna. The IFS has an obligation to manage Tasmania's freshwater resources in a sustainable manner, so that the best use is made of the recreational fishery while ensuring that Tasmania's freshwater fauna and its habitat are protected for the benefit of future generations.

## **Core functions**

The IFS has primary responsibility for implementing the *Inland Fisheries Act 1995* and its subordinate legislation. The Act creates the position of the Director of Inland Fisheries and provides that the director is a corporation, responsible for the following functions:

- To manage, control, protect, develop, improve, maintain and regulate salmon fisheries, fisheries in inland waters and freshwater fish.

- To stock inland waters with fish.
- To create, improve and maintain access to inland waters.
- To provide facilities in respect of access to inland waters.
- To carry out research and investigation into matters relating to salmon fisheries and fisheries in inland waters.
- To collect, publish and disseminate information relating to freshwater fish and inland waters.

**Jurisdiction**

Under the *Inland Fisheries Act 1995*, the IFS has jurisdiction over freshwater fish in all inland waters, which includes lakes, rivers, farm dams, registered private fisheries, ponds and aquaria. The statutory boundary between marine and freshwater is called a seaward limit and the Service controls the inland side of this limit.

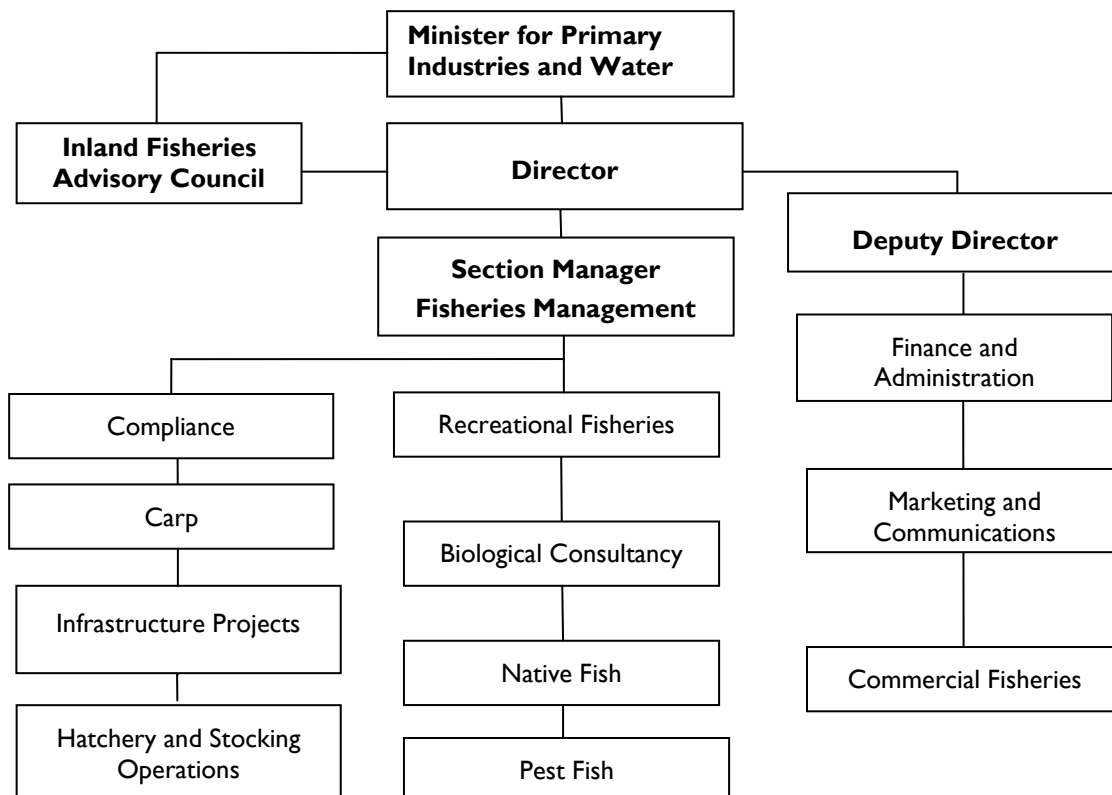
**Management responsibilities**

The Director is the Head of Agency for the purposes of the *Audit Act 2008*. The IFS receives specific corporate support from the Department of Primary Industries, Parks, Water and Environment (DPIPWE). The Secretary of DPIPWE is the Head of Agency for the purposes of the *State Service Act 2000*.

While the IFS has primary responsibility for its core business functions, DPIPWE continues to provide the human-resource administration for the IFS. At 30 June 2013, 23 people were employed by the IFS, equating to 20.75 full-time equivalents FTE's. This represents a reduction of 1.09 FTE's compared with 2011-12.

**Organisational structure**

The IFS is comprised of the Directorate being the Director of Inland Fisheries and two sections one managed by the Deputy Director, who is the business manager and accountant, and the Section Manager, Fisheries Management. The reorganisation of the IFS was undertaken in June 2012 and recognised that while there had been a reduction in staff numbers over the past 10 years by more than a third, the management structure also required review.



## **ANNUAL REPORT - HIGHLIGHTS 2012-13**

### ***The state of the fishery***

The season commenced well with reasonable rainfall and good levels in lakes and rivers across the State. As the season progressed it became hot and very dry with record low inflows recorded for many highland catchments. The fishing through the season reflected the prevailing conditions with good reports received from the August to November period and mixed reports through to March, when fishing picked up again. In addition to the climatic extremes, many river fisheries faced pressure from an influx of the great cormorant (*Phalacrocorax carbo*). The Inland Fisheries Service also encountered predation from these birds during the elver run at Meadowbank Dam and the rainbow trout spawning run at Liawenee.

Great Lake was the most fished water through the season with Arthurs Lake and Woods Lake a clear second and third. The fishing at Great Lake was very good with the poorly conditioned fish from previous years absent and a strong cohort of younger fish dominating catches. Arthurs Lake did not perform well with a reduced catch rate and a much reduced average fish size despite continued high lake levels. The recovery of this lake from the drought years has been slower than expected and seems to have been confounded by multiple years of strong recruitment that has led to a larger population of smaller fish. Given the observed catch rate it also appears that anglers have encountered difficulty in finding the fish with the lake at record levels. In response to the downturn at Arthurs Lake the Service is exploring its options for managing trout recruitment, at this stage priority is being given to the feasibility of migratory traps on the major inflowing streams around the lake.

### ***Regulation review***

In another initiative to enhance angling opportunities and following numerous requests from anglers, the fishery at Lake King William was reopened for year-round fishing. The regulation preventing trolling from a petrol outboard powered boat at Lake Leake was also removed. Five Season licences were introduced for the 2013-14 season and definitions covering artificial fly, bait and lure were updated to remove ambiguity. Full details of regulation changes are listed on page 8 of this report.

### ***Infrastructure and access improvements***

Improvements to access and infrastructure continued to roll out through the season with the completion of the Mersey River Anglers Access Project a feature. This is the eighth major access project completed and in combination the projects offer a wide variety of river options for anglers.

The next project to be tackled in 2013-14 is the River Derwent Anglers Access Project, which no doubt will be of great interest to Southern anglers. The focus of the project will be on the lower and middle reaches of the river and will potentially be one of the biggest projects undertaken by the Service so far.

Improvements were also made to the boat ramps at Great Lake with extensions of the concrete ramps at Brandum and Tods Corner. Woods Lake Ramp was concreted and the break wall at Arthurs Lake dam boat ramp was raised.

### ***Hatchery and stocking***

Fisheries Management activities this season again focused primarily on the Bradys Chain of lakes, Tooms Lake, Lake Leake and Four Springs Lake. Through the winter a total of 5 000 adult brown trout were transferred to Bradys Lake, 2000 were transferred into Four Springs Lake and 1 000 into Lake Leake and Tooms Lake. The recovery at both Tooms Lake and Lake Leake is now becoming apparent with reasonable catch rates reported from both lakes. It is expected that both will continue to improve in season 2013-14. The Bradys Chain has also improved but only marginally and it is hoped that the intensive stocking of adult brown trout will assist in rebuilding the brown trout population in the chain.

### ***Licensing, marketing and promotions***

Angling licence sales for the 2012-13 decreased by 3.69 per cent to 28,661, down from the decade high of the 2011-12 season of 29,759. Revenue from angling licence sales was \$1,618,068 down from \$1,631,213 in 2011-12 a decline



of around 1 per cent. The decline in sales was predominantly for adult full season and short term licences. The sale of whitebait licences decreased from 953 in 2011-12 to 938 in 2012-13.

The downward trend in adult full season licences is of concern and the IFS will closely monitor this.

The IFS again hosted the Trout Weekend at Liawenee in May 2013 with the support of angling clubs, Fishcare volunteers, local fishing businesses and community-interest groups. IFS also supported a range of angling clubs and community events during the year, especially junior anglers, through stocking certain waters and providing promotional material.

### **Angler surveys**

Results from the Angler postal survey show that the top 10 most popular still-water fisheries in 2012-13 (in descending order) were:

1. Great Lake,
2. Arthurs Lake
3. Woods Lake
4. Bronte Lagoon
5. Craigbourne Dam
6. Little Pine Lagoon
7. Four Springs Lake
8. Penstock Lagoon
9. Brushy Lagoon
10. Bradys Lake.

The most popular rivers were the River Derwent, Mersey River, Brumbys Creek, South Esk River, Tyenna River, Meander River, Macquarie River, River Leven, Huon River, and North Esk River.

### **Compliance**

Inland Fisheries Officers continued to work very effectively with Tasmania Police and the Parks and Wildlife Service (PWS) to patrol remote areas and apprehend offenders regarding illegal fishing activities. Of particular note were the successful prosecutions of offenders for illegal whitebait fishing including a number of repeat offenders, and for offences dealing with Giant Freshwater Crayfish.

During the year, 10 defendants were successfully prosecuted in the Magistrates Court for 19 offences, with fines and special penalties amounting to \$9,818. There were 83 infringement notices issued (comprising of 90 offences) amounting to fines of \$17,875. Sixty two infringement notices endorsed as conditional cautions were issued (comprising of 67 offences) and five formal cautions issued for six offences. A total of 32 fisheries and 37 MAST verbal cautions were given. Officers inspected 3,610 angling licences and 275 whitebait licences. Total fines from all sources amounted to \$27,693.

Under the *Inland Fisheries Act 1995* a person upon conviction may be disqualified from holding a recreational licence for a period of up to five years. Currently 10 persons are disqualified from holding a recreational whitebait licence for a combined 44 years with a total of 27 years disqualification yet to complete.

## INLAND FISHERIES ADVISORY COUNCIL (IFAC) REPORT 2012-13

The Council is now well into the second year of its four-year term and considerable amount of work has been done over the past year.

Member	Representation and role
Sue Baker	Chairperson
Dr. Karen Richards	Representing conservation interests
Michael Stevens	Representing freshwater angling associations
Gary France	Representing tourism interests
Phillip Cooper	Representing freshwater commercial interests
Dr. Christine Mucha	Ministerial appointment
John Diggle	Director of Inland Fisheries

*Table 1. Membership of the Inland Fisheries Advisory Council as at 30 June 2013*

Strategic Planning workshops were held during the year with both Council members and senior staff of the IFS participating. Through these facilitated workshops a dynamic new Strategic Plan for the IFS has been developed encompassing a shared vision that focuses on:

- managing the fisheries to meet the needs of anglers;
- balancing stocking of the fisheries with the constant and evolving environmental challenges; and
- working collaboratively with competing water users.

The Council provides an important sounding board for IFS, in particular the Director. A key challenge is managing the IFS within a budget that is declining in real terms through the absence of CPI adjustment, and an environment of low interest rates on investments. The tight funding constraints have meant reducing staff numbers. The Council has recognised that this has meant additional pressure on remaining IFS staff as they endeavour to provide the expected level of comprehensive services.

IFAC's response to the financial situation has been to promote the development of a Marketing Plan as an adjunct to the Strategic Plan. This Plan identifies opportunities where IFS, Tourism and key stakeholders can work together to increase participation in the fishery, with the key objective of securing the financial future of IFS. The Marketing Plan is based on sound evidence and the expertise and commitment of Tourism Tasmania in niche marketing. A sub-committee of IFAC and IFS has been established to implement the Marketing Plan. In the 2013-14 season anglers will see the introduction of the five-season licence, a boat prize promotion and an iPhone app.

Work has been undertaken on a Stakeholder Management Plan with key stakeholders identified and a Communications Strategy being developed. Given the significant number of stakeholders with competing interests in Tasmania's waterways and the merging of IFS's activities with many other Tasmanian entities, Memorandums of Understanding (MOU) have become a key instrument in our stakeholder engagement. Under the auspices of IFAC, MOU's with key stakeholders including Hydro Tasmania and Tourism Tasmania have been developed and an MOU with Tasmanian Irrigation is in progress.

During the year the Council visited the Salmon Ponds as part of its strategy to understand all the components of IFS, including its assets. The 2014-year is significant for the Salmon Ponds being the 150-year anniversary of the first trout hatching. The IFS and IFAC Marketing Sub-Committee is working closely with Tourism Tasmania and other interested parties to make this a significant event for Tasmania. The Trout Museum at the Salmon Ponds holds an extensive and valuable collection of fishing memorabilia and this will be a key part of the anniversary celebrations.

A review of the Council's performance for its first twenty months of operation by its members and IFS management found a general level of satisfaction, despite the challenges of limited resources to support the Council's and IFS's initiatives.

In the year ahead, IFAC will continue its planning work with IFS and assist where appropriate with implementation, albeit at a slower pace. The Council is planning to hold some of its future meetings around the State to meet with IFS's stakeholders and create a forum for the community to discuss matters of importance relative to IFS and the fishery, as envisaged in the legislation.

Altogether it has been an exciting but challenging twelve months with a lot achieved and still much more the Council can contribute. The IFAC Chair and the IFS Director will continue their regular meetings with the Minister to advance the interests of inland fisheries and anglers.

## **REGULATION CHANGES IN 2012-13**

Several changes were made this season to the rules and regulations governing the freshwater recreational fishery. An overview of these changes is outlined below. The Tasmanian Inland 2012-2013 Fishing Code should be referred to for more detailed information.

- Schedule 3 of the *Inland Fisheries (Recreational Fishing) Regulations 2009* has been amended to allow for the issuing of a five consecutive season angling licence for; Senior, Pensioner and Adult licence categories only. This may included a second rod endorsement if the licence holder elects this option.
- The definitions for artificial fly, bait and lure have been updated to remove ambiguity in the use of artificial and manufactured baits such as 'Powerbait'. Therefore, artificial or manufactured baits (such as Powerbait) along with natural bait are only permitted at waters where bait fishing is specified.
- The Regulations have been changed to allow for the use of a mechanical motor (i.e. outboard motor), in addition to oars or an electric motor to take fish by trolling at Lake Leake.
- Lake King William was added to the list of trout fishing waters open all year round for fishing. This water was previously open for a 12 month season in 2005-06. This amendment reinstates this provision at the request of anglers.
- To address safety concerns at Craighourne Dam, Tasmanian Irrigation Pty Ltd (the water manager) have erected gates at the dam wall therefore preventing public access. To support this safety matter, the Service has amended the Seasons and Waters Order to prohibit fishing from the dam wall and associated infrastructure.
- The Regulations relating to Infringement Notice Offences have been amended to allow for the issuing of an infringement notice for;
  - the taking of fish from a boat within 100 metres of an angler fishing from the shore or wading, without the boat being moored;
  - using any lure or bait that is not an artificial fly to take fish in specified 'fly fishing only' waters.

## **PRIORITY 1: IMPROVING THE ORGANISATION AND SECURING ITS FINANCIAL FUTURE**

### ***Finance and administration***

The IFS continued its review of business processes and adoption of contemporary financial management practices as part of an ongoing practice. The aim has been to ensure that the business of the IFS is undertaken in accordance with commercial principles so that services are cost-effective and efficient. All major expenditure is evaluated on the basis of cost versus benefit.

The year concluded with a net operating balance of \$265,738 and a comprehensive result of \$270,177. The operating surplus in the main resulted from savings as a consequence of organisational restructuring that took place the previous year. Some major expenditure previously planned to secure accesses around Great Lake were not completed. The IFS has an objective to operate in surplus at all times. The IFS is now on a good financial footing that should see it be sustainable into the future provided it can maintain its revenue.

During the year the corporate plan was completed and ratified by the Minister. The annual business plan was also completed. The business plan details the day to day activities and directions that drives the organisation for the next twelve months and will form the basis of staff member's performance management reviews. The business plan will be presented to IFAC for consideration in 2013-14.

### ***Asset management***

The IFS's solar array at New Norfolk was upgraded during the year, which increased its capacity by 33 per cent. The system now provides a total of 77 kilowatts and should meet up to 30 per cent of current electricity consumption. The upgrade cost in the vicinity of \$49,000 and the work was awarded to a local company, Powercom. The upgrade will be fully completed at the commencement of the 2013-14 financial year.

An upgrade of the conference room at New Norfolk was undertaken with a full repaint and the installation of audio visual and tele-conferencing facilities. This work will permit greater utilisation of the conference room and assist the IFS in operating cost effectively at its current location.

The IFS recorded a surplus on the vehicles that it disposed of during the year. The recording of a full service history is integral to optimising returns on disposal.

The IFS continued to manage its obligations regarding the maintenance of the grounds and display fish at the Salmon Ponds, together with the management and maintenance of the museum and its collections. The grounds and restaurant area have been leased to Nekon Pty Ltd since 2003 to operate as a tourist facility. The lease agreement continued to be fulfilled by the lessee and additional support to the IFS was provided by allowing free admission to the Salmon Ponds to full-season licence holders during the year.

At the Salmon Ponds extensive maintenance works were undertaken during the year on the restaurant and function centre buildings that included repainting and preventative work to stop all water ingress and ensuring any ground water flows away from the building. These two buildings are now fully functional to support increased visitation to the site. It is proposed that the remaining buildings will be progressively repainted in the coming years. Reduced water flow from the Plenty River during summer months combined with increased water temperatures created difficulties in maintaining stocks of display fish and as a consequence the IFS reverted to its River Derwent pump to supplement the water supply through the Salmon Ponds.

### ***Grants, contributions and contractors***

The grant from the Government to the IFS in the form of an administered payment paid via the Department of Primary Industries, Parks, Water and Environment was \$1,201,000. However due to Payroll Tax no longer applying to the IFS from October 2012 the amount of \$66,000 had to be reimbursed to the Department of Treasury and Finance effectively making the payment for the year \$1,135,000. The forward estimates for the next four years have been adjusted to take into consideration the full year effect of the Payroll Tax reduction. One of the features of administered payments is that they are not indexed to take account of the Consumer Price Index or salary and

wages movements, making future funding in effect reducing in real terms. The challenge for the IFS continues to be to grow and to attract additional revenue to fund cost and wages movements.

The IFS continued to contribute financially to various organisations and projects during the year. A financial contribution of \$22,000 was provided to Anglers Alliance Tasmania again this year to assist with its administrative costs.

As in previous years, the IFS engaged a number of local contractors to provide a range of services, including cleaning, building maintenance, electrical and plumbing services. In addition, other contractors were engaged to provide security, fire and air-conditioning maintenance.

### **Reducing our carbon footprint**

The IFS is extremely conscious of its energy usage as this represents a significant cost to the business.

Total electricity costs across all sites for 2012-2013 was \$61,569 down from \$114,529 of the previous year. Electricity costs for the New Norfolk site in 2008-2009 were \$67,178, in 2011-2012 the cost was \$43,392 and in 2013-2013 this further reduced to \$34,763. The saving of some \$32,415 or 49 per cent since 2008-2009 vindicates the investment in and upgrading of the solar array. However a significant portion of the savings from 2011-2012 to 2012-2013 is attributed to changing hatchery operations so that the hatchery is not operating during the summer period.

The IFS monitors its vehicle and boat fuel consumption on a monthly basis. To maintain optimum efficiency of vehicles and vessels, servicing in line with recommended schedules is undertaken by Hazell Bros Fleet Management for vehicles and Baily Marine for vessels. The IFS will adopt all opportunities to reduce its carbon footprint as this makes good business sense.

### **Licensing marketing, sales and promotions**

The IFS managed the recreational fishing licensing process through a direct mail-out, and email of renewals to full-season licence holders and the sale of new licences through private agents, Service Tasmania and online.

The IFS mailed out 20,527 renewal forms and sent 2,725 emails to 2011-12 full season licence holders and 13,131 were renewed during the year. This was the first year of issuing renewals by email and this was readily accepted by those anglers. A further 15,530 new licences were processed, giving a total of 28,661 angling licences sold for the year. In addition, 938 whitebait licences were sold.

Marketing activities cover strategic advice regarding the products and services of the IFS. A marketing plan is being developed to promote the fishery to both salt water fishers as a complimentary type of fishing and to those that do not fish with a focus on it being a healthy outdoor activity that is good for personal well being. The “How Big” theme that was developed by Clemenger Tasmania was continued in the licence renewal process and advertising.

### **Licence distribution and payment**

The take-up rate of anglers renewing their licence was 56.5 per cent, comparable with prior years.

A breakdown of angler preference for the various payment methods for renewals over the past five years is displayed in Table 2. This shows that the trend towards electronic payment of renewals is continuing.

<b>Payment Method</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Service Tasmania	5,659	5,363	5,129	4,811	4,880
Electronic (total)	4,708	5,630	5,790	6,490	7,012
Private Agents	2,250	1,940	1,811	1,681	1,193
IFS	154	39	40	32	46
<b>Total</b>	<b>12,771</b>	<b>12,972</b>	<b>12,770</b>	<b>13,014</b>	<b>13,131</b>

Table 2. Comparison of angler preference for renewal payment over the past five years

The total number of new licences, including short-term licences sold this year was 15,530. A breakdown in the preference for various methods of purchasing new licences over the past five years is displayed in Table 3. This shows that the majority of new licences (51.6 per cent) were distributed through private agents, as with previous years, followed by Service Tasmania shops (23.7 per cent). There was a further rise in the number of licences sold online this year, with 24.6 per cent of new licence sales made electronically.

Payment Method	2008-09	2009-10	2010-11	2011-12	2012-13
Service Tasmania	2,835	3,141	3,614	4,072	3,676
Private Agents	11,020	11,144	9,654	9,114	8,010
Internet	1,484	1,730	2,367	3,459	3,824
IFS	20	23	34	100	20
<b>Total</b>	<b>15,360</b>	<b>16,038</b>	<b>15,669</b>	<b>16,745</b>	<b>15,530</b>

Table 3. Comparison of angler preference for new licence payment methods over the past five years

### Licence structure and fees

Licence fees increased in accordance with the Government Fee Unit (to reflect CPI), which was rounded down to the nearest 50 cents. The cost of a junior licence was kept the same for the seventh consecutive year. A comparison of the price for the various licence types over the past five years is shown in Table 4 below.

Licence type	2008-09	2009-10	2010-11	2011-12	2012-13
Adult Licence	\$62.50	\$65.00	\$66.50	\$68.50	\$70.50
Junior Licence	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Pensioner Licence	\$34.50	\$35.50	\$36.50	\$37.50	\$38.50
Senior Licence	\$49.50	\$51.50	\$53.00	\$54.50	\$56.00
28 Day Licence	\$49.50	\$51.50	\$53.00	\$54.50	\$56.00
7 Day Licence	\$32.00	\$33.00	\$34.00	\$35.00	\$36.00
24 Hour/*48 Hour Licence	\$19.00	\$19.50	\$20.00*	\$21.00*	\$21.50*
1 extra rod – adult	\$12.50	\$13.00	\$13.50	\$14.00	\$14.40
1 extra rod – other	\$6.00	\$6.50	\$6.50	\$7.00	\$7.20

Table 4. Tasmanian angling licence structure and fees for the past five years

### Trend in angling licence sales

The total number of licences sold this year was 28,661, representing a decrease of 3.8 per cent compared with 29,759 licences sold in 2011-12. Licence sales in 2011-12 represented the largest number for any year in the previous 10 years. The total revenue from angling licence sales was \$1,618,068 representing a decrease of 1 per cent compared with the total in 2011-12 of \$1,631,213. A breakdown of licences sold per category this year compared with previous years is shown in Table 5.

Categories	2008-09	2009-10	2010-11	2011-12	2012-13
Adult Licence	13,888	14,182	13,739	14,161	13,331
Junior Licence	1,292	1,312	1,295	1,369	1,317
Pensioner Licence	5,955	6,218	6,276	6,519	6,630
Seniors Licence	1,113	1,141	1,233	1,363	1,401
28 Day Licence	1,095	917	907	1,044	947
7 Day Licence	3,170	2,504	2,339	2,416	2,356
24 Hour/*48 Hour Licence	1,618	2,736	2,650	2,887	2,679
<b>Total</b>	<b>28,131</b>	<b>29,010</b>	<b>28,439</b>	<b>29,759</b>	<b>28,661</b>

Table 5. Number of angling licences sold per licence category over the past five years

Table 5 shows that the sale of adult full season licences decreased, yet pensioner and senior full season licences increased albeit not by the same number. This decrease follows from the decade high of 2011-12.

### Angler origin

The five-year trend in licence sales to anglers of various origins is displayed in Table 6, below. It shows that resident Tasmanians bought the majority of angling licences at 22,791 representing 80 per cent of total licences sold. This is a decrease from the previous year.

Angler Origin	2008-09	2009-10	2010-11	2011-12	2012-13
TAS	22,055	22,798	22,444	23,596	22,791
Interstate	(5,779)	(5,888)	(5,730)	(5,820)	(5,653)
VIC	2,941	2,899	2,775	2,783	2,633
NSW	1,203	1,314	1,313	1,253	1,316
QLD	774	759	781	850	808
SA	324	335	331	318	289
WA	307	331	335	382	402
ACT	176	178	157	177	142
NT	54	72	38	57	63
International	297	324	265	343	217
<b>Total</b>	<b>28,131</b>	<b>29,010</b>	<b>28,439</b>	<b>29,759</b>	<b>28,661</b>

Table 6. Number of angling licences sold in Tasmania, interstate and overseas in the past five years

Sales to interstate anglers this year were down on all the previous years in the table. Compared to last year interstate angler licence sales were down 3.4 percent. International licence sales have trended down over the years. However of concern is the decrease of local licence holders by 805 representing a 3.4 per cent decline.

Country	2008-09	2009-10	2010-11	2011-12	2012-13
Canada	2	22	16	25	16
France	18	15	8	11	5
Germany	15	23	20	23	17
Hong Kong	1	4	2	8	9
Ireland	3	2	3	14	0
Japan	25	17	14	16	13
Netherlands	5	3	5	3	1
New Zealand	17	16	12	28	26
Singapore	7	9	9	14	11
South Africa	8	5	5	16	4
Switzerland	5	15	5	10	12
United Kingdom	63	39	55	72	52
USA	71	86	56	57	52
Other	57	68	55	46	34
<b>Total</b>	<b>297</b>	<b>324</b>	<b>265</b>	<b>343</b>	<b>217</b>

Table 7. Number of angling licences sold per country over the past five years

The number of licences sold to international anglers decreased by 126 to a total of 217 anglers this year. A breakdown of the origin of international anglers this year compared with the previous four years is shown in Table 7. It shows that the top six countries for the most visiting anglers were:

1. USA
2. United Kingdom
3. New Zealand
4. Germany

5. Canada
6. Japan.

### **Licence type preference according to angler origin**

Table 8 below, shows a further breakdown of this year's licence sales in terms of licence type and angler origin (Tasmanian, interstate and international). The majority at 12,577 (95 per cent) of Tasmanian licence holders bought an adult full-season licence. Pensioner licences accounted for 27.63 per cent of licence sales. The next most popular licence amongst Tasmanian anglers was the 48 Hour licence, with 1,476 of these licences sold.

<b>Licence Type</b>	<b>Tasmanian</b>	<b>Interstate</b>	<b>International</b>	<b>Total</b>
<i>Adult</i>	12,577	736	19	13,332
<i>Junior</i>	1,218	97	2	1,317
<i>Pensioner</i>	6,092	535	2	6,629
<i>Senior</i>	1,033	368	-	1,401
<i>28 Day</i>	77	828	42	947
<i>7 Day</i>	318	1,959	79	2,356
<i>48 Hour</i>	1,476	1,130	73	2,679
<b>Total</b>	<b>22,791</b>	<b>5,653</b>	<b>217</b>	<b>28,661</b>

Table 8. Number of licences sold per category to anglers from various origins in 2012-13

Amongst the sales to interstate anglers, the seven day licence was the most popular again this year with 1,959 sold, representing 34.7 per cent of all interstate sales.

### **Whitebait licences**

The Recreational Whitebait fishery opened for six weeks from 1 October 2012 to 11 November 2012 with certain waters open on a rotational basis in accordance with the *Whitebait Management Plan 2011-15*.

The cost of a whitebait licence was \$28.80 this year, a small increase on last year's price, reflecting the normal annual increase in line with the CPI. There was a decrease in licence sales by 15 compared to 2011-12 to a total of 938 whitebait licences this year, providing revenue of \$27,014 and representing a 1.6 per cent decrease compared with 2011-12.



## **PRIORITY 2: MANAGING THE PERFORMANCE OF FISHERIES TO MEET THE NEEDS OF ANGLERS**

### ***Fishery monitoring***

The spawning runs for rainbow and brown trout at Great Lake were monitored and 200 fish were weighed and measured from both runs. The brown trout spawning run at Lake Sorell and Arthurs Lake were weighed and measured, no significant rainbow trout spawning run was detected at Lake Sorell. Collectively, the Great Lake, Arthurs Lake and Lake Sorell spawning runs provided 9,006 adult brown trout, which were transferred to other waters. After 30 June 2013 an additional 2,166 adult brown trout were transferred from the highland spawning runs to other waters.

<b>Spawning run</b>	<b>Number weighed &amp; measured</b>	<b>Weight range (grams)</b>	<b>Average weight (grams)</b>	<b>Length range (mm)</b>	<b>Average length (mm)</b>
Liawenee	201	320-1230	685	305-498	391
Hydro Creek	156	160-790	374	244-398	328
Mountain Creek	198	130-1400	734	225-510	404

*Table 9. Results of brown trout spawning run monitoring 2013*

A Fisheries Performance Assessment technical report for Four Springs Lake was completed using information from surveys of this fishery conducted during 2012 and 2013.

An electrofishing survey of 11 of Tasmania's rivers was conducted to assess apparent depletion of the river brown trout populations around the state. A Fisheries Performance Assessment technical report has been completed for this survey work post 30 June 2013.

### ***Whitebait***

The 2012 whitebait season opened on 1 October 2012 and closed on 11 November 2012. A total of 938 whitebait licences were sold for the six-week season. This represents a decrease of 1.6 per cent in participation compared to the previous year.

A limited number of rivers were open for the 2012 season – Great Forester, Mersey, Duck, Inglis, Henty, Huon, Pieman, Derwent, Forth, Leven, Tamar, Montague and Rubicon. Opening of rivers for the 2013 whitebait season will be in accordance with the *Tasmanian Whitebait Fishery Regulatory Management Plan 2011-15*.

### ***Angler surveys***

The annual Angler Postal Survey (APS) is conducted by the IFS to obtain quantitative data on recreational fishery each year. The APS involves a written questionnaire that is mailed out at the end of the season to a representative sample of licence holders.

A total of 5,000 questionnaire forms were sent out for the APS in 2012-13 and the response rate was 18 per cent, which is 2 per cent higher than 2011-12. The results were collated and calculations made to produce estimates of the catch rate and total harvest for each species and angler effort, as well as the number of full-season anglers fishing particular waters and the total number of anglers.

The results of the APS in terms of ranking of the most popular fisheries in 2012-13 are displayed in Table 9. It shows the estimated number of anglers who fished at each location, along with the estimated total catch rate for all species combined (brown trout, rainbow trout, brook trout and Atlantic salmon).

<b>Ranking</b>	<b>Water</b>	<b>Catch Rate (fish per angler per day)</b>	<b>Angler Numbers</b>
1	Great	1.22	8553
2	Arthurs	1.71	7551
3	Woods	2.22	3853
4	Bronte	1.63	2663
5	Craigbourne	0.80	2318
6	Little Pine	1.43	2161
7	Four Springs	0.97	2099
8	Penstock	1.39	2067
9	Brushy	0.96	1848
10	Bradys	0.89	1817
11	Echo	1.34	1378
12	Tooms	1.28	1190
13	Augusta	2.84	1159
14	Barrington	0.49	1159
15	King William	3.61	1159
<b>Ranking</b>	<b>River</b>	<b>Catch Rate (fish per angler per day)</b>	<b>Angler Numbers</b>
1	Derwent	0.73	2631
2	Mersey	1.16	2412
3	Brumbys	0.54	2067
4	South Esk	0.73	1879
5	Tyenna	1.65	1817
6	Meander	1.41	1566
7	Macquarie	0.40	1441
8	Leven	1.07	1065
9	Huon	0.61	971
10	North Esk	0.68	751

Table 10. Ranking of fisheries based on results of the 2012-13 Angler Postal Survey

The top 10 most popular still-water fisheries in 2012-13 (in descending order) were Great Lake, Arthurs Lake, Woods Lake, Bronte Lagoon, Craigbourne Dam, Little Pine Lagoon, Four Springs Lake, Penstock Lagoon, Brushy Lagoon, and Bradys Lake.

The most popular rivers were the River Derwent, Mersey River, Brumbys Creek, South Esk River, Tyenna River, Meander River, Macquarie River, River Leven, Huon River, and North Esk River.

The APS results for 2012-13 compared to the four previous seasons are shown in Appendix 3. The top five still waters this year have changed a little, with Bronte Lagoon regaining popularity and moving to a top-four ranking. Great Lake overtook Arthurs Lake as the state's number one fishery in terms of the number of anglers fishing there. Woods Lake has continued to provide anglers with the most consistent and high-catch rates and for the last five years it has held the top three ranking.

The highest catch rates (fish per angler per day) for the year across all the waters (where the number of respondents was greater than 12 anglers) were reported at Lake King William (3.61), Lake Augusta (2.84), Lake Pedder (2.53), Woods Lake (2.22), Pine Tier Lagoon (2.18), Lake Ada (1.90), Wayatinah Lagoon (1.76), Arthurs Lake (1.71), Styx River (1.66) and Tyenna (1.65).

Catch rates at river fisheries in general declined across the state due to high numbers of cormorants present resulting in trout predation.

## Hatchery Production and Stocking

### Ova collection

The IFS collected brown trout ova and rainbow trout ova from wild fish trapped in Liawenee Canal, Great Lake, and a further 100,000 brook trout eyed ova from Petuna Aquaculture.

### Grow out

The IFS grows trout to various sizes for stocking the State's inland waters to support the recreational fishery. The specific fish stocking size is determined on the characteristics of the water in which the stock are to be released.

Total production numbers of wild stock fish from the IFS's hatcheries at New Norfolk and the Salmon Ponds are shown in Table 11.

Age class	Brown trout	Rainbow trout	Brook trout
Fry (1-5g)	149,000	708,000	45,000
Fingerling (6-50g)	85,000	29,000	-
Yearling (51-200g)	-	1,070	-
Adult (+ 200g)	-	720	285
<b>Total</b>	<b>234,000</b>	<b>738,790</b>	<b>45,285</b>

Table 11. Fish number, species and size class production by the IFS in 2012-13

Production of juvenile fish from wild trout ova collected by the IFS continued to improve in 2012-13. The hatchery allowed the growth of a greater number of fish to be stocked out at 1-5 grams.

### Ova and fish sales

During the year, the IFS sold:

- 60,000 brown trout ova to the South Australian Fly Fishers
- 1500 juvenile brown trout from the New Norfolk hatchery to private fisheries in Tasmania
- 6,500 juvenile rainbow trout from the New Norfolk hatchery to private fisheries within the State.
- 2,850 triploid rainbow trout to stock private farm dams.

### Elver and lamprey restocking

The IFS harvests and restocks migrating elvers and lampreys from two Hydro Tasmania (HT) catchments:

1. Meadowbank Dam in the River Derwent
2. Trevallyn Tailrace in the Tamar River

This happens under the "Elver and Lamprey Restocking Agreement between Hydro Tasmania and the Inland Fisheries Service 2012-13". The agreement requires that IFS provide Hydro Tasmania with a summary of performance against the restocking plan.

Hydro Tasmania has supported the IFS elver and lamprey translocation program for a number of years. This is the fifth year with a formalised agreement in place.

The quantity of lamprey caught in the Meadowbank Dam trap during the year and released above the dam wall was 14.4 kg. A total of 663kg of elver was trapped for the year from the Meadowbank Dam trap with a further 965.07 kg of elvers harvested at the Trevallyn Tailrace.

A number of public waters were stocked with elvers from the sites and shown in table 12.

Water Stocked	Date	Quantity (kg)	Individuals (per kg)	Origin
South Esk River (Longford)	17-11-2012	65	750	Trevallyn Tailrace
South Esk River (Lake River)	29-11-2012	23	650	Trevallyn Tailrace
Lake Meadowbank	9-12-2012	50	150	Meadowbank Trap
Lake Rowallan	12-12-2012	25	222	Meadowbank Trap
Lake Burbury	16-12-2012	50	370	Meadowbank Trap
Lake Meadowbank	19-12-2012	50	208	Meadowbank Trap
Lake Pieman	20-12-2012	75	208	Meadowbank Trap
Lake Meadowbank	24-12-2012	23	238	Meadowbank Trap
Lake Meadowbank	2-1-2013	30	238	Meadowbank Trap
South Esk River (Longford)	10-1-2103	119	1000	Trevallyn Tailrace
Lake Sorell	12-1-2013	60	1000	Trevallyn Tailrace
Lake Crescent	12-1-2013	60	1000	Trevallyn Tailrace
Lake Meadowbank	13 to 17-1-2013	241	294	Meadowbank Trap
Lake Burbury	18-1-2013	70	300	Meadowbank Trap
Lake Pieman	25-1-2013	120	526	Meadowbank Trap
Lake Meadowbank	5-2-2013	19	526	Meadowbank Trap

Table 12. Summary of elver stocking in public waters 2012-13

Commercial fishers who requested them received a minimum of 50 kg of elvers for restocking purposes within Tasmania. An additional allocation and consignment of 50 kg of elvers was provided to a Victorian eel enterprise at commercial rates.

## Stocking Of Inland Waters

### Stocking of inland waters for public fishing

Each year, the IFS plans the stocking of public inland waters based on historical stocking levels, fishery performance assessments and management goals. The plans are specifically determined by the stocking requirements of individual waters in regard to the species, number and size of fish to be stocked. The ability of the IFS to fulfill these stocking requirements is dependent on the number of fish available in spawning runs, successfully raised at its hatcheries and domestic fish stocks donated by various commercial hatcheries.

During 2012-13, the IFS distributed 746,650 rainbow trout, 328,382 brown trout, 97,685 brook trout and 10,419 Atlantic salmon into public waters. A summary of fish species and age details is displayed in Table 13 below. Some of these fish were donated by commercial hatcheries such as Springfield Fisheries, Petuna Aquaculture, Tassal and SALTAS, and also by the University of Tasmania. Wild fish stocks were harvested from natural sources at Hydro Creek (Arthurs Lake), Mountain Creek (Lake Sorell) and Liawenee Canal (Great Lake). A detailed listing of public waters stocked by the IFS during the year is contained in Appendix I.

Age class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5 g)	234,000	698,000	97,000	-
Fingerling (6-50g)	85,000	29,000	-	-
Yearling (51-200g)	-	9,770	70	-
Adult (+ 200g)	9,382	9,880	615	10,419
<b>Total</b>	<b>328,382</b>	<b>746,650</b>	<b>97,685</b>	<b>10,419</b>

Table 13. Fish number, species and size class stocked into the public fishery in 2012-13

### **Stocking of private farm dams for public fishing**

The IFS provides brown and rainbow trout stocks for dams on private property where there is an agreement signed by the landholder enabling public access by anglers. In most cases, access to the dam is negotiated through local angling clubs.

The North Motton Rearing Unit supplies fish stocks for dams on private land in the North, with the original fish stocks sourced from the New Norfolk hatchery. The IFS supplied North Motton with 12,000 brown trout fry and 10,000 rainbow trout fry for distribution this year. The Penguin and Ulverstone branches of the North-West Fisheries Association and the Devonport Angling Club distributed the fry into farm dams in the North-West. Details of these stockings are provided in Appendix 2.

### **Stocking of farm dams for private fishing**

The IFS manages the stocking of farm dams for private fishing (with triploid rainbow trout only) through the issue of a permit. Rainbow trout stocks are supplied by private hatcheries. During the year, the IFS approved the stocking of a total of 8,370 rainbow trout into 23 private farm dams located throughout the State.

### **Fisheries Compliance**

Fisheries compliance services are delivered by 12 Inland Fisheries Service authorised Fisheries Officers under the *Inland Fisheries Act 1995*. These services include enforcement activities, investigations and prosecutions, as well as educational and public relations activities.

Compliance objectives are to:

- Maximise compliance with Tasmanian inland fisheries legislation by the public.
- Contribute to achieving the objectives of inland fisheries management plans.
- Promote freshwater fishing to the public and educate anglers regarding responsible fishing.

During the year Inland Fisheries Officers continued to work very effectively with Tasmania Police and the Parks and Wildlife Service (PWS) to patrol remote areas and apprehend offenders regarding illegal fishing activities. Of particular note were the successful prosecutions of offenders for illegal whitebait fishing, including a number of repeat offenders, and for offences dealing with Giant Freshwater Crayfish.

Joint Inland Fisheries, Tasmania Police and PWS whitebait enforcement operations were carried out on properties in the North West which resulted in charges being laid for inland fisheries and drug offences. Eleven search warrants were executed in relation to the unlawful possession of whitebait and Giant Freshwater Crayfish where searches uncovered, prohibited plants, plant material and smoking devices.

A total of 18 kg of illegally caught whitebait and 14 whitebait nets were seized. All joint operations were the result of intelligence lead enforcement between the agencies. This level of cooperation clearly benefits all of the enforcement agencies involved and its success is demonstrated with the charging of, or issue of infringement notices to 13 offenders for 20 offences for whitebait related offences.

*Under the Inland Fisheries Act 1995* a person upon conviction may be disqualified from holding a recreational licence for a period of up to 5 years. Currently 10 persons are disqualified from holding a recreational whitebait licence for a combined 44 years with a total of 27 years disqualification yet to complete.

Officers inspected a total of 3,610 angling licences and 275 whitebait licences.

Four offenders were prosecuted and fined \$2,790, and convicted of 9 offences dealing with Giant Freshwater Crayfish, *Astacopsis gouldi*.

The Service's compliance strategies are set out in the Compliance Operational Plan. This planning has helped Fisheries Officers to target compliance activities across the State. Officers enforce a wide range of regulations under the *Inland Fisheries Act 1995* as well as conduct angler creel surveys to assist with fisheries assessment. Offences prosecuted in the Magistrates Court are detailed in Table 12, below. During the year, 10 defendants were successfully prosecuted in the Magistrates Court for 19 offences, with fines and special penalties amounted to \$9,818.

<b>Prosecution Offences (Magistrates Court)</b>	<b>2012/13</b>	<b>2011/12</b>
Take protected fish (Giant Freshwater Crayfish)	4	0
Take or Possess whitebait without a whitebait licence	6	7
Aiding another person to commit an offence under the <i>Inland Fisheries Act 1995</i>	2	0
Possess or use other than permitted net (whitebait)	2	3
Take more than 2 kg whitebait on any one day	2	1
Fail to comply with ministerial order (Take whitebait from closed water)	0	4
Use net other than landing net or seine net at inland waters.	2	0
Possess freshwater crayfish (Giant Freshwater Crayfish)	1	0
Possess more than 10kg of whitebait at any one time	0	2
<b>Total</b>	<b>19</b>	<b>17</b>

Table 14. List of offences prosecuted in the Magistrates Court 2012-13 and 2011-12

The number of specific infringement notices issued by offences is detailed in Table 15, below. A total of 83 infringement notices were issued (comprising of 90 offences), amounting to fines of \$17,875. Sixty two infringement notices endorsed as conditional cautions were issued (comprising of 67 offences) as detailed in Table 16 and 5 formal cautions issued for 6 offences as detailed in Table 17. A total of 32 fisheries and 37 MAST verbal cautions were issued. The total fines from all sources amounted to \$27,693.

<b>Infringement Notice Offences</b>	<b>2012/13</b>	<b>2011/12</b>
Possess assembled rod, reel and line without an angling licence	22	14
Fish without angling licence	12	13
Taking fish with unattended set rod	8	9
Possess assembled rod, reel and line when taking fish prohibited	6	7
Fish with more lines than endorsed	5	1
Possess whitebait without a whitebait licence	4	1
Take more than 2kg of whitebait in any one day	0	2
Use / possess other than permitted net	3	3
Fail to comply with a Ministerial Order (Take whitebait from closed water)	2	2
Fail to produce angling licence within 14 days	2	0
Use fish as bait in waters not subject to tidal movement	2	0
Use unattended whitebait net	2	0
Use more than one whitebait net at any one time	0	1
Take whitebait without a whitebait licence	1	3
Fail to comply with a Ministerial Order (Fish in closed water)	1	2
Obstruct boat ramp	1	0
Taking fish by trolling when not permitted	1	0
Fish with more than one rod and line at a time	0	1
Fail to use artificial fly	0	1

<b>Infringement Notice Offences</b>	<b>2012/13</b>	<b>2011/12</b>
Fail to wear PFD in motor boat less than 6 meters in length	9	16
Fail to observe speed limit	4	5
Fail to carry minimum safety equipment	2	0
Fail to register motor boat	1	0
Fail to ensure child under 12 years wears PFD	0	1
Light fire in fuel stove only area contrary to regulation	2	0
<b>Total</b>	<b>90</b>	<b>82</b>

Table 15. List of infringement notice offences issued in 2012-13 and 2011-12

<b>Infringement Notice Offences Endorsed as Conditional Cautions</b>	<b>2012/13</b>	<b>2011/12</b>
Possess assembled rod, reel and line without an angling licence	12	3
Fail to tag whitebait net	10	3
Fish with unattended set rod	7	2
Fail to comply with a Ministerial Order (Fish in closed water)	6	1
Fish without an angling licence	4	10
Fail to comply with a Ministerial Order (Take whitebait from closed water)	1	0
Fish with more rods and lines than endorsed	1	0
Take undersized fish	0	3
Possess assembled rod and line when taking fish prohibited	0	3
Obstruct access to a boat ramp	1	3
Use natural bait	0	1
Possess rod and line of another person	1	0
Take more than 2 kg of whitebait in any one day	1	1
Use bottle to warn of movement in the rod and line	1	1
Use non permitted net	1	0
Use unattended whitebait net	1	0
Fail to wear PFD in motor boat less than 6 meters in length	11	3
Fail to observe speed limit	4	0
Fail to carry minimum safety equipment	3	1
Fail to clearly display identification number	1	0
Fail to fix capacity sticker	1	0
<b>Total</b>	<b>67</b>	<b>35</b>

Table 16. List of infringement notice offences endorsed as conditional cautions issued in 2012-13 and 2011-12

<b>Formal Caution Offences</b>	<b>2012/13</b>	<b>2011/12</b>
Keep or have in possession controlled fish	2	2
Consign or convey controlled fish	2	2
Release fish into inland waters	1	0
Release controlled fish	0	1
Transport live fish taken from inland waters	1	0
<b>Total</b>	<b>6</b>	<b>5</b>

Table 17 List of Formal Caution offences issued in 2012-13 and 2011-12

In the following year it is planned to:

- Continue operational work to ensure compliance with angling regulations in inland waters.
- Continue implementation of statistical reporting.
- Continue education and assistance to stakeholders.
- Continue stakeholder communication to better promote awareness and understanding of inland fisheries legislation.; and
- Develop operational plans for illegal fishing activities in conjunction with Tasmania Police and the Parks and Wildlife Service.

### ***Infrastructure and access improvements***

Under the Service's Angler Access program a number of projects and initiatives have been completed or instigated this year. These projects enhance the value of fisheries by improving access through the development, upgrade or maintenance of infrastructure. This work often involves joint projects with other government organisations, corporations, community groups and individual landholders.

Planning and funding arrangements for future works continued to be a focus for the Service, which worked with its key partners, Hydro Tasmania and Marine and Safety Tasmania to implement the Inland Boating Infrastructure Plan for the State.

Boat ramp projects undertaken included:

- \$56,000 concrete boat ramp at Woods Lake
- 30 metre extensions to the concrete boat ramps at Tods Corner and Brandum Bay (Great Lake) costing \$60,000
- Extension to the rock break wall at Arthurs Lake dam wall costing \$10,000
- Improved boating access at Double Lagoon costing \$10,000.

In addition to this maintenance has been completed at Pine Tier Lagoon boat ramp. These projects were funded by MAST's Recreational Boating Fund and project managed by IFS.

This year, access improvements and road maintenance was undertaken on Gunns Marsh Road (Arthurs Lake) and the vehicle access tracks to Double Lagoon and Lake Kay. A walking route to Lake Fergus has been implemented in consultation with the Parks and Wildlife Service. Track markers and signage have been installed along the 9 km route from Little Pine Lagoon to Lake Fergus. Anglers Access brochure distribution has been maintained by the Service and a new brochure has been produced for the Mersey River. This brings the total number of access brochures to 27. Brochures continue to be distributed through major tackle stores, licence agents and the Visitor Information Network within Tasmania and interstate as well as via the IFS website.

The Mersey River angler access project was completed this year. This project was supported by Anglers Alliance Tasmanian and a \$66,000 grant from the Tasmanian Community Fund. This brings the number of Tasmanian rivers that have benefited from angler access projects to nine and includes the Huon, Tyenna, Meander, Leven, Macquarie, Lake and North Esk rivers and Brumbys Creek. A total of 200 kilometres of river have now received the anglers access treatment. The next project planned is for the River Derwent.

Due to the sale of large parcels of the Polin Estate in the Central Highlands, IFS has continued to negotiate and implement arrangements with the new landowners to maintain access to key waters at Camerons Lagoon, Shannon Lagoon, Bruisers Lagoon and Great Lake.

Access arrangements have also been formalised at Lamberts Dam (Railton) and Rostrevor Dam (Triabunna) with licence agreements completed and access infrastructure and signage installed.



### **PRIORITY 3: MEETING THE ENVIRONMENTAL CHALLENGES OF INLAND WATERS AND FISHERIES**

#### ***Pedder galaxias - Strathgordon water supply dam***

During March 2013, an intensive fyke netting survey was undertaken within the Strathgordon Water Supply Dam to examine the status of the Pedder galaxias population. This translocated population is well established and secure, with continuing high levels of recruitment now evident over several years. A watching brief for the invasive climbing galaxias will however remain a priority over the two next years.

#### ***Saddled galaxias and Arthurs paragalaxias***

Surveys conducted for the saddled galaxias at Arthurs and Woods lakes indicated both populations were healthy, with significant numbers of adults and juveniles present.

The population of Arthurs paragalaxias at Arthurs Lake also appeared healthy, with large numbers of both adults and juveniles surveyed. The Arthurs paragalaxias population at Woods Lake however, appears to be extremely low in numbers, with no individuals captured during monitoring since February 2009. In December 2012, 591 Arthurs paragalaxias of all size classes were transferred from Arthurs Lake to Woods Lake as part of an on-going strategy to rebuild this population.

#### ***Shannon and Great Lake paragalaxias***

During 2012-13 the IFS undertook several monitoring surveys for both the Shannon and Great Lake paragalaxias within Great Lake, Shannon Lagoon and Penstock Lagoon. An intensive survey of these species was also undertaken on behalf of Hydro Tasmania. The Shannon paragalaxias populations of Great Lake and Shannon Lagoon were robust, with high abundance of several year classes present. By comparison, the population abundance at Penstock Lagoon was significantly lower.

The status of the Great Lake paragalaxias population within Great Lake was positive, with a modest abundance of fish from a range of size classes present. The species was not found during surveys of Shannon and Penstock lagoons.

#### ***Golden galaxias***

The status of the golden galaxias populations at lakes Sorell and Crescent continued to improve with several consecutive years of significant winter and spring rains. This has enabled fish to access critical spawning habitat and high levels of recruitment have occurred.

#### ***Swan galaxias***

The conservation status of the Swan galaxias remains tenuous, with several populations consisting of very few individuals. For a third consecutive year the climbing galaxias was found in the Cygnet River, however the distribution of this species within the river remained localised. The translocated population at Lost Falls Creek appears to have become extinct, with no fish found during 2013 following an extremely dry summer resulting in no flow above the Lost Falls. The Swan galaxias population of Green Tier Creek may also have become extinct, with low flows and the continued presence of redfin perch and high cormorant numbers being critical factors in the loss of this population. The natural occurring population of the Swan galaxias at Blue Tier Creek (upper and lower sites) remained robust, with several year classes present.

The status of the Clarence galaxias populations surveyed during November 2012 were highly variable. Clarence galaxias were present at the upper Skullbone Plains site, with no fish found at the lower site. Several individuals were captured during a survey of Tibbs Plains Marsh however, none were found in the area downstream at Broken Leg Creek. Surveys of the major populations of this species are scheduled for 2013/14 and should provide more positive results.

### **Scientific and technical advice**

The IFS provided input and advice on forest harvest plans that may impact on threatened species. In addition, input about aquatic environmental issues was provided relating to water-management projects from the Tasmanian Irrigation Development Board and Hydro Tasmania.

The IFS continued to provide direct input to the State's farm dam development assessment process, with several Farm Dam Assessment Reports reviewed, no recommendations for further studies were recommended.

During the year, the IFS provided specialist support to the Threatened Species Section of DPIPWE with regard to threatened freshwater fish.

### **Eastern gambusia program**

Outside of the Tamar River estuary, no new populations of Eastern gambusia were reported or identified within the State. Distribution surveys within the Tamar estuary during 2012/13 identified five new previously unrecorded populations, expanding the range of the species upstream and downstream of the core population of the Tamar Island Wetlands Reserve. The IFS provided technical advice to the Tamar Natural Resource Management- Gambusia Project Officer, who has been responsible for the day-to-day management of gambusia in the Tamar River precinct. However funding for this position has ceased with the on-going management of gambusia resting with the IFS with input from the Gambusia Management Committee.

### **Biological consultancy**

The Biological Consultancy covers the external environmental consultancy services offered by the IFS. This is primarily the provision of advice and information in areas of biological and ecological management of freshwater aquatic ecosystems in Tasmania. At present, consultancy work is largely dedicated to providing advice and investigative work to Hydro Tasmania's Environmental Services section and Tasmania Irrigation.

This year, the Consultancy provided the following services:

- Assessment and transfer of native fish from below the Bastyan Dam (Pieman River) to Lake Pieman.
- Hydro Tasmania funded monitoring of the threatened native fish populations within Great Lake.
- Tasmanian Irrigation as part of their water licence compliance requirements funded surveys for the presence and distribution of pest fish within the Rubicon, Sassafras and Winnaleah irrigation districts.

## **Controlled Fish and Other Species**

### **Carp management program (CMP)**

#### **Carp Captures at a Glance**

Lake	Total 2012-13	Adult / Juvenile	Total 1995 to present
Sorell	4,235	0/4,235	36,971
Crescent	0	0	7797

Table 18. Carp Captures from Lake Sorell and Lake Crescent for 2012-13

Continued joint funding from the Tasmanian State Government and the Australian Government's Caring for Our Country (CFOC) program during 2012-13 has enabled carp to be contained to Lake Sorell and spawning to be prevented. It is estimated that 83% of the 2009 cohort has now been removed. No adult carp were captured in the past twelve months indicating that only the one cohort may now exist.

The processing of a large number of carp throughout the year showed that the young male carp had begun to mature sexually during autumn, and a significant proportion of these are expected to be ready to spawn this coming spring. The females from this cohort are still immature and all indications are that they may not be ready to spawn until the following summer. The sex bias offers a fantastic opportunity to target and remove a significant proportion of the males before the females have matured. Male carp have been observed to aggregate in the shallows without the presence of any females, thus making them more vulnerable to capture. Along with the spawning prevention measures that are already being undertaken, the program will be in a strong position to remove all of the fish before spawning can occur.

The program was successful in receiving an 18 month funding grant from the Fisheries Research Development Corporation (FRDC), to develop sterile male carp for deployment as radio transmitter fish. It is planned to have these fish available for release as the population becomes male limited, to prevent the chance of the "Judas" fish being involved in any spawning.

Over the past few years the services of commercial net builders have been engaged to refine and optimise the techniques used to catch carp, as well as investigate alternative methods. A prototype of a box trap has been developed into an effective fishing method and this has seen an increase in catch per unit of effort. Trials of trawl methods have proven difficult given the nature of the substrate in Lake Sorell, however further development is being undertaken with the assistance of the Australian Maritime College (AMC).

The CMP held its annual two day workshop on the 6<sup>th</sup> - 7<sup>th</sup> May 2013 to look at the past years work and undertake planning for the coming year. Workshop facilitator Tony Ibbott from Marine Solutions was secured to facilitate the workshop and assist in the development of an operational plan. Day one involved presentations from staff on key aspects of the program to the stakeholder group. This stakeholder group has representatives from:

- The commercial eel fishery
- Shannon/Clyde river irrigators
- Anglers Alliance
- Property owners from Interlaken Estate and the Tasmanian Land Conservancy
- Representatives from the Ministers office and the Australian Government's CFOC program.

The presentations were aimed to give the stakeholders an understanding of how the CMP was progressing while providing a springboard for the team to build an operational plan on day two.

The second day proved very worthwhile and allowed the team, with the valuable assistance of Tony Ibbott, to look into the data and investigate opportunities to assist in the eradication of carp from Lake Sorell, as well as develop this into an operational plan for the coming year.

The results and findings from the workshop were presented to Minister Bryan Green during a session at the end of the workshop. It was great for the team to see the support and eagerness from the Minister in achieving a complete eradication of carp from Tasmania.

### ***Lake Crescent carp population***

No carp were captured in Lake Crescent during the 2012-13 financial year despite continued sampling and monitoring. The last mature female carp was captured in 2007 indicating that carp have now been eradicated from this lake.

Lake Crescent's water quality is also continuing to show on-going signs of improvement. Since the extremely low water levels in 2008, the average total turbidity of Lake Crescent has improved considerably. This is the direct result

of the high water levels flushing the lake after large rainfall events. Currently, the water quality of Lake Crescent is the best it's been for the past 10 years. Higher water levels continue to improve water quality, and this will be monitored closely through monthly sampling.

### ***Lake Sorell carp population***

The 2012-13 period was important for the program with containment, spawning prevention, and fish-down effort being a priority. As previous years have shown, the summer period between January and March was the peak time for carp activity, with 2,280 fish removed. Additional federal funding through the CFOC program enabled increased resources to be deployed for this busy period. No mature carp were caught this season which illustrates that mature carp numbers are very low. A total of 4,235 sub adult carp were removed from the lake.

Gillnets were set behind the barrier nets during the spring to ensure no spawning fish could access the marshes. Limited spring rain reduced the behavioural cues for adult fish to push into the shallows, and only a small number of immature carp were caught in the barrier and small fyke nets. Continued operational vigilance around the carp spawning season appears to be effective, with no new recruitment observed since 2009.

## **PRIORITY 4: MANAGEMENT AND DEVELOPMENT OF COMMERCIAL FISHERIES**

### ***Fish farms***

The IFS licences and regulates all freshwater fish farms in inland waters. Applications are assessed in collaboration with other State authorities to ensure compliance with environmental planning and water-management requirements. This year:

- No new fish farms were licensed.
- One new ornamental aquarium fish operation was licensed
- The licences of 16 fish farms and 8 ornamental aquarium operations were renewed.

### ***Private fisheries***

Private fisheries provide recreational fishing opportunities without being subject to angling licence provisions and angling regulations. During the year, one new private fishery was registered making a total of 19 private fisheries registered with the IFS.

### ***Fish dealers***

The IFS regulates all commercial importers and sellers of freshwater fish and supplies a species list for registered fish dealers as a guide to those species that are permitted for importation and trade. Species may be imported only if:

- they are approved under the national listing by the Department of Agriculture, Fisheries and Forestry Management through their Ornamental Fish Strategy
- they do not pose a risk of establishment in Tasmanian waters nor a risk in terms of disease.

This Permissible Imports List, was further adjusted during this year to suit the needs of fish dealers while ensuring that there is no risk to the environment and industry.

During the year, 32 fish dealers were registered. This was a reduction in two from the previous year.

### ***Commercial eel fishing licences***

All 12 existing commercial eel fishing licences were renewed this year.

The industry caught and held a total of 53,085kg of wild eels all of which were short finned eels. The volume of the catch decreased by 29 per cent compared to the 74,891kg caught in the previous year.

The development of an eel industry plan commenced during the year with the participation of all stakeholders including the IFS. The development of the plan is assisted by funding from the Fisheries Research and Development Corporation and is expected to be completed in 2013-14.

## **PRIORITY 5: BUILDING AND IMPROVING STRATEGIC PARTNERSHIPS**

The strategic planning exercise identified that relationships with a number of stakeholders, while good and cooperative, required formalisation to optimise their effectiveness.

Memorandums of Understanding have been developed with key stakeholders Hydro Tasmania, Tourism Tasmania and Anglers Alliance Tasmania. The IFS is in the process of developing a further Memorandum of Understanding with Irrigation Tasmania. The IFS is a non-voting member of the Trout Guides and Lodges Association and attends Anglers Alliance Tasmania meetings.

The IFS has developed a marketing plan that articulates the directions it will take in promoting the States recreational freshwater fishery.

### **Events**

The IFS again hosted the *Trout Weekend* at Liawenee in May 2013 with the invaluable support of angling clubs, Fishcare volunteers and local fishing businesses and community interest groups. The two junior angling ponds, which are managed by Fishcare volunteers, provided children with the opportunity to have a go at trout fishing and a good number trout were caught. The IFS also continued with bus tours of the canal, enabling people to view the lower fish trap and watch the natural spawning behaviour of the brown trout. Based on the gate count it is estimated nearly 3,700 people attended the event over the two days.

This year the IFS partnered with the Department of Premier and Cabinet and attended the Burnie, Launceston and Hobart shows as part of the State Government promotion and display.

The IFS was invited to present and attended the American Fisheries Society Conference in Minnesota in August 2012. The invitation to such an event acknowledges the ground breaking work that the IFS has achieved in the carp eradication program.

Other major events attended by the IFS this year were the Derwent Valley Autumn Festival, Hamilton Show and the Cressy Trout Expo.

IFS staff are expected to attend clubs and associations where invitations are extended. Staff this year attended meetings at the North West Fisheries Association, New Norfolk Anglers Club, Devonport Fly Fishers, Fly Tyers of Tasmania, Bothwell Spin In, Glenorchy Anglers Club and Bridgewater Anglers Club.

### **Publications**

The IFS produced and distributed its annual publication containing the new season's regulations, the *Tasmanian Inland Fishing Code 2012-13*, which is provided free with an angling licence. The style of the publication followed the previous year's 'essential pocket guide', which whilst focusing on regulations also details contact information and conduct recommendations. The publication is sponsored by Hydro Tasmania, Marine and Safety Tasmania and Nekon Pty Ltd who are the lessee's of the tourist operations at the Salmon Ponds.

The IFS focused on the electronic publication of news via its website at [www.ifs.tas.gov.au](http://www.ifs.tas.gov.au), particularly stocking reports, angler alerts and management news. This was coupled with periodic email alerts to fishing news media and key stakeholders. The IFS also contributed editorial regularly throughout the year to fishing magazines, provided periodic news items in the regional press and contributed advertising and editorial for the trout fishing features that run at the start of the season in all regional papers.

As part of the Carp Management Program the Carp Annual Report 2012-2013 was published during the year.

One new article was published during the year. Stuart Chilcott, Rob Freeman, Peter E. Davies, David A. Crook, Wayne Fulton, Premck Hamr, David Jarvis, and Andrew C. Sanger (*Marine and Freshwater Research*, 2013, **64**, 1–10). Extinct habitat, extant species: lessons learned from conservation recovery actions for the Pedder galaxias (*Galaxias pedderensis*) in south-west Tasmania, Australia. *Marine and Freshwater Research*.

**PRIORITY 6:                    MAINTAINING A HIGH STANDARD OF INDIVIDUAL  
ACHIEVEMENT AND WELL BEING**

While DPIPWE provides human resource administration, the IFS is responsible for the maintenance and well-being of its staff. The IFS complies with all DPIPWE policies in respect of human resource management.

Performance management reviews were completed for all staff during the year.

Mandatory training covering bullying and harassment and mental illness in the workplace were completed for all staff during the year.

Senior staff are all participating in various components of DPIPWE's leadership program.

Refresher first-aid courses were completed in the year and a First Aid officer was appointed for the New Norfolk site.

The IFS encourages staff breaks during the day from constant sitting and promotes lunch time walking. There is also a fully equipped gymnasium on site together with a number of instructional DVD's that address a range of exercise methods and fitness issues.

The IFS sponsored staff attendance at the Rise Fly-Fishing Festival held at the Village Cinema Eastland.

The IFS also paid for influenza vaccinations for any staff member who wished to avail themselves of the offer. Vaccinations were undertaken at the local pharmacist or the staff member's preferred GP.

The IFS is cognisant of the need to ensure all staff holds the necessary skills and qualifications to undertake their work safely and competently. The IFS is committed to continuing staff training and development.

## FINANCIAL SECTION



Appendix I. Stocking of public waters in 2012-13

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Big Lagoon	Sep-12	1,000				Fry	IFS New Norfolk
Big Waterhouse Lake	Sep-12	1,000				Fry	IFS New Norfolk
Big Waterhouse Lake	Oct-12		300			Yearling	Springfield Fisheries
Blackmans Lagoon	Sep-12	5,000				Fry	IFS New Norfolk
Blackmans Lagoon	Oct-12		400			Yearling	Springfield Fisheries
Bradys Lake	Jul-12	316				Adult	Liawenee Canal
Bradys Lake	Nov-12	85,000				Fry	IFS New Norfolk
Bradys Lake	Dec-12	20,000				Fry	IFS New Norfolk
Bradys Lake	May-13	3,600				Adult	Liawenee Canal
Bradys Lake	Jun-13	1,400				Adult	Liawenee Canal
Break O Day River	Dec-12	20,000				Fry	IFS New Norfolk
Bronte Lagoon	Dec-12		10,000			Fry	IFS New Norfolk
Bruisers Lagoon	May-13	50				Adult	Liawenee Canal
Brushy Lagoon	Jul-12				410	Adult	Petuna Aquaculture
Brushy Lagoon	Aug-12				450	Adult	Saltas, Wayatinah
Brushy Lagoon	Aug-12	500				Adult	Springfield Fisheries
Brushy Lagoon	Sep-12				270	Adult	Petuna Aquaculture
Brushy Lagoon	Sep-12			60		Adult	Petuna Aquaculture
Brushy Lagoon	Nov-12				360	Adult	Springfield Fisheries
Brushy Lagoon	Jan-13		57,000			Fry	IFS New Norfolk
Brushy Lagoon	Jun-13				230	Adult	Petuna Aquaculture
Camerons Lagoon	May-13	50				Adult	Liawenee Canal
Carters Lake	Sep-12	1,000				Fry	IFS New Norfolk
Carters Lake	May-13	50				Adult	Liawenee Canal
Clarence Lagoon	Sep-12			5,000		Fry	IFS New Norfolk
Cluny Lagoon	Jul-12		5,000			Fingerling	IFS New Norfolk
Cluny Lagoon	Jan-13		250			Yearling	Salmon Ponds
Craigbourne Dam	Jul-12				150	Adult	Tassal, Russell Falls
Craigbourne Dam	Aug-12				800	Adult	Saltas, Wayatinah
Craigbourne Dam	Sep-12				450	Adult	Saltas, Wayatinah
Craigbourne Dam	Oct-12				600	Adult	Tassal, Karanja
Craigbourne Dam	Nov-12				950	Adult	Tassal, Russell Falls
Craigbourne Dam	Nov-12			80		Adult	Salmon Ponds
Craigbourne Dam	Jan-13		50,000			Fry	IFS New Norfolk
Craigbourne Dam	Jun-13	230				Adult	Mountain Creek
Curries River Reservoir	Oct-12		2,000			Yearling	Springfield Fisheries
Curries River Reservoir	Jan-13		12,000			Fry	IFS New Norfolk
Dee Lagoon	Dec-12		30,000			Fry	IFS New Norfolk
First Lagoon	Sep-12	1,000				Fry	IFS New Norfolk
Four Springs Lake	Jul-12		60			Adult	Springfield Fisheries
Four Springs Lake	Dec-12	50,000				Fry	IFS New Norfolk
Four Springs Lake	Dec-12		25,000			Fry	IFS New Norfolk
Four Springs Lake	May-13	2,000				Adult	Liawenee Canal
Great Lake	Jul-12		25,000			Fingerling	IFS New Norfolk
Great Lake	Dec-12		300,000			Fry	IFS New Norfolk
Lake Barrington	Jul-12				1,500	Adult	Saltas, Wayatinah
Lake Barrington	Sep-12				450	Adult	Saltas, Wayatinah
Lake Barrington	Nov-12				360	Adult	Springfield Fisheries
Lake Barrington	Jan-13		50,000			Fry	IFS New Norfolk

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Lake Barrington	Apr-13		2,500			Fingerling	Petuna Aquaculture
Lake Chipman	Sep-12	3,000				Fry	IFS New Norfolk
Lake Crescent	Nov-12	10,000				Fry	IFS New Norfolk
Lake Crescent	Jan-13		15,000			Fry	IFS New Norfolk
Lake Dudley	Jan-13		1,000			Fry	IFS New Norfolk
Lake Dulverton	Oct-12		600			Yearling	Springfield Fisheries
Lake Dulverton	Dec-12	5,000				Fry	IFS New Norfolk
Lake Dulverton	Jan-13		5,000			Fry	IFS New Norfolk
Lake Dulverton	Jun-13	156				Adult	Hydro Creek
Lake Duncan	Apr-13	70				Adult	Liawenee Canal
Lake Kara	Aug-12				450	Adult	Saltas, Wayatinah
Lake Kara	Nov-12				540	Adult	Springfield Fisheries
Lake Leake	Oct-12		1,000			Yearling	Springfield Fisheries
Lake Leake	Oct-12		300			Adult	Springfield Fisheries
Lake Leake	Jan-13		20,000			Fry	IFS New Norfolk
Lake Leake	Jan-13		30,000			Fry	IFS New Norfolk
Lake Lynch	Apr-13	70				Adult	Liawenee Canal
Lake Paget	May-13	50				Adult	Liawenee Canal
Lake Plimsoll	Sep-12			20,000		Fry	IFS New Norfolk
Lake Repulse	Nov-12		1,400			Yearling	IFS New Norfolk
Lake Repulse	Dec-12		410			Yearling	Salmon Ponds
Lake Repulse	Jul-12		5,000			Fingerling	IFS New Norfolk
Lake Rolleston	Sep-12			10,000		Fry	IFS New Norfolk
Lake Rosebery	Nov-12				340	Adult	Springfield Fisheries
Lake Rosebery	Jul-12				150	Adult	Tassal, Russell Falls
Lake Rowallan	Dec-12		31,600			Fry	IFS New Norfolk
Lake Selina	Sep-12			10,000		Fry	IFS New Norfolk
Lake Trevallyn	Nov-12				360	Adult	Springfield Fisheries
Lake Waverley	Aug-12			250		Adult	Petuna Aquaculture
Lake Waverley	Sep-12				95	Adult	Petuna Aquaculture
Lake Waverley	Oct-12			35		Adult	University of Tasmania
Lake Waverley	Oct-12	10				Adult	University of Tasmania
Lake Waverley	Oct-12			300		Fingerling	University of Tasmania
Lake Waverley	Oct-12		300			Yearling	University of Tasmania
Little Waterhouse Lake	Sep-12	1,000				Fry	IFS New Norfolk
Little Waterhouse Lake	Oct-12		300			Yearling	Springfield Fisheries
Meadowbank Lake	Jul-12				150	Adult	Tassal, Russell Falls
Meadowbank Lake	Oct-12				600	Adult	Tassal, Karanja
Meadowbank Lake	Nov-12				1,000	Adult	Tassal, Russell Falls
Meadowbank Lake	Dec-12		660			Yearling	IFS New Norfolk
Meander River	Jan-13		10,000			Fry	IFS New Norfolk
Mersey River	Jun-13	300				Adult	Liawenee Canal
North Motton Rearing Unit	Nov-12	12,000					IFS New Norfolk
North Motton Rearing Unit	Jan-13		10,000				IFS New Norfolk
Penstock Lagoon	Sep-12	15,000				Fry	IFS New Norfolk
Penstock Lagoon	Dec-12		15,000			Fry	IFS New Norfolk
Pet Dam	Apr-13		2,500			Fingerling	Petuna Aquaculture

Appendix 2. Stocking of private dams for public fishing in 2012-13

Name	Area	Date	BT	Size	Date	RT	Size	Date	BK	Size	Date	AS	Size	Origin
Lambert, Mark	Barrington	Nov-12	500	fry	Jan-13	500	fry							North Motton RU
Lambert, Mark	Railton	Nov-12	2000	fry	Jan-13	2000	fry							North Motton RU
Hill, Maurice	Ulverstone	Nov-12	600	fry	Jan-13	200	fry							North Motton RU
Saltmarsh, Darryl	Ulverstone	Nov-12	2000	fry	Jan-13	500	fry							North Motton RU
Lamberts Dam	Railton	Nov-12	1000	fry	Jan-13	1000	fry							North Motton RU
Johnson, Bruce Gordon	Upper Castra	Nov-12	200	fry	Jan-13	100	fry							North Motton RU
Johnson, Bruce Gordon	Preston	Nov-12	50	fry	Jan-13	50	fry							North Motton RU
Johnson, Bruce Gordon	Preston	Nov-12	200	fry	Jan-13	100	fry							North Motton RU
Johnson, Bruce Gordon	Preston	Nov-12	200	fry	Jan-13	100	fry							North Motton RU
Parsons, Colin Arthur	Don	Nov-12	150	fry	Jan-13		fry							North Motton RU
Richards, Phillip Leslie	Wilmot	Nov-12	300	fry	Jan-13	300	fry							North Motton RU
Reilly, James	Forth	Nov-12	100	fry	Jan-13		fry							North Motton RU
Berglund, Ernest Paul	Kindred	Nov-12	50	fry	Jan-13		fry							North Motton RU
Wright, Troy	Riana	Nov-12	150	fry	Jan-13		fry							North Motton RU
Wright, Troy	Riana	Nov-12	250	fry	Jan-13	250	fry							North Motton RU
Fielding, Bruce	South Riana	Nov-12	50	fry	Jan-13	50	fry							North Motton RU
Fielding, Bruce	South Riana	Nov-12	50	fry	Jan-13	50	fry							North Motton RU
Radford, Mark	Riana	Nov-12	100	fry	Jan-13	100	fry							North Motton RU
Radford, Mark	Riana	Nov-12	100	fry	Jan-13	100	fry							North Motton RU
Ling, Sam	Riana	Nov-12	100	fry	Jan-13	100	fry							North Motton RU
Ling, Sam	Riana	Nov-12	500	fry	Jan-13	1000	fry							North Motton RU
Brett, Brian	South Riana	Nov-12	300	fry	Jan-13	300	fry							North Motton RU
Hine, Tim John	Riana	Nov-12	350	fry	Jan-13	350	fry							North Motton RU
Wigg, Darren	Riana	Nov-12	100	fry	Jan-13	100	fry							North Motton RU
Wigg, Darren	Riana	Nov-12	50	fry	Jan-13	50	fry							North Motton RU
Coldicutt, T	Riana	Nov-12	200	fry	Jan-13	200	fry							North Motton RU
Coldicutt, T	Riana	Nov-12	100	fry	Jan-13	100	fry							North Motton RU
Haynes, Mike	Cuprona	Nov-12	50	fry	Jan-13	50	fry							North Motton RU

Name	Area	Date	BT	Size	Date	RT	Size	Date	BK	Size	Date	AS	Size	Origin
Haynes, Mike	Cuprona	Nov-12	300	fry	Jan-13	300	fry							North Motton RU
Haynes, Mike	Cuprona	Nov-12	125	fry	Jan-13	125	fry							North Motton RU
Haynes, Mike	Cuprona	Nov-12	200	fry	Jan-13	200	fry							North Motton RU
Stuart, Don	Riana	Nov-12	50	fry	Jan-13	50	fry							North Motton RU
Stuart, Don	Riana	Nov-12	25	fry	Jan-13	25	fry							North Motton RU
Wheatley, T	Penguin	Nov-12	500	fry	Jan-13	500	fry							North Motton RU
Mitchelsons Dam	Westbury				Aug-12	1500	fingerling							IFS New Norfolk
Taylor's Dam-Dev Anglers	Latrobe										Aug-12	300	adult	Saltas-Wayatinah
Frombergs Dam	Ulverstone										Aug-12	150	adult	Saltas-Wayatinah
Robertsons - Yolla	Yolla										Sep-12	46	adult	Petuna Aquaculture
Bushy Park, New Norfolk Anglers	Bushy Park							Sep-12	100	adult				Salmon Ponds
Bushy Park, New Norfolk Anglers	Bushy Park										Sep-12	100	adult	Saltas-Wayatinah
Mitchelsons Dam	Westbury	Sep-12	1000	fry										IFS New Norfolk
Lake Pedder Anglers Dam	Ouse				Sep-12	120	adult							Petuna Aquaculture
Lake Pedder Anglers Dam	Ouse				Sep-12	30	yearling							Petuna Aquaculture
Bushy Park, New Norfolk Anglers	Bushy Park										Oct-12	61	adult	Tassal-Karanja
Bushy Park, New Norfolk Anglers	Bushy Park							Oct-12	40	adult				Salmon Ponds
Bushy Park Junior Anglers Pond	Bushy Park										Nov-12	70	adult	Tassal-Russell Falls
Taylor's Dam-Dev Anglers	Latrobe				Nov-12	130	adult							Springfield Fisheries
Frombergs Dam	Ulvertstone				Nov-12	130	adult							Springfield Fisheries
Hiscutts - Penguin Club Dam	Penguin				Nov-12	130	adult							Springfield Fisheries
Bushy Park Junior Anglers	Bushy Park										Dec-12	75	adult	Salmon Ponds
Bushy Park, New Norfolk Anglers	Bushy Park							Dec-12	65	adult				Salmon Ponds
Break ODay Anglers Junior Dam	St Marys				Jan-13	1400	fry							Salmon Ponds
Bushy Park, New Norfolk Anglers	Bushy Park				Jun-13	110	adult							Salmon Ponds

**Key: BT = brown trout, RT = rainbow trout, BK = brook trout, AS = Atlantic salmon**

### Appendix 3. Results of Angler Postal Survey 2008-09-2012-13

Ranking	Season 2012-13	Total catch rate (fish per day)	Total anglers	Season 2011-12	Total catch rate (fish per day)	Total anglers	Season 2010-11	Total catch rate (fish per day)	Total anglers	Season 2009-10	Total catch rate (fish per day)	Total anglers	Season 2008-09	Total catch rate (fish per day)	Total anglers
<b>Lakes</b>															
1	Great	1.22	8553	Arthurs	1.99	7945	Arthurs	2.02	8476	Arthurs	2.02	9586	Great	1.84	6964
2	Arthurs	1.71	7551	Great	1.35	7758	Great	1.74	7023	Great	1.68	8871	Arthurs	2.21	6756
3	Woods	2.22	3853	Woods	2.97	3260	Woods	3.58	3908	Woods	2.90	5902	Woods	2.82	4460
4	Bronte	1.63	2663	Little Pine	1.24	2773	Bronte	1.44	2666	Little Pine	1.28	3970	Penstock	1.03	3365
5	Craigbourne	0.80	2318	Craigbourne	0.73	2286	Little Pine	1.36	2587	Penstock	0.90	3219	Little Pine	1.52	2895
6	Little Pine	1.43	2161	Penstock	1.40	2286	Four Springs	1.09	2297	Bronte	1.80	2968	Bronte	1.99	2738
7	Four Springs	0.97	2099	Four Springs	1.08	2173	Craigbourne	1.02	2138	Bradys	1.38	2503	Four Springs	1.36	2712
8	Penstock	1.39	2067	Barrington	0.53	2098	Bradys	0.61	1954	Four Springs	0.95	2360	Bradys	0.83	2191
9	Brushy	0.96	1848	Bronte	1.09	2023	Penstock	1.2	1927	Craigbourne	0.68	2146	Brushy	0.96	2060
10	Bradys	0.89	1817	Bradys	0.79	1611	Huntsman	1.72	1610	Echo	2.77	2146	Burbury	2.01	1747
11	Echo	1.34	1378	Echo	1.92	1611	Barrington	0.7	1557	Barrington	0.99	1752	Huntsman	1.89	1486
12	Tooms	1.28	1190	Brushy	0.93	1536	Brushy	0.73	1557	Brushy	0.86	1752	Barrington	0.98	1434
13	Augusta	2.84	1159	Huntsman	2.09	1349	Tooms	1.65	1557	Huntsman	1.83	1752	Meadowbank	0.68	1252
14	Barrington	0.49	1159	Burbury	2.93	1236	Echo	2.11	1399	Augusta	3.25	1609	Echo	2.38	1226
15	King William	3.61	1159	Tooms	1.91	1199	Burbury	1.84	1241	Burbury	3.69	1359	Binney	1.17	1147
<b>Rivers</b>															
1	Derwent	0.73	2631	Derwent	0.73	2661	Derwent	0.61	2402	Derwent	0.5	3433	Derwent	0.7	2869
2	Mersey	1.16	2412	South Esk	1.00	2586	South Esk	2.03	2376	Mersey	1.39	3040	Brumbys	0.93	2478
3	Brumbys	0.54	2067	Brumbys	1.03	1911	Brumbys	1.05	2270	Brumbys	0.68	3004	South Esk	1.47	2191
4	South Esk	0.73	1879	Mersey	1.99	1911	Mersey	1.12	1901	South Esk	2.02	2146	Mersey	1.04	2060
5	Tyenna	1.65	1817	Meander	1.64	1799	Macquarie	1.01	1531	Macquarie	1.21	1967	Macquarie	1.41	1591
6	Meander	1.41	1566	Macquarie	1.05	1649	Meander	1.6	1478	Huon	0.79	1824	Meander	1.39	1512
7	Macquarie	0.40	1441	Leven	0.78	1236	Tyenna	2.68	1320	Tyenna	2.94	1716	Huon	0.55	1226
8	Leven	1.07	1065	Tyenna	2.37	1236	Huon	0.49	977	Meander	2.59	1573	Tyenna	2.74	1226
9	Huon	0.61	971	Huon	0.58	1161	Leven	1.57	977	Leven	1.38	1359	St Pats	2.78	1043
10	North Esk	0.68	751	St Patricks	1.29	936	North Esk	2.78	871	North Esk	3.53	1287	North Esk	1.16	808



## INLAND FISHERIES SERVICE

### STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2013

	Notes	2013 \$	2012 \$
<b>Revenue and other income from transactions</b>			
Angling and Other Licence Fees	2	1,747,198	1,741,419
Grants	3	1,545,000	1,611,000
External Grants and Reimbursements		306,265	200,040
Interest Revenue		129,676	154,767
Other Revenue	4	426,012	404,739
<b>Total revenue and other income from transactions</b>		<b>4,154,151</b>	<b>4,111,965</b>
<b>Expenses from transactions</b>			
Personnel Expenses	5	2,067,077	2,287,976
Operating Costs	6	1,579,869	1,657,872
Depreciation Expenses	8	241,467	247,370
<b>Total expenses from transactions</b>		<b>3,888,413</b>	<b>4,193,218</b>
<b>Net result from transactions (net operating balance)</b>		<b>265,738</b>	<b>(81,253)</b>
<b>Other economic flows included in net result</b>			
Net gain (loss) on Sale of Non-Financial Assets	7	4,439	938,354
<b>Net Result</b>		<b>270,177</b>	<b>857,101</b>
<b>Comprehensive Result</b>		<b>270,177</b>	<b>857,101</b>

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes to the accounts.

## INLAND FISHERIES SERVICE

### STATEMENT OF FINANCIAL POSITION

As at 30 June 2013

	Notes	2013 \$	2012 \$
<b>Financial assets</b>			
Cash at Bank	15(b)	1,911,490	1,701,547
Trade and Other Receivables	16	83,666	65,828
<b>Total financial assets</b>		<b>1,995,156</b>	<b>1,767,375</b>
<b>Non-financial assets</b>			
Property, Plant and Equipment	8	4,072,944	4,199,029
Investment Property	9	2,230,000	2,230,000
<b>Total non-financial assets</b>		<b>6,302,944</b>	<b>6,429,029</b>
<b>Total Assets</b>		<b>8,298,100</b>	<b>8,196,404</b>
<b>Current Liabilities</b>			
Trade and Other Payables	17	74,882	207,377
Provisions	14	271,930	278,076
<b>Total Current Liabilities</b>		<b>346,812</b>	<b>485,453</b>
<b>Non-Current Liabilities</b>			
Provisions	14	280,262	310,102
<b>Total Non-Current Liabilities</b>		<b>280,262</b>	<b>310,102</b>
<b>Total Liabilities</b>		<b>627,074</b>	<b>795,555</b>
<b>Net Assets</b>		<b>7,671,026</b>	<b>7,400,849</b>
<b>Equity</b>			
Reserves	11	2,058,006	2,058,006
Accumulated Funds	12	2,413,166	2,142,989
Contributed Capital	13	3,199,854	3,199,854
<b>Total Equity</b>		<b>7,671,026</b>	<b>7,400,849</b>

This Statement of Financial Position should be read in conjunction with the accompanying notes to the accounts.



## INLAND FISHERIES SERVICE

### STATEMENT OF CASH FLOWS for the year ended 30 June 2013

	Notes	2013 \$	2012 \$
<b>Cash Flows From Operating Activities</b>			
Receipts from Customers		2,479,475	2,327,920
GST Received		111,845	109,103
Payments to Suppliers and Employees		(3,787,319)	(3,699,536)
GST Paid		(155,132)	(267,849)
Receipts from Government		1,135,000	1,201,000
Receipts from External Projects		410,000	410,000
Interest Received		127,016	146,931
<i>Net cash provided by operating activities</i>	15 (a)	320,885	227,569
<b>Cash Flows From Investing Activities</b>			
Payments for Plant and Equipment		(230,996)	(220,952)
Payments for Investment Property		-	(2,085,000)
Proceeds from disposal of plant and equipment	7	120,054	90,400
Proceeds from sale of Investment Property		-	2,539,200
<i>Net cash provided by (used) in investing activities</i>		(110,942)	323,648
Net increase (decrease) in cash held		209,943	551,217
Cash at the beginning of the reporting period		1,701,547	1,150,330
<b>Cash at the End of the Reporting Period</b>	15 (b)	<b>1,911,490</b>	<b>1,701,547</b>

This Statement of Cash Flows should be read in conjunction with the accompanying notes to the accounts.

## INLAND FISHERIES SERVICE

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2013

	Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$
<b>Balance as at 1 July 2012</b>	<b>3,199,854</b>	<b>2,058,006</b>	<b>2,142,989</b>	<b>7,400,849</b>
Total comprehensive result			270,113	270,177
<b>Balance as at 30 June 2013</b>	<b>3,199,854</b>	<b>2,058,006</b>	<b>2,413,102</b>	<b>7,671,026</b>

	Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$
<b>Balance as at 1 July 2011</b>	<b>3,199,854</b>	<b>2,058,006</b>	<b>1,285,888</b>	<b>6,543,748</b>
Total comprehensive result			857,101	857,101
<b>Balance as at 30 June 2012</b>	<b>3,199,854</b>	<b>2,058,006</b>	<b>2,142,989</b>	<b>7,400,849</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes to the accounts.

# INLAND FISHERIES SERVICE

## Notes to the Financial Statements for the year ended 30 June 2013

The Inland Fisheries Service (IFS) is a service solely established under the Inland Fisheries Act 1995 with the Inland Fisheries Service being used as a business name.

### Note 1 Summary of Accounting Policies

The following summary explains the significant accounting policies that have been adopted in the preparation of these financial statements.

#### (a) Basis of Accounting

The financial statements are a general purpose financial report and have been prepared in accordance with:

The Treasurers Instructions issued under the provisions of the Financial Management and Audit Act 1990; and Australian Accounting Standards and Interpretations.

Australian Accounting Standards include Australian Equivalents to International Financial Reporting Standards (IFRS). Compliance with IFRS may not result in compliance with International Financial Reporting Standards (IFRS), as IFRS includes requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The IFS is considered to be not-for-profit and has adopted some accounting policies under AASB's that do not comply with IFRS.

The Financial Statements have been prepared as a going concern on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year. The Financial Management Bill which is yet to be approved by Parliament may have a significant impact on the operations of the IFS if an exemption from Schedule one of the Bill is not approved on enactment.

The Financial Statements are presented in Australian dollars.

#### (b) Changes in Accounting Policies

##### (i) Impact of new and revised Accounting Standards.

In the Current year, the IFS has adopted all of the new and revised Standards and Interpretations issued by the Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

□ AASB 2011-9 *Amendments to Australian Accounting Standards – Presentation of Items Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]* – This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). There is no financial impact.

□ AASB 2012-6 *Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, AASB 2009-11, AASB 2010-7, AASB 2011-7 & AASB 2011-8]* – This Standard amends the mandatory effective date of AASB 9 *Financial Instruments* so that AASB 9 is required to be applied for annual reporting periods beginning on or after 1 January 2015 instead of 1 January 2013. There is no financial impact.

##### (ii) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

□ AASB 9 *Financial Instruments* – This Standard supersedes AASB 139 *Financial Instruments: recognition and Measurement*, introducing a number of changes to accounting treatments. The Standard was reissued in December 2010. The Standard was issued in August 2011 but is not yet available for application by not-for-profit entities. The IFS has determined that this will have no impact.

□ AASB 10 *Consolidated Financial Statements* – This Standard supersedes requirements under AASB 127 *Consolidated and Separate Financial Statements* and Interpretation 112 *Consolidation – Special Purpose Entities*, introducing a number of changes to accounting treatments. The Standard was issued in August 2011 but is not yet available for application by not-for-profit entities. The IFS has determined that this will have no impact.

□ AASB 11 *Joint arrangements* – this Standard supersedes AASB 131 *Interest in Joint Ventures*, introducing a number of changes to accounting treatments. The Standard was issued in August 2011 but is not yet available for application by not-for-profit entities. The IFS has determined that this will have no impact.

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2013

□ AASB 12 *Disclosure of Interests in Other Entities* – This Standard supersedes disclosure requirements under AASB 127 *Consolidated and Separate Financial Statements* and AASB 131 *Interests in Joint Ventures*. The Standard was issued in August 2011 but is not yet available for application by not-for-profit entities. The IFS has determined that this will have no impact.

□ AASB 13 *Fair Value Measurement* – This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 *Fair Value Measurement* sets out a new definition of 'fair value' as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the IFS's assets and liabilities (excluding leases), that are measured and/or disclosed at fair value or another measurement based on fair value.

The IFS has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies don't comply, changes will be necessary. While the IFS is yet to complete this review, no substantial changes are anticipated, based on the fair value methodologies presently used. Therefore, at this stage, no consequential material impacts are expected for the IFS's property, plant and equipment as from 2013-14. AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not 'observable' outside the department, the amount of information to be disclosed will be relatively greater.

□ AASB 119 *Employee Benefits* – This Standard supersedes AASB 119 *Employee Benefits*, introducing a number of changes to accounting treatments. The Standard was issued in September 2012. The IFS has determined that there is little potential impact of its application.

□ AASB 127 *Separate Financial Statements* – This standard supersedes requirements under AASB 127 *Consolidated and Separate Financial Statements*, introducing a number of changes to accounting treatments. The Standard was issued in August 2012. The IFS has determined that there is no potential impact of its application.

□ AASB 1053 *Application of Tiers of Australian Accounting Standards* – This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. The Standard does not have any financial impact on the Department. However, it may affect disclosures if reduced disclosure requirements apply.

□ AASB 2010-2 *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASBs 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129, & 1052]* – This Standard makes amendments to Australian Accounting Standards and Interpretations to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.

□ AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASBs 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19, & 127]* – This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB in December 2010. It is not anticipated that there will be any financial impact.

□ AASB 2011-8 *Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 101, 116, 117, 118, 119, 120, 121, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]* – This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. It is anticipated that there will not be any financial impact.

□ AASB 2011-10 *Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB1, 8, 101, 124, 134, 1049, & 2011-8 and Interpretation 14]* – This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. It is anticipated that there will be limited financial impact.

□ AASB 2011-11 *Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements* – This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). It is anticipated that there will not be any financial impact.

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2013

- AASB 2012-1 *Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB 3, AASB 7, AASB 13, AASB 140 & AASB 141]* – This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and the consequential amendments implemented through AASB 2011-8. It is anticipated that there will not be any financial impact.
- AASB 2012-2 *Amendments to Australian Accounting Standards - Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & AASB 132]* – This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity’s financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity’s recognised financial assets and recognised financial liabilities, on the entity’s financial position. It is anticipated that there will not be any financial impact.
- AASB 2012-3 *Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]* – This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement. It is anticipated that there will not be any financial impact.
- AASB 2012-5 *Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, AASB 101, AASB 116, AASB 132 & AASB 134 and Interpretation 2]* – This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. It is anticipated that there will not be any financial impact.
- AASB 2012-10 *Amendments to Australian Accounting Standards - Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]* – This Standard makes amendments to AASB 10 and related Standards to revise the transition guidance relevant to the initial application of those Standards, and to clarify the circumstances in which adjustments to an entity’s previous accounting for its involvement with other entities are required and the timing of such adjustments. The Standard was issued in December 2012. The application or the potential impact of the Standard has not yet been determined.
- AASB 2012-11 *Amendments to AASB 119 (September 2012) arising from Reduced Disclosure Requirements* – This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2012). There is no financial impact.
- AASB 2013-1 *Amendments to AASB 1049 – Relocation of Budgetary Reporting Requirements* – This Standard removes the requirements relating to the disclosure of budgetary information from AASB 1049 (without substantive amendment). All budgetary reporting requirements applicable to public sector entities are now located in a single, topic based, Standard AASB 1055 *Budgetary Reporting. Budgetary Reporting*. There is no financial impact.

#### (iii) Changes in Accounting Policy

There have been no changes to accounting policies from the previous financial year.

#### (c) Revenues

Revenue is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be reliably measured. Revenue is recognised at fair value of the consideration received net of the amount of goods and services tax (GST) payable to the Australian Taxation Office.

Angling and other licence fees are recognised on receipt as cash sales.

Revenue is recognised when the IFS obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the IFS and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Rental income is invoiced monthly in advance and recorded as revenue when invoiced.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 17. The note also discloses the amount of unused grant or contribution from prior years that was expended on IFS operations during the current year.

# INLAND FISHERIES SERVICE

## Notes to the Financial Statements for the year ended 30 June 2013

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled.

Interest on funds invested is recognised as it accrues using the effective interest rate method.

Other revenue is primarily the recovery of costs incurred and is recognised when an increase in future economic benefits relating to an asset or a decrease of a liability has arisen that can be reliably measured.

### **(d) Expenses**

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Personnel Expenses includes entitlements to wages and salaries, annual leave, long service leave, superannuation and any other post-employment benefits.

Operating costs are recognised when a decrease in future economic benefits related to a decrease in an asset or a liability has arisen that can be reliably measured. Operating costs include all other expenses other than personnel expense and depreciation that are incurred in undertaking the activities of the IFS.

All applicable items of property, plant and equipment having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with unlimited useful life, is not depreciated.

### **(e) Other economic flows included in net result**

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

#### Gain/(loss) on sale of non-financial assets

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer.

#### Impairment – Financial assets

Financial assets are assessed at each reporting date to determine whether there is any objective evidence that there are any financial assets that are impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative affect on the estimated future cash flows of that asset.

An impairment loss, in respect of a financial asset measured at amortised cost, is calculated as the difference between its carrying amount, and the present value of the estimated future cash flows discounted at the original effective interest rate.

All impairment losses are recognised in the Statement of Comprehensive Income.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost and available-for-sale financial assets that are debt securities, the reversal is recognised in profit or loss. For available-for-sale financial assets that are equity securities, the reversal is recognised directly in equity.

#### Impairment – Non-financial assets

All non-financial assets are assessed to determine whether any impairment exists. Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use. The IFS's assets are not used for the purpose of generating cash flows; therefore value in use is based on depreciated replacement cost where the asset would be replaced if deprived of it.

All impairment losses are recognised in Statement of Comprehensive Income.

In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

# INLAND FISHERIES SERVICE

## Notes to the Financial Statements for the year ended 30 June 2013

Other gains/(losses) from other economic flows

Other gains/(losses) from other economic flows includes gains or losses from reclassifications of amounts from reserves and/or accumulated surplus to net result, and from the revaluation of the present values of the long service leave liability due to changes in the bond interest rate.

### **(iv) Assets**

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the IFS and the asset has a cost or value that can be reliably measured.

### **(f) Cash**

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

### **(g) Non-Current Assets**

Acquisition, Recognition and Valuation

Non-current assets are initially recorded at their cost of acquisition and re-valued in accordance with the following accounting policy.

The asset capitalisation threshold adopted by the IFS is \$10,000, and have a useful life in excess of two years. Assets valued at less than \$10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which represent a value greater than \$10,000). Assets are grouped on the basis of having similar nature or function in the operations of the IFS.

#### ***Assets Valued at Fair Value – Land and Buildings***

Freehold and vested land and buildings are initially brought to account at cost. They are then valued every six years in accordance with the municipal valuation cycle developed by the Valuer-General. Valuations become effective as at 1 July in the year prior to the valuation being issued. Valuations are indexed in years between the valuation cycles based on indices published by the Valuer-General to ensure they reflect fair value at balance date. This year the indices for the municipalities in which the IFS owns properties was declared at 1 therefore valuations were not adjusted in the year.

#### ***Motor Vehicles, Vessels, Plant and Equipment***

Motor vehicles, vessels and plant and equipment are carried at cost.

#### ***Disposal of Assets***

Any gain or loss on the disposal of assets is determined as the difference between the carrying value of the asset, at the time of disposal, and the proceeds from the disposal. It is included in the financial results in the year of disposal.

#### ***Impairment of assets***

At each reporting date, the IFS assesses whether there is any indication that an asset may be impaired. Where an indicator of impairment exists, the IFS makes a formal estimate of recoverable amount. Where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount.

# INLAND FISHERIES SERVICE

## Notes to the Financial Statements for the year ended 30 June 2013

### **Depreciation**

Items of property, plant and equipment (excluding freehold land) are depreciated over their economically useful lives. The straight-line method is used, except for vessels, which have been depreciated on the diminishing value basis.

Assets are depreciated from their date of acquisition and where they have been revalued, depreciation is charged on the adjusted amount. Depreciation rates are reviewed annually. If necessary, they are adjusted to reflect the most recent assessments of the useful lives of the respective assets with regard to such factors as asset usage, the rates of the technical and commercial obsolescence and the most recent assessment of net amounts expected to be recovered on their disposal.

Major depreciation periods are:

Buildings	40 Years
Plant and Equipment	10 Years to 25 Years
Vehicles	8 Years
Vessels	10 Years

### **(h) Investment properties**

Investment properties are measured initially at cost. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at reporting date. Gains or losses arising from changes in the fair values of investment properties are included in the income statement in the period in which they arise. Fair values are evaluated annually by reference to valuations and indices released by the Office of the Valuer-General.

Investment properties are derecognised when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal.

### **(i) Comparative Figures**

Comparative figures, where necessary, have been reclassified to comply with the presentation adopted in the financial report.

### **(j) Trade and Other Receivables**

Receivables are carried at amortised cost, less any impairment losses.

### **(k) Trade and Other Payables**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the IFS. Trade accounts are normally settled within 30 days. Payables are disclosed net of GST.

### **(l) Employee Entitlements Excluding Superannuation**

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

### **(m) Employer superannuation contributions**

Contributions to defined benefit and other complying superannuation schemes are charged as an expense as the contribution becomes payable. The IFS does not recognise a liability for the accruing defined superannuation benefits. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance. During the year the amount of contributions paid to defined benefit schemes was \$84,587 (2011-2012, \$96,317), and the amount paid to accumulation schemes was \$117,612 (2011-2012, \$116,169).

The IFS has complied with the *Public Sector Superannuation Reform Act 1999*.



# INLAND FISHERIES SERVICE

## Notes to the Financial Statements for the year ended 30 June 2013

### **(n) Economic Dependence**

A significant amount of the IFS's revenue is received in the form of grant funding from the Department of Primary Industries, Parks, Water and Environment.

### **(o) Rounding**

All amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated. Where the result of expressing amounts to the nearest dollar would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

### **(p) Taxation**

The IFS is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable from or payable to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recovered from, or paid to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

### **(p) Leases**

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight line basis over the lease term.

### **(q) Judgements and Assumptions**

In the application of Australian Accounting Standards, the IFS is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

Significant judgement made by IFS, that has a significant effect on the financial statements, relate to:

- employee entitlements, which are disclosed in notes 1(f) and 14.
- property, plant and equipment in notes 1(g) and 8.
- investment properties in notes 1(h) and 9.

IFS has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

	2013	2012
<b>Note 2</b>		
<b>Angling and Other Licence Revenue</b>	\$	\$
Angling Licences	1,618,068	1,631,213
Other Licences	109,201	89,134
Permits and Registrations	19,929	21,072
	<u>1,747,198</u>	<u>1,741,419</u>
<b>Note 3</b>		
<b>Grants</b>		
Government Contribution	1,135,000	1,201,000
Other Grants	410,000	410,000
	<u>1,545,000</u>	<u>1,611,000</u>
<b>Note 4</b>		
<b>Other Revenue</b>		
Rents	155,496	148,128
Investment property rental	192,967	176,606
General Sales & Miscellaneous Revenue	66,596	64,299
Fines	10,953	15,706
	<u>426,012</u>	<u>404,739</u>
<b>Note 5</b>		
<b>Personnel Expenses</b>		
Salaries	1,590,334	1,698,331
Payroll Tax	33,546	107,156
Superannuation	210,137	224,269
Leave	187,077	231,202
Other	45,983	27,018
	<u>2,067,077</u>	<u>2,287,976</u>
<b>Note 6</b>		
<b>Operating Costs</b>		
Advertising Promotions	67,036	32,953
Audit Fees	18,150	16,210
Conferences & Training	4,921	19,212
Contractors/Consultants	35,579	35,774
Equipment Maintenance/Hire	63,362	76,022
General Insurance	32,944	31,344
Motor Vehicle Expenses	85,446	114,210
Office Related Expenses	141,534	128,322
Operating Expenses	94,807	108,621
Commissions	39,044	43,932
Supplies & Materials	115,584	119,508
Contract Services	196,880	265,515
Fish Expenses	82,051	82,163
Rates and Property Costs	300,250	282,738
Grants & Contributions	44,950	26,772
Legal Expenses	-	19,725
Printing / Publications	43,020	85,359
Protective Clothing	12,682	15,595
Vessel Costs	68,660	30,964
Travel Expenses	132,969	122,933
	<u>1,579,869</u>	<u>1,657,872</u>
<b>Note 7</b>		
<b>Gains / (Losses) on Disposal of Assets</b>		
Proceeds From the Disposal of Plant & Equipment	120,054	113,091
Written Down Value of Disposed Assets	(115,615)	(113,736)
	<u>4,439</u>	<u>(645)</u>
Proceeds From the Disposal of Investment Property	-	2,539,200
Fair Value of Disposed Property	-	1,600,200
	<u>-</u>	<u>939,000</u>
Total Gain/(Loss) on Disposal	<u>-</u>	<u>938,354</u>

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

Note 8	Property, Plant and Equipment	2013	2012
		\$	\$
	Land at Fair Value *	593,000	593,000
		<u>593,000</u>	<u>593,000</u>
	Buildings at Fair Value*	3,040,698	3,040,698
	Less Accumulated Depreciation	497,524	411,591
		<u>2,543,174</u>	<u>2,629,107</u>
	Motor Vehicles at Cost	417,096	418,500
	Less Accumulated Depreciation	71,690	79,454
		<u>345,406</u>	<u>339,046</u>
	Equipment at Cost	1,121,156	1,099,121
	Less Accumulated Depreciation	608,280	514,509
		<u>512,876</u>	<u>584,612</u>
	Vessels at Cost	165,159	165,159
	Less Accumulated Depreciation	121,775	111,895
		<u>43,384</u>	<u>53,264</u>
	Work in Progress at cost	35,104	-
		<u>35,104</u>	<u>-</u>
	<b>Total property, plant and equipment</b>	<u><u>4,072,944</u></u>	<u><u>4,199,029</u></u>

\* Land and Buildings are based on valuations issued by the Valuer General and have been indexed by factors to reflect valuation at 30 June 2013 or brought to account at fair value of addition. The indices issued for 2012/2013 for the municipalities in which the IFS owns property was 1 therefore valuations did not change from the prior year.

### Movements in Carrying Amounts

Movement in the carrying amounts for each class of asset during the financial year

2013	Land	Buildings	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$	\$	\$	\$	\$	\$	\$
Balance 1 July	593,000	2,629,107	339,046	584,612	53,264		4,199,029
Additions	-	-	173,859	22,035			195,894
Disposals	-	-	(115,616)				(115,616)
Depreciation Expense	-	(85,933)	(51,883)	(93,771)	(9,880)		(241,467)
Work in Progress	-	-	-	-	-	35,104	35,104
Carrying Amount 30 June	<u>593,000</u>	<u>2,543,174</u>	<u>345,406</u>	<u>512,876</u>	<u>43,384</u>	<u>35,104</u>	<u>4,072,944</u>

2012	Land	Buildings	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$	\$	\$	\$	\$	\$	\$
Balance 1 July	593,000	2,715,041	373,566	592,585	31,126	33,865	4,339,183
Additions	-	-	131,912	85,988	36,917		254,817
Disposals	-	-	(110,758)		(2,978)		(113,736)
Depreciation Expense	-	(85,934)	(55,674)	(93,961)	(11,801)		(247,370)
Transfers between classes						(33,865)	(33,865)
Carrying Amount 30 June	<u>593,000</u>	<u>2,629,107</u>	<u>339,046</u>	<u>584,612</u>	<u>53,264</u>	<u>0</u>	<u>4,199,029</u>

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

	2013	2012
	\$	\$
<b>Note 9 Investment Property</b>		
<b>(a) Carrying amount</b>		
At fair value	<u>2,230,000</u>	<u>2,230,000</u>
	2,230,000	2,230,000
Rental Income derived from investment properties (Note 4)	192,967	176,606
Direct operating expenses (including repair and maintenance) generating rental income	<u>(210)</u>	<u>(11,344)</u>
Net profit arising from investment properties	192,757	165,262
<p>Investment properties consist of a food outlet at Western Junction, a property in West Hobart that operates as a supermarket and a property in Moonah that operates as a retail outlet.</p> <p>Investment properties are initially measured at cost.</p> <p>Subsequent to initial recognition, investment properties are stated at fair value.</p>		
<b>(b) Reconciliation of movements</b>		
Carrying amount at 1 July	2,230,000	1,745,200
Additions	-	2,085,000
Disposals	-	1,600,200
Carrying amount at 30 June	<u>2,230,000</u>	<u>2,230,000</u>
<b>Note 10 Auditor's Remuneration</b>		
The total of fees paid or due and payable for the financial year:		
Fees for Audit	<u>17,850</u>	<u>17,140</u>
	17,850	17,140
<b>Note 11 Reserves</b>		
Asset Revaluation Reserve-Land	780,395	780,395
Asset Revaluation Reserve-Buildings	<u>1,277,611</u>	<u>1,277,611</u>
	2,058,006	2,058,006
Movements during the year:		
Balance at the beginning of period	2,058,006	2,058,006
Add Revaluation Increment	-	-
Balance at the end of period	<u>2,058,006</u>	<u>2,058,006</u>
<b>Note 12</b>		
Opening Balance	2,142,989	1,285,888
Net Surplus for the year.	<u>270,177</u>	<u>857,101</u>
Closing Balance	<u>2,413,166</u>	<u>2,142,989</u>

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

	2013	2012
	\$	\$
<b>Note 13 Contributed Capital</b>		
Contributed capital represents the initial net amount of Assets and Liabilities when the IFS commenced reporting on an accrual basis from the commencement of the 2000/01 financial year:		
Balance as at 1 July	<u>3,199,854</u>	<u>3,199,854</u>
Balance as at 30 June	<u>3,199,854</u>	<u>3,199,854</u>
 <b>Note 14 Employee Entitlements</b>		
<b>Current</b>		
Annual Leave	179,665	183,512
Long Service Leave - Unconditional	41,400	39,681
Accrued Salaries	<u>50,866</u>	<u>54,883</u>
	<u>271,931</u>	<u>278,076</u>
<b>Non- Current</b>		
Long Service Leave - Conditional	<u>280,262</u>	<u>310,102</u>
	<u>280,262</u>	<u>310,102</u>
 <b>Total</b>	 <u>552,193</u>	 <u>588,178</u>
 Settled within 12 months	 271,931	 278,076
Settled in more than 12 months	<u>280,262</u>	<u>310,102</u>
	<u>552,193</u>	<u>588,178</u>

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013 continued.

	2013	2012
	\$	\$
<b>Note 15 (a)</b>		
<b>Reconciliation of Net Cash Used in Operating Activities to Surplus / (Deficit)</b>		
Net Surplus	270,176	857,101
Non-cash adjustments		
Net (gain) loss on sale of non-financial assets	(4,439)	(938,354)
Depreciation	241,467	247,370
Change in Assets/Liabilities		
Increase (decrease) in employee entitlements	(35,985)	49,087
Increase (decrease) in accounts payable	(132,495)	(36,847)
(Increase) decrease in receivables	(17,839)	49,212
Net cash gained (used) in operating activities	320,885	227,569
<p>For the purposes of the Statement of Cash Flows, cash includes cash on hand and at the bank.</p> <p>Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the statement of financial position as follows:</p>		
<b>(b) Cash at Bank</b>	1,911,490	1,701,547
<b>(c) Corporate Credit Card</b>		
Facility Available	75,000	79,000
Less Used/Committed	(4,783)	(13,718)
Balance unused	70,217	65,282
<b>Note 16 Trade and Other Receivables</b>		
Sundry Debtors	73,612	62,441
Net GST Receivable	10,054	3,387
	83,666	65,828
<b>Note 17 Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors	74,882	127,433
Funds Held for External Projects	-	79,944
	74,882	207,377

# INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

**Note 18 Events subsequent to Balance date**

The Director of Inland Fisheries is not aware of any matter or circumstance since the end of the financial year that has significant effect, or may significantly affect the operations of the IFS, the results of those operations, or the state of affairs of the IFS in subsequent financial years.

**Note 19 Financial Instruments**

**19.1 Risk Exposures**

**(a) Risk Management Policies**

The IFS has exposure to the following risks from its use of financial instruments:

- a. credit risk;
- b. liquidity risk; and
- c. market risk.

The Director has overall responsibility for the establishment and oversight of the Inland Fisheries Service's risk management framework. Risk management policies are established to identify and analyse risks faced by the Service, to set appropriate limits and controls, and to monitor risks and adherence to limits.

<b>Risk Exposure</b>	<b>Measurement method</b>
Credit Risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

**(b) Credit risk exposures**

Credit risk is the financial loss to the IFS if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Receivables are valued at amortised cost. Cash on hand is valued at face value. The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the IFS's maximum exposure to credit risk without taking into account of any collateral or other security. The following tables analyse financial assets that are past due but not impaired.

<b>Analysis of financial assets that are past due at 30 June 2013 but not impaired</b>				
	<b>Past due 30 days</b>	<b>Past due 60 days</b>	<b>Past Due 90 days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Trade & Other Receivables	80,838	512	2,316	83,666
<b>Analysis of financial assets that are past due at 30 June 2012 but not impaired</b>				
	<b>Past due 30 days</b>	<b>Past due 60 days</b>	<b>Past due 90 days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Trade & Other Receivables	64,872	956		65,828

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

**(c) Liquidity Risk**

Liquidity risk is the risk that the IFS will not be able to meet its financial obligations as they fall due.

The IFS's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

The following tables detail undiscounted cash flows payable by the IFS by contractual maturity for its financial liabilities.

It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

**2013**

Maturity analysis for financial liabilities								
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted total	Carrying amount
<b>Financial Liabilities</b>	\$	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	74,882		-	-	-	-	74,882	74,882
<b>Total</b>	<u>74,882</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,882</u>	<u>74,882</u>

**2012**

Maturity analysis for financial liabilities								
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted total	Carrying amount
<b>Financial Liabilities</b>	\$	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	207,377	-	-	-	-	-	207,377	207,377
<b>Total</b>	<u>207,377</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>207,377</u>	<u>207,377</u>

**(d) Market Risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the IFS is exposed to is interest rate risk.

At the reporting date, the interest rate profile of the IFS's interest bearing financial instruments was:

	2013 \$,000	2012 \$,000
<b>Variable rate instruments</b>		
Financial assets	1,911	1,702
Financial liabilities	-	-
<b>Total</b>	<u>1,911</u>	<u>1,702</u>

Changes in variable rates of 100 basis points at reporting date would have the following effect on the IFS's profit or loss and equity:



## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

### Sensitivity analysis of Services exposure to possible changes in interest rates

	Income Statement		Equity	
	100 basis points increase	100 basis points decrease	100 basis points increase	100 basis points decrease
<b>30 June 2013</b>	\$	\$	\$	\$
Cash	19,114	(19,114)	19,114	(19,114)
<b>Net sensitivity</b>	19,114	(19,114)	19,114	(19,114)
<b>30 June 2012</b>	\$	\$	\$	\$
Cash	17,015	(17,015)	17,015	(17,015)
<b>Net sensitivity</b>	17,015	(17,015)	17,015	(17,015)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2012.

### Categories of financial assests and liabilities

	2013 \$'000	2012 \$'000
<b>Financial assets</b>		
Loans and Receivables on intital recognition.	1,995	1,767
<b>Total</b>	1,995	1,767
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	(75)	(207)
<b>Total</b>	(75)	(207)

Net fair values of financial assets and liabilities	2013 Total Carrying Amount \$'000	2013 Net Fair Value \$'000	2012 Total Carrying Amount \$'000	2012 Net Fair Value \$'000
	<b>Financial Assets</b>			
Cash at bank	1,911	1,911	1,702	1,702
Receivables	84	84	65	65
<b>Total financial assets</b>	1,995	1,995	1,767	1,767
<b>Financial liabilities (recognised)</b>				
Trade Creditors	75	75	127	127
Other financial liabilities	-	-	80	80
<b>Total financial liabilities (recognised)</b>	75	75	207	207

# INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2013, continued.

*Financial assets*

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

*Financial liabilities*

The net fair values for trade creditors are approximated by their carrying amounts.

**Note 20 Commitments and Contingencies**

<b>Schedule of Commitments</b>	<b>2013</b>	<b>2012</b>
	\$	\$
<b>By Type</b>		
<i>Lease commitments</i>		
Operating leases (ii)	40,096	38,560
<i>Total Lease Commitments</i>	<u>40,096</u>	<u>38,560</u>

(i) There were two capital commitments at year end with a future liability of \$60,010. This amount relates to a new vessel under construction and the expansion of the existing solar array.

(ii) The operating leases are in relation to a photocopier and five Yamaha outboard motors.

<b>By Maturity</b>	<b>2013</b>	<b>2012</b>
	\$	\$
<i>Operating lease commitments</i>		
One Year or less	21,412	25,062
From one to five years	18,684	13,498
More than five years	-	-
<i>Total operating lease commitments</i>	<u>40,096</u>	<u>38,560</u>

**Note 21 Leasing Arrangements**

Operating leases relate to investment property owned by the IFS with lease terms of between 3 and 10 years, with options to extend for a further 3 to 10 years. All operating lease contracts contain market review clauses in the event that the lessee exercises its option to renew. The lessee does not have an option to purchase the property at the expiry of the lease period. Rental income earned by the IFS from its investment properties for the year is set out in note 9.

<b>By Maturity</b>	<b>2013</b>	<b>2012</b>
	\$	\$
<i>Non-cancellable operating lease receivables</i>		
One Year or less	189,160	145,620
From one to five years	507,987	601,737
More than five years	214,673	310,083
<i>Total investment property lease commitments receivable.</i>	<u>911,820</u>	<u>1,057,440</u>



## Inland Fisheries Service

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16 July 2013

### **Certification of Financial Statements**

The accompanying Financial Statement of the Inland Fisheries Service are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurers Instructions issued under the provisions of the *Financial Management and Audit Act 1990* to present fairly the financial transactions for the year ended 30 June 2013 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

Signed in accordance with a resolution of the director:

A handwritten signature in blue ink, appearing to read "John Diggle".

John Diggle  
Director of Inland Fisheries

A handwritten signature in blue ink, appearing to read "Tony Wright".

Tony Wright  
Deputy Director



**Independent Auditor's Report**

**To Members of the Parliament of Tasmania**

**Inland Fisheries Service**

**Financial Report for the Year Ended 30 June 2013**

**Report on the Financial Report**

I have audited the accompanying financial report of the Inland Fisheries Service (the Service), which comprises the statement of financial position as at 30 June 2013, the statements of comprehensive income, changes in equity and cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Director of Inland Fisheries (the Director).

**Auditor's Opinion**

In my opinion the Service's financial report:

- (a) presents fairly, in all material respects, its financial position as at 30 June 2013, and its financial performance, cash flows and changes in equity for the year then ended; and
- (b) is in accordance with the *Inland Fisheries Act 1995* and Australian Accounting Standards.

*The Responsibility of the Director for the Financial Report*

The Director is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Section 17 of the *Inland Fisheries Act 1995*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based upon my audit. My audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Director's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Director, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Independence**

In conducting this audit, I have complied with the independence requirements of Australian Auditing Standards and other relevant ethical requirements. The *Audit Act 2008* further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of State Entities but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Tasmanian Audit Office are not compromised in their role by the possibility of losing clients or income.

### **Tasmanian Audit Office**



Jara K Dean  
**General Manager Financial Audit Services**  
**Delegate of the Auditor-General**

HOBART  
27 August 2013