



Jeremy Rockliff, 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 2013-14 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

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

John Diggle
Director of Inland Fisheries

1 October 2014

Table of contents

The Inland Fisheries Service	4
About the Inland Fisheries Service	4
Vision.....	4
Mission.....	4
Our outcomes	4
Our priority areas	4
Responsibilities	4
Jurisdiction	5
Management responsibilities.....	5
Organisational structure.....	6
Annual Report – highlights 2013-14	7
Compliance	7
Carp Management Program	8
Eastern Gambusia Program	8
Native Fish	8
Commercial Fisheries	8
Inland Fisheries Advisory Council (IFAC) Report 2013-14.....	9
Regulation changes in 2014-15.....	9
Priority 1: Improving the organisation and securing its financial future.....	11
Finance and administration	11
Asset management.....	11
Grants, contributions and contractors.....	11
Licensing marketing, sales and promotions.....	12
Licence distribution and payment.....	12
Licence structure and fees	13
Trend in angling licence sales	14
Angler origin.....	14
Licence type preference according to angler origin.....	16
Whitebait.....	16
Priority 2: Managing the performance of fisheries to meet the needs of anglers	17
Fishery monitoring	17
Angler surveys	18
Shannon Lagoon	19
Hatchery Production and Stocking.....	19
Ova and fish sales.....	20
Elver and lamprey restocking.....	20
Stocking of Inland Waters.....	22
Stocking of farm dams for private fishing.....	22
Fisheries Compliance.....	22
Plans for 2014-15	25
Infrastructure and access improvements	25
Priority 3: Meeting the environmental challenges of inland waters and fisheries.....	27
Saddled galaxias and Arthurs paragalaxias.....	27
Shannon and Great Lake paragalaxias	27
Golden galaxias.....	27
Swan galaxias	27

Clarence galaxias	27
Scientific and technical advice.....	28
Eastern gambusia program.....	28
Biological consultancy.....	28
Controlled Fish and Other Species	28

Priority 4: Management and development of commercial fisheries

Fish farms	31
Private fisheries.....	31
Fish dealers.....	31
Commercial eel fishing licences	32

Priority 5: Building and improving strategic partnerships

Events	33
Work Experience	33
Publications.....	33

Priority 6: Maintaining a high standard of individual achievement and well being

Appendices

Appendix 1. Stocking of public waters in 2013-14	36
Appendix 2. Stocking of private dams for junior angling development in 2013-14.....	41
Appendix 3. Results for Angler Postal Survey 2009-10-2013-14	42

Financial Section and Auditors Report.....

	43
--	-----------

List of Tables

Organisational Structure.....	6
Table 1 Membership of the Inland Fisheries Advisory Council as at 1 July 2013.....	9
Table 2 Comparison of angler preference for renewal payment over the past five years.....	13
Table 3 Comparison of angler preference for new licence payment methods over the past five years.....	13
Table 4. Tasmanian angling licence structure and fees for the past five years	13
Table 5 Number of angling licences sold per licence category over the past five years.....	14
Table 6. Number of angling licences sold in Tasmania, interstate and overseas in the past five years	14
Table 7. Number of angling licences sold per country over the past five years.....	15
Table 8. Number of licences sold per category to anglers from various origins in 2013-14.....	16
Table 9. Results of brown trout spawning run monitoring 2014	17
Table 10. Ranking of fisheries based on results of the 2013-14 Angler Postal Survey	18
Table 11. Fish number, species and size class production by the IFS in 2013-14.....	19
Table 12. Summary of elver stocking in public waters 2013-14	20-21
Table 13. Fish number, species and size class stocked into the public fishery in 2013-14	22
Table 14. List of offences prosecuted in the Magistrates Court 2013-14	23
Table 15. List of infringement notice offences issued in 2013-14.....	24
Table 16. List of infringement notice offences endorsed as conditional cautions issued in 2013-14	24
Table 17. Carp Captures from Lake Sorell and Lake Crescent for 2013-14.....	28
Table 18. Carp Captures, total catch by sex	30

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.

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.

The Annual Report for 2013-14 continued with the change effected last year to reflect the priority areas of the IFS in line with its 2012-2017 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 at large.

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 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.

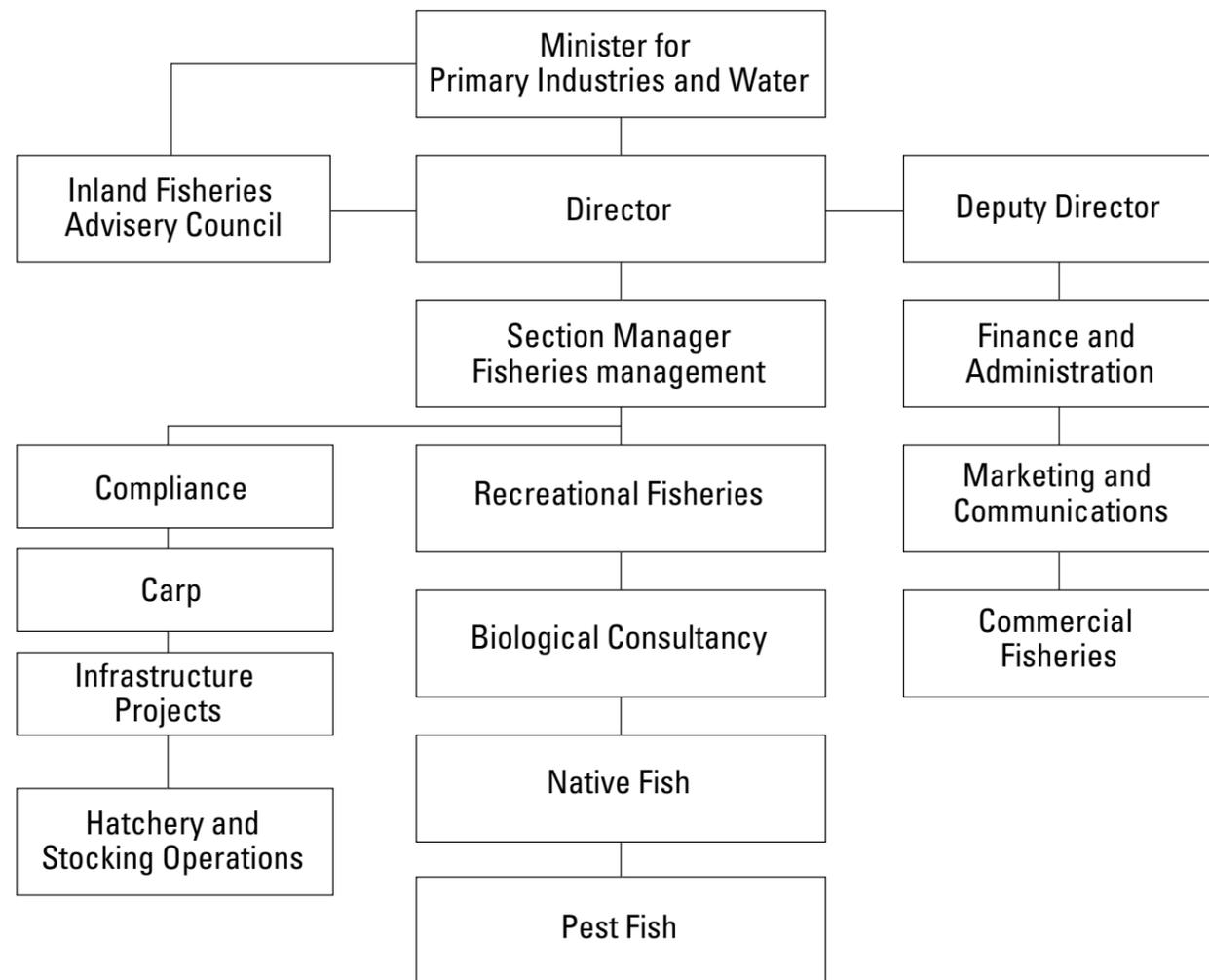
Management responsibilities

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, finance system and information technology support for the IFS. At 30 June 2014, 23 people were employed by the IFS, equating to 21.88 full-time equivalents FTE's.

Organisational structure

The IFS is comprised of the Directorate being the Director of Inland Fisheries John Diggle and Cindy Gillespie Executive Assistant. Administration and finance managed by the Deputy Director, Anthony Wright who is the business manager and accountant together with Kellie Fahey Administrative Officer (Licencing and Finance), Donna Barber and Tania Hooper. The Section Manager, Fisheries Management Chris Wisniewski together with Stephen Hepworth Manager (Compliance and Operations), Brett Mawbey Manager (Hatchery and Stocking), Gareth Jones Senior Hatchery Officer, Paul Middleton Hatchery Technical Officer. Jonah Yick Fisheries Biologist Carp, Paul Donkers Senior Technical Officer Carp, and Technical Officers Carp Amos Mapleston, Chris Bowen and Brock Cuthbertson with Field Assistants Carp Terence Byard and Robert Cordwell. Neil Morrow Project Manager (Anglers Access). Senior Fisheries Management Officer Robert Freeman, Fisheries Management Biologist Tim Farrell and Salmon Ponds Utility Officer Tim Browning.



Annual Report – highlights 2013-14

The 2013/14 season was again dominated by climatic extremes. The winter – spring period was highlighted by high rainfall and good levels in lakes and rivers across the State. This resulted in Arthurs Lake reaching a record high water level around 50 mm from spill in November. Strong wind events were also a feature and again as in the previous year it became hot and very dry in the New Year. The fishing through the season was affected by the prevailing conditions resulting in a very tough year.

Great Lake was again the most fished water through the season with Arthurs Lake and Woods Lake a clear second and third. The fishing at Arthurs Lake did improve this season although the dominance of younger fish remained apparent with monitoring of the spawning run at Hydro Creek indicating a record low average weight for this water.

In response to the small fish size at Arthurs Lake the Service established barriers and traps on Tumbledown Creek and Scotch Bobs Creek to enable options for managing trout access to spawning habitat and the number of fish entering the population. The target is to achieve an average fish size of 1kg in the Hydro Creek spawning run.

Fisheries Management activities this season again focused primarily on the Bradys Chain of lakes, Tooms Lake, Lake Leake, Four Springs Lake and Penstock Lagoon. This year a record number of adult transfers were undertaken using additional fish from the Arthurs Lake spawning run. Through the winter a total of nearly 10,000 adult brown trout were transferred to Bradys Lake, 2,700 were transferred into Four Springs Lake and 1,855 into Lake Leake and 2,300 into Tooms Lake. The improvement in the fishery at both Tooms Lake and Lake Leake continued and these waters should be a standout in season 2014/15. Two thousand marked fish were released into Penstock Lagoon from the Arthurs Lake spawning run and this fishery will be the focus of an intensive investigation in 2014.

In another initiative to enhance angling, the hours of fishing were extended at waters with a sunrise to sunset restriction, changing from one hour to three hours after sunset. This measure was requested by anglers to permit fishing at waters like Craighourne Dam and Four Springs Lake where anglers target brown trout on dark.

Fisheries investigations were undertaken again this year in rivers across the State in order to monitor recovery from the cormorant predation experienced in prior seasons. The results showed that most rivers were recovering with trout populations expected to return to more normal levels within the next three years.

Improvements to access and infrastructure continued to roll out through the season with a major initiative to ensure access to the western shore of Great Lake a feature. Access was negotiated with the new landowner and cattle grids installed on all major access tracks between Liawenee and Miena. Work continued on the River Derwent Anglers Access Project, which is expected to be completed in 2014. Preliminary work also commenced assessing the feasibility of establishing a new fishery in the South Riana Dam in the North West.

MAST and Hydro Tasmania in collaboration with IFS completed a major boat ramp and pontoon structure at Bradys Lake, with work planned for Penstock Lagoon and Little Pine Lagoon and Lake Rowallan in 2014-15.

This year the IFS celebrated the 150 years of trout in Tasmania with a major function held at the Salmon Ponds on 3 and 4 May. A commemorative medallion and pin were produced along with a reprint of the Jean Walker book "Origins of the Tasmanian Trout".

A major initiative to be undertaken in the coming year will be the completion of a feasibility study of options to establish a new recreational fishery within one hour's drive from Hobart.

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 in the North West including a number of repeat offenders.

During the year, 8 defendants were successfully prosecuted in the Magistrates Court for 15 offences, with fines and special penalties amounting to \$13,930. There were 72 infringement notices issued (comprising

of 78 offences) amounting to fines of \$13,260 and forty seven infringement notices endorsed as conditional cautions issued (comprising of 50 offences). A total of 19 fisheries and MAST verbal cautions were given. Officers inspected 3,944 angling licences and 139 whitebait licences. Total fines from all sources amounted to \$27,190.

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. Ten notices of disqualification are current disqualifying offenders from holding a recreational whitebait licence for a total of 48 years with a total of 24 years disqualification yet to complete.

In 2014-15 the IFS will meet the election commitment made by the Liberal Government to establish a fisheries officer at Devonport. It is expected that this will occur by the end of September 2014

Carp Management Program

With on-going assistance from Caring for our Country Program the goal of eradicating carp from Tasmania is still on target to attain success. Spawning was again successfully prevented during the season and the fish down of the existing population continued positively. Although numbers caught for the year of 2,409 fish were lower than the previous year this was only to be expected considering the difficult season of prolonged periods of inclement weather and a lowering population.

Eastern Gambusia Program

The IFS in conjunction with the University of Tasmania and NRM North were successful in securing \$476,000 over three years from the Australian Research Council which includes \$50,000 per year from the IFS to assist in the control of Eastern Gambusia a particularly aggressive pest fish that has the potential to have significant effects in our freshwater environment.

Native Fish

Monitoring of populations continued during the year with positive results. Consultancy work was undertaken with Hydro to provide information to support the management of indigenous fish populations in Great Lake.

Commercial Fisheries

A number of applications for new and expanded fish farms were received in the year. The IFS in conjunction with other agencies always aims to assess these applications expeditiously. It is considered that the importance of aquaculture to the Tasmanian economy will continue to grow in the future, as will the role of IFS in licencing and determining the conditions of licences for the fish farms and IFS will need to enhance fisheries monitoring, reporting and enforcement.

It is also expected that there will be growth in the Tasmanian Freshwater Eel fishery as three eel licences were transferred to a family that held four existing licences. This investment will see a more active fishery.

Inland Fisheries Advisory Council (IFAC) Report 2013-14

The Council is now into the third year of its four-year term. During the year Mr Phillip Cooper, representing freshwater commercial fishers, resigned from the Council and a replacement has not yet been announced by the Minister for Primary Industries and Water at the time of this report

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 (resigned 21 February 2014)	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 1 July 2013

IFAC provides an important sounding board for IFS, in particular the Director. In its advisory roll the skills based board contributes significantly to the governance and strategic direction of the organisation.

IFAC met on six occasions during the year with five meetings held at Inland Fisheries New Norfolk offices and the October 2013 meeting at the Australian Fly Fishing Museum Clarendon House Nile.

The IFS continued to make good progress against its 2012-2017 Strategic Plan in the 2013/14 year with an IFAC review at December 2013 showing all goals and objectives set for the 2013-14 year well progressed and then subsequently achieved by 30 June 2014.

During the year IFAC instigated the development of a succession plan as a component of the IFS's business planning process to mitigate the risk of unplanned and unexpected changes in key personnel, given the high reliance on a small team of highly skilled and long serving employees. This plan will be used to guide staff retention and replacement strategies and improve IFS workforce planning in the years ahead.

The IFS faces a range of risks across the spectrum of its business operations in addition to key person dependency and an ageing workforce. IFAC's recommendation for the development of an organisational strategic and key operational risk management plan was implemented during the year. An external consulting firm in consultation with IFAC and senior management developed a risk register to assist the IFS fulfil its governance obligations and manage the ongoing risk throughout the organisation. The resulting risk management plan will better equip IFS to prioritise key areas for active management.

The 2014 year also marked the 150-year anniversary of the first hatching of trout in Tasmania with a special event at the Salmon Ponds marking this occasion on the Saturday and Sunday the 3rd and 4th May 2014. This event was jointly sponsored by the lessee's of the Salmon Ponds, Nekon Pty Ltd. It was well attended and publicised marking a significant anniversary for the IFS and the angling community across Tasmania.

Of particular note in the 2013-14 year was the change of Government with a new Minister the Hon Jeremy Rockliff MP, appointed to the Primary Industries portfolio. The IFAC Chair and the IFS Director will continue their regular meetings with the Minister to advance the interests of inland fisheries and anglers and provide advice to the Minister as required under the Act.

In conclusion it has been another challenging year and in the penultimate year of the current Inland Fisheries Advisory Council a significant amount of its four-year work plan has been achieved. 2014-15 will be a year of consolidation for the Council ensuring all work done to date with the IFS is being effectively implemented.

Regulation changes in 2014-15

Several changes were made to the rules and regulations governing the freshwater recreational fishery. An overview of these changes is outlined below. The relevant legislation should be referred to for detailed information.

- Lagoon of Islands has been omitted from the regulations as this water body no longer operates as a fishery.
- Where practicable, white post markers demarcating fishery management limits are progressively being replaced with ADG 94 map grid references.
- Size limits and bags limits at the following waters have been amended to: minimum size limit 300 mm and a bag limit of 5 fish, with only two of these fish permitted to be greater than 500 mm; (*Dee Lagoon, Lake Kara, Blackmans Lagoon, Bradys Lake, Brushy Lagoon, Craigbourne Dam, Curries River Dam, Four Springs Lake, Lake Barrington, Lake Binney, Lake Leake, Lake Meadowbank, Lake Tungatinah, Tooms Lake and Woods Lake*).
- The permitted daily fishing times at the following waters has been extended to; one hour before sunrise to three hours after sunset (in 2013-14, the allowable times were one hour before sunrise to one hours after sunset); Brushy Lagoon, Craigbourne Dam, Huntsman Lake, Curries River Reservoir, Four Springs Lake and Lake Crescent.
- A number of waters that were previously closed to fishing are now open for fishing. These are;
 - the canal flowing from Lake Sorell to Lake Crescent below Interlaken Road only;
 - waters flowing into Lake Kara;
 - waters flowing into Lake Rowallan, except the Mersey River (the Mersey River at this point has its own set of specific regulations allowing for fishing); NB all waters (except the Mersey River) flowing into Lake Rowallan will open and close in-line with the brown trout season;
 - waters within the Sisters Creek Birdland Nature Park, previously demarcated by white post.

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 \$406,197 and a comprehensive result of \$408,121. The operating surplus in the main resulted from full year savings from past organisational restructuring and from the increased revenue from five season licences and the sales of elver.

The five season licence generated total revenue of \$352,546. The IFS was required by the Australian Accounting Standards to bring this total amount to account in the year. 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 to keep pace with increases in wages and prices.

Asset management

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 monitors fuel usage and other operating costs in addition to vehicle purchase price and return on disposal to ensure that it minimises costs associated with owning the fleet.

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 were leased to Nekon Pty Ltd in 2003 to operate as a tourist facility. The option to extend the lease for a further 10 years was exercised by the lessee in October 2013 and a new lease agreement was executed in the year.

Maintenance painting works were continued at the Salmon Ponds in the year. The workshop, hatchery building and toilet block in the western area of the grounds were repainted and window sills, window surrounds, weatherboard stops, weatherboards spouting and downpipes were water proofed, stopped or replaced as required. A total of \$52,000 was spent during the year on all property maintenance at the Salmon Ponds.

The year also saw the commencement of plans for the refurbishment of the hostel at Liawenee Field Station together with maintenance of a number of other buildings at the site. These works will include the upgrade of electrical fittings, sealing of windows and doors for weather ingress, painting and recarpeting. Minimal maintenance has been undertaken at Liawenee since construction in 1981. Some \$13,800 was spent during the year upgrading electrical circuits and constructing a stripping shed to reduce the impact of weather. The IFS presented a proposal to the Central Highlands Council to subdivide the Liawenee Field Station site. The proposal was approved by Council and will allow the IFS to rationalise unutilised buildings on the site. It also created a number of vacant lots that do not contribute to IFS's operations the sale of which will provide funds to be directly utilised in supporting the freshwater fishery.

Building inspections have been undertaken for the identification of asbestos and asbestos registers nearly completed together with asbestos management plans.

Grants, contributions and contractors

The grant from the State Government to the IFS in the form of an administered payment paid via the Department of Primary Industries, Parks, Water and Environment was \$1,089,000. Like in all government, the IFS focuses on organisational efficiency. The payment is not indexed. The challenge for the IFS continues to be to grow and to attract additional revenue to fund cost and wages movements.

The IFS also received funding amounting to \$348,500 from Caring for our Country Grants funded by the Commonwealth Government for the Carp Eradication Program. This funding was matched by the amount of \$400,000 from the State Government Grant.

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, grounds and air-conditioning maintenance.

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 19,632 renewal forms and sent 4,887 emails to 2012-13 full season licence holders and 12,594 were renewed during the year. This was the second year of issuing renewals by email and the number of emails increased by 2,162 from those forwarded in the previous year. A further 14,511 new licences were processed, giving a total of 27,105 angling licences sold for the year. In addition, 746 whitebait licences were sold.

The IFS continued with the “How big” theme developed the previous year with Clemenger. In addition a boat give away was conducted whereby all full season and five season licence holders were entered in a draw to win a boat package consisting of a Sea Jay 4.4 Discovery, 40hp, 4 stroke, Yamaha outboard and a Dunbier trailer. The draw was conducted prior to Christmas 2013 and the winner was a local Spreyton gentleman. In addition a monthly prize of a spin rod combination package was drawn for junior anglers during the year.

The 150th anniversary of the first hatching of trout at the Salmon Ponds was celebrated on the 4th May 2014. In conjunction with the lessee of the Salmon Ponds tourist operations Nekon Pty Ltd an open weekend was conducted for the 3rd and 4th May 2014 featuring stalls of local produce, entertainment and an official reception. The IFS launched memorabilia consisting of a pin and a medallion that was struck to commemorate the event. The IFS also announced its 2014-2015 licence season promotion being the giveaway of a Ford Ranger XL 4x4 Dual Cab utility. The vehicle is partly sponsored by the Tasmanian Ford dealer network.

To assist with the maximisation of opportunities associated with the 150th anniversary and the Ford Ranger promotion the IFS appointed A S Consulting for assistance.

Licence distribution and payment

The take-up rate of anglers renewing their licence was 64.2 per cent, a 7.7% increase on the previous year indicating that the boat promotion had some impact on angler’s decision to renew.

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.

Payment Method	2009-10	2010-11	2011-12	2012-13	2013-14
Service Tasmania	5,363	5,129	4,811	4,880	4,508
Electronic (total)	5,630	5,790	6,490	7,012	7,129
Private Agents	1,940	1,811	1,681	1,193	900
IFS	39	40	32	46	57
Total	12,972	12,770	13,014	13,131	12,594

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 14,511. A breakdown in the preference for various methods of purchasing new licences over the past five years is displayed in Table 3. The majority of new licences (44.0 percent) were distributed through private agents, as with previous years, followed by the internet (32.6 per cent) which overtook Service Tasmania at (23.1 percent). There was a further rise in the number of licences sold online this year by (8.0 percent) compared to the previous year.

Payment Method	2009-10	2010-11	2011-12	2012-13	2013-14
Service Tasmania	3,141	3,614	4,072	3,676	3,346
Private Agents	11,144	9,654	9,114	8,010	6,390
Internet	1,730	2,367	3,459	3,824	4,731
IFS	23	34	100	20	44
Total	16,038	15,669	16,745	15,530	14,511

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	2009-10	2010-11	2011-12	2012-13	2013-14
Adult Licence	\$65.00	\$66.50	\$68.50	\$70.50	\$71.50
Junior Licence	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Pensioner Licence	\$35.50	\$36.50	\$37.50	\$38.50	\$39.00
Senior Licence	\$51.50	\$53.00	\$54.50	\$56.00	\$56.50
28 Day Licence	\$51.50	\$53.00	\$54.50	\$56.00	\$56.50
7 Day Licence	\$33.00	\$34.00	\$35.00	\$36.00	\$36.50
24 Hour/*48 Hour Licence	\$19.50	\$20.00	\$21.00*	\$21.50*	\$21.50*
1 extra rod – adult	\$13.00	\$13.50	\$14.00	\$14.40	\$14.50
1 extra rod – other	\$6.50	\$6.50	\$7.00	\$7.20	\$7.30
Adult Licence – 5 Season					\$339.00
Senior Licence – 5 Season					\$268.00
Pensioner Licence – 5 Season					\$185.00

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 27,105, representing a decrease of 5.4 per cent compared with 28,661 licences sold in 2012-13. Licence sales in 2011-12 represented the largest number for any year in the previous 10 years in view of this and the ageing demographics of licence holders the reduction over the last two years from that high is not unexpected. The total revenue from angling licence sales was \$1,815,310 and adjusted to exclude the impact of five season licences is \$1,533,273 representing a decrease of 5.3 per cent compared with the total in 2012-13 of \$1,618,068. A breakdown of licences sold per category this year compared with previous years is shown in Table 5.

Categories	2009-10	2010-11	2011-12	2012-13	2013-14
Adult Licence	14,182	13,739	14,161	13,331	12,143
Junior Licence	1,312	1,295	1,369	1,317	1,191
Pensioner Licence	6,218	6,276	6,519	6,630	6,510
Seniors Licence	1,141	1,233	1,363	1,401	1,469
28 Day Licence	917	907	1,044	947	958
7 Day Licence	2,504	2,339	2,416	2,356	2,243
24 Hour/*48 Hour Licence	2,736	2,650	2,887	2,679	2,591
Total	29,010	28,439	29,759	28,661	27,105

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

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 21,478 representing 80 per cent of total licences sold. This is the same as the previous year.

Angler Origin	2009-10	2010-11	2011-12	2012-13	2013-14
TAS	22,798	22,444	23,596	22,791	21,478
Interstate	(5,888)	(5,730)	(5,820)	(5,653)	(5,408)
VIC	2,899	2,775	2,783	2,633	2,556
NSW	1,314	1,313	1,253	1,316	1,185
QLD	759	781	850	808	803
SA	335	331	318	289	283
WA	331	335	382	402	370
ACT	178	157	177	142	160
NT	72	38	57	63	51
International	324	265	343	217	219
Total	29,010	28,439	29,759	28,661	27,105

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 5.0 percent. International licence sales have trended down over the years. However of concern is the decrease of local licence holders by 1,313 representing a 7.0 per cent decline.

Country	2009-10	2010-11	2011-12	2012-13	2012-13
Canada	22	16	25	16	10
France	15	8	11	5	16
Germany	23	20	23	17	13
Hong Kong	4	2	8	9	6
Ireland	2	3	14	0	2
Japan	17	14	16	13	17
Netherlands	3	5	3	1	2
New Zealand	16	12	28	26	10
Singapore	9	9	14	11	8
South Africa	5	5	16	4	2
Switzerland	15	5	10	12	4
United Kingdom	39	55	72	17	30
USA	86	56	57	52	62
Other	68	55	46	34	37
Total	324	265	343	217	219

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

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 five countries for the most visiting anglers last year were:

1. USA
2. United Kingdom
3. Japan
4. France
5. Germany

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.

Licence Type	Tasmanian	Interstate	International	Total
Adult	10,916	615	13	11,544
Junior	1,080	108	3	1,191
Pensioner	5,517	538	0	6,055
Senior	979	340	2	1,321
Adult 5 season	525	74	0	599
Pension 5 season	435	20	0	455
Senior 5 season	113	35	0	148
28 Day	80	833	45	958
7 Day	333	1,840	70	2,243
48 Hour	1,500	1,005	86	2,591
Total	21,478	5,408	219	27,105

Table 8. Number of licences sold per category to anglers from various origins in 2013-14

Amongst the sales to interstate anglers, the seven day licence was the most popular again this year with 1,840 sold, representing 34.0 per cent of all interstate sales.

Whitebait

The 2013 whitebait season opened on 1 October 2013 and closed on 11 November 2013. A total of 746 whitebait licences were sold for the six-week season compared to 938 in the previous year. The cost of a whitebait licence was \$29.20 compared to \$28.80 in the previous year. Total revenue from whitebait licences was \$21,783 compared to \$26,131 in 2012-13. This represents a decrease of 21.3 per cent in participation compared to the previous year. The fishing during the six week period was poor due to high river flows throughout Tasmania and this is reflected in lower licence sales for 2013.

A limited number of rivers were open for the 2013 season – Brid, Black, Duck, Don Henty, Huon, Little Forster, Pieman, Derwent, Forth, Leven, Tamar, and Rubicon. Opening of rivers for the 2013 whitebait season will be in accordance with the Tasmanian Whitebait Fishery Regulatory Management Plan 2011-15.

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.

In September 2013 an assessment of the brown trout population was conducted at Arthurs Lake using a netting and electrofishing survey in order to provide a baseline upon which the future management of the lake could be assessed. A report on this survey was published on the IFS website in December 2013. This assessment was not overly efficient in capturing a representative sample of the population. Following the brown trout spawning season of 2014 it has been decided to use measurements of fish in Arthurs Lakes' three traps to assess the effect of the new management strategies in future years.

Arthurs Lake is a popular fishery for brown trout and has ranked consistently in the top two waters in the state. Data obtained from brown trout spawning runs show that the size of fish has varied considerably over this period and that during cycles of increased inflow recruitment increases exponentially and the size of fish regularly falls below angler's expectations. Due to the small number of spawning creeks the lake offers the ideal opportunity to undertake recruitment control.

During late summer and early autumn two new fish traps were constructed at Scotch Bobs and Tumbledown creeks on Arthurs Lake. Together with the refurbished trap at Hydro Creek these traps have allowed for greater monitoring of Arthurs Lake trout stocks as well as providing a greater supply of brown trout adults for restocking at other waters. The Arthurs Lake traps also allow control of recruitment at the lake to manage the fishery more effectively with an overall aim of reducing the population size and increasing the average weight of brown trout in the fishery. Recent road improvements in the Cowpaddock – Tumbledown - Gunns Lake area have assisted in making the decision to undertake this work.

Collectively, the Great Lake, Arthurs Lake and Lake Sorell spawning runs provided 23,683 adult brown trout, which were transferred to other waters. After 30 June 2014 an additional 5,980 adult brown trout were transferred from the highland spawning runs to other waters, giving a grand total of 29,663 brown trout transferred to other public fisheries for the 2014 spawning season.

Spawning run	Number weighed & measured	Weight range (grams)	Average weight (grams)	Length range (mm)	Average length (mm)
Liawenee	200	420-1,100	721	325-490	398
Hydro Creek - May 14	51	190-600	359	256-377	322
Hydro Creek - June 14	200	220-890	391	255-431	327
Tumbledown Creek- May 14	200	190-2,840	604	216-630	371
Tumbledown Creek- June 14	200	210-1,470	415	265-500	332
Scotch Bobs Creek- May 14	209	90-1,040	524	196-485	355
Scotch Bobs Creek- June 14	199	150-1,880	533	244-570	361
Mountain Creek	200	220-1,370	658	257-498	378

Table 9. Results of brown trout spawning run monitoring 2014

An electrofishing survey of a selection of Tasmania's rivers was conducted during February 2014. This survey followed on from a survey in 2013 conducted to assess the apparent depletion of river brown trout populations around the state. Findings of the 2014 survey showed improvements in the riverine brown trout populations throughout the state and these coincided with a reduction in the high cormorant numbers attributed to the initial decline of the state's river fisheries. A Fisheries Performance Assessment technical report will be completed for this survey work post 30 June 2014.

Angler surveys

The annual Angler Postal Survey (APS) is conducted to obtain quantitative data on the 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. The survey has been running in its' current form since the 1985-86 season.

A total of 5,000 questionnaire forms were sent out for the APS in 2013-14 and the response rate was 19 per cent, the same as the previous year. 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 2013-14 are displayed in Table 10. 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).

Ranking	Water	Catch Rate (fish per angler per day)	Angler Numbers
1	Great Lake	1.37	7,780
2	Arthurs Lake	1.54	7,267
3	Woods Lake	2.26	3,505
4	Bronte Lagoon	1.23	2,507
5	Little Pine Lagoon	1.65	2,137
6	Four Springs Lake	0.85	2,108
7	Bradys Lake	0.48	1,880
8	Penstock Lagoon	1.15	1,795
9	Lake Augusta	1.72	1,652
10	Lake Leake	1.50	1,624
11	Lake Echo	1.20	1,424
12	Craigbourne Dam	1.15	1,396
13	Brushy Lagoon	0.76	1,368
14	Lake Burbury	1.51	1,310
15	Tooms Lake	1.39	1,310
1	Mersey River	1.33	2,365
2	River Derwent	0.66	2,337
3	Brumbys Creek	0.69	2,051
4	Meander River	0.75	2,023
5	South Esk River	1.12	1,539
6	Macquarie River	1.15	1,453
7	Tyenna River	1.95	1,111
8	Huon River	0.67	1,025
9	North Esk River	1.25	826
10	St. Patricks River	2.90	826

Table 10. Ranking of fisheries based on results of the 2013-14 Angler Postal Survey

The APS results for 2013-14 compared to the four previous seasons are shown in Appendix 3. The only change to the top five still-waters this year is that Craigbourne Dam has slipped in popularity from 5 to 12 and Little Pine Lagoon has moved into its' place. Great Lake remains 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 six years it has held the top three ranking. For the first time in the 28 years of the APS the Mersey River became the most popular river in the state but overall the same rivers remain as the 10 most visited river fisheries.

The highest catch rates (fish per angler per day) for the year across all the waters (where the number of respondents was greater than 11 anglers) were reported at Lake King William (5.65), River Leven (3.91), St. Patricks River (2.90), Woods Lake (2.26), Lake Pedder (2.16), Huntsman Lake (2.03), Tyenna River (1.95), Lake St. Clair (1.84), Lake Rowallan (1.73) and Lake Augusta (1.72).

Catch rates at river fisheries in general improved across the state following the previous season's poor catch rates due to an apparent drop in the cormorant numbers that resulted in trout predation during 2012.

Shannon Lagoon

A Fisheries Performance Assessment technical report for Shannon Lagoon was completed using information from a survey of this fishery conducted during April 2014. In summary, the catch rate for brown trout was very low reflecting the low abundance of trout within the lagoon. Of the 28 adult fish captured, the average weight was 942 grams with the average length 433 mm. Fifty four percent of fish were nevertheless, 1 kg or over, with the largest fish being 1.32 kg. The majority of fish were in good to excellent condition. No rainbow trout were evident.

Hatchery Production and Stocking

Ova collection

The IFS collected 1,000,000 brown trout ova and 400,000 rainbow trout ova from wild fish trapped in Liawenee Canal, Great Lake, and a further 50,000 brook trout eyed ova from Snowy Range Fisheries.

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)	559,940	151,000	-
Fingerling (6-50g)	11,000	-	-
Yearling (51-200g)	-	-	-
Adult (+ 200g)	-	-	-
Total	570,940	151,000	-

Table 11. Fish number, species and size class production by the IFS in 2013-14

Production of juvenile fish from wild trout ova collected by the IFS continued to improve in 2013-14 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
- 100,000 brown trout ova to Snowy Range Aquaculture
- 5,000 brown trout ova to an Aquaponics enthusiast in New South Wales
- 10,000 juvenile brown trout from the New Norfolk hatchery to private fisheries in Tasmania
- 3,200 juvenile rainbow trout from the Salmon Ponds to private fisheries within the State.
- 800 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 2013-14". 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 sixth 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 30kg. A total of 1,999.34kg of elver was trapped for the year from the Meadowbank Dam trap with a further 990.9kg of elvers harvested at the Trevallyn Tailrace.

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

Water Stocked	Date	Quantity (kg)	Average weight (g)	Number transferred	Origin
South Esk River (Longford)	4-11-2013	100	1.2	83,333	Trevallyn Tailrace
Lake Meadowbank	6-11-2013	90	1.2	75,000	Meadowbank Trap
Lake Meadowbank	8-11-2013	0.69	11.4	61	Meadowbank Trap
Lake Meadowbank	13-11-2013	2.00	11.1	180	Meadowbank Trap
Lake Meadowbank	14-11-2013	1.8	10.9	165	Meadowbank Trap
Lake Meadowbank	19-11-2013	10.75	13.7	785	Meadowbank Trap
Lake Meadowbank	20-11-2013	7.00	11.4	614	Meadowbank Trap
Lake Meadowbank	21-11-2013	14.7	12.3	1,195	Meadowbank Trap
Lake Meadowbank	22-11-2013	1.1	11.7	94	Meadowbank Trap
Lake Meadowbank	22-11-2013	1.2	1.2	1,000	Trevallyn Tailrace

Water Stocked	Date	Quantity (kg)	Average weight (g)	Number transferred	Origin
Lake Burbury	28-11-2013	50	6.5	7,692	Meadowbank Trap
Lake Meadowbank	29-11-2013	30.3	7.1	4,268	Meadowbank Trap
Lake Rowallan	5-12-2013	25	6.7	3,731	Meadowbank Trap
Lake Meadowbank	11-12-2013	39.5	42.7	925	Meadowbank Trap
Lake Pieman	12-12-2013	75	55.6	1,349	Meadowbank Trap
Lake Crescent	16-12-2013	25	38.0	658	Meadowbank Trap
Lake Sorell	16-1-2013	25	38.0	658	Meadowbank Trap
Lake Meadowbank	17-12-2013	39	2.7	14,444	Meadowbank Trap Trevallyn Tailrace
Lake Meadowbank	17-12-2013	34.5	8.2	4,207	Meadowbank Trap
Lake Burbury	18-12-2013	50	3.5	14,285	Meadowbank Trap
Lake Meadowbank	20-12-2013	9	10.0	900	Meadowbank Trap
Lake Rowallan	23-12-2013	25	9.2	2,717	Meadowbank Trap
Lake Meadowbank	23-12-2013	7.3	8.8	829	Meadowbank Trap
Lake Meadowbank	24-12-2013	27	11.4	2,368	Meadowbank Trap
Lake Pieman	7-01-2014	75	2.7	27,777	Meadowbank Trap
Lake Meadowbank	9-01-2014	41	25.0	1,640	Meadowbank Trap
Lake Meadowbank	17-01-2014	21.5	30.0	717	Meadowbank Trap
Lake Meadowbank	20-01-2014	8	8.2	975	Meadowbank Trap
South Esk River (Longford)	24-01-2104	100	5.2	19,230	Trevallyn Tailrace
Lake Meadowbank	24-02-2014	20	2.1	9,524	Meadowbank Trap

Table 12. Summary of elver stocking in public waters 2013-14

Due to the high catch this year the 2013-14 and 2014-15 allocations to Hydro catchments were made. Commercial fishers who requested them received a minimum of 50 kg of elvers for restocking purposes within Tasmania. Several licences also received the 2014-15 allocation in advance. An additional allocation and consignment of 100 kg of elvers was provided to a Victorian eel enterprise at the commercial rate of \$260 per kilogram. Various consignments of Trevallyn and Meadowbank elver of 612kg were provided to Sunrising Fisheries Pty. Ltd., a Chinese company at the rate of \$260 per kilogram for Trevallyn elver and \$125 per kilogram for Meadowbank elver.

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 2013-14, the IFS distributed 347,767 rainbow trout, 596,189 brown trout, 585 brook trout and 8,840 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 1

Age class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5 g)	559,940	151,000	-	-
Fingerling (6-50g)	11,000	-	-	-
Yearling (51-200g)	-	191,760	-	-
Adult (+ 200g)	25,249	3,783	585	8,840
Total	596,189	346,543	585	8,840

Table 13. Fish number, species and size class stocked into the public fishery in 2013-14

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 12,830 rainbow trout into 30 private farm dams located throughout the State.

Fisheries Compliance

Fisheries compliance services are delivered by 10 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.

The Liawenee based Fisheries Officer position was vacated in February 2014 and remained vacant at the 30 June 2014. This position will be filled early next financial year.

Compliance objectives are:

- To maximise compliance with Tasmanian inland fisheries legislation by the public.
- To contribute to achieving the objectives of inland fisheries management plans.
- To 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 investigations 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 offences. Six search warrants were executed in relation to the unlawful possession of whitebait and Giant Freshwater Crayfish.

A total of 34 kg of illegally caught whitebait and five whitebait nets were seized as well as a person pros-

ecuted for possession of 51 kilograms of red claw crayfish imported from Queensland and seized from a vehicle on the Spirit of Tasmania ferry. A further person was convicted of introducing and possessing fish at inland water without authority.

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 5 offenders for 11 offences for whitebait related offences totalling fines and special penalties of \$13,530.

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. Ten notices of disqualification are current disqualifying offenders from holding a recreational whitebait licence for a total of 48 years with a total of 24 years disqualification yet to complete. Officers inspected 3,944 angling licences and 139 whitebait licences.

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, eight defendants were successfully prosecuted in the Magistrates Court for fifteen offences, with fines and special penalties amounted to \$13,930.

Prosecution Offences (Magistrates Court)	Number
Possess whitebait without a whitebait licence	3
Fail to comply with a Ministerial order relating to the taking of whitebait	2
Fish without an angling licence	1
Take whitebait without a whitebait licence	1
Possess whitebait in excess of 10 kilograms at any one time	1
Take more than 2 kg whitebait in any one day	1
Possess net other than landing net or seine net at inland waters.	1
Use more than one whitebait net at any one time	1
Use net other than landing net or seine net at inland waters.	1
Introduce fish in inland waters without authority	1
Possess fish on or near inland waters without authority	1
Possess controlled fish	1
Total	15

Table 14. List of offences prosecuted in the Magistrates Court 2013-14

The number of specific infringement notices issued by offences is detailed in Table 13, below. A total of 72 infringement notices were issued (comprising of 78 offences), amounting to fines of \$13,260. Forty seven infringement notices endorsed as conditional cautions were issued (comprising of 50 offences) as detailed in Table 14. A total of 19 fisheries and MAST verbal cautions were issued. The total fines from all sources totalled \$27,190

Infringement Notice Offences	Number
Fish without an angling licence	20
Possess assembled rod, reel and line without an angling licence	12
Taking fish with unattended set rod	7
Fail to comply with a Ministerial order relating to the taking of fish	3
Possess assembled rod, reel and line when taking fish prohibited	3
Fail to produce angling licence within 14 days	2
Fish with more rods and lines than endorsed	1
Obstruct boat ramp	1
Taking fish in inland waters by means other than a rod and line	1
Use natural bait in specified waters	1
Fail to wear PFD on vessel under 6 meters while underway	24
Exceed 5 knot speed limit in restricted area	2
Deposit litter	1
Total	78

Table 15. List of infringement notice offences issued in 2013-14

Infringement Notice Offences Endorsed as Conditional Cautions	Number
Possess assembled rod, reel and line without an angling licence	14
Fish without an angling licence	10
Fish with unattended set rod	3
Fail to comply with a Ministerial order	2
Fish with more rods and lines than endorsed	2
Use bottle to warn of movement in the rod and line	1
Fail to tag whitebait net	1
Fail to wear PFD in motor boat less than 6 meters in length	13
Exceed 5 knot speed limit in restricted area	2
Use natural bait in specified waters	1
Use fish as bait in inland waters not subject to tidal movement	1
Total	50

Table 16. List of infringement notice offences endorsed as conditional cautions issued in 2013-14

Plans for 2014-15

- Fill the vacant Liawenee fisheries officer position.
- Create and fill a North West Coast fisheries officer position.
- Implement operational work to ensure compliance with angling regulations in inland waters
- Undertake statistical reporting.
- Undertake education and assistance to stakeholders.
- Continue stakeholder communication to better promote awareness and understanding of inland fisheries legislation.
- Develop operational plans for illegal fishing activities in conjunction with Tasmania Police and the Parks and Wildlife Service.

Infrastructure and access improvements

Under the IFS's Anglers Access program a number of projects and initiatives have been completed or instigated this year. Anglers Access projects enhance the value of fisheries through the development, upgrade or maintenance of infrastructure and through the dissemination of information to anglers. This work often involves joint projects with primary producers, other government organisations, corporations and community groups.

Through the Anglers Access program the IFS actively assists primary producers to manage access for recreation and reduce potential impacts on infrastructure and management costs borne by their businesses. Riparian management, signage, fencing, gates, parking, stock grids and fence stiles are installed and maintained by the Service to facilitate access and minimise disruption to farming and forestry operations. A major project was completed in 2013 at Great Lake with the installation of eight stock grids on vehicle tracks leading to the western shore of the lake. This facilitated fencing by the landowner for stock grazing whilst maintaining public vehicle access to the lake shore. The project was the result of collaboration between the Service, the private landowner and Hydro Tasmania.

Boating infrastructure construction and maintenance works continued to be a focus for the IFS, which worked with its key partners, Hydro Tasmania and Marine and Safety Tasmania to implement the Inland Boating Infrastructure Plan for the State. Major boat ramp projects undertaken by MAST and Hydro Tasmania with in-kind support from the IFS include a \$200,000 concrete boat ramp and pontoon at Bradys Lake, replacement of the concrete ramp at Lake Burbury Camp Ground and the installation of prototype pontoons at Swan Bay (Great Lake) and Dam Wall (Arthurs Lake) boat ramps.

A major safety initiative was the installation of 30 navigation beacons at popular boat ramps throughout the State. The solar powered, automatic beacons illuminate from dusk till dawn with a 5 nautical mile range to assist boaters returning to the ramps during low light levels.

These projects have been funded by MAST's Recreational Boating Fund and Licence Fund and Hydro Tasmania, with in-kind support from Central Highlands Council and IFS.

Boat ramp projects being planned for the 2014-15 year include new infrastructure at Lake Rowallan, Little Pine Lagoon, Penstock Lagoon and Lake Leake.

Road maintenance and upgrades to improve access to lakes continues to be a focus for the IFS. During the 2013-14 year works were undertaken to improve roads to Woods Lake and Arthurs Lake. Woods Lake Road was potholed and graded and further improvements included drainage and removal of roadside hazards. This work was completed with assistance from Fulton Hogan, contractors for the Tasmanian Irrigation midlands scheme. New culverts, repair to the causeway and gravelling and grading of Gunns Marsh Road to improve access to the northern shores of Arthurs Lake was completed with assistance from Hydro Tasmania. Work on the high clearance 4wd track from Gunns Lake to Little Lake to reduce erosion and improve accessibility was completed by IFS staff.

Anglers Access brochure production and distribution has been maintained by the Service. New interpretative signs have been installed at Lake Kara and Lake Crescent. Brochures and signs have been updated to reflect regulation changes introduced for the 2014-15 season. Brochures continue to be distributed through major tackle stores, licence agents and the Tasmanian Visitor Information Network within Tasmania and interstate as well as via the IFS website.

The River Derwent angler access project was commenced in 2013 with identification of potential access points from Store Point to Meadowbank Dam, a distance of 75 km. This project is scheduled for completion during the 2014-15 financial year.

All previously completed Anglers Access projects were inspected and maintained during summer 2013-14 with improvements to access completed on the Macquarie River upstream from Woolmers Bridge and a new parking area constructed in a joint project with Anglers Alliance Tasmania at Miles Ford Bridge on the Mersey River.

Priority 3: Meeting the environmental challenges of inland waters and fisheries

As part of its broader statutory environmental duties, the Service is responsible for the conservation and management of all native freshwater fish within inland waters. This encompasses a wide range of management activities and includes, the management and conservation of all freshwater native and threatened freshwater native fish, the eradication and management of introduced freshwater pest fish, provision of specialised scientific advice and services and advocacy for key environmental outcomes to support the freshwater fishery.

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 appears 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, additional effort was undertaken during the 2013 monitoring program to attempt to locate fish translocated in December 2012. Unfortunately, no Arthurs paragalaxias were found. In the absence of evidence of establishing a viable population, the Service is reviewing the translocation of Arthurs paragalaxias into Woods Lake as an ongoing conservation action.

Shannon and Great Lake paragalaxias

During 2013-14 the IFS undertook monitoring surveys for both the Shannon and Great Lake paragalaxias within Great Lake and Shannon Lagoon. An intensive survey of these species was also undertaken at Great Lake 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. The status of the Great Lake paragalaxias population within Great Lake was also positive, with a modest abundance of fish from a range of size classes present. The species was also found during surveys of Shannon Lagoon albeit in low abundance.

Golden galaxias

Monitoring the status of the golden galaxias populations at lakes Sorell and Crescent continued during 2013-14, with several consecutive years of significant winter and spring rains resulting high levels of recruitment of juvenile fish. Consequently, both lakes had high abundances of golden galaxias with several year classes present.

Swan galaxias

The conservation status of the Swan galaxias remains tenuous, with several populations consisting of very few individuals. For a fourth consecutive year the climbing galaxias was found in the Cygnet River, no Swan galaxias were found at this site during 2013. Despite several years of monitoring at Coghlan's Creek, no Swan galaxias have been found since January 2007. Notwithstanding the presence of redfin perch and no Swan galaxias being found in recent years, three adult fish were found at Green Tier Creek. Two adult Swan galaxias were also found at the nearby lower Rocka Rivulet site. Snakey Creek was checked with only a few small pools present, no Swan galaxias were present at this site. By comparison to recent years, the number of Swan galaxias present at Tater Garden Creek was very low. The translocated population at Lost Falls Creek that appeared to have possibly become extinct during recent years was found to contain a relatively high abundance of both adult and young of the year fish. Possible spawning and refugia sites upstream in Lost Falls Creek are scheduled for checking during 2014-15. Broddribb Creek was monitored, with only several large short finned eels present. Monitoring of key Swan galaxias populations are scheduled for 2014/15 and assessment of additional translocation sites is continuing with the goal of establishing one additional site within the next two years.

Clarence galaxias

The status of the Clarence galaxias populations surveyed during 2014 was largely positive. Clarence galaxias were present at the upper Skullbone Plains site, albeit in low numbers. Two lagoons north of Clarence Lagoon were surveyed with good numbers found in both waters. The upper reaches of the inflow stream to Dyes Marsh was checked, with a small number of Clarence galaxias captured. The Clarence Lagoon population was also checked with good numbers present.

Scientific and technical advice

The IFS provided input and advice on aquatic environmental issues relating to water-management projects conducted by Tasmanian Irrigation and Hydro Tasmania.

The IFS continued to provide input to the State's farm dam development assessment process, with several Farm Dam Assessment Reports reviewed, just one recommendation for further studies was recommended.

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

Eastern gambusia program

During 2013-14, the University of Tasmania in collaboration with Inland Fisheries Service (IFS) and NRM North secured research funding of \$476,000 from the Australian Research Council (ARC) to undertake studies into the genetic control of Gambusia. The University of Tasmania will be the lead research agency with contributions and participation from IFS, NRM North and volunteer groups. The Service is committed to supporting the project on a 1 to 4 basis, with cash and in-kind support. Consulting scientist, Dr Jawahar Patil, will be the lead researcher in this program.

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 and Tasmanian 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 a survey for the presence of pest fish within the Floods Creek catchment.
- Monitoring for the Dwarf galaxias in the Waterhouse area.

Controlled Fish and Other Species

Carp Captures at a Glance

Lake	Total 2013-14	Adult* / Juvenile	Total 1995 to present
Sorell	2,409	0/2,409	39,380
Crescent	0	0	7,797

*Adult fish refer to carp from pre-2009 cohorts

Table 17. Carp Captures from Lake Sorell and Lake Crescent for 2013-14

The Federal Government, through its Caring for Our Country (CFOC) program, announced a further two years of funding for the Carp Management Program (CMP) with the release of their Target Area Grants in November 2013. The funding amounts to \$820 000 over 2 years, and allows the Inland Fisheries Service to maintain the resources on the Carp Management Program. This includes containment, spawning prevention, and continued effort to eradicate carp from Lake Sorell.

It is estimated that 85% of the 2009 cohort has now been removed. No adult carp were captured in the past twelve months indicating that only the one cohort exists.

While the majority of fish currently in Lake Sorell are immature or maturing, there was a small proportion of male carp caught which were sexually mature Table 18. These mature fish were mainly caught in the big fyke nets installed in the barrier nets, as a result of the response to spawning cues to move into the shallow margins of the lake. Although no mature female carp were detected this season, it is possible that a small proportion of female fish will be able to spawn next year.

The 18 month Fisheries Research Development Corporation (FRDC TRF 2012/039) funded project to develop sterile male carp for deployment as radio transmitter fish was recently finalised. The final report is now available on the FRDC and IFS websites. A formal presentation of the findings were also presented at the Tenth International Symposium on Reproductive Physiology of Fish in Olhao, Portugal from the 24th - 31st May. A total of 47 surgically sterilised carp were generated and a fraction of them deployed into Lake Sorell in October 2013. The sterile "Judas" carp are continuing to assist in mapping the habitat choice of the 2009 cohort of carp as well as their capture. It is planned to keep a stockpile of these fish in captivity, in preparation for release back into the lake once the population becomes male limited. This is to prevent the chance of the "Judas" fish being involved in any spawning.

The Carp Management Program held its annual two day workshop 1 - 2 May to review the past years work and undertake planning for the coming year. Nick Rawlinson, a fisheries biologist and lecturer from the Australian Maritime College (AMC) was secured to provide an independent review of the whole workshop, and assist in the development of a 2014-15 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
- Anglers Alliance Tasmania
- Inland Fisheries Advisory Council
- Tasmanian Land Conservancy

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 allowed the team (with the valuable assistance of Nick Rawlinson), to workshop, interrogate and analyse the data to investigate opportunities to assist in the eradication of carp from Lake Sorell.

Lake Crescent carp population

No carp were captured in Lake Crescent during the 2013-14 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 2013-14 fishing season provided big challenges for the CMP. A total of 2,409 carp were caught this season, which is less than the catch from the 2012-13 season (4,377). Even though the catch was reduced, a substantial increase in fishing effort was required. Two factors are believed to have contributed to the lower catch rates; unsettled weather at the start of the fishing season from October to December, and changes in carp behaviour associated with slow growth and development.

In response to lower catch rates, fishing operations were altered to allow gill nets to be soaked overnight, and more emphasis was placed on fishing deep water shoals and reefs. Overnight gill nets resulted in the majority of net caught carp this season. Additional federal funding through the CFOC program enabled increased resources to be deployed for this busy period. Continued operational vigilance around the carp spawning season appears to be effective, with no new recruitment observed since 2009.

Eel fishermen and carp eradication

The IFS has established a partnership with commercial eel fishermen to allow them to fish for eels in lakes Crescent and Sorell, while any by-catch of carp is to be kept and recorded. They provide a valuable carp monitoring service with their large numbers of fyke nets set in marsh areas, which are checked on a daily basis. The eel fishermen commenced fishing in Lake Crescent on the 11th of December 2013 till the 22nd of January 2014, with 76 fyke nets installed around the lake. 4,400 kg of eels were caught, but most importantly no carp were detected. Fishing in Lake Sorell commenced on the 16th of December 2013 till the 9th of February 2014, with 97 Fyke nets installed. 6,800 kg of eel were caught as well as 8 carp including 1 current tracker fish. Although fyke nets were set in front of the barrier nets as well as in the marsh areas behind the barriers, all carp were caught in the main body of the lake.

Table 18.

A. Total catch by sex

F=female I=Immature M=male

B. Female carp by gonad condition

C. Male carp by gonad condition

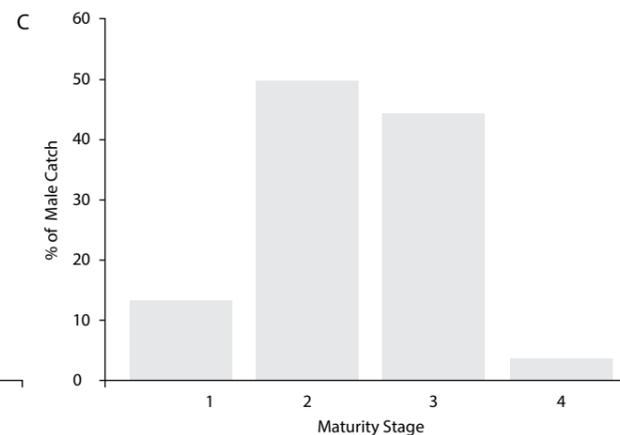
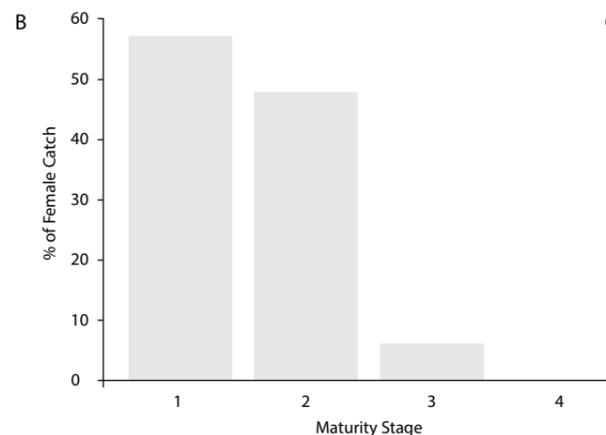
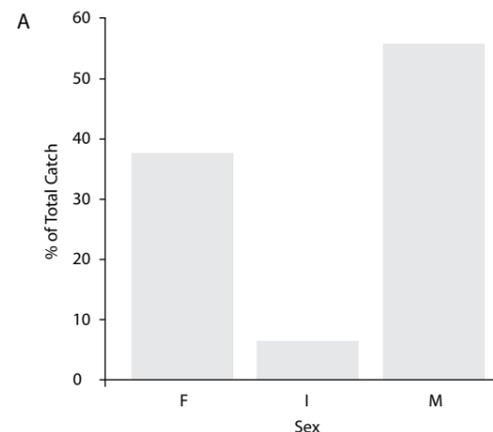
*Gonad condition:

1=Juvenile

2=Immature

3=Maturing

4=Mature/Running Ripe



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:

- The licences of 17 fish farms and 10 ornamental aquarium operations were registered at year end.

Two new Fish Farm licences Commercial Scale 1 (totally recirculating water) were issued during 2013-14. These licences are issued for the production of ornamental (aquarium) fish. Licence number 73 was issued to Blair Smith and Licence number 74 was issued to Krystal Cleaver. Both of these licences will expire in 2024 and are subject to annual renewal.

A variation to a Fish Farm licence number 9 was processed during 2013-14 and issued 4 July 2014. This licence was varied for Tassal's Huon River Hatchery at Rookwood Road and allows for an increase in production under a Commercial Scale 1 licence from 600 to 1,500 tonnes. The variation was granted upon approval by the IFS, Environment Protection Authority (EPA) and DPIPW's Biosecurity division. This licence expires August 2018 and is subject to annual renewal.

Two Fish Farm licences applications were also received during 2013-14, one for a Commercial Scale 1 salmonid hatchery at Judbury by Huon Aquaculture and the other for a Commercial Scale 2 (flow through water) at Westmorland on the Meander River by 41 Degrees South. These licences are being assessed through the approvals process with IFS, EPA and DPIPW's Biosecurity Division.

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, 34 fish dealers were registered. This was an increase of two from the previous year.

The IFS has been working with Animal Health and Welfare branch of DPIPW's Biosecurity division throughout 2013-14 on regulation of live fish imports. Currently the IFS regulate the imports of freshwater live fish through registering Fish Dealers and issuing Exemption Permits for specific purposes. The issue of non-regulated imports of marine aquarium fish was raised by DPIPW's Water and Marine Resources division in December 2013. The *Inland Fisheries 1995 Act* has been identified as the only instrument that allows for regulation of live fish imports and thus will be used for regulation of marine aquarium fish. The detail of the new arrangements for importation of live fish to include marine aquarium species is still being formulated and will be implemented during the 2014-15 year.

Training of Quarantine Tasmania officers by Inland Fisheries staff occurred during August 2013 and will be repeated during August 2014. This is a component of the training of Quarantine Tasmania officers that is undertaken on an annual basis to enable them to assist with the compliance of various State Government Acts in relation to importation.

Commercial eel fishing licences

All 12 existing commercial eel fishing licences were renewed during the year however of these only eight licences were actively fished with the remaining four lodging nil catches in their returns.

The industry caught and held a total of 64,607 kg of wild eels all of which were short finned eels. The volume of the catch increased 22 per cent compared to the 53,085 kg caught in the previous year.

The IFS intends to review licence conditions in 2014-15 to adopt more contemporary reporting requirements regarding fishing locations and by catch.

The industry development plan assisted by funding from the Fisheries Research and Development Corporation that commenced in 2012-13 is expected to be released early next year.

Priority 5: Building and improving strategic partnerships

The IFS continued to work according to its Corporate Plan a key component of which is to maintain and improve relationships with all stakeholders and industry participants.

Memorandums of Understanding have been developed with key stakeholders Hydro Tasmania, Tourism Tasmania, Tasmanian Irrigation and Anglers Alliance 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 a significantly improved the Trout Weekend at Liawenee in May 2014 with the invaluable support of angling clubs, Fishcare volunteers, local fishing businesses and community interest groups. Planning for the event commenced early in the year with simple improvements such as site maps with the weekends itinerary being distributed to attendees on arrival. 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 ova stripping displays with an area developed that minimised the impact of wind and improved the spectator experience. A number of food preparation areas displayed trout cooking and preparation which was well received by the crowd. Based on the gate count it is estimated in excess of 4,200 people attended the event over the two days which showed peoples commitment considering the inclement weather on the first day.

Other major events attended by the IFS this year were the, Lake Burbury Competition, Hamilton Show and the Cressy Trout Expo.

IFS staff are expected to attend functions of clubs and associations where invitations are extended. Staff this year attended functions and meetings of the North West Fisheries Association, New Norfolk Anglers Club, Devonport Fly Fishers, Fly Tyers of Tasmania, Glenorchy Anglers Club, Van Diemens Fly Fishing Club, Gordon River Anglers Club, Kingborough Anglers Association, STLAA, Bothwell Anglers Club, Westbury Anglers Club, North West Fly Fishers and Bridgewater Anglers Club.

The IFS was represented at the Freshwater Fishing Working Group meeting held in Sydney in February 2014. The group is formed with participants from all around Australia and is targeting ornamental fish management and the draft pest fish strategy.

The IFS participated in Business Clean-up day on the 25 February 2014. Teams worked at Craighourne Dam and Lake Crescent with an array of refuse being collected and properly disposed of.

Jonah Yick and Robert Freeman represented the IFS at the Australian Society of Fish Biology Conference held at Darwin in June 2014. They presented papers to the Conference on the carp eradication program and the history of the endangered Pedder galaxias program.

Work Experience

The IFS regularly supports schools and colleges with their work experience programs. The IFS provided the opportunity for students to undertake on the job training and aims to foster a positive attitude towards work and assist students in making informed decisions regarding their future education and career choices. Over the past twelve months students from New Norfolk High, Oatlands District High, Claremont College and St Virgils College participated in 11 weeks of work experience in the areas of hatchery operations and fisheries management. Several of these students had special needs requirements.

Publications

The IFS produced and distributed its annual publication containing the new season's regulations, the *Tasmanian Inland Fishing Code 2013-14*, 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, 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 2013-14 was published during the year.

[1] **Patil J.G.** (2014). Sterile Judas carp set to betray their own in Tasmania. *Australian Veterinary Journal*.92: N16–17. IF= 1.018).

REPORTS

[1] **Patil. J.G.** Purser G.J. and Nicholson, A (2014). Development and deployment of sterile 'Judas fish' to assist carp eradication in Lake Sorell, Tasmania—surgical and chemical sterilization. Final Report. FRDC Project 2012/039. May 2014. pp45

[2] **Patil J G** (2012). An adaptive management plan for eradication of ***gambusia holbrooki*** from Tasmania Australia. Inland Fisheries Service Tasmania. pp 29.

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 Donna Barber continues as the First Aid officer 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 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 Deputy Director was appointed to the Departmental Work Health and Safety Management Committee the main aim of which is to develop a co-ordinated approach to identified key hazards or risks across the Agency. Workplace inspections are carried out on a regular basis and matters identified listed for prompt remediation.

Asbestos registers are being prepared for all sites and appropriate signage installed as part of the inspection process.

A high wind event at the Salmon Ponds in the spring of 2013 dislodged a large limb from a tree that fell into the grounds. No incident occurred however the IFS immediately engaged advice from the Royal Botanical Gardens concerning the condition of the trees and an extensive report was prepared. A contract arborist was engaged to address all the report findings including the removal of those trees classified as at risk in a high wind event. In addition a weather station was installed that emails key personnel if wind events exceed 60 kilometres per hour.

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 and providing a safe working environment.

Appendices

Appendix 1. Stocking of public waters in 2013-14

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Big Lagoon (Bruny Island)	Oct-13	1,000				fry	New Norfolk Hatchery
Big Waterhouse Lake	Oct-13	1,000				fry	New Norfolk Hatchery
Big Waterhouse Lake	Jul-13		3,000			yearling	Springfield Hatcheries
Big Waterhouse Lake	May-14		1,000			fingerling	Springfield Hatcheries
Blackmans Lagoon	Oct-13	5,000				fry	New Norfolk Hatchery
Blackmans Lagoon	Jul-13		5,000			yearling	Springfield Hatcheries
Blackmans Lagoon	Apr-14		7,000			fingerling	Springfield Hatcheries
Blackmans Lagoon	Jun-14		1,000			fingerling	Springfield Hatcheries
Bradys Lake	Oct-13	100,000				fry	New Norfolk Hatchery
Bradys Lake	Nov-13	25,000				fry	New Norfolk Hatchery
Bradys Lake	Dec-13	42,740				fry	New Norfolk Hatchery
Bradys Lake	May-14	5,950				adult	Liawenee Canal
Bradys Lake	Jun-14	840				adult	Scotch Bobs Creek
Bradys Lake	Jun-14	800				adult	Hydro Creek
Bradys Lake	Jun-14	470				adult	Liawenee Canal
Bradys Lake	Jun-14	1,790				adult	Tumbledown Creek
Break O Day River	Jan-14	9,000				fry	New Norfolk Hatchery
Break O Day River	Nov-13	15,000				fry	New Norfolk Hatchery
Bronte Lagoon	Jan-14		10,000			fry	New Norfolk Hatchery
Bruisers Lagoon	May-14	50				adult	Liawenee Canal
Brushy Lagoon	Jul-13				150	adult	Springfield Hatcheries
Brushy Lagoon	Nov-13				630	adult	Saltas, Wayatinah
Brushy Lagoon	May-14				400	adult	Petuna Aquaculture
Brushy Lagoon	Nov-13	15,000				fry	New Norfolk Hatchery

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Brushy Lagoon	Jul-13		150			adult	Springfield Hatcheries
Brushy Lagoon	Jul-13		4,000			yearling	Springfield Hatcheries
Brushy Lagoon	Aug-13		4,000			yearling	Springfield Hatcheries
Brushy Lagoon	Oct-13		1,500			fingerling	New Norfolk Hatchery
Brushy Lagoon	Nov-13		10,000			yearling	Springfield Hatcheries
Brushy Lagoon	Apr-14		3,500			fingerling	Springfield Hatcheries
Camerons Lagoon	May-14	50				adult	Liawenee Canal
Carters Lake	Oct-13	1,000				fry	New Norfolk Hatchery
Carters Lake	May-14	100				adult	Liawenee Canal
Cluny Lagoon	Apr-14		5,000			fingerling	Springfield Hatcheries
Clyde River	Oct-13	10,000				fry	New Norfolk Hatchery
Coal River	Dec-13	10,000				fry	New Norfolk Hatchery
Craigbourne Dam	Jul-13				150	adult	Springfield Hatcheries
Craigbourne Dam	Aug-13				1,800	adult	Saltas, Wayatinah
Craigbourne Dam	Oct-13				10	adult	Salmon Ponds
Craigbourne Dam	Nov-13				600	adult	Tassal, Russell Falls
Craigbourne Dam	Nov-13				315	adult	Saltas, Wayatinah
Craigbourne Dam	Oct-13			300		adult	Salmon Ponds
Craigbourne Dam	May-14			250		yearling	Snowy Range
Craigbourne Dam	Jul-13	253				adult	Mountain Creek
Craigbourne Dam	Oct-13	10,000				fry	New Norfolk Hatchery
Craigbourne Dam	Jun-14	3,050				adult	Tumbledown Creek
Craigbourne Dam	Jun-14	450				adult	Liawenee Canal
Craigbourne Dam	Jun-14	300				adult	Scotch Bobs Creek

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Craigbourne Dam	Jun-14	200				adult	Hydro Creek
Craigbourne Dam	Jul-13		150			adult	Springfield Hatcheries
Craigbourne Dam	Oct-13		20,000			fry	Salmon Ponds
Craigbourne Dam	Apr-14		10,000			fingerling	Springfield Hatcheries
Craigbourne Dam	May-14		300			yearling	Salmon Ponds
Craigbourne Dam	Jun-14		1,500			adult	Salmon Ponds
Craigbourne Dam	Oct-13			300		adult	Salmon Ponds
Curries River Reservoir	Oct-13	10,000				fry	New Norfolk Hatchery
Curries River Reservoir	Sep-13		3,000			fingerling	Springfield Hatcheries
Curries River Reservoir	Apr-14		5,000			fingerling	Springfield Hatcheries
Curries River Reservoir	May-14		1,000			fingerling	Springfield Hatcheries
Curries River Reservoir	Jun-14		2,400			fingerling	Springfield Hatcheries
Dale Brook	Jan-14	500				fry	New Norfolk Hatchery
Dee Lagoon	Jan-14		40,000			fry	New Norfolk Hatchery
Don River	Jan-14	500				fry	New Norfolk Hatchery
Forth Falls creek	Jan-14	500				fry	New Norfolk Hatchery
Four Springs Lake	Oct-13	50,000				fry	New Norfolk Hatchery
Four Springs Lake	May-14	1,200				adult	Liawenee Canal
Four Springs Lake	Jun-14	1,300				adult	Tumbledown Creek
Four Springs Lake	Jun-14	200				adult	Scotch Bobs Creek
Four Springs Lake	Oct-13		4,500			fingerling	Springfield Hatcheries
Four Springs Lake	Jan-14		30,000			fry	New Norfolk Hatchery
Four Springs Lake	Apr-14		8,500			fingerling	Springfield Hatcheries
Four Springs Lake	May-14		3,000			fingerling	Springfield Hatcheries
Gawler River	Nov-13	10,000				fry	New Norfolk Hatchery

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Guide Dam	Nov-13	10,000				fry	New Norfolk Hatchery
Lake Barrington	Jul-13				150	adult	Springfield Hatcheries
Lake Barrington	Jul-13		150			adult	Springfield Hatcheries
Lake Barrington	Nov-13		9,000			yearling	Springfield Hatcheries
Lake Barrington	Apr-14		5,000			fingerling	Springfield Hatcheries
Lake Botsford	Oct-13	1,000				fry	New Norfolk Hatchery
Lake Botsford	May-14	100				adult	Tumbledown Creek
Lake Crescent	Aug-13	70				adult	Hydro Creek
Lake Crescent	Oct-13	10,000				fry	New Norfolk Hatchery
Lake Crescent	Jan-14	5,000				fry	New Norfolk Hatchery
Lake Dulverton	Aug-13	257				adult	Mountain Creek
Lake Dulverton	Oct-13	8,000				fry	New Norfolk Hatchery
Lake Dulverton	May-14	208				adult	Mountain Creek
Lake Dulverton	Sep-13		1,400			fingerling	Springfield Hatcheries
Lake Duncan	May-14	70				adult	Liawenee Canal
Lake Kara	Aug-13				250	adult	Springfield Hatcheries
Lake Kara	Dec-13				455	adult	Saltas, Wayatinah
Lake Kara	Aug-13		250			adult	Springfield Hatcheries
Lake Leake	Jul-13	260				adult	Mountain Creek
Lake Leake	Jul-13	597				adult	Hydro Creek
Lake Leake	Aug-13	129				adult	Hydro Creek
Lake Leake	Oct-13	35,000				fry	New Norfolk Hatchery
Lake Leake	May-14	650				adult	Liawenee Canal
Lake Leake	May-14	1,000				adult	Tumbledown Creek

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Lake Leake	Jun-14	205				adult	Mountain Creek
Lake Leake	Jul-13		900			adult	Springfield Hatcheries
Lake Leake	Sep-13		10,000			fingerling	Petuna Aquaculture
Tooms Lake	May-14	300				adult	Liawenee Canal
Tooms Lake	Jun-14	205				adult	Mountain Creek
Tooms Lake	Sep-13		6,000			fingerling	Springfield Hatcheries
Tooms Lake	Apr-14		5,000			fingerling	Springfield Hatcheries
Tooms Lake	May-14		3,330			fingerling	Springfield Hatcheries
Vale River	Jan-14		5,000			fry	New Norfolk Hatchery
Wayatinah Lagoon	Apr-14		10,000			fingerling	Springfield Hatcheries
Western Creek	Jan-14	500				fry	New Norfolk Hatchery

Size: fry = 0.1-5 grams, fingerlings = 6 – 100 grams, yearling = 101 – 300 grams, adult – 301+ grams

Appendix 2. Stocking of private dams for junior angling development in 2013-14

Name	Area	Date	BT	Size	Date	RT	Size	BK	Date	AS	Size	Origin
Riverside High School	Riverside				Jul-13	42	adult					Springfield Fisheries
Lamberts Dam	Railton				Aug-13	3,500	yearling					Springfield Fisheries
Tarraleah Kids pond	Tarraleah								Sep-13	50	adult	Springfield Fisheries
Bushy Park Junior Anglers	Bushy Park								Sep-13	50	adult	Salmon Ponds
Mitchelsons Dam	Westbury				Sep-13	1,400	yearling					Salmon Ponds
Mitchelsons Dam	Westbury	Nov-13	1,300	fry								New Norfolk Hatchery
Bushy Park Junior Anglers	Bushy Park							35	Oct-13		adult	Salmon Ponds
Bushy Park Junior Anglers	Bushy Park								Nov-13	300	yearling	Tassal – Russell Falls
Bushy Park Junior Anglers	Bushy Park								Dec-13	100	yearling	Tassal – Russell Falls
Frombergs Dam	Ulverstone								Dec-13	120	adult	Saltas
Tailors Dam	Latrobe								Dec-13	120	adult	Saltas
Hiscutt Pond	Penguin								Dec-13	120	adult	Saltas
Bushy Park Junior Anglers	Bushy Park					176	adult					Springfield Fisheries

Size: fry = 0.1-5 grams, fingerlings = 6 – 100 grams, yearling = 101 – 300 grams, adult – 301+ grams

Ranking	Season 2013-14	Total catch rate (fish per day)	Total anglers	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
Lakes															
1	Great	1.37	7,780	Great	1.22	8,553	Arthurs	1.99	7,945	Arthurs	2.02	8,476	Arthurs	2.02	9,586
2	Arthurs	1.54	7,267	Arthurs	1.71	7,551	Great	1.35	7,758	Great	1.74	7,023	Great	1.68	8,871
3	Woods	2.26	3,505	Woods	2.22	3,853	Woods	2.97	3,260	Woods	3.58	3,908	Woods	2.90	5,902
4	Bronte	1.23	2,507	Bronte	1.63	2,663	Little Pine	1.24	2,773	Bronte	1.44	2,666	Little Pine	1.28	3,970
5	Little Pine	1.65	2,137	Craigbourne	0.80	2,318	Craigbourne	0.73	2,286	Little Pine	1.36	2,587	Penstock	0.90	3,219
6	Four Springs	0.85	2,108	Little Pine	1.43	2,161	Penstock	1.40	2,286	Four Springs	1.09	2,297	Bronte	1.80	2,968
7	Bradys	0.48	1,880	Four Springs	0.97	2,099	Four Springs	1.08	2,173	Craigbourne	1.02	2,138	Bradys	1.38	2,503
8	Penstock	1.15	1,795	Penstock	1.39	2,067	Barrington	0.53	2,098	Bradys	0.61	1,954	Four Springs	0.95	2,360
9	Augusta	1.72	1,652	Brushy	0.96	1,848	Bronte	1.09	2,023	Penstock	1.2	1,927	Craigbourne	0.68	2,146
10	Leake	1.50	1,624	Bradys	0.89	1,817	Bradys	0.79	1,611	Huntsman	1.72	1,610	Echo	2.77	2,146
11	Echo	1.20	1,424	Echo	1.34	1,378	Echo	1.92	1,611	Barrington	0.7	1,557	Barrington	0.99	1,752
12	Craigbourne	1.15	1,396	Tooms	1.28	1,190	Brushy	0.93	1,536	Brushy	0.73	1,557	Brushy	0.86	1,752
13	Brushy	0.76	1,368	Augusta	2.84	1,159	Huntsman	2.09	1,349	Tooms	1.65	1,557	Huntsman	1.83	1,752
14	Burbury	1.51	1,310	Barrington	0.49	1,159	Burbury	2.93	1,236	Echo	2.11	1,399	Augusta	3.25	1,609
15	Tooms	1.39	1,310	King William	3.61	1,159	Tooms	1.91	1,199	Burbury	1.84	1,241	Burbury	3.69	1,359
Rivers															
1	Mersey	1.33	2,365	Derwent	0.73	2,631	Derwent	0.73	2,661	Derwent	0.61	2,402	Derwent	0.5	3,433
2	Derwent	0.66	2,337	Mersey	1.16	2,412	South Esk	1.00	2,586	South Esk	2.03	2,376	Mersey	1.39	3,040
3	Brumbys	0.69	2,051	Brumbys	0.54	2,067	Brumbys	1.03	1,911	Brumbys	1.05	2,270	Brumbys	0.68	3,004
4	Meander	0.75	2,023	South Esk	0.73	1,879	Mersey	1.99	1,911	Mersey	1.12	1,901	South Esk	2.02	2,146
5	South Esk	1.12	1,539	Tyenna	1.65	1,817	Meander	1.64	1,799	Macquarie	1.01	1,531	Macquarie	1.21	1,967
6	Macquarie	1.15	1,453	Meander	1.41	1,566	Macquarie	1.05	1,649	Meander	1.6	1,478	Huon	0.79	1,824
7	Tyenna	1.95	1,111	Macquarie	0.40	1,441	Leven	0.78	1,236	Tyenna	2.68	1,320	Tyenna	2.94	1,716
8	Huon	0.67	1,025	Leven	1.07	1,065	Tyenna	2.37	1,236	Huon	0.49	977	Meander	2.59	1,573
9	North Esk	1.25	826	Huon	0.61	971	Huon	0.58	1,161	Leven	1.57	977	Leven	1.38	1,359
10	St. Patricks	2.90	826	North Esk	0.68	751	St.Patricks	1.29	936	North Esk	2.78	871	North Esk	3.53	1,287

Financial Section and Auditors Report

INLAND FISHERIES SERVICE

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
Revenue and other income from transactions			
Angling and Other Licence Fees	2	1,932,329	1,747,198
Grants	3	1,437,500	1,545,000
External Grants and Reimbursements		117,799	306,265
Interest Revenue		121,818	129,676
Other Revenue	4	579,741	426,012
Total revenue and other income from transactions		4,189,187	4,154,151
Expenses from transactions			
Personnel Expenses	5	1,889,168	2,067,077
Operating Costs	6	1,642,681	1,579,869
Depreciation Expenses	8	251,142	241,467
Total expenses from transactions		3,782,991	3,888,413
Net result from transactions (net operating balance)		406,196	265,738
Other economic flows included in net result			
Net gain (loss) on Sale of Non-Financial Assets	7	1,925	4,439
Net Result		408,121	270,177
Comprehensive Result		408,121	270,177

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 2014

	Notes	2014 \$	2013 \$
Financial assets			
Cash at Bank	15(b)	2,206,729	1,911,490
Trade and Other Receivables	16	144,491	83,666
Total financial assets		2,351,220	1,995,156
Non-financial assets			
Property, Plant and Equipment	8	4,190,243	4,072,944
Investment Property	9	2,230,000	2,230,000
Total non-financial assets		6,420,243	6,302,944
Total Assets		8,771,463	8,298,100
Current Liabilities			
Trade and Other Payables	17	122,031	74,882
Provisions	14(a)	275,120	271,930
Total Current Liabilities		397,151	346,812
Non-Current Liabilities			
Provisions	14(a)	295,165	280,262
Total Non-Current Liabilities		295,165	280,262
Total Liabilities		692,316	627,074
Net Assets		8,079,147	7,671,026
Equity			
Reserves	11	2,058,006	2,058,006
Accumulated Funds	12	2,821,287	2,413,166
Contributed Capital	13	3,199,854	3,199,854
Total Equity		8,079,147	7,671,026

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 2014

	Notes	2014 \$	2013 \$
Cash Flows From Operating Activities			
Receipts from Customers		2,569,602	2,479,475
GST Received		65,056	111,845
Payments to Suppliers and Employees		(3,343,239)	(3,787,319)
GST Paid		(186,349)	(155,132)
Receipts from Government		1,089,000	1,135,000
Receipts from External Projects		348,500	410,000
Interest Received		119,183	127,016
<i>Net cash provided by operating activities</i>	15 (a)	<u>661,753</u>	<u>320,885</u>
Cash Flows From Investing Activities			
Payments for Plant, Equipment and Vessels		(247,218)	(230,996)
Payments for Buildings		(179,335)	-
Proceeds from disposal of plant and equipment	7	60,039	120,054
<i>Net cash provided by (used) in investing activities</i>		<u>(366,514)</u>	<u>(110,942)</u>
Net increase (decrease) in cash held		295,239	209,943
Cash at the beginning of the reporting period		1,911,490	1,701,547
Cash at the End of the Reporting Period	15 (b)	2,206,729	1,911,490

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

INLAND FISHERIES SERVICE

INLAND FISHERIES SERVICE

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2014

	Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$
Balance as at 1 July 2013	3,199,854	2,058,006	2,413,166	7,671,026
Total comprehensive result			408,121	408,121
Balance as at 30 June 2014	3,199,854	2,058,006	2,821,287	8,079,147
	Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$
Balance as at 1 July 2012	3,199,854	2,058,006	2,142,989	7,400,849
Total comprehensive result			270,177	270,177
Balance as at 30 June 2013	3,199,854	2,058,006	2,413,166	7,671,026

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

Notes to the Financial Statements for the year ended 30 June 2014

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 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 13 Fair Value Measurement (AASB 2011- Amendments to Australian Accounting Standards arising from AASB 13) – This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 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 reviewed its fair value methodologies (including instructions to valuer's, data used and assumptions made) for all items of property, plant and equipment measured at fair value to ensure those methodologies comply with AASB 13. There is no financial impact.

AASB 2011-8 replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as a result of AASB13.

AASB 119 Employee Benefits (2011-10 Amendments to Australian Accounting Standards arising from AASB119) This Standard supersedes AASB 119 Employee Benefits, introducing a number of changes to accounting treatments. The Standard was issued in September 2013. The IFS has determined that there is no financial impact of its application.

Amendments to Australian Accounting Standards - Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & AASB 132] – This Standard makes amendments to AASB 7 and AASB132 as a consequence of the issuance of amendments to IFRS 7 by the International Accounting Standards Board in December 2011. It is anticipated that there will not be any financial impact.

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 makes amendments to various standards as a consequence of the issuance of International Reporting Standard Mandatory Effective Date and Transition

Notes to the Financial Statements for the year ended 30 June 2014

Disclosures (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in December 2011. 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 various standards as a consequence of the issuance of the International Financial Standard *Consolidated Financial Statements, Joint arrangements and Disclosure of Interests in Other Entities; Transition Guidance* (Amendments to IFRS 10, IFRS 11 and IFRS 12) by the International Accounting Standards Board in June 2012, deferral of the application of AASB 10, AASB 11, AASB 12, AASB 127, AASB 128 and AASB 2011-7 to not for profit entities and editorial corrections. It is anticipated that there will not be any financial impact.

□ AASB 2013-2 *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.

(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 and is available from 1 January 2017 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 and is available from 1 January 2014 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.

□ 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 and is available from 1 January 2014 for application by not-for-profit entities. The IFS has determined that this will have no impact.

□ AASB 2011-7 *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 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 5, 9, 16, & 17]* – This Standard gives effect to consequential changes arising from the issuance of AASB10, AASB 11, AASB 127 *Separate Financial Statements* and AASB 128 *Investments in Associates and Joint Ventures*. For not for profit entities, it applies to annual reporting periods beginning on or after 1 January 2014. The application or potential impact of the Standard has not yet been determined.

□ 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 sell 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.

Notes to the Financial Statements for the year ended 30 June 2014

□ 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 2013-7 *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (AASBs 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 136, 139, 1203 & 1038 and Interpretations 5, 9, 16, and 17)* – 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 2013. It is not expected to have a financial impact.

□ AASB 2013-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance to Not-For Profit Entities – Control and Structured Entities (AASB 10, AASB 12, & AASB 1049)* – The amendments to AASB 10 add Appendix E *Australian Implementation Guidance for Not-for-Profit Entities* as part of that Standard. The appendix explains various principles in AASB 10 regarding the criteria for determining whether one entity controls another entity from the perspective of not-for-profit entities and illustrates the principles with examples. The IFS has determined 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.

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.

Notes to the Financial Statements for the year ended 30 June 2014

(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 effect 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.

Notes to the Financial Statements for the year ended 30 June 2014

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 were declared at 1 therefore valuations were not adjusted in the year. The valuations were performed on the basis of 'current market value in existing use' and uses the market comparable approach that reflects transaction prices for similar properties. The significant level 2 input is price per square metre..

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 2014

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. These properties have been acquired over the last four years and as there has been little movement in the property market since that time they remain recorded in the accounts at cost.

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 \$86,267 (2012-2013, \$84,587), and the amount paid to accumulation schemes was \$118,605 (2012-2013, \$117,612).

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 2014

(n) Economic Dependence

The IFS's is dependent upon the ongoing receipt of grant funding via the Department of Primary Industries, Parks, Water and Environment. This administered payment amounted to \$1,089,000 and represented 26% of total revenue. These funds are used to undertake community service obligations in respect of the control of pest fish, the conservation and monitoring of native freshwater fish populations 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 2014, continued.

	2014	2013
Note 2		
Angling and Other Licence Revenue	\$	\$
Angling Licences	1,815,310	1,618,068
Other Licences	96,855	109,201
Permits and Registrations	20,164	19,929
	<u>1,932,329</u>	<u>1,747,198</u>

In 2013-2014 the IFS introduced a five season licence. The IFS has recognised the total proceeds of these licences in the year. A total of \$352,546 was received for five season licences of this amount \$282,037 is applicable to future years.

Note 3		
Grants		
Government Contribution	1,089,000	1,135,000
Other Grants	348,500	410,000
	<u>1,437,500</u>	<u>1,545,000</u>

Note 4		
Other Revenue		
Rents	161,539	155,496
Investment property rental	196,868	192,967
General Sales & Miscellaneous Revenue	211,113	66,596
Fines	10,221	10,953
	<u>579,741</u>	<u>426,012</u>

Note 5		
Personnel Expenses		
Salaries	1,451,721	1,590,334
Payroll Tax	-	33,546
Superannuation	204,872	210,137
Leave	180,463	187,077
Other	52,112	45,983
	<u>1,889,168</u>	<u>2,067,077</u>

Note 6		
Operating Costs		
Advertising Promotions	68,519	67,036
Audit Fees	18,690	18,150
Conferences & Training	10,898	4,921
Contractors/Consultants	69,535	35,579
Equipment Maintenance/Hire	51,013	63,362
General Insurance	35,582	32,944
Motor Vehicle Expenses	83,717	85,446
Office Related Expenses	161,789	141,534
Operating Expenses	285,141	331,486
Contract Services	184,080	196,880
Rates and Property Costs	352,187	300,250
Grants & Contributions	38,815	44,950
Printing / Publications	115,160	43,020
Protective Clothing	16,001	12,682
Vessel Costs	34,015	68,660
Travel Expenses	117,539	132,969
	<u>1,642,681</u>	<u>1,579,869</u>

Note 7		
Gains / (Losses) on Disposal of Assets		
Proceeds From the Disposal of Plant & Equipment	60,039	120,054
Written Down Value of Disposed Assets	(58,114)	(115,615)
Total Gain/(Loss) on Disposal	<u>1,925</u>	<u>4,439</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, continued.

Note 8 (a)	Property, Plant and Equipment	2014	2013
		\$	\$
	Land at Fair Value *	593,000	593,000
		<u>593,000</u>	<u>593,000</u>
	Buildings at Fair Value*	3,220,033	3,040,698
	Less Accumulated Depreciation	583,618	497,524
		<u>2,636,415</u>	<u>2,543,174</u>
	Motor Vehicles at Cost	527,141	417,096
	Less Accumulated Depreciation	92,504	71,690
		<u>434,637</u>	<u>345,406</u>
	Equipment at Cost	1,170,017	1,121,156
	Less Accumulated Depreciation	705,581	608,280
		<u>464,436</u>	<u>512,876</u>
	Vessels at Cost	176,121	165,159
	Less Accumulated Depreciation	114,366	121,775
		<u>61,755</u>	<u>43,384</u>
	Work in Progress at cost	-	35,104
		<u>-</u>	<u>35,104</u>
	Total property, plant and equipment	<u>4,190,243</u>	<u>4,072,944</u>

*Statutory valuations by the Valuer General are derived from the analysis of market sales for different classes of properties and locality.

The indices issued for 2013/2014 for the municipalities in which the IFS owns property were .90 and 1 therefore valuations did not change from the prior year.

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of Property, plant and equipment at the beginning and end of the previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2014	Land Level 2 (vacant land in active markets)	Buildings Level 2 (general office buildings)	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Balance 1 July	593	2,543	345	513	44	35	4,073
Additions	-	179	197	48	36	-	460
Disposals	-	-	(54)	-	(4)	-	(58)
Depreciation Expense	-	(86)	(53)	(97)	(14)	-	(250)
Transfers between classes	-	-	-	-	-	(35)	-
Carrying Amount 30 June	<u>593</u>	<u>2,636</u>	<u>435</u>	<u>464</u>	<u>62</u>	<u>0</u>	<u>4,190</u>

2013	Land	Buildings	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Balance 1 July	593	2,629	339	585	53	-	4,199
Additions	-	-	174	22	-	-	196
Disposals	-	-	(116)	-	-	-	(116)
Depreciation Expense	-	(86)	(52)	(94)	(9)	-	(241)
Transfers between classes	-	-	-	-	-	35	35
Carrying Amount 30 June	<u>593</u>	<u>2,543</u>	<u>345</u>	<u>513</u>	<u>44</u>	<u>35</u>	<u>4,073</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, continued.

Note 9

Investment Property

(a) Carrying amount

	2014 \$'000	2013 \$'000
At cost	2,230	2,230
Less : Provision for impairment	-	-
	<u>2,230</u>	<u>2,230</u>
Work in progress at cost	-	-
Total	<u>2,230</u>	<u>2,230</u>

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.

Investment properties were initially measured at cost and the current book value reflects this cost. The properties have not been revalued as the property market has been relatively stable since purchase in 2011-12. It is proposed that investment properties will be revalued by an independent valuer in 2014-15.

(b) Reconciliation of movements (including fair value levels)

	2014 Level 2 \$'000	2014 Total \$000	2013 Total \$'000
Carrying amount at 1 July	2,230	2,230	2,230
New purchases	-	-	-
Capitalised expenditure	-	-	-
Disposals and assets classified as held for sale	-	-	-
Net additions through restructuring	-	-	-
Net gains(losses) from fair value adjustments	-	-	-
Net transfers free of charge	-	-	-
Carrying amount at 30 June	<u>2,230</u>	<u>2,230</u>	<u>2,230</u>

(c) Amounts recognised in profit and loss for investment property

	2014 \$'000	2013 \$'000
Rental income	197	193
Net gain (loss) from fair value adjustment	-	-
Direct operating expenses from property that generated rental income	(2)	(0)
Direct operating expenses from property that did not generate rental income	-	-
Total	<u>195</u>	<u>193</u>

(d) Leasing arrangements

The investment properties are leased to tenants under long term operating leases with rentals payable monthly. Minimum lease payments are non-cancellable operating leases of investment properties not recognised in the financial statements receivable as follows.

	2014 \$	2013 \$
One Year or less	126,348	189,160
From one to five years	477,050	507,987
More than five years	214,673	214,673
Total	<u>818,071</u>	<u>911,820</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, continued.

(e) Contractual obligations

At year end there were no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Note 10

Auditor's Remuneration

The total of fees paid or due and payable for the financial year:

Fees for Audit	18,610	17,850
	<u>18,610</u>	<u>17,850</u>

Note 11

Reserves

Asset Revaluation Reserve-Land	780,395	780,395
Asset Revaluation Reserve-Buildings	1,277,611	1,277,611
	<u>2,058,006</u>	<u>2,058,006</u>

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>

Note 12

Opening Balance	2,413,166	2,142,989
Net Surplus for the year.	408,121	270,177
Closing Balance	<u>2,821,287</u>	<u>2,413,166</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, continued.

	2014	2013
	\$	\$
Note 13 Contributed Capital		
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	3,199,854	3,199,854
Balance as at 30 June	<u>3,199,854</u>	<u>3,199,854</u>
Note 14 (a) Employee Entitlements		
Current		
Annual Leave	176,732	179,665
Long Service Leave - Unconditional	39,741	41,400
Accrued Salaries	58,647	50,866
	<u>275,120</u>	<u>271,931</u>
Non- Current		
Long Service Leave - Conditional	295,165	280,262
	<u>295,165</u>	<u>280,262</u>
Total	<u>570,285</u>	<u>552,193</u>
Settled within 12 months	275,120	271,931
Settled in more than 12 months	295,165	280,262
	<u>570,285</u>	<u>552,193</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014 continued.

	2014	2013
	\$	\$
Note 15 (a) Reconciliation of Net Cash Used in Operating Activities to Surplus / (Deficit)		
Net Surplus	408,121	270,176
Non-cash adjustments		
Net (gain) loss on sale of non-financial assets	(1,925)	(4,439)
Depreciation	251,142	241,467
Change in Assets/Liabilities		
Increase (decrease) in employee entitlements	18,091	(35,985)
Increase (decrease) in accounts payable	47,129	(132,495)
(Increase) decrease in receivables	(60,825)	(17,839)
Net cash gained (used) in operating activities	<u>661,733</u>	<u>320,885</u>
For the purposes of the Statement of Cash Flows, cash includes cash on hand and at the bank.		
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:		
(b) Cash at Bank	2,206,729	1,911,490
	<u>2,206,729</u>	<u>1,911,490</u>
(c) Corporate Credit Card		
Facility Available	70,000	75,000
Less Used/Committed	(5,504)	(4,783)
Balance unused	<u>64,496</u>	<u>70,217</u>
Note 16 Trade and Other Receivables		
Sundry Debtors	117,083	73,612
Net GST Receivable	27,408	10,054
	<u>144,491</u>	<u>83,666</u>
Note 17 Trade and Other Payables		
Current		
Trade Creditors	122,031	74,882
	<u>122,031</u>	<u>74,882</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, 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.

Risk Exposure	Measurement method
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.

Analysis of financial assets that are past due at 30 June 2014 but not impaired				
	Past due 30 days	Past due 60 days	Past Due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	117,852	26,274	365	144,491
Analysis of financial assets that are past due at 30 June 2013 but not impaired				
	Past due 30 days	Past due 60 days	Past due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	80,838	512	2,316	83,666

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, 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.

2014

	Maturity analysis for financial liabilities						Undiscounted total	Carrying amount
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years		
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	122,031	-	-	-	-	-	122,031	122,031
Total	122,031	0	0	0	0	0	122,031	122,031

2013

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

(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:

	2014	2013
	\$,000	\$,000
Variable rate instruments		
Financial assets	2,207	1,911
Financial liabilities	-	-
Total	2,207	1,911

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 2014, 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
30 June 2014	\$	\$	\$	\$
Cash	22,070	(22,070)	22,070	(22,070)
Net sensitivity	22,070	(22,070)	22,070	(22,070)
30 June 2013	\$	\$	\$	\$
Cash	19,114	(19,114)	19,114	(19,114)
Net sensitivity	19,114	(19,114)	19,114	(19,114)

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

Categories of financial assets and liabilities

	2014	2013
	\$'000	\$'000
Financial assets		
Loans and Receivables on intital recognition.	2,337	1,995
Total	2,337	1,995
Financial liabilities		
Financial liabilities measured at amortised cost	(108)	(75)
Total	(108)	(75)

Net fair values of financial assets and liabilities	2014	2014	2013	2013
	Total Carrying Amount	Net Fair Value	Total Carrying Amount	Net Fair Value
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash at bank	2,207	2,207	1,911	1,911
Receivables	144	144	84	84
Total financial assets	2,351	2,351	1,995	1,995
Financial liabilities (recognised)				
Trade Creditors	122	122	75	75
Other financial liabilities	-	-	-	-
Total financial liabilities (recognised)	122	122	75	75

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2014, 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

Schedule of Commitments

	2014	2013
	\$	\$
By Type		
<i>Lease commitments</i>		
Operating leases (ii)	37,386	40,096
Total Lease Commitments	37,386	40,096

(i) There were no capital commitments at year end.

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

By Maturity

	2014	2013
	\$	\$
<i>Operating lease commitments</i>		
One Year or less	15,262	21,412
From one to five years	22,124	18,684
More than five years	-	-
Total operating lease commitments	37,386	40,096



Inland Fisheries Service

17 Back River Road, New Norfolk, TAS 7140
PO Box 575, New Norfolk, TAS 7140 Australia
Ph (03) 6261 8050 Fax (03) 6261 8051
Email infish@ifs.tas.gov.au Web www.ifs.tas.gov.au



7 August 2014

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 2014 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:

John Diggle
Director of Inland Fisheries

Tony Wright
Deputy Director



Independent Auditor's Report

To Members of the Tasmanian Parliament

Inland Fisheries Service

Financial Report for the Year Ended 30 June 2014

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 2014 and 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 of compliance by the Service's 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 2014, and its financial performance, cash flows and changes in equity for the year then ended
- (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 *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.

...1 of 2

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on my judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, I considered 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
- 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
Assistant Auditor General Financial Audit
Delegate of the Auditor-General

Hobart
17 September 2014