

# Inland Fisheries Service **Annual Report** 2023-2024





*Inland Fisheries Service Section Manager, Chris Wisniewski, holding a Carp and a Wild Brown Trout from Lake Sorell.*



The Hon Eric Abetz MP  
Minister for Business, Industry and Resources

Dear Minister

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 42 of the *Financial Management Act 2016*, I am pleased to submit the 2023-24 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

A handwritten signature in black ink, appearing to read "Ryan Wilkinson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Ryan Wilkinson  
Acting Director of Inland Fisheries  
26 September 2024

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# Minister's Message

Welcome to the 2023-24 Annual Report for Tasmania's Inland Fisheries Service (IFS).

As the Minister responsible for Tasmania's inland fisheries, it is with great delight that I present this summary of the Government's commitment to the Tasmanian Inland Fishery and the significant accomplishments of the IFS during 2023-24.

It is pleasing to report on the ongoing success of our carp eradication program with no adult or juvenile European carp being found during extensive surveys at both Lakes Crescent and Sorell during 2023-24. The efforts of the small team of dedicated IFS staff over 29 years have seen the State declared functionally carp free, with the trout fishery at Lake Crescent returning to its reputed status, along with the continuing recovery of Lake Sorell.

The Government's commitment to waive junior angling licence fees following the success of this initiative in 2021-23 and 2022-23 continued for the 2023-24 angling season. The 2023-24 season saw our highest ever number of junior licence holders, and since 2020-21, junior angler licence numbers have increased by 91 per cent. This initiative has been successful in encouraging the next generation of anglers to participate in our amazing trout fishery as well as encouraging valuable time for families in our beautiful outdoors.

The Anglers Access Program is another fantastic initiative that continues to make it easier for anglers to go fishing. Some of the key projects delivered this year include the significant progression of a loop track around Four Springs Lake including a land transfer agreement between the IFS and Forico, allowing easy foot access to the western and northern shores. The walking track was completed ahead of the 2024-25 angling season. The transfer also means the Four Springs Reserve is now managed under licence by the IFS. Other upgrades at Four Springs Lake included extension of the car park and an upgrade to the angling jetty on the western shore.

A further partnership between the Meander Valley Council, Marine and Safety Tasmania, Tasmanian Irrigation and the IFS saw the Huntsman Lake boat ramp upgraded, along with the construction of a 70 m long jetty. Boat ramp and jetty construction was also undertaken at Little Pine Lagoon and a new concrete boat ramp was completed at Lake Mikany.

Towards the end of 2023-24, the Government was able to outline our ongoing commitment to Tasmania's inland fishery with the announcement of our 2030 Strong Plan. This included an extension of the junior licence fee waiver for a further three years, re-launch of a tagged trout promotion in 2024-25 which will run for three seasons, and provision of funding to Anglers Alliance Tasmania (AAT) to assist in the support of junior angling programs and maintenance of the AAT webcam network.

Finally, I would like to acknowledge the commitment of John Diggie who will retire as Director of Inland Fisheries in 2024 after taking leave. John has led the organisation through difficult times including the long-term eradication program of European carp. He leaves behind a vastly different organisation to the one he inherited some 21 years ago, with the service now in a sound position to develop the freshwater fishery into the future.

As the Minister responsible for Inland Fisheries, I am delighted to present the activities of the Inland Fisheries Service for the 2023-24 financial year.



**The Hon Eric Abetz MP**  
**Minister for Business, Industry and Resources**

# About the Inland Fisheries Service (IFS)

## Vision

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

## Mission

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

## Our values

In working towards achieving our vision and mission we will value:

- each other, our differences and encouraging learning,
- working together professionally and with integrity,
- diversity and equality,
- quality, creativity, new ideas and trying new things,
- maintaining a safe and no harm work environment.

## Our values in action

We will:

- treat others with respect and be inclusive,
- be efficient with our time and resources,
- act in the best interests of Tasmania and the IFS in how we conduct ourselves and undertake our business,
- act promptly and professionally in dealing with stakeholders and clients,
- care for the facilities, plant and equipment of the IFS.

## Our strategic goals

The outcome after five years will be that:

- The fishery is managed sustainably.
- The Lake Sorell recreational fishery is restored.
- We maintain our reputation as a world-class recreational trout fishery and increase participation.
- We have advocated and acted on behalf of freshwater ecosystems.
- The IFS is respected and valued as a responsive, proactive, accessible and dynamic organisation.
- The IFS is financially sustainable.

## Corporate Plan 2022-27

The IFS Corporate Plan 2022-27 guides our actions. It supports the IFS to be responsive to current challenges and opportunities within Tasmania's inland fisheries and proactive towards achieving our Vision and Mission.



## Fisheries Management

- Section Manager (Fisheries Management) Chris Wisniewski  
Robert Freeman (acting as of March 2024)
- Manager (Compliance) Steven Paterson
- Senior Fisheries Management Officers Robert Freeman (Josef Wisniewski partial backfill as of June 2024)  
Tim Farrell  
Jonah Yick
- Project Manager (Anglers Access) Neil Morrow
- Team Leader (Hatchery and Stocking) Brett Mawbey
- Commercial Fisheries Officer Jen Cramer (leave without pay)
- Senior Fisheries Officer Paul Middleton
- Commercial Fisheries Officer Vacant (commencing recruitment)
- Senior Technical Officer Christopher Bassano
- Utility Officer Craig Burgess  
Robert Cordwell
- Technical Officer Brock Cuthbertson  
Gareth Jones
- Fisheries Field Officer Josef Wisniewski

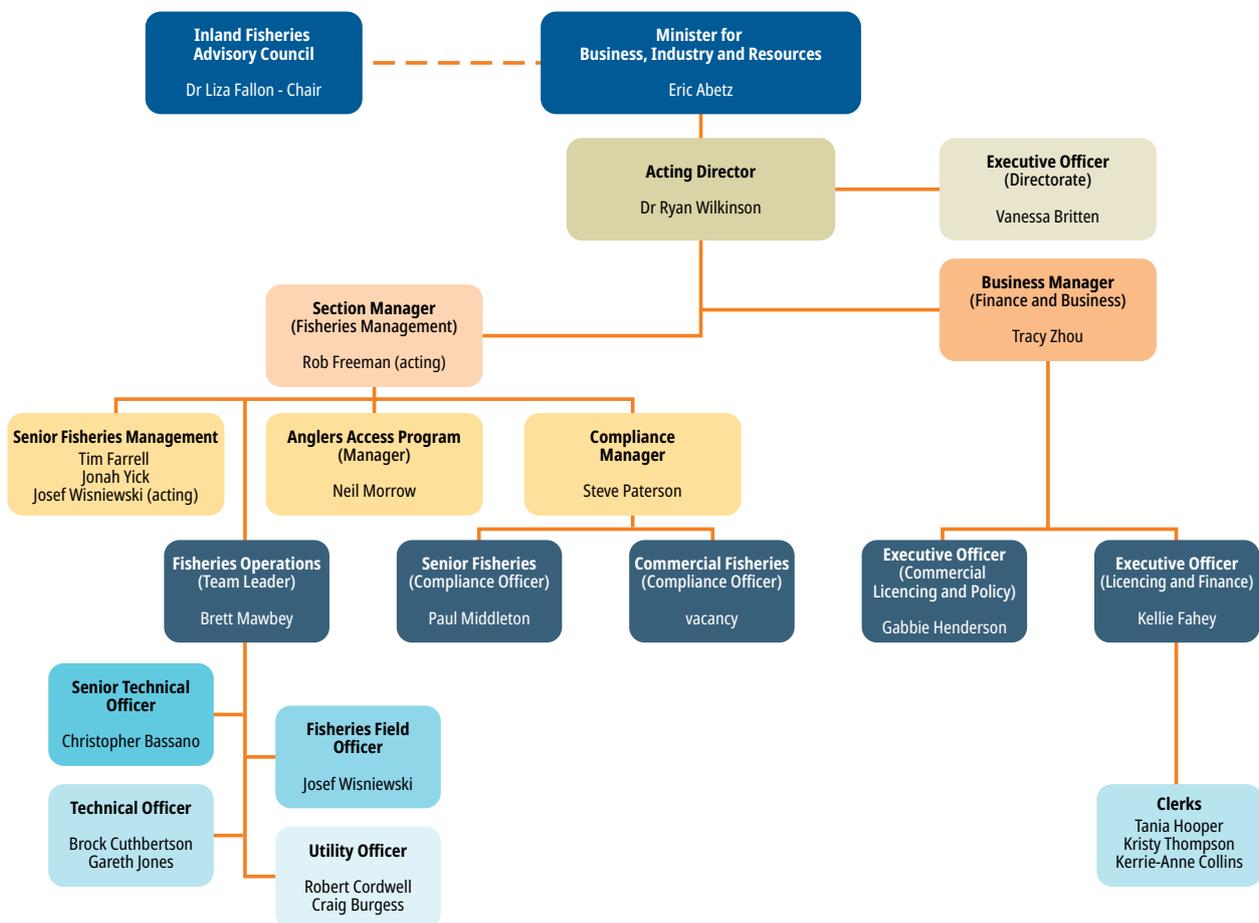


Figure 1. Organisational Outputs

# Policy Commitments

## 2021

- Providing \$1 million for new and upgraded facilities and amenities for inland fishing, and improved access.
  - o Building upon the policy commitments of 2018, this Government provided \$1 million over four years for new and upgraded facilities and amenities for inland fishing, and improved access. This commitment will conclude in 2024-25.
- Making licences free for junior inland anglers for the next four years.
  - o To help more young people enjoy our amazing trout fishery and increase angling participation, the Government waived junior angling fees across four years. This will mean that children up to and including 17 years of age will be able to fish in Tasmania's inland lakes and waterways for free.

## 2024

- Building on the success of the junior fee waiver, the Government has committed to waiving junior inland angling fees for a further three years (\$75,000 commitment).
- Re-introducing the Tagged Trout Promotion over three seasons, to encourage trout fishing and support regional economies (\$150,000 commitment). Any unspent funds from the Tagged Trout Promotion will be used to support the Anglers Access Program.
- Providing funding of \$220,000 over three years to Anglers Alliance Tasmania (AAT) to support junior fishing education programs and management of web cams so anglers can check the weather conditions for free before heading to the lakes for a fishing trip. AAT are the peak group representing over 35 angling clubs and 26,000 freshwater licence holders.

# Inland Fisheries Advisory Council (IFAC) report 2023-24

Table 1. Membership of the Inland Fisheries Advisory Council on 30 June 2024

Representation and role	Member
Chairperson	Michele Moseley (until December 2023) Dr Liza Fallon (from December 2023)
Ministerial appointment	Julie Butler
Freshwater angling associations	Howard Jones
Director of Inland Fisheries	John Diggle (on leave from March 2024) Dr Ryan Wilkinson (acting from March 2024)
Conservation of freshwater ecosystems	Dr Liza Fallon (until December 2023) Andrew Taylor (from December 2023)
Commercial freshwater fisheries	Adam Chapman
Representing the north-western area	Sheryl Thompson
Representing the northern area	Julianne Stephens
Representing the southern area	Ranald Moore (until December 2023) Andrew Reed (from December 2023)
Representing tourism	Simone Hackett (until December 2023) Fiona Dewar (from December 2023)

IFAC provides advice to the Minister responsible for Inland Fisheries on matters related to Tasmania's inland fishery resources. IFAC also provides a forum for consultation on policy matters and a sounding board for the Director of Inland Fisheries.

IFAC held four meetings during the year at the IFS offices in New Norfolk.

The Council was briefed at each meeting on progress with the Government Policy Commitments relevant to the fishery, trends in licence sales and any other matters of strategic relevance to the management of the fishery.

The IFS Risk Register continued to provide the context for many of IFAC's discussions.

The IFAC is grateful for the support provided by the staff of IFS without which it would be unable to perform its function.

## Meeting – 29 August 2023

Presentation

- IFS Section Manager – “The Importance of Lakes Crescent and Sorell – Benefits and Threats!”
- Hydro Tasmania – “Woods Lake algal bloom update”

Advice provided to the Minister regarding

- The eradication of carp and subsequent recovery of the lakes Sorell and Crescent recreational fisheries and aquatic ecosystem
- Current blue-green algal bloom in Woods Lake

## Meeting – 28 November 2023

Presentation

- IFS Fisheries Field Officer – “Rainbow Trout Spawning”
- Hydro Tasmania – “Woods Lake algal bloom update”

## Meeting – 14 February 2024

Presentation

- Hydro Tasmania – “Cyanobacterial blooms in Woods Lake and Lake Trevallyn”

## Meeting – 14 May 2024

Presentation

- NRE Tas – “Lakes Sorell and Crescent water quality and Golden galaxias”

Advice provided to the Minister regarding

- Proposed update of Terms of Reference
- The importance of water management to the health of rivers and the sustainability of inland fish and fisheries.
- The importance of junior angling to the ongoing sustainability of the recreational fishery and the need to provide angling opportunities that are accessible to junior anglers.

# Legislation

Updates to legislation during 2023-24:

Regulation 14 - Unattended equipment

- Word change in R14(b) from 'and' to 'or'

Regulation 19 - Taking fish from watercraft

- Adding Lake Mikany to R19(3) to stop trolling with outboards
- R19(5)(a) to reinstate an administrative error. This regulation was in the *Inland Fisheries (Recreational Fishing) Regulations 2009* and was inadvertently omitted in the *Inland Fisheries Regulations 2019*

Regulation 21 - Use of baits and lures

- Removing Argent Dam to allow all methods of fishing
- Removing Edgar Pond as it is covered under R21(3)(n)
- Removing Lake Dobson as it is covered under R21(3)(p)
- Removing Calverts Lagoon to allow all methods of fishing

Regulation 23 - Use of Nets

- Correcting reference to rescinded Fisheries Rules 2009 to Fisheries Rules 2019

Regulation 24 - Use of Nets or Traps for Commercial Purposes

- Correcting reference to rescinded Fisheries Rules 2009 to Fisheries Rules 2019

Schedule 1 - Part 2 - Rivers

- To reinstate an administrative error. This boundary was in the *Inland Fisheries (Recreational Fishing) Regulations 2009* and were omitted in the subsequent *Inland Fisheries Regulations 2019*. Reinstating and moving the Arthur River Indigenous Fish Boundary, to aid protection of the estuary perch.

Schedule 2 - Junior Angling Development Fishery

- Removing Lake Waverley from the Junior Angler Development Fishery listing

Schedule 3 - Bag Limits

- Reducing bag limits for Lake Duncan and Lake Lynch from 5 to 2 fish per day
- Removing Plenty River due to the disabled platforms removal due to flood damage
- Remove reference of Big Lagoon (Bruny Island) from size and bag possession limit schedules to take it back to a general lake rule water

Schedule 4 - Daily bag limits for Salmon from certain waters

- Remove reference of Big Lagoon (Bruny Island) from size and bag possession limit schedules to take it back to a general lake rule water
- Removing Lake Duncan and Lake Lynch as no longer relevant to Schedule 4

Schedule 5 - Fees - Part 1 - Recreational Fishing Licences

- To reinstate an administrative error. Changing the eligibility of certain persons to pay a reduced fee when applying for an additional rod and line for an angling licence. These fees were in the *Inland Fisheries (Recreational Fishing) Regulations 1999* and were omitted in the *Inland Fisheries (Recreational Fishing) Regulations 2009* and in the subsequent *Inland Fisheries Regulations 2019*.

Aboriginal and dual names updated for the following waters:

- yingina / Great Lake
- Leengtanner / Tomahawk River
- Polelewawta / Little Forester River

Change of placenames updated for the following waters under the *Place Names Act 2020*:

- Camden Lake
- Craighourne Lake
- South Riana Lake

# Fisheries compliance

Table 2. Compliance inspections conducted during the 2023-24 financial year

Inspection type	Total in 2023-24
Angling creel	3,866
Whitebait fishing	189
Boating safety	596

Two full-time and eight part-time Officers authorised under the Act delivered fisheries compliance for the year. This included enforcement activities, investigations, and prosecutions, as well as education/awareness and public relations activities.

Fisheries Officers enforce a wide range of regulations under the Act and conduct angler creel surveys to help with fisheries assessments. The Compliance Operational Plan guides activities.

The IFS works closely with other State agencies such as Tasmania Police, Tasmania Parks and Wildlife Service (PWS) and Marine and Safety Tasmania (MAST) to patrol remote areas and to detect, and respond to, illegal activity.

Further details of activities are published in the Compliance Annual Report 2023-24 located at <https://www.ifs.tas.gov.au/publications/>.

# Strategic goal:

## The fishery is managed sustainably

### Fishery performance assessments

Consistent with the *Tasmanian Inland Recreational Fishery Management Plan 2018-28*, the following fishery performance assessments (FPA) were completed during 2023-24 with full reports available at [www.ifs.tas.gov.au/publications/reports](http://www.ifs.tas.gov.au/publications/reports).

#### Four Springs Lake

During July 2023, an in-lake FPA was conducted to assess the Four Spring Lake trout fishery. A total of 80 box traps were set over two consecutive nights at 29 locations. Ten traps were modified to be set in deeper water.

A total of 313 brown trout and 12 rainbow were captured. The recapture of 17 tagged brown trout from a 2020 transfer showed they had gained an average of 602 g. Average weight and length of the brown trout sampled was 1,170 g and 473 mm respectively. The average condition factor was 1.06 k-factor, which is classed as “fair”. The catch per unit effort for the survey was 2.03 fish per trap per day. This was significantly lower than the two previous surveys in 2020 and 2013 that were 3.9 and 4.8 respectively.

#### Tooms Lake

During November 2023, an in-lake FPA was conducted to assess the trout fishery at Tooms Lake. A total of 47 box traps were set for two consecutive nights at 16 locations. Six traps were modified to set in deeper water.

A total of 35 brown trout and six rainbow trout were captured. Average weight and length of the brown trout was 771 g and 420 mm respectively. The average condition factor was 1.01 k-factor, which is classed as “fair”.

The catch per unit effort for the survey was 0.44 fish per trap per day. This was significantly lower than the previous survey in 2021 that was 2.46.

Inflowing streams were electrofished using a backpack electrofishing unit to investigate natural recruitment of brown trout during 2023. No fry were found, inferring no recruitment had occurred.

#### Arthurs Lake

During December 2023, an in-lake FPA was conducted using the electrofishing boat. The purpose of the survey was to collect 200 brown trout for assessment. This sample was compared to the sample collected at the same location during December 2022. Analysis of the samples was used to indicate the recruitment strength of brown trout over both years.

Average weight and length of the adult/sub adult sample was 408 g and 335 mm respectively. The average condition factor was 1.03 k-factor and classed as “fair”. The 2023 sample had a smaller average length and weight and lower condition factor than the previous year sample.

#### Lake Crescent

During March 2024, an in-lake FPA was conducted to examine the Lake Crescent trout fishery. Over two nights, a total of 80 box traps were used to captured 31 brown trout and three rainbow trout. None of the 500 tagged adult brown trout from a previous 2021 transfer were captured. This result was despite anglers reporting captures of tagged brown trout until February 2024. The average weight for all fish was 2,392 g with and mean length of 550 mm. This result was a substantial increase compared to the weight of 1,675 g and length of 535 mm from the 2021 survey. The average condition factor was 1.30 k-factor, which is classed as “good”.

## Lake Sorell

During April 2024, an in-lake FPA was conducted to examine the recovery of the Lake Sorell trout fishery, following the impacts associated with the eradication of European carp between 1995 - 2023. The last significant trout survey for Lake Sorell was conducted during 2002.

The FPA was undertaken during April 2024, using an electrofishing boat over three days. A total of 25,597 seconds of electrofishing on-time resulted in the capture of 46 brown trout and one rainbow trout. The average length and weight was 516 mm and 1,670 g respectively. The size of fish ranged from 374 mm and 720 g up to 660 mm and 2,860 g. While the number of fish captured was low, natural recruitment should rebuild the population over the coming years.

## Penstock Lagoon

During July 2023, an in-lake FPA was conducted to examine the Penstock Lagoon trout fishery. Over two nights, a total of 80 box traps were used to captured 363 brown trout and one rainbow trout. From these captures, 46 brown trout had an adipose fin clipped (12.6%), from a previous transfer of 2,000 adult brown trout during May/June 2023. Survival rates for brown trout released during 2014 and 2016 were also assessed.

## Future Assessments

The following fishery assessments are scheduled for 2024-25: Big Waterhouse Lagoon, Woods Lake, Arthurs Lake, Rostrevor Reservoir, and NW river surveys.

## Trout hatchery, stocking and adult transfers

Consistent with the *Tasmanian Inland Recreational Fishery Management Plan 2018-28* the IFS has supplemented fish stocks in waters across the State using fish sourced from Central Highlands spawning traps, commercial hatcheries and the Salmon Ponds hatchery.

## Wild brown trout spawning run 2023

Trapping of the 2023 brown trout spawning run commenced on 3 April 2023 and finished on 31 July 2023 (see Table 3). A total of 18,171 adult brown trout were trapped with 12,753 transferred to waters across the state with the remainder released upstream of the traps to spawn.

*Table 3. Wild adult brown trout caught in Central Highlands fish traps in 2023*

Trap	Number transferred	Number released above trap
Liawenee Canal – yingina / Great Lake	7,590	0
Sandbanks Creek – yingina / Great Lake	1,532	0
Tumbledown Creek – Arthurs Lake	1,154	2,019
Scotch Bobs Creek – Arthurs Lake	245	751
Hydro Creek – Arthurs Lake	1,433	2,616
River Derwent – Lake King William	799	32
<b>Total</b>	<b>12,753</b>	<b>5,418</b>

## Wild rainbow trout spawning run 2023

The IFS use fish traps at Liawenee Canal - yingina / Great Lake to monitor and enhance the wild rainbow trout fishery (Table 4). The initiative to establish a population of wild rainbow trout in Lake Sorell continued in 2023 with 100 wild adult fish trapped from the Liawenee Canal and transferred to Mountain Creek and Silver Plains Creek, with the remaining being released into the Liawenee spawning channel.

Table 4. Total captures of wild rainbow trout, Liawenee 2016-2023

Trap	2023	2022	2021	2020	2019	2018	2017	2016
Liawenee Canal – yingina / Great Lake	4,417	5,402	2,310	923	988	1,093	349	587

Further details of activities are published in the Central Highlands Fish Trap Report 2023 - Wild Brown Trout and Wild Rainbow Trout Management Report 2023 located at <https://www.ifs.tas.gov.au/publications/fish-trap-reports>.

## Stocking of inland waters for public fishing

Each year the IFS stock selected waters in the public fishery. In 2023, the IFS stocked 21,395 wild brown trout, 25,294 rainbow trout, 3,200 brook trout, and 567 Atlantic salmon (Table 5).

Table 5. Stocking of inland waters for public fishing by age/size class for 2023

Age/size class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5 g)	8,630	1,000	0	0
Fingerlings (6-50 g)	0	0	3,200	0
Yearling (51-300 g)	0	0	0	0
Adult (>301g)	12,765	24,294	0	567
<b>Total</b>	<b>21,395</b>	<b>25,294</b>	<b>3,200</b>	<b>567</b>

For the full report go to the IFS website <https://www.ifs.tas.gov.au/publications/stocking-reports>.

## Ova and fish sales

During 2023-24 the IFS sold trout ova and various sized trout to registered private fisheries and private farm dams (Table 6).

Table 6. Ova and fish sales between 1 July 2023 and 30 June 2024

Qty	Age/size class	Species	Recipient	Value \$
650	Adult (> 301 g)	Triploid Rainbow	Registered private fisheries	3,250
1,000	Fingerlings (6 – 50 g)	Triploid Rainbow	Registered private fisheries	3,000
510	Adult (> 301 g)	Triploid Rainbow	Private farm dams	2,550
3,275	Fingerlings (6 – 50 g)	Triploid Rainbow	Private farm dams	9,825
260	Yearling (51 – 300 g)	Triploid Rainbow	Private farm dams	780

## Commercial fisheries

### Private fisheries

Registered private fisheries provide recreational fishing opportunities without being subject to angling licence provisions and angling regulations. On 30 June 2024, there were 12 registered private fisheries, the same as in 2023-24.

### Fish dealers

A person dealing in applicable freshwater fish must be a registered fish dealer under the Act. On 30 June 2024, there were 58 registered fish dealers, four more than in 2022-23.

### Fish farms

A fish farm means any area on land or in inland waters used to farm, culture, hatch, rear, ranch, enhance or breed freshwater fish for commercial or research purposes (Table 7). This year the IFS:

- issued 10 aquarium fish farm licences
- renewed one salmonid hatchery fish farm licence.

*Table 7. Types of freshwater fish farms in operation at 30 June 2024*

Species farmed	Number of fish farm licences
Eels/Salmonids	1
Salmonids	19
Freshwater Aquarium	33
Freshwater Aquarium/Salmonids	1

There are 21 licenced freshwater hatcheries currently producing salmonids in Tasmania.

A licence was issued in 2021 for a freshwater salmonid hatchery at Hamilton but is yet to be operational.

### Commercial freshwater fishing licences

All 12 existing commercial freshwater fishing licences (CFFL) (eels) were renewed. Nine licences were actively fished.

The industry declared a held catch of 19,637.5 kg of wild eels, down 25.04 per cent compared to 26,198.5 kg the previous year.

### Exemption permits and angling exemptions

Twenty-one permits were issued exempting the holder from the requirement of an angling licence in support of educational and community programs.

Fifty-five permits were issued exempting the holder from various sections of the Act in support of education or scientific research.

## Review of the Permissible Imports List – Freshwater Aquarium Fish

Registered Fish Dealers are permitted to import live fish into Tasmania for use in the aquarium fish trade. The Permissible Imports List – Freshwater Aquarium Fish is a list of fish that may be imported by Registered Fish Dealers. The IFS only lists fish that present a low risk of establishment in the Tasmanian environment. Biosecurity Tasmania ensures that only fish on this list come through the state's monitored entry points. This list will be reviewed annually before June each year.

In 2023-24 the IFS updated the Permissible Imports List – Freshwater Aquarium Fish to add more species that are available to industry and amend names according to the latest scientific advice. These were considered through a risk assessment framework. Registered Fish Dealers and Biosecurity Tasmania were consulted as part of the review process.

The current list contains 385 genus and species of fish that are permitted for import into Tasmania.

For the full list go to the IFS website

[Inland\\_Fisheries\\_Service\\_-\\_April\\_2024\\_Permissible\\_imports\\_list\\_freshwater\\_aqu.pdf \(ifs.tas.gov.au\)](https://www.ifs.tas.gov.au/publications/reports)

## Native fish conservation and management

An annual report of native fish management activities for 2023-24 was produced and published on the IFS website located at <https://www.ifs.tas.gov.au/publications/reports>. The report details the activities and results and where applicable, presents trends for the last ten years. Below is an overview of the 2023-24 activities.

### Pedder galaxias monitoring

During April 2024, the Pedder galaxias population was surveyed at the Strathgordon water supply dam. Twelve fine mesh fyke nets were set overnight, resulting in the capture of 135 Pedder galaxias, at 11.3 fish per net. This result remains within the long term monitoring range despite a decline in catch over the past two years. Limited recruitment in 2022 and 2023 is likely to be the cause of the reduced catch.

### Woods and Arthurs lakes monitoring

During October, in accordance with monitoring protocols, for the saddled galaxias and Arthurs paragalaxias, 24 fine-mesh fyke nets were set overnight at each lake. At Arthurs Lake, 67 Arthurs paragalaxias were captured, consisting of two defined length cohorts, with moderate levels of recruitment evident. A total of 27 saddled galaxias were also captured, with young-of-the-year fish representing 26 per cent of the catch. Catch rates for the species are highly variable but have declined since 2015.

At Woods Lake a total of 48 saddled galaxias were captured providing good evidence their abundance has increased over the last five years. A strong young-of-the-year cohort indicates good recruitment. No Arthurs paragalaxias were captured and only three individuals have been captured since 2021.

### Penstock and Shannon lagoons monitoring

During April, the native fish populations at Penstock and Shannon lagoons were monitored. At Penstock Lagoon an overnight set of 16 fine mesh fyke nets resulted in the capture of 166 Shannon paragalaxias, 480 spotted galaxias and zero Great Lake paragalaxias.

At Shannon Lagoon, an overnight set of 16 fine mesh fyke nets resulted in the capture of 374 Shannon paragalaxias, 273 spotted galaxias and one Great Lake paragalaxias.

### Swan galaxias monitoring

NRM South in partnership with the University of Tasmania, CSIRO and the IFS, continued with the delivery of the Commonwealth Government's funded 'Saving Native Species' project. During March 2023, translocations of the Swan galaxias were undertaken at Delvin Creek and Evercreech Rivulet. In December 2023, both sites were electrofished, with one Swan galaxias captured at Delvin Creek and five at Evercreech Rivulet, all thought to be from the initial translocation. Further monitoring of these populations is planned for 2024-25.

Populations within the upper St Pauls River and the eastern branch of Tinamirakuna / Macquarie River were monitored in January 2024.

## Golden galaxias monitoring

Annual golden galaxias monitoring was conducted in March 2024. The catch from Lake Sorell remained within the normal long term monitoring range, however, catches from Lake Crescent were lower. Further details of activities are published in the Native Fish Program - Annual Report 2023-24.

## Dwarf galaxias monitoring NW Tasmania

During June 2024, several historical locations on the far Northwest of Tasmania were checked for the presence of the Dwarf galaxias. The conditions were not favourable with many sites dry or very low water levels. Consequently, no Dwarf galaxias were found. Several other species of native fish were found and are reported in the Native Fish Program - Annual Report 2023-24.

## Arthur River Estuary Perch Population assessment

IFS staff undertook a fisheries survey in the Arthur River, located on the NW coast of Tasmania. This was to assess the population of the protected native estuary perch (*Percolates colonorum*), which is currently only found in this river. The last survey undertaken in the Arthur River was in 2014, where the results suggested the population of estuary perch was low and dominated by three-year-old age classes.

Over the course of the December 2023 survey, 378 estuary perch were caught, with the majority tagged and released. The fish ranged in size from 199 mm to 470 mm. The largest fish caught was a mature female of 470 mm, weighing 1,820 g, while the smallest fish was a mature running ripe male of 199 mm and 150 g in weight. Twelve tagged estuary perch from the 2014 survey were recaptured, while three tagged fish from the current survey were recaptured.

A small number of fish were aged via otolith analysis, that showed dominant age classes of five and eight year old fish, in addition to an older age class that was 23 years old.

## Lamprey Disease Investigation: Baseline Survey - Tasmania

During 2023-24, as part of a New Zealand based research program (Emerging Aquatic Diseases), the IFS and Cawthron Institute undertook collaborative work to better understand diseases of the pouched lamprey, (*Geotria australis*). The IFS collected a representative sample of lamprey from the capture of 200 kg from the Lake Meadowbank fish trap. A combination of traditional and molecular assessment techniques will be used to understand bacterial, viral, fungal, and parasitic fauna related conditions. For further information contact Kate Hutson - [kate.hutson@cawthron.org.nz](mailto:kate.hutson@cawthron.org.nz)

## Tasmanian lamprey genome research

During October 2023, Dr. Jeramiah Smith, Associate Professor (University of Kentucky) travelled to Tasmania to collect genetic material from pouched lamprey (*Geotria australis*). The samples collected with assistance of the IFS, will be used to sequence the genome of this unique species. While in the state, Dr Smith also conducted field surveys in collaboration with IFS officers, searching for lamprey nesting sites that have never been documented. The combined efforts will help gain a better understanding of habitat use and nesting sites, helping to ensure the health of Tasmanian lamprey populations.

## Elver and lamprey

A total of 1,929 kg of lamprey caught in the Meadowbank Dam trap were released into Meadowbank Lake. A total of 236 kg of elver (juvenile eel) were caught in the Meadowbank Dam trap and 642.5 kg from the Trevallyn Tailrace. A total of 170 kg of elvers were stocked into public waters (Table 8), with 356 kg allocated to Commercial Freshwater Fishing Licence (CFFL) holders (Table 9) and the excess elver were released back into the Trevallyn Tailrace.

*Table 8. Public waters stocked with elver by the Inland Fisheries Service in 2023-24*

Water	Kg stocked	Elver per kg	Number of elver stocked	T - Trevallyn M - Meadowbank
Meadowbank Lake	20	387	7,740	M
Lake Burbury	50	387	19,350	M
Lake Rowallan	-	-	-	-
South Esk River	100	476	47,600	T
Lake Pieman	-	-	-	-

CFFL (eel) holders who elect to receive an industry support allocation of free elver for restocking, typically receive a maximum of 50 kg per licence per year.

An exemption permit was issued to each CFFL holder to allow the possession, transport, and release of juvenile eels into approved waters within their licenced catchment.

The following CFFL holders received the following allocation of free elver as part of the industry support program.

*Table 9. Elver allocation for CFFL*

Licence number	Elver kg received
1	50
6	50
9	50
11	15
21	50
22	50
24	50
26	50

## Pest fish management

### Redfin perch – Mountain River

On 12 March 2023, a redfin perch (*Perca fluviatilis*) was caught by an angler fishing in the Mountain River, Huon Valley. It was reported to and confirmed by the IFS. Redfin perch had not been previously recorded from this catchment. Extensive surveys were undertaken in farm dams, rivers and creeks in the area, with only one redfin perch captured. To date, the source population has not been identified and it is clear the number of redfin perch in Mountain River is low. An article was published on the IFS website to raise awareness about reporting potential redfin perch sightings.

The full report of the survey can be found here: <https://www.ifs.tas.gov.au/publications/reports>.

### Redfin perch – Jordan River baseline biological research

IMAS researchers are working with the IFS to better understand the life cycle of the invasive redfin perch in the Jordan River. This study utilised samples collected by IFS staff from August 2023 to July 2024, and will provide information on the spawning time and duration. In addition, the age and length composition and growth trends for the Jordan River population could be used in managing new incursions of this species.

The full report of the survey can be found here: <https://www.ifs.tas.gov.au/publications/reports>.

### Tench - Hearne Lagoon and Ripple Creek

On 21 January 2024, a degraded fish carcass was found on the banks of the private fishery (Hearne Lagoon) and reported to the IFS. The fish was confirmed as tench (*Tinca tinca*) which had not been previously recorded from the upper Shannon River catchment.

Extensive surveys were undertaken in the Shannon River, Ripple Creek, and Hearne Lagoon to determine the distribution, population structure and source population. Eight tench were found in Ripple Creek, upstream and downstream of Hearne Lagoon and three at Jumpers and Wylies marsh. No tench was caught in Hearne Lagoon or the Shannon River. The source population was detected on 10 April 2024, in a farm dam on Ripple Creek, approximately seven kilometres upstream of Hearne Lagoon. Seventy-one tench ranging in size from 27 to 231 mm were captured.

On 28 and 29 May 2024, the dam was drained to low levels and treated with the selective fish toxicant, rotenone. A sample of 359 tench were collected and kept for analysis of length data, suggesting there were five-to-six-year classes present.

In early June, all nine farm dams on Ripple Creek between the source population and Hearne Lagoon were assessed. However, due to high rainfall only two dams directly downstream of the source population were treated with rotenone.

Early observations suggest the eradication efforts within all treated dams was successful. Follow up surveys are planned on the 2024-25. However, eradication of tench from the upper Shannon catchment is unlikely and the aim will be to manage the tench population.

The full report of the survey can be found here: <https://www.ifs.tas.gov.au/publications/reports>.

# Strategic goal:

## The Lake Sorell recreational fishery is restored

After an intensive 28-year physical removal program, European carp (*Cyprinus carpio*) have been functionally eradicated from Lake Sorell and consequently Tasmania. The IFS will monitor Lake Sorell to confirm eradication and undertake educational campaigns on the threats invasive species pose to Tasmania.

During 2023-24 all carp management barrier nets and infrastructure were removed from Lake Sorell. The screening structures were removed from control gates, with water flowing unrestricted from Lake Sorell into Lake Crescent.

A juvenile carp survey was conducted at Lake Sorell from 18 – 22 March 2024, with eels, brown trout, golden galaxias and shrimp captured. No carp were captured or observed.

Further details of activities are published in the Carp Management Program (CMP) Annual Report 2022-23 located at <https://www.ifs.tas.gov.au/publications/>

One hundred paired wild rainbow trout were stocked into Lake Sorell during 2023, from Liawenee canal trap.

A fisheries performance assessment was undertaken in Lake Sorell in April, as mentioned previously in this report.

Annual monitoring of the golden galaxias population was undertaken, mentioned previous in this report.

## Strategic goal:

We maintain our reputation as a world-class recreational trout fishery and increase participation

### Angler survey

The annual Angler Postal Survey (APS) obtains a range of data about the recreational fishery that is used to assist fishery management. The APS is a written questionnaire mailed out at the end of the angling season. The results, including estimates of the catch rate, angling effort and number of anglers fishing are shown in Tables 10 and 11.

\*Catch rate = all fish species combined, expressed as fish per angler per day

Table 10. Ranking of lake fisheries by participation results of the 2023-24 Angler Postal Survey

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	yingina / Great Lake	1.64	7,468
2	Arthurs Lake	1.37	4,899
3	Penstock Lagoon	1.08	3,662
4	Bronte Lagoon	1.78	3,377
5	Little Pine Lagoon	2.00	3,139
6	Woods Lake	2.78	2,426
7	Four Springs Lake	1.93	1,950
8	Bradys Lake	0.89	1,855
9	Lake Crescent	0.76	1,712
10	Tooms Lake	0.84	1,379
11	Craigbourne Lake	1.06	1,379
12	Lake Echo	2.23	1,284
13	Lake Leake	0.89	1,141
14	Huntsman Lake	1.25	1,046
15	Dee Lagoon	1.06	951

Table 11. Ranking of river fisheries by participation results of the 2023-24 Angler Postal Survey

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	River Derwent	0.62	2,854
2	Mersey River	0.83	2,140
3	Meander River	1.13	1,664
4	Tyenna River	2.39	1,617
5	South Esk River	1.33	1,569
6	Brumbys Creek	0.68	1,094
7	Huon River	0.25	903
8	St Patricks River	1.04	856
9	Tinamirakuna / Macquarie River	0.83	713
10	North Esk River	0.87	523

## Anglers Access Program

The Anglers Access Program has focused on implementing the Policy Commitment of the State Government to improve anglers access with \$500,000 in projects completed during 2023-24 with the remaining \$115,000 allocated for 2024-25.

Policy commitment projects completed this year for boating anglers are a new concrete boat ramp at Lake Mikany at Smithton in conjunction with MAST and TasWater, construction of 70 m long jetty at Huntsman Lake in conjunction with MAST and Meander Valley Council, construction of a new boat ramp, jetty and buoy line at Little Pine Lagoon with MAST and replacement of the Pieman River boat ramp at Corinna with MAST and PWS.

Anglers access projects completed were upgrades to the vehicle tracks, camping areas and boat ramp car park at Woods Lake with support from STTAS, completion of the Four Springs circumnavigation walking track including fencing, duckboarding, foot bridge, spillway crossing, angling jetty and picnic rotunda, a new parking area at Talbots Lagoon along with improved access tracks and kayak launch area at the Boss's Hole, upgrades to foot access at Penstock Lagoon dam wall in conjunction with Hydro Tasmania, and completion of upgrades to the Lake Kay, Double Lagoon and Pillans-Julians tracks in the Western Lakes.

Existing anglers access projects throughout Tasmania were inspected for flood damage, vegetation and weed management and upgrades during the year.

In a significant development, SFM Lenah Estate and the IFS have signed a Memorandum of Understanding for the establishment of 40 m riparian buffer zones on pre-Forest Practices Code plantations on the Tyenna River. This agreement is a significant boost for the Tyenna River Recovery Plan being overseen by the Derwent Catchment Project and supported with funding from the Fisheries Habitat Improvement Fund and the IFS. A recently harvested coupe at Maydena has had debris removed, weed management commenced and replanting of the riparian zone with native species.

## Marketing, communication, and promotions

The IFS continues to attend angling club meetings, dinners and fishing competitions to reach the angling audience. Staff from the IFS attended and or presented at 34 angling clubs and association meetings.

In addition, the IFS provided support, in the form of attendance and supply of fish to four junior angling event held at the state's four recognised junior angling dams during 2023-24.

### Website and Instagram

The IFS website remained the primary channel for providing information to our stakeholder base, with information, educational and promotional material posted.

The IFS Instagram site was mainly used for promotional trout fishing posts, with some general fishery management matters included. During the 2023-24 period, account followers increased by 15 per cent to 2,730.

### Angler Diary App

The Angler Diary App is a feature of the Infish mobile app, providing anglers an easy way to record their fishing effort and catch. It allows anglers to provide information to help manage the fishery. There were 2,407 entries from 468 anglers at 153 locations, representing an increase of over 250 percent in the number of new records compared to the previous period.

### National Gone Fishing Day

On Sunday 8th October, national Gone Fishing Day was an angling licence free day across the state. Fishing opportunities for junior angling were coordinated through local angling clubs and supported by Anglers Alliance Tasmania and the IFS.

Fish were tagged for the Hydro Tasmania / Cressy Trout Expo at Brumbys Creek. Many families and first-time anglers were in attendance. Over 700 people participated and more than 250 trout were caught. Nine lucky anglers managed to catch a \$50 tagged fish.

### Trout Weekend 2024

Unfortunately, Trout Weekend 2024 was cancelled. Unseasonably low inflows into Lake Augusta in the lead up to Trout Weekend, meant brown trout could not be captured in the Liawenee Canal fish trap. The decision to cancel was based on prioritising the supply of brown trout for stocking assisted fisheries, over holding Trout Weekend 2024. A decision that paid off, with most assisted fisheries stocked over the closed season.

# Strategic goal:

## We have advocated and acted on behalf of freshwater ecosystems

### **Tyenna River Recovery Plan**

The IFS collaborated with the Derwent Catchment Project (DCP) to implement the Tyenna River Recovery Plan. The IFS provides annual funding of \$11,000 cash and in-kind support. The 10-year recovery plan for the river has progressed with willow removal in the upper catchment which is almost complete and progressing downstream of Maydena. Upstream of Maydena, timber debris has been removed from the river and replanting the riparian zone with native vegetation has commenced. Willow Warriors volunteers, anglers and community groups including kayakers provide an important labour source for working bees. In support of this important work the IFS has entered a MoU with SFM Forest Management to create 40 m riparian buffer zones on plantations that pre-date the Forest Practices Code.

### **Clean Up Australia Business Clean Up Day**

IFS staff participated in Clean Up Australia Business Clean Up Day. The River Derwent and Central Highlands were the focus for clean up this year. A large amount of rubbish was removed from the banks of the River Derwent between New Norfolk and Gretna.

### **Lakes Sorell and Crescent Water Management Plan 2005 review**

The IFS is a member of the Consultative Group participating in the statutory review of the lakes *Sorell and Crescent Water Management Plan 2005*.

### **National Freshwater Vertebrate and Invertebrate Working Group**

The IFS represented Tasmania on the working group participating in several meetings through the year.

### **Rural Water Use Strategy**

The IFS continued to provide feedback on the draft Rural Water Use Strategy.

### **Rural Water Roundtable**

The IFS was represented on the committee.

# Strategic goal:

## The Inland Fisheries Service is respected and valued as a responsive, proactive, accessible and dynamic organisation

### Building and reviewing strategic partnerships

The IFS has a current Grant Deed with Anglers Alliance Tasmania (AAT) to provide support services for the inland recreational fishery. A new funding deed for AAT is being progressed as part of the Government's 2024 policy commitment.

We maintained MoU with our key stakeholders:

- Births Deaths and Marriages, Department of Justice
- Client Update, Services, Service Tasmania
- Forico Pty Limited
- Hydro Tasmania
- SFM Forest Management
- Tasmanian Irrigation
- Van Dairy Group

The IFS remains a member of 26Ten.

### Scientific and technical advice

The IFS provided a range of advice on environmental and technical issues to a range of stakeholders and professional partnerships. These included NRE Tas, Forest Practices Authority, Hydro Tasmania, Sustainable Timber Tasmania and Tasmanian Irrigation across a range of projects.

### IFS involvement with State and National policy and working groups

#### Tasmanian Australian Society for Fish Biology (ASFB) State Committee

Represented on the committee.

#### ASFB Alien Fishes Committee

Tasmanian State Representative.

#### ASFB Threatened Fishes Committee

Tasmanian State Representative.

#### National Strategy for non-indigenous freshwater fish and invertebrates meeting

Represented Tasmania.

#### Natural Resources and Environment Tasmania Child and Youth Safety

Represented on the committee.

#### Marine Resources – Salmon Immersion Day

Represented in the meeting.

## Right to Information enquiries

The IFS received no right to information enquiries.

## Staff support and development

The IFS is responsible for staff performance, wellbeing, safety and completed performance management reviews. A range of training resources were made available to staff during the year including:

- Resilience and Wellbeing
- Psychosocial Education
- Neurodiversity
- Managing High Conflict Personalities
- Performance and Development Planning and Managers Training
- Respectful Workplace training
- Emergency Warden and Chief Warden training
- First Aid
- Hydro Tasmania induction
- Cyber Safety Essentials
- Writing Clearly for Government
- Aquaculture Work Health and Safety
- Safe Parking Procedure
- Recognise, Respond, Refer
- Work Health and Safety Induction
- Recruitment and Selection Fundamentals
- Photoshop Essentials

Refresher first-aid courses were completed, and voluntary flu and COVID-19 vaccinations supported.

There were monthly meetings for staff and managers as forums for communication and operational efficiencies.

## Events supported

### July 2023

- Break O'Day Sports Angling Club, Guest Speaker (St Helens)
- Longford Angling Club Annual General Meeting, Speaker (Cressy)
- Bridgewater Anglers Association Annual General Meeting, Speaker (Claremont)

### August 2023

- Nell Corn Memorial Fishing, Speaker (Bronte Lagoon)
- Quamby Fly Fishers, Guest Speaker (Meander)
- Tasmanian Fly Tyers, Guest Speaker (Lenah Valley)
- Anglers Alliance Tasmania, Guest Speaker (Miena)
- Inland Fisheries Advisory Council, Presentation (New Norfolk)
- Australian Society for Fish Biology Tasmania members social event – Hosted (Hobart)

### September 2023

- Ulverstone Angling Club, Guest Speaker (Ulverstone)
- Penguin Angling Club, Guest Speaker (Ulverstone)
- Tasmanian Fly Tyers, Guest Speaker (Lenah Valley)

### October 2023

- National Gone Fishing Day (Brumby's Creek)
- Bridgewater Anglers Association, Guest Speaker (Claremont)
- yingina / Great Lake Tie In (Liawenee)

### November 2023

- Southern Tasmanian Licenced Anglers Association, Guest Speaker Interclub Challenge Weigh In (Lake Sorell)
- Tassie Trout Classic, Guest Speaker (yingina / Great Lake)
- Lake Burbury Fishing Competition, Guest Speaker (Queenstown)
- Inland Fisheries Advisory Council, Presentation (New Norfolk)
- Indo-Pacific Fish Conference and the Australian Society for Fish Biology, Presenter (Auckland, New Zealand)
- Australian Society for Fish Biology AGM (Auckland, New Zealand)

### January 2024

- Lake Pedder Anglers Club, Guest Speaker (Hobart)
- Bridgewater Anglers Association, Annual Picnic Day, Speaker (Salmon Ponds)

### February 2024

- Launceston Angling Club, Guest Speaker (Launceston)
- Anglers Alliance Tasmania, Guest Speaker (Miena)

### March 2024

- Penguin Angling Club, Guest Speaker (Penguin)
- Devonport Junior Anglers Club, Guest Speaker (Devonport)

### April 2024

- Van Diemen Fly Fishers Club, Presenter (Newstead)
- Deloraine District Anglers Club, Guest Speaker (Mole Creek)
- Taylors Dam Fishing Day (Latrobe)

### May 2024

- Break O'Day Sports Angling Club, Guest Speaker (St Helens)
- Agfest 2024 (Carrick)
- North West Fly Fishers Club dinner (Burnie)

## June 2024

- Southern Tasmanian Licenced Anglers Association Annual General Meeting, Guest Speaker (Claremont)
- Launceston Angling Club Stick Competition (Lake Rosebery and Lake Mackintosh), Guest Speaker (Tullah)
- Westbury Angling Club Annual General Meeting, Presentation (Westbury)
- Devonport Fly Fishing Club, Guest Speaker (Devonport)
- Anglers Alliance Tasmania, Invited Guests (Miena)

## Publications

- Review and assessment of the Inland Fisheries Service Carp Management Program in Lake Sorell
- West Coast Brook Trout Assessment – May 2022
- Craigbourne Lake Anglers Access Brochure Edition 4
- Huntsman Lake, Brushy Lagoon and Four Springs Lake Anglers Access Program Brochure Edition 7
- Camden Lake Fact Sheet
- Lake Sorell Fact Sheet 2023
- South Riana Lake Fact Sheet 2023
- Carp Management Program Annual Report 2022-23
- Fish Farm Biosecurity Management Plan Guidelines
- Compliance Annual Report 2022-23
- Inland Fisheries Service Annual Report 2022-23
- Native Fish Conservation Annual Report 2022-23
- Arthurs Lake Fishery Performance Assessment April 2023
- Midterm review of the Tasmanian Inland Fisheries Management Plan 2018-28
- River Derwent Tagged Trout Trial 2021-23
- Penstock Lagoon Fishery Performance Assessment July 2023
- Wild Rainbow Trout Management 2023
- Central Highlands Fish Trap Report 2023 – Brown Trout
- Redfin Perch Incursion Report King Island September 2022
- Stocking Report 2023
- Arthurs Lake Electrofishing Survey December 2023
- Permissible Imports List – Freshwater Aquarium Fish
- Fish Fact Sheets: Atlantic salmon, Brook trout, Brown trout, Clarence galaxias, Climbing galaxias, Eastern dwarf galaxias, Eastern gambusia, Estuary perch, Golden galaxias, Grayling, yingina / Great Lake paragalaxias, Jollytail, Long-finned eel, Arthurs paragalaxias, Pouched lamprey, Pedder galaxias, Pygmy perch, Rainbow trout, Redfin perch, River blackfish, Saddled galaxias, Sandy, Shannon paragalaxias, Short-finned eel, Shorthead lamprey, Spotted galaxias, Swamp galaxias, Swan galaxias, Tasmanian mudfish, Tasmanian smelt, Tasmanian whitebait, Tench, Western paragalaxias, Goldfish
- Tasmanian Inland Fishing Code 2024-25
- Anglers Access Program Brochures: Arthurs Lake Edition 7; Bradys Lake, Lake Binney and Tungatinah Edition 8; Bronte Lagoon Edition 6; Craigbourne Lake Edition 5; Dee Lagoon Edition 7; Huntsman Lake, Brushy Lagoon and Four Springs Lake Edition 8; Huon River Edition 4; Lake Barrington Edition 6; Lake Burbury Edition 5; Lake Echo Edition 4; Lake Leake and Tooms Lake Edition 7; Lake Pedder and Lake Gordon Edition 6; Lake Rosebery and Lake Mackintosh Edition 3; Lake Rowallan Edition 5; Lake St Clair and Lake King William Edition 5; Little Pine Lagoon Edition 6; Meadowbank Lake Edition 5; Meander River Edition 5; Mersey River Edition 6; Penstock Lagoon Edition 7; River Derwent Edition 4; River Leven Edition 7; South Esk River Edition 4; Tyenna River Edition 5; Western Lakes Edition 8; Woods Lake Edition 6; yingina / Great Lake Edition 6; Lake Mikany Edition 1

## Results for Angler Postal Survey 2019-20 to 2023-24 (lakes)

\*Catch rate = all fish species combined, expressed as fish per angler per day

Table 12. Results for Angler Postal Survey 2019-20 to 2023-24 (lakes)

Ranking	Season 2023-24	Catch rate*	Total anglers	Season 2022-23	Catch rate*	Total anglers	Season 2021-22	Catch rate*	Total anglers	Season 2020-21	Catch rate*	Total anglers	Season 2019-20	Catch rate*	Total anglers
1	yingina / Great Lake	1.64	7,468	yingina / Great Lake	1.48	6,069	yingina / Great Lake	1.67	7,223	yingina / Great Lake	0.91	5,338	yingina / Great Lake	1.23	4,241
2	Arthurs Lake	1.37	4,899	Arthurs Lake	1.27	4,812	Arthurs Lake	1.13	5,436	Arthurs Lake	0.74	4,284	Arthurs Lake	0.94	3,270
3	Penstock Lagoon	1.08	3,662	Little Pine Lagoon	1.17	2,861	Woods Lake	2.58	3,649	Woods Lake	1.97	3,196	Woods Lake	2.98	2,493
4	Bronte Lagoon	1.78	3,377	Woods Lake	2.54	2,818	Penstock Lagoon	1.52	3,003	Bronte Lagoon	1.07	2,570	Penstock Lagoon	1.62	2,428
5	Little Pine Lagoon	2.00	3,139	Penstock Lagoon	1.10	2,514	Four Springs Lake	1.68	2,813	Lake Leake	1.26	2,537	Four Springs Lake	0.98	1,651
6	Woods Lake	2.78	2,426	Bronte Lagoon	1.49	2,341	Little Pine Lagoon	1.60	2,813	Penstock Lagoon	1.55	2,537	Little Pine Lagoon	1.49	1,424
7	Four Springs Lake	1.93	1,950	Four Springs Lake	1.39	2,254	Bronte Lagoon	1.49	2,509	Little Pine Lagoon	1.28	2,405	Bronte Lagoon	1.21	1,327
8	Bradys Lake	0.89	1,855	Bradys Lake	1.08	2,124	Craigbourne Lake	0.51	2,167	Four Springs Lake	1.31	2,142	Bradys Lake	0.50	1,165
9	Lake Crescent	0.76	1,712	Lake Crescent	1.45	1,517	Bradys Lake	0.90	1,863	Bradys Lake	0.50	1,812	Lake Leake	0.59	971
10	Tooms Lake	0.84	1,379	Huntsman Lake	1.04	1,300	Lake Echo	1.14	1,254	Dee Lagoon	0.89	955	Lake Echo	0.96	777
11	Craigbourne Lake	1.06	1,379	Craigbourne Lake	0.81	1,257	Lake Leake	1.3	1,216	Lake Binney	1.03	955	Brushy Lagoon	0.09	744
12	Lake Echo	2.23	1,284	Dee Lagoon	0.93	1,170	Huntsman Lake	1.21	1,102	Brushy Lagoon	1.13	922	Huntsman Lake	1.09	712
13	Lake Leake	0.89	1,141	Lake Leake	1.95	1,083	Lake Pedder	1.75	1,064	Lake Echo	1.30	889	Dee Lagoon	0.18	712
14	Huntsman Lake	1.25	1,046	Brushy Lagoon	1.11	1,040	Brushy Lagoon	0.76	950	Lake Meadowbank	1.39	856	Meadowbank Lake	0.50	615
15	Dee Lagoon	1.06	951	Lake Echo	1.68	867	Dee Lagoon	0.83	722	Tailbots Lagoon	2.66	823	Lake King William	3.12	582

## Results for Angler Postal Survey 2019-20 to 2023-24 (Rivers)

\*Catch rate = all fish species combined, expressed as fish per angler per day

Table 13. Results for Angler Postal Survey 2019-20 to 2023-24 (rivers)

Ranking	Season 2023-24	Catch rate*	Total anglers	Season 2022-23	Catch rate*	Total anglers	Season 2021-22	Catch rate*	Total anglers	Season 2020-21	Catch rate*	Total anglers	Season 2019-20	Catch rate*	Total anglers
1	River Derwent	0.62	2,854	Meander River	0.70	2,709	River Derwent	0.52	2,889	River Derwent	0.26	2,076	Mersey River	1.36	1,942
2	Mersey River	0.83	2,140	South Esk River	1.38	2,159	Mersey River	2.39	2,471	Mersey River	1.32	1,944	River Derwent	0.55	1,748
3	Meander River	1.13	1,664	Mersey River	0.94	2,159	South Esk River	1.05	2,395	South Esk River	1.05	1,779	South Esk River	0.63	1,586
4	Tyenna River	2.39	1,617	River Derwent	0.71	1,947	Meander River	1.20	1,977	Meander River	1.47	1,581	Meander River	1.74	1,359
5	South Esk River	1.33	1,569	Brumbys Creek	0.33	1,354	Tyenna River	1.94	1,672	Tyenna River	1.82	1,348	Brumbys Creek	0.30	1,295
6	Brumbys Creek	0.68	1,094	Tyenna River	3.01	1,143	Brumbys Creek	0.72	1,368	Huon River	0.27	1,054	Tyenna River	2.01	1,133
7	Huon River	0.25	903	St Patricks River	1.89	1,100	St Patricks River	2.61	1,254	Brumbys Creek	0.60	988	River Leven	0.88	971
8	St Patricks River	1.04	856	Huon River	0.58	804	North Esk River	0.51	1,064	Tinamirakuna / Macquarie River	0.65	955	St Patricks River	2.23	841
9	Tinamirakuna / Macquarie River	0.83	713	North Esk River	1.44	719	River Leven	0.69	988	River Leven	1.7	922	Tinamirakuna / Macquarie River	0.50	647
10	North Esk River	0.87	523	Tinamirakuna / Macquarie River	0.51	635	Tinamirakuna / Macquarie River	1.80	950	North Esk River	2.02	757	River Forth	0.75	582

# Strategic goal:

## The Inland Fisheries Service is financially sustainable

### Finance and administration

The IFS uses corporate credit cards for operational purchases subject to departmental policies and guidelines. At 30 June 2024, 15 cards were issued to staff with a combined credit limit of \$110,000.

The year concluded with a net surplus from operations of \$812,985 compared to a predicted budget deficit of \$465,000. This improved result was mainly due to a net gain on revaluation of investment properties of \$734,153, an increase in licence sales revenue together with a \$41,975 net gain on the sale of non-financial assets. The comprehensive result (surplus) of \$2,431,094 also exceeded budget mainly due to a net gain on revaluation of buildings of \$873,109 and net gain on revaluation of land of \$745,000.

A total of 663 five season licences were issued this year. The total number of five season licences issued was 2,560. The IFS recognises the total proceeds of five season licences in the year of receipt. Of the \$242,246 received this financial year, an amount of \$193,796 is applicable to future years. The IFS is holding a total of \$369,091 of revenue for five season licences applicable to future years.

Cash holdings increased during the year by \$1,107,290 mainly due to the timing of the maturity of the term deposits. Interest income increased by \$65,991 compared to the previous year due to increased interest rates. Income from investment properties and other leases increased from \$586,719 in 2022-23 to \$636,604 in 2023-24. The increase was based on the application of CPI in 2023-24.

At 30 June 2024, the IFS has 12 telephone land lines, 17 mobile phones, 21 data packs, three iPads and one air card. The IFS also funds the data pack associated with the Liawenee Trap remote camera.

### Asset management

Three vehicles were disposed of during the year. Eight vehicles were in the fleet consisting of two Toyota Landcruiser Flat trays, one Mitsubishi Pajero, two Isuzu D-Max Crew and three Ford Ranger Dual Cabs. The vehicle fleet has a book value of \$286,275 and an original cost of \$372,120. There is a fleet of six vessels, ranging from small punt-style boats to aluminum catamaran-style workboats. The boat fleet had a combined purchase cost of \$271,689 and a closing book value of \$36,274 after depreciation.

### Risk management

A risk management strategy is incorporated into the IFS Corporate Plan 2022-27 and operational and business plans that guide the annual activity program.

In addition, the Inland Fisheries Advisory Council review key risks and mitigation strategies at each meeting.

## Grants, contributions, and contractors

The grant from the State Government to the IFS in the form of an Administered Payment via NRE Tas was \$1,616,000. This amount consisted of the annual contribution of \$1,219,000, a commercial fishery cost recovery contribution of \$221,313 and an additional \$269,000 to meet Policy Commitments. The \$269,000 was comprised of \$250,000 for anglers access projects and \$19,000 for the junior licence fee waiver.

As in previous years several local contractors were engaged to provide services including cleaning, building maintenance, electrical and plumbing. Contractors also provided security, field, fire, grounds, and air-conditioning maintenance. Tasmanian contractors were used for all trade services.

## Angling licences

### Angling licence distribution and payment

Angling licences are sold through private agents, Service Tasmania and online.

Renewals of angling licences are sent through direct mail and email to full-season licence holders. There were 6,631 renewal notices posted and 12,612 emailed resulting in 12,902 anglers renewing.

### Angling licence structure and fees

Policy commitments from the Tasmanian Government included the waiving of junior angling licence fees for four years from 2021-22 season.

*Table 14. Tasmanian angling licence structure and fees for the past five years*

Angling licence type	2023-24	2022-23	2021-22	2020-21	2019-20
Adult licence	\$ 87.00	\$ 79.50	\$ 75.50	\$ 75.50	\$ 75.50
Junior licence	\$ -	\$ -	\$ -	\$ 12.00	\$ 12.00
Pensioner licence	\$ 48.00	\$ 44.00	\$ 41.50	\$ 41.50	\$ 41.50
Senior Licence	\$ 69.00	\$ 63.50	\$ 60.00	\$ 60.00	\$ 60.00
28 day licence	\$ 69.00	\$ 63.50	\$ 60.00	\$ 60.00	\$ 60.00
7 day licence	\$ 44.50	\$ 40.50	\$ 38.50	\$ 38.50	\$ 38.50
48 hour licence	\$ 26.50	\$ 25.00	\$ 23.00	\$ 23.00	\$ 23.00
extra rod - adult	\$ 17.50	\$ 17.00	\$ 15.50	\$ 15.50	\$ 15.50
extra rod - other	\$ 8.50	\$ 8.00	\$ 7.70	\$ 7.70	\$ 7.70
Adult licence 5 season	\$ 436.00	\$ 399.00	\$ 360.00	\$ 360.00	\$ 360.00
Senior licence 5 season	\$ 347.00	\$ 317.50	\$ 290.00	\$ 290.00	\$ 290.00
Pension licence 5 season	\$ 240.00	\$ 220.00	\$ 200.00	\$ 200.00	\$ 200.00

## Trend in angling licences held

The number of angling licences held, including five-season licences was 26,101. This was slight decrease of 0.24 per cent compared with 2022-23. Junior licence numbers increased again in 2023-24 by 13 per cent which is again mostly attributed to the government commitment to waive junior fees. The revenue from angling licence sales was \$1,755,168.50 compared to \$1,548,210.98 received for the 2022-23 season.

*Table 15. Number of angling licences held per licence category over the past five years*

Angling licence type	2023-24	2022-23	2021-22	2020-21	2019-20
Adult licence	10,507	11,069	11,502	11,556	10,306
Junior licence	1,950	1,725	1,510	1,016	898
Pensioner licence	5,760	5,902	6,125	6,183	5,675
Senior licence	2,341	2,174	2,029	1,896	1,779
28 day licence	1,021	959	832	612	836
7 day licence	1,528	1,669	1,414	1,294	1,610
48 hour licence	2,994	2,667	2,252	2,279	1,999
<b>Total</b>	<b>26,101</b>	<b>26,165</b>	<b>25,664</b>	<b>24,836</b>	<b>23,103</b>

## Angler origin

*Table 16. Number of licences issued to Tasmanian, interstate, and overseas anglers in 2023-24*

Angling licence type	Tasmanian	Interstate	International	Total
Adult licence	8,736	571	23	9,330
Junior licence	1,746	197	7	1,950
Pensioner licence	4,422	368	1	4,791
Senior Licence	1,450	477	0	1,927
Adult licence 5 season	1,054	123	0	1,177
Pension licence 5 season	940	29	0	969
Senior licence 5 season	345	69	0	414
28 day licence	99	869	53	1,021
7 day licence	278	1,180	70	1,528
48 hour licence	1,841	1,036	117	2,994
<b>Total</b>	<b>20,911</b>	<b>4,919</b>	<b>271</b>	<b>26,101</b>

Table 17. Number of angling licences issued per country over the past five years

Country	2023-24	2022-23	2021-22	2020-21	2019-20
Canada	17	11	3	0	20
France	11	6	1	3	18
Germany	19	23	2	3	12
Hong Kong	2	1	0	0	11
Ireland	2	3	0	0	10
Japan	7	3	0	1	22
Netherlands	2	2	2	0	12
New Zealand	14	21	1	0	24
Singapore	3	10	8	0	16
South Africa	1	2	0	0	9
Switzerland	8	6	0	0	6
United Kingdom	35	28	7	1	52
USA	109	76	10	3	143
Other	41	23	2	1	103
<b>Total</b>	<b>271</b>	<b>215</b>	<b>36</b>	<b>12</b>	<b>458</b>

Table 18. Number of licences held by Tasmanian, interstate and overseas anglers in the past five years

Angler origin	2023-24	2022-23	2021-22	2020-21	2019-20
Tasmania	20,911	20,879	21,632	21,430	18,332
Victoria	1,844	1,998	1,688	1,646	1,885
New South Wales	1,269	1,393	1,035	745	1,064
Queensland	972	873	714	534	679
South Australia	304	293	242	160	233
Western Australia	351	330	168	127	248
Australian Capital Territory	122	117	94	147	153
Northern Territory	57	67	55	34	51
International	271	215	36	12	458
<b>Total</b>	<b>26,101</b>	<b>26,165</b>	<b>25,664</b>	<b>24,835</b>	<b>23,103</b>

## Whitebait licence

The 2023 whitebait season opened on 1 October and closed on 11 November 2023. There were 761 whitebait licences sold for the six-week period compared to 766 in the previous year. The cost of a whitebait licence was \$35.50. Total revenue from whitebait licences was \$27,015.50 compared to \$26,044.00 in 2022-23.

Financial Section



## INLAND FISHERIES SERVICE

### STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 Budget \$	2024 Actual \$	2023 Actual \$
<b>Revenue from continuing operations</b>				
Angling and Other Licence Fees	2.1(a),3	1,638,000	1,833,468	1,721,535
Grants - Administered Payment	2.1(b),4	1,461,000	1,616,000	1,581,750
External Grants and Reimbursements	2.1(c),4	-	270,805	102,330
Sales of goods and services	2.1(d),5	-	636,604	586,719
Interest Revenue	2.1(e)	85,000	173,792	107,801
Other Revenue	2.1(d),5	734,000	48,262	68,018
<b>Total revenue from continuing operations</b>		<b>3,918,000</b>	<b>4,578,931</b>	<b>4,168,153</b>
Net gain/(loss) on Sale of Non-Financial Assets	8	-	41,975	28,893
Net gain/(loss) on revaluation of Investment Property	10(c)	-	734,153	-
<b>Total income from continuing operations</b>		<b>3,918,000</b>	<b>5,355,059</b>	<b>4,197,046</b>
<b>Expenses from continuing operations</b>				
Employee Benefits	6	2,655,000	2,614,575	2,517,568
Operating Costs	7	1,502,000	1,755,351	1,607,693
Depreciation Expenses	10(b)	226,000	172,147	186,714
<b>Total expenses from continuing operations</b>		<b>4,383,000</b>	<b>4,542,073</b>	<b>4,311,975</b>
<b>Net result from continuing operations</b>		<b>(465,000)</b>	<b>812,985</b>	<b>(114,929)</b>
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified to net result in subsequent periods</b>				
Net gain/(loss) on revaluation of Land		-	745,000	-
Net gain/(loss) on revaluation of Buildings		-	873,109	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>1,618,109</b>	<b>-</b>
<b>Comprehensive Result</b>		<b>(465,000)</b>	<b>2,431,094</b>	<b>(114,929)</b>

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes to the accounts. Budget information refers to original estimates and has not been subject to audit. Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

## INLAND FISHERIES SERVICE

### STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

	Notes	2024 Budget \$	2024 Actual \$	2023 Actual \$
<b>Financial assets</b>				
Cash and Cash Equivalents	2.2(a),16(c)	1,961,000	2,430,547	1,323,257
Investments	2.2(a),16(c)	456,000	326,764	1,429,947
Trade and Other Receivables	2.2(b),17	32,000	165,433	94,468
<b>Total financial assets</b>		<b>2,449,000</b>	<b>2,922,744</b>	<b>2,847,672</b>
<b>Non-financial assets</b>				
Property, Plant and Equipment	2.2( c),9	4,633,000	6,342,995	4,829,824
Infrastructure	9	1,015,000	969,117	998,344
Investment Property	2.2(c),10	3,862,000	4,775,000	4,010,000
<b>Total non-financial assets</b>		<b>9,510,000</b>	<b>12,087,112</b>	<b>9,838,168</b>
<b>Total Assets</b>		<b>11,959,000</b>	<b>15,009,856</b>	<b>12,685,840</b>
<b>Liabilities</b>				
Trade and Other Payables	2.2(d),18	67,000	190,088	124,635
Employee Benefits	15	811,000	718,420	890,951
<b>Total Liabilities</b>		<b>878,000</b>	<b>908,508</b>	<b>1,015,586</b>
<b>Net Assets</b>		<b>11,081,000</b>	<b>14,101,348</b>	<b>11,670,254</b>
<b>Equity</b>				
Reserves	2.2(e),12	4,280,000	5,897,895	4,279,786
Accumulated Funds	13	3,601,000	5,003,599	4,190,614
Contributed Capital	14	3,200,000	3,199,854	3,199,854
<b>Total Equity</b>		<b>11,081,000</b>	<b>14,101,348</b>	<b>11,670,254</b>

This Statement of Financial Position should be read in conjunction with the accompanying notes to the accounts. Budget information refers to original estimates and has not been subject to audit. Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

## INLAND FISHERIES SERVICE

### STATEMENT OF CASH FLOWS for the year ended 30 June 2024

		2024	2024	2023
		Budget	Actual	Actual
	Notes	\$	\$	\$
<b>Cash Flows From Operating Activities</b>				
Receipts from Customers	2.3(a)	2,282,000	2,563,871	2,404,330
GST Received	2.3(b)	144,000	188,269	175,769
Payments to Suppliers and Employees	2.3(c)	(3,791,000)	(4,645,208)	(4,138,250)
GST Paid	2.3(d)	(69,000)	(91,031)	(109,139)
Receipts from Government	2.3(e)	1,470,000	1,886,805	1,581,750
Interest Received	2.3(f)	10,000	128,255	56,734
<i>Net cash provided by/(used) in operating activities</i>	16(a)	<u>46,000</u>	<u>30,961</u>	<u>(28,806)</u>
<b>Cash Flows From Investing Activities</b>				
Payments for Plant, Equipment and Vessels	2.3(g)	(156,000)	(106,491)	(168,121)
Payments for Investment property	2.3(h)	-	(30,847)	-
Proceeds from disposal of plant and equipment	2.3(c)	-	110,484	108,891
Payments for investments	2.3(i)	-	(1,727,184)	(975,292)
Proceeds from investments	2.3(i)	-	2,830,367	-
<i>Net cash provided by/(used) in investing activities</i>		<u>(156,000)</u>	<u>1,076,329</u>	<u>(1,034,522)</u>
Net increase (decrease) in cash held		(110,000)	1,107,290	(1,063,328)
Cash and cash equivalents at the beginning of the reporting period		1,730,000	1,323,257	2,386,585
<b>Cash and cash equivalents at the end of the Reporting Period</b>	16(b)	<u><b>1,620,000</b></u>	<u><b>2,430,547</b></u>	<u><b>1,323,257</b></u>

This Statement of Cash Flows should be read in conjunction with the accompanying notes to the accounts. Budget information refers to original estimates and has not been subject to audit. Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

## INLAND FISHERIES SERVICE

### STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2024

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
<b>Balance as at 1 July 2023</b>		3,199,854	4,279,786	4,190,614	11,670,254
Net result	13	-	-	812,985	812,985
Other comprehensive income		-	1,618,109	-	1,618,109
<b>Balance as at 30 June 2024</b>		<b>3,199,854</b>	<b>5,897,895</b>	<b>5,003,599</b>	<b>14,101,348</b>

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
<b>Balance as at 1 July 2022</b>		3,199,853	4,279,786	4,305,544	11,785,183
Net result	13	-	-	(114,929)	(114,929)
Other comprehensive income		-	-	-	-
<b>Balance as at 30 June 2023</b>		<b>3,199,854</b>	<b>4,279,786</b>	<b>4,190,615</b>	<b>11,670,254</b>

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

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

#### Note 2.1 Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Angling and Other Licence Fees	2.1(a)	1,638	1,833	195	12%
Grants - Administered Payment	2.1(b)	1,461	1616	155	11%
External Grants and Reimbursements	2.1(c)	-	271	271	100%
Sales of goods and services	2.1(d)	-	637	637	100%
Interest Revenue	2.1(e)	85	174	89	105%
Other Revenue	2.1(d)	734	48	(687)	(94)%

2.1(a) The variance reflects greater revenue than budgeted.

2.1(b) The variance resulted from an extra grant contribution for the Huntsman Lake Boat Ramp Jetty and additional funds received to repair the roof of the museum at Salmon Ponds.

2.1(c) The variance resulted from commencement of the salmon industry recovery project, and the reimbursement of maintenance of the public facilities within the Central Highland which was not budgeted.

2.1(d) Reclassification of Investment property rental and lease income from Other Revenue to sales of goods and services.

2.1(e) Improved interest rate for term deposits during FY 2023-24.

#### Note 2.2 Statement of Financial Position

Budget estimates for the 2023-24 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2022-23. As a result, the actual variance from the original budget will be impacted by the difference between the estimated and actual opening balances for 2022-23. The following variance analysis therefore includes major movements between the 30 June 2023 and 30 June 2024 actual balances.

	Note	Budget \$'000	2024 Actual \$'000	2023 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and Cash Equivalents	2.2(a)	1,961	2,431	1,323	470	1,105
Investments	2.2(a)	456	329	1,430	(127)	(1,101)
Trade and Other Receivables	2.2(b)	32	165	94	133	71
Property, Plant and Equipment	2.2(c)	4,633	6,232	4,830	1,599	1,402
Investment Property	2.2(c)	3,862	4,775	4,010	913	765
Trade and other Payables	2.2(d)	67	190	125	123	65
Reserves	2.2(e)	4,280	5,787	4,280	1,507	1,507

2.2(a) The variance of the cash and investments reflected the movement between the two items based on the timing of the investment and the maturity date.

2.2(b) The variance resulted from the timing of the invoicing and receipts of payments from customers.

2.2(c) The variance between budget and actual reflected revaluations which were not budgeted.

2.2(d) The variance resulted from the timing of the invoicing and making payments to suppliers.

2.2(e) The variance between budget and actual reflects revaluations of property, plant and equipment which were not budgeted.

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

#### Note 2.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance is greater than 10 per cent of budget estimate.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Receipts from Customers	2.3(a)	2,282	2,564	282	12%
GST Received	2.3(b)	144	188	44	31%
Payments to Suppliers and Employees equipment	2.3(c)	(3,791)	(4,645)	(854)	23%
GST Paid	2.3(d)	(69)	(91)	(22)	32%
Receipts from Government	2.3(e)	1,470	1,887	417	28%
Interest Received	2.3(f)	10	128	118	1180%
Payments for Plant, Equipment and Vessels	2.3(g)	(156)	(106)	50	(32)%
Payments for Investment Property	2.3(h)	-	(31)	(31)	(100)%
Proceeds from disposal of plant and equipment	2.3(c)	-	110	110	100%
Payments for investments	2.3(i)	-	(1,727)	(1,727)	100%
Proceeds from investments	2.3(i)	-	2,830	2,830	100%

2.3(a) The variance reflected greater revenue than budgeted.

2.3(b) The variance resulted from a higher business activity level.

2.3(c) The variance reflected increase of expenditure, primarily related to the Angler Access Program and repairs to the Salmon Ponds roof.

2.3(d) The variance resulted from a higher business activity level.

2.3(e) The variance resulted from extra funds received for the salmon industry recovery project, additional amounts request for the roof of the museum at Salmon Ponds and funds received for the Huntsman Lake Ramp Jetty.

2.3(f) The variance resulted from higher interest rates of term deposits investments.

2.3(g) The variance reflected a lower expenditure on assets than budgeted.

2.3(h) The variance reflects the disposal of assets which was not budgeted.

2.3(i) The variance reflected the movement of the term deposits over 6 months and cash based on the timing of the investment and date of maturity.

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

		2024 \$	2023 \$
<b>Note 3</b>	<b>Angling and Other Licence Revenue</b>		
	Angling Licences	1,753,642	1,548,263
	Other Licences	56,834	151,618
	Permits and Registrations	<u>22,992</u>	<u>21,654</u>
		<b><u>1,833,468</u></b>	<b><u>1,721,535</u></b>
<p>In 2013-2014 the IFS introduced a five-season licence. The IFS recognises the total proceeds of these licences in the year of receipt. A total of \$242,246 was received in 2023-24 for five-season licences of this amount \$193,796 is applicable to future years. The IFS is holding a total of \$369,090 of revenue applicable to future years.</p>			
<b>Note 4</b>	<b>Grants</b>		
	Government Contribution - operating	1,616,000	1,581,750
	External Grants and Reimbursements	<u>270,805</u>	<u>102,330</u>
		<b><u>1,886,805</u></b>	<b><u>1,684,080</u></b>
<b>Note 5</b>	<b>Sales of goods and services</b>		
	Rents from operational properties	271,907	246,496
	Investment property rental	<u>364,697</u>	<u>340,224</u>
		<b><u>636,604</u></b>	<b><u>586,719</u></b>
	<b>Other Revenue</b>		
	General Sales & Miscellaneous Revenue	36,595	55,193
	Fines	<u>11,667</u>	<u>12,825</u>
		<b><u>48,262</u></b>	<b><u>68,018</u></b>
<b>Note 6</b>	<b>Employee Benefits</b>		
	Salaries	1,927,785	1,820,880
	Superannuation	325,410	289,521
	Leave	327,444	377,080
	Other	<u>33,936</u>	<u>30,086</u>
		<b><u>2,614,575</u></b>	<b><u>2,517,568</u></b>

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2024, continued.

		2024	2023
		\$	\$
<b>Note 7</b>	<b>Operating Costs</b>		
	Advertising Promotions	27,076	5,042
	Audit Fees	22,700	19,250
	Conferences & Training	1,258	9,628
	Contract Services	635,554	221,668
	Contractors/Consultants	15,940	10,249
	Equipment Maintenance/Hire	4,997	10,380
	General Insurance	116,331	68,213
	Grants & Contributions	32,268	35,118
	Motor Vehicle Expenses	88,678	97,900
	Office Related Expenses	246,659	222,922
	Operating Expenses	188,555	246,737
	Printing / Publications	44,928	58,770
	Protective Clothing	7,084	10,388
	Rates and Property Costs	232,211	479,894
	Travel Expenses	75,260	82,461
	Vessel Costs	16,238	29,073
		<b>1,755,737</b>	<b>1,607,693</b>
<b>Note 8</b>	<b>Gains / (Losses) on Disposal of Assets</b>		
	Proceeds From the Disposal of Plant & Equipment	110,484	108,891
	Written Down Value of Disposed Assets	(68,509)	(79,998)
	Total Gain/(Loss) on Disposal	<b>41,975</b>	<b>28,893</b>

**INLAND FISHERIES SERVICE**

Notes to the financial statements for the year ended 30 June 2024, continued

**Note 9 (a) Property, Plant, Equipment and Infrastructure**

	2024	2023
	\$	\$
Land at Fair Value *	1,950,000	1,205,000
	<b>1,950,000</b>	<b>1,205,000</b>
Buildings at Fair Value*	3,890,001	3,060,001
Less Accumulated Depreciation	-	55,480
	<b>3,890,001</b>	<b>3,004,521</b>
Motor Vehicles at Cost	381,679	483,776
Less Accumulated Depreciation	95,404	111,656
	<b>286,275</b>	<b>372,120</b>
Equipment at Cost	1,262,645	1,394,923
Less Accumulated Depreciation	1,081,859	1,190,566
	<b>180,786</b>	<b>204,357</b>
Vessels at Cost	271,689	271,689
Less Accumulated Depreciation	235,755	227,862
	<b>35,934</b>	<b>43,827</b>
<b>Total property plant and Equipment</b>	<b>6,342,995</b>	<b>4,829,825</b>
Infrastructure	1,169,043	1,169,044
Less Accumulated Depreciation	199,926	170,700
	<b>969,117</b>	<b>998,344</b>
<b>Total property, plant, equipment and infrastructure</b>	<b>7,312,112</b>	<b>5,828,169</b>

\* Valuations are derived from the analysis of market sales for different classes of properties and locality as at 30 June 2024.

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2024, continued

### 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.

(b)

	Buildings Level 2							Total
	Land Level 2 (vacant land in active markets)	Buildings Level 2 (general office buildings)	Infrastructure	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	
2024	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance 1 July	1,205	3,005	999	371	204	44	-	5,828
Additions	-	68	-	38	-	-	-	106
Disposals	-	-	-	(65)	(2)	-	-	(67)
Depreciation Expense	-	(56)	(30)	(58)	(21)	(8)	-	(173)
Revaluation increments(decrements)	745	873	-	-	-	-	-	1,618
Transfers	-	-	-	-	-	-	-	-
Carrying Amount 30 June	<b>1,950</b>	<b>3,890</b>	<b>969</b>	<b>286</b>	<b>181</b>	<b>36</b>	<b>-</b>	<b>7,312</b>

	Buildings Level 2							Total
	Land Level 2 (vacant land in active markets)	Buildings Level 2 (general office buildings)	Infrastructure	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	
2023	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance 1 July	1,205	3,061	1,028	345	213	53	-	5,905
Additions	-	-	-	168	22	-	-	190
Disposals	-	-	-	(80)	-	-	-	(80)
Depreciation Expense	-	(56)	(29)	(62)	(31)	(9)	-	(187)
Revaluation increments(decrements)	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Carrying Amount 30 June	<b>1,205</b>	<b>3,005</b>	<b>999</b>	<b>371</b>	<b>204</b>	<b>44</b>	<b>-</b>	<b>5,828</b>

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

	2024 \$	2023 \$
<b>Note 10 Investment Property</b>		
<b>(a) Carrying amount</b>		
At valuation Previously	4,010,000	4,010,000
Revaluation Net	734,153	-
Additions, at cost	30,847	-
<b>Total</b>	<b>4,775,000</b>	<b>4,010,000</b>

#### Fair Value Measurement of Investment Properties

Investment properties consist of a property in West Hobart that operates as a kitchen and restaurant, and a property in Moonah that operates as a retail outlet and a bus depot which operates from the rear of a property in New Norfolk.

Values are based on valuations undertaken by Elders Valuation as at 30 June 2024.

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

	2024 Level 2 \$'000	2023 Level 2 \$'000
<b>Carrying amount at 1 July</b>	4,010	4,010
Additions	31	-
Revaluation adjustments	734	-
<b>Carrying amount at 30 June</b>	<b>4,775</b>	<b>4,010</b>

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

	2024 \$'000	2023 \$'000
Rental income	365	340
Direct operating expenses from property that generated rental income	-	(26)
Net gains(losses) from fair value adjustments	734	-
<b>Total</b>	<b>1,099</b>	<b>314</b>

#### (d) Leasing arrangements

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

	2024 \$	2023 \$
One Year or less	9,096	188,056
From one to five years	1,008,793	347,630
More than five years	-	-
<b>Total</b>	<b>1,017,889</b>	<b>535,686</b>

#### (e) Contractual obligations

At year end there were no contractual obligations.

#### Note 11 Auditor's Remuneration

	2024 \$	2023 \$
The total of fees paid for the financial year:		
Fees for Audit	22,700	19,250
<b>Total</b>	<b>22,700</b>	<b>19,250</b>

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

	2024	2023
	\$	\$
<b>Note 12 Reserves</b>		
Asset Revaluation Reserve-Land	2,282,394	1,537,394
Asset Revaluation Reserve-Buildings	3,615,501	2,742,392
	5,897,895	4,279,786
Movements during the year:		
Balance at the beginning of period	4,279,786	4,279,786
Net change in valuations		
Land	745,000	-
Buildings	873,109	-
Balance at the end of period	5,897,895	4,279,786

<b>Note 13 Accumulated Funds</b>		
Opening Balance	4,190,613	4,305,543
Net Surplus for the year	694,932	(114,930)
Closing Balance	4,885,545	4,190,613

#### Note 14 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	<b>3,199,854</b>	<b>3,199,854</b>

#### Note 15 (a) Employee Benefits

Annual Leave	243,378	257,714
Long Service Leave	507,662	569,856
Accrued Salaries	(32,620)	63,381
<b>Total</b>	<b>718,420</b>	<b>890,951</b>
Settled within 12 months	264,441	374,114
Settled in more than 12 months	453,979	516,837
	<b>718,420</b>	<b>890,951</b>

#### (b) Related party transactions

There are no material related party transactions with Key Management Personnel (KMP) including Cabinet Ministers, or their Close Family Members (CFM) or entities that are controlled or jointly controlled by KMP or CFM in 2024 \$0 (2023 \$0).

#### (c) Remuneration of key management personnel

2024	Short term benefits		Long term benefits		Total
	Salary <sup>1</sup>	Other <sup>2</sup>	Superannuation <sup>3</sup>	Other <sup>4</sup>	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
John Diggle - Director of Inland Fisheries re-appointment 14 October 2017	209	12	23	61	305
Ryan Wilkinson, Acting Director of Inland Fisheries Appointed 13 March 2024	59	1	8	(2)	73
<b>Total</b>	<b>268</b>	<b>13</b>	<b>31</b>	<b>59</b>	<b>378</b>

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

2023	Short term benefits		Long term benefits		Total
	Salary <sup>1</sup>	Other <sup>2</sup>	Superannuation <sup>3</sup>	Other <sup>4</sup>	
	\$'000	\$'000	\$'000	\$'000	
John Diggle - Director of Inland Fisheries re-appointment 14 October 2017	183	12	24	3	222
<b>Total</b>	<b>183</b>	<b>12</b>	<b>24</b>	<b>3</b>	<b>222</b>

1. All forms of consideration paid and payable for services rendered and compensated absences during the period.
2. Other short-term benefits include movements in annual leave as well as the cost of providing and maintaining vehicles including lease charges, fuel, car parking and the associated fringe benefits tax paid.
3. Based on the Public Sector Superannuation Reform Act 2016.
4. Other long-term benefits represent movements in annual leave, long service leave entitlements. Negative amounts represent more leave being taken, in a given year, than accrued.

	2024 \$	2023 \$
<b>Note 16 (a) Reconciliation of Net Cash Used in Operating Activities to Surplus / (Deficit)</b>		
Net Surplus (Deficit)	694,931	(114,929)
Net (gain) loss on sale of non-financial assets	(41,975)	(28,893)
Depreciation	172,147	186,714
Revaluation adjustment for investment properties	(734,153)	-
Change in Assets/Liabilities		
Decrease (increase) in other assets	-	-
Increase (decrease) in employee benefits	(54,477)	93,157
Increase (decrease) in accounts payable	65,453	(104,620)
(Increase) decrease in receivables	(70,965)	(60,235)
Net cash gained (used) in operating activities	30,961	(28,806)

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>(b) Cash at Bank</b>		
Working accounts	333,157	142,889
Short term deposits	2,097,390	1,180,367
	2,430,547	1,323,256
<b>(c) Investments</b>		
Term deposits	326,764	1,429,947
	326,764	1,429,947
<b>(d) Corporate Credit Card</b>		
Facility Available	110,000	110,000
Less Used/Committed	(4,734)	(4,156)
Balance unused	105,266	105,844
<b>Note 17 Trade and Other Receivables</b>		
Sundry Debtors	155,496	86,991
Net GST Receivable	9,937	7,477
	165,433	94,468
<b>Note 18 Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors	190,088	30,999
Deferred Commitments	-	93,637
	190,088	124,636

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, continued

#### Note 19 Events subsequent to Balance date

The Acting 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 20 Financial Instruments

##### 20.1 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 for the FS without taking into account of any collateral or other security: The following tables analyse financial assets that are past due but not impaired.

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#### Analysis of financial assets that are past due at 30 June 2024 but not impaired

	Not past due	Not past due 60 days	Not past due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	165,433	0	0	165,433

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#### Analysis of financial assets that are past due at 30 June 2023 but not impaired

	Not past due	Not past due 60 days	Not past due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	82,881	69	11,518	94,468

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, 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 for the IFS 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.

2024	Maturity analysis for financial liabilities						Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	
<b>Financial Liabilities</b>	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables							
	190,088						190,088
<b>Total</b>	<b>190,088</b>	-	-	-	-	-	<b>190,088</b>

2023	Maturity analysis for financial liabilities						Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	
<b>Financial Liabilities</b>	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	124,635	-	-	-	-	-	124,635
<b>Total</b>	<b>124,635</b>	-	-	-	-	-	<b>124,635</b>

#### (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:

2024	\$	Weighted average interest rate
<b>Variable rate instruments</b>		
Cash at bank	2,430,547	0.10%
<b>Fixed rate instruments</b>		
Term Deposits	326,764	4.95%
<b>TOTAL</b>	<b>2,757,311</b>	

2023	\$	Weighted average interest rate
<b>Variable rate instruments</b>		
Cash at bank	142,889	0.10%
<b>Fixed rate instruments</b>		
Term Deposits	2,610,314	3.74%
<b>TOTAL</b>	<b>2,753,203</b>	

## INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2024, continued

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

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:

	Income Statement		Equity	
	100 basis points	100 basis points	100 basis points	100 basis points
	increase	decrease	increase	decrease
<b>30 June 2024</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Financial assets	28	(28)	28	(28)
<b>Net sensitivity</b>	<b>28</b>	<b>(28)</b>	<b>28</b>	<b>(28)</b>
<b>30 June 2023</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Financial assets	28	(28)	28	(28)
<b>Net sensitivity</b>	<b>28</b>	<b>(28)</b>	<b>28</b>	<b>(28)</b>

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2023.

### Categories of financial assets and liabilities

	2024	2023	
	\$'000	\$'000	
<b>Financial assets</b>			
Cash, investments and Receivables at amortised cost	2,923	2,848	
<b>Total</b>	<b>2,923</b>	<b>2,848</b>	
<b>Financial liabilities</b>			
Financial liabilities measured at amortised cost	190	125	
<b>Total</b>	<b>190</b>	<b>125</b>	
<b>Net fair values of financial assets and liabilities</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Total carrying amount</b>	<b>Net fair value</b>	<b>Total carrying amount</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Financial Assets</b>			
Cash at bank and investments	2,758	2,758	2,754
Receivables	165	165	94
<b>Total financial assets</b>	<b>2,923</b>	<b>2,923</b>	<b>2,848</b>
<b>Financial liabilities (recognised)</b>			
Trade Creditors	190	190	125
<b>Total financial liabilities (recognised)</b>	<b>190</b>	<b>190</b>	<b>125</b>

## INLAND FISHERIES SERVICE

### Notes to the financial statements for the year ended 30 June 2024, 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 21 Commitments and Contingencies**

There were no capital commitments, contingent assets or liabilities at year end.

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2024

The Inland Fisheries Service (IFS) is established under the *Inland Fisheries Act 1995* with the Inland Fisheries Service being used as a business name. The Director of Inland Fisheries, a body corporate under the Act, has the power to execute contracts of all types, to acquire and sell property and to invest.

#### Note 1 Summary of Accounting Policies

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

##### (a) Basis of Accounting

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

Australian Accounting Standards issued by the Australian Accounting Standards Board (AASB) and Interpretations; and applicable Treasurers Instructions issued under the provisions of the *Financial Management Act 2016* and the *Inland Fisheries Act 1995*.

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 which is the functional currency of the IFS.

##### (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 Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period.

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

The following applicable accounting Standard has been issued by the AASB, *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. The IFS has not yet determined the potential effect of the revised Standard on its Financial Statements.

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2024

#### (iii) Changes in Accounting Policy

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

#### (a) 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. 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.

Angling and other licence fees that are short term or low value are recognised on receipt as cash sales as this corresponds with the issue of the relevant licence.

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.

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

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.

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 as a contract liability.

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.

## **INLAND FISHERIES SERVICE**

### **Notes to the Financial Statements for the year ended 30 June 2024**

#### **(b) 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.

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

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.

#### **(c) 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.

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

#### **(d) Impairment – Financial assets (Trade and other receivables)**

Trade and other receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. An assessment for impairment is conducted on an expected credit loss basis at each reporting date. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the expected credit loss, IFS considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on IFS's historical experience, an informed credit assessment and forward-looking information.

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

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2024

#### (f) 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.

#### (g) 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.

#### (h) Non-Financial Assets

##### Acquisition, Recognition and Valuation

Non-financial assets are initially recorded at their cost of acquisition and re-valued in accordance with the following accounting policy. Cost includes expenditure that is directly attributable to the cost of the asset. The costs of self constructed assets include the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its use.

The asset capitalisation threshold adopted by the IFS is \$10,000. 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. Subsequent to initial recognition land is recorded at fair value and buildings are recorded at fair value less accumulated depreciation.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used. These assets are revalued with sufficient regularity to ensure they reflect fair value at balance date.

Inland Fisheries land and buildings are revalued at least once every five years using a mix of valuations and/or updated based indices adjustments. The revaluation is undertaken by Elders Valuation. Land and buildings were revalued as at 30 June 2024. The next revaluation will occur during the year ending 30 June 2026.

##### **Assets Valued at Fair Value – Investment properties**

Investment property is property held either to earn rental income or for capital appreciation or both. 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. Investment property is not depreciated. Investment property is recorded at fair value, with any changes in the fair value being recorded as income or expenses in the Statement of Comprehensive Income. Investment properties were

## INLAND FISHERIES SERVICE

revalued as at 30 June 2024. The next revaluation will occur during the year ending 30 June 2026.

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

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

### **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.

### **Depreciation**

Items of property, infrastructure and 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
Infrastructure	40 years
Plant and Equipment	10 Years to 25 Years
Vehicles	8 Years
Vessels	10 Years

## **INLAND FISHERIES SERVICE**

### **Notes to the Financial Statements for the year ended 30 June 2024**

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

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

#### **(j) 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 14 days. Accruals are included in the trade and other payables balance and are stated net of GST.

#### **(k) 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 including on costs.

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Employee benefits are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material. The IFS assumes that all staff annual leave balances less than 20 days will be settled within 12 months, and therefore valued at nominal value, and balances in excess of 20 days will be settled in greater than 12 months and therefore calculated at present value.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. The IFS makes a number of assumptions regarding the probability that staff who have accrued long service leave, but are ineligible to take it will remain with the IFS long enough to take it. For those staff eligible to take their long service leave, the IFS assumes that they will utilise it on average, evenly over the following ten years. All long service leave that will be settled within 12 months is calculated at nominal value and all long service leave that will be settled in greater than 12 months is calculated at present value.

#### **(l) 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 amounts of contributions paid to defined benefit schemes was \$57,525 (2022-23 - \$79,721), and the amount paid to accumulation schemes was \$196,071 (2022-23 - \$160,727).

## **INLAND FISHERIES SERVICE**

### **Notes to the Financial Statements for the year ended 30 June 2024**

#### **(m) Economic Dependence**

The IFS's is dependent upon the ongoing receipt of grant funding via the Department of Natural Resources and Environment Tasmania. This administered payment amounted to \$1,837,313 and represented 34% 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 together with a range of commitments announced by the Government in previous years.

#### **(n) 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.

#### **(o) 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**

Low value short term operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.

## INLAND FISHERIES SERVICE

### Notes to the Financial Statements for the year ended 30 June 2024

#### (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, the assumptions for which are provided by the Department of Treasury and Finance which are. A wage inflation rate of 4% per annum and discount rates for year 1 of 4.348%, year 2 of 4.121%, year 3 of 4.049%, year 4 of 4.050%, year 5 of 4.095%, year 6 of 4.174%, year 7 of 4.259%, year 8 of 4.330%, year 9 of 4.366% and year 10 of 4.406%.

Property, plant and equipment in notes 1(h) and 9.

Investment properties in notes 1(h) and 10.

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.

Tuesday, 24 September 2024

### Statement of Certification

The accompanying Financial Statements of the Inland Fisheries Service are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

At the date of signing, I am not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Ryan Wilkinson  
Acting Director of Inland Fisheries  
Dated 24<sup>th</sup> day of September 2024



Xiaojing Zhou  
Manager Finance & Business

**Independent Auditor's Report**  
**To the Members of Parliament**  
**Inland Fisheries Service**  
**Report on the Audit of the Financial Statements**

**Opinion**

I have audited the financial statements of the Inland Fisheries Service (the Service), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of certification signed by the Director.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Service's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Inland Fisheries Act 1995*, the *Financial Management Act 2016* and Australian Accounting Standards.

**Basis for Opinion**

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Service in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Service’s financial statements.

## Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<b>Revaluation of Land, Buildings and Investment Property</b> <i>Refer to note 9, 10</i>	
<p>At 30 June 2024, the Service held land and building assets valued at \$5.84 million, and investment property valued at \$4.78 million, recognised at fair value.</p> <p>The fair values of these assets are determined on either a market value or replacement cost valuation basis. The Service undertakes formal revaluations on a regular basis to ensure carrying values represent fair value.</p> <p>During the year a formal revaluation was undertaken based on fair values determined by an external expert. The valuations are highly dependent upon a range of assumptions used by the valuer.</p>	<ul style="list-style-type: none"> <li>Assessing the scope, expertise and independence of the expert engaged to assist in the revaluation.</li> <li>Evaluating the appropriateness of the valuation methodology applied and key assumptions used to determine fair values.</li> <li>Assessing the accuracy of recorded valuations in the Service’s asset register and general ledger.</li> <li>Evaluating the adequacy of disclosures made in the financial statements, including those regarding key assumptions used.</li> </ul>

## Responsibilities of the Director for the Financial Statements

The Director is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of *the Inland Fisheries Act 1995* and Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director is responsible for assessing the Service’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Service is to be dissolved by an Act of Parliament, or the Director intends to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Service to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Director regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Director, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare

circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

A handwritten signature in black ink, appearing to read 'D Burns', with a long horizontal stroke extending to the right.

Derek Burns  
**Director**  
**Financial Audit Services**  
**Delegate of the Auditor-General**  
Tasmanian Audit Office

24 September 2024  
Hobart

# Notes



*Tailing Trout – Little Pine Lagoon, Central Highlands.*

**How to contact us:**

17 Back River Road  
New Norfolk, 7140  
Tasmania

**Ph: 1300INFISH**  
**[www.ifs.tas.gov.au](http://www.ifs.tas.gov.au)**

The background features a dark blue color with abstract, light blue wavy lines that resemble water ripples or fish scales. On the right side, there is a faint, stylized outline of a fish, possibly a salmon, facing right.

## **CONTACT DETAILS**

17 Back River Road  
New Norfolk, 7140

Ph:1300 INFISH  
[www.ifs.tas.gov.au](http://www.ifs.tas.gov.au)