

Inland Fisheries Service

Annual Report

2020-2021





Inland Fisheries Service Technical Officer, Josef Wisniewski, preparing to transfer fish from the trap on Liawenee Canal, yingina / Great Lake.



The Hon Guy Barnett MP
Minister for Primary Industries and Water

Dear Minister

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 42 of the *Financial Management Act 2016*, I am pleased to submit the 2020-21 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

A handwritten signature in black ink, appearing to read "John Diggle". The signature is fluid and cursive, with a large initial "J" and "D".

John Diggle
Director of Inland Fisheries

24 September 2021

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Minister's Message

Welcome to the 2020-21 Annual Report for Tasmania's Inland Fisheries Service (IFS).

As the Minister responsible for Tasmania's inland fisheries, I am proud of the many achievements of the past year.

The Tasmanian Carp Management Program moved a step closer to its goal of eradicating carp from Tasmania. Only three adult carp were caught from four months of intensive fishing, no viable males have been caught since 2018 and no spawning since 2013. Eradication is very near!

The important functions of monitoring fisheries performance, fish transfers and stocking, regulatory compliance and providing access to fisheries were also successfully delivered.

The COVID-19 pandemic continued its strong influence on fishing both in the recreational and commercial fisheries sectors.

Tasmanians holidaying at home resulted in the highest local angling participation in over five years. Not surprisingly the number of mainland and overseas anglers was again down due to travel restrictions.

The Government continued to support participation and growth in Tasmania's inland recreational fishery by freezing inland angling licence fees at 2017-18 prices and expanding the Anglers Access Program.

As we follow the roadmap to recovery into the 2021-22 angling season there is much to look forward to.

The Tasmanian Liberal Government is:

- Providing \$1 million over four years for new and upgraded facilities and amenities for inland fishing, and improved access.
- Waiving Junior Angling licence fees for the next four years.
- Doubling the amount of funding for the Tagged Trout Promotion providing \$100 000 over the next two years.

The Government is committed to supporting participation in our world class inland fishery and ensuring it is an accessible and enjoyable experience for Tasmanians and visitors alike.

As the Minister responsible for Inland Fisheries and a keen angler, I am delighted to present the activities of the Inland Fisheries Service for the 2020-21 financial year.



A handwritten signature in black ink, which appears to read 'Guy Barnett'.

The Hon Guy Barnett MP
Minister for Primary Industries and Water

About the Inland Fisheries Service (IFS)

Vision

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

Mission

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

Our outcomes

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

Our strategic goals

- Our reputation as a world-class recreational trout fishery is established and participation is increased.
- The fishery is managed sustainably.
- Tasmania is carp-free and Lake Sorell is open to recreational fishing.
- Environmental challenges are well understood and managed within our capacity.
- The IFS is respected and valued as a responsive, proactive, accessible and dynamic organisation.
- The IFS is financially sustainable.

Corporate Plan 2017-22

The IFS Corporate Plan 2017-22 guides our actions until 2022. 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.

Jurisdiction

Under the *Inland Fisheries Act 1995* (the Act), the Director of Inland Fisheries, (the Director), through the IFS, manages fisheries in all inland waters, which includes lakes, rivers, farm dams, registered private fisheries, ponds and aquaria. The seaward limit is the statutory boundary between State (marine) and inland water, and the IFS controls the inland side of this limit.

Responsibilities

The IFS has primary responsibility for implementing the Act and its subordinate legislation. The Act creates the position of the Director and provides that the Director is a corporation whose responsibilities are:

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

Management

The Director is an Agency for the purposes of the *Financial Management Act 2016*.

The IFS receives specific corporate support from the Department of Primary Industries, Parks, Water and Environment (DPIPWE).

The Secretary of DPIPWE is the Head of Agency for the purposes of the State Service Act 2000.

While the IFS has primary responsibility for its core business functions, DPIPWE provides human resource administration, finance system and information technology support.

At 30 June 2021, the IFS had 18.98 paid full-time equivalents.

Organisational structure

- Director of Inland Fisheries John Diggle

Administration and Finance

- Manager (Finance and Business) Anthony Wright
- Administrative Officer (Licensing and Finance) Tracy Zhou
- Administrative Clerk Tania Hooper Kristy Thompson
- Executive Assistant/Officer Jen Cramer (until April 2021)
Carolyne Bigwood (from May 2021)

Fisheries Management

- Section Manager (Fisheries Management) Chris Wisniewski
- Manager (Compliance) Steven Paterson
- Fisheries Management Biologist Tim Farrell
- Senior Fisheries Management Officer Robert Freeman
- Project Manager (Anglers Access) Neil Morrow
- Manager (Hatchery and Stocking) Brett Mawbey
- Program Leader (Carp Management) Jonah Yick
- Commercial Fisheries Officer Andrew Bartleet (until May 2021)
Jen Cramer (from April 2021)
- Fisheries Officer Paul Middleton
- Senior Technical Officer Christopher Bassano
- Utility Officer Gareth Jones
- Technical Officer (Carp Management) Brock Cuthbertson
- Fisheries Field Officer Josef Wisniewski
- Field Assistant (Carp Management) Terence Byard
Robert Cordwell

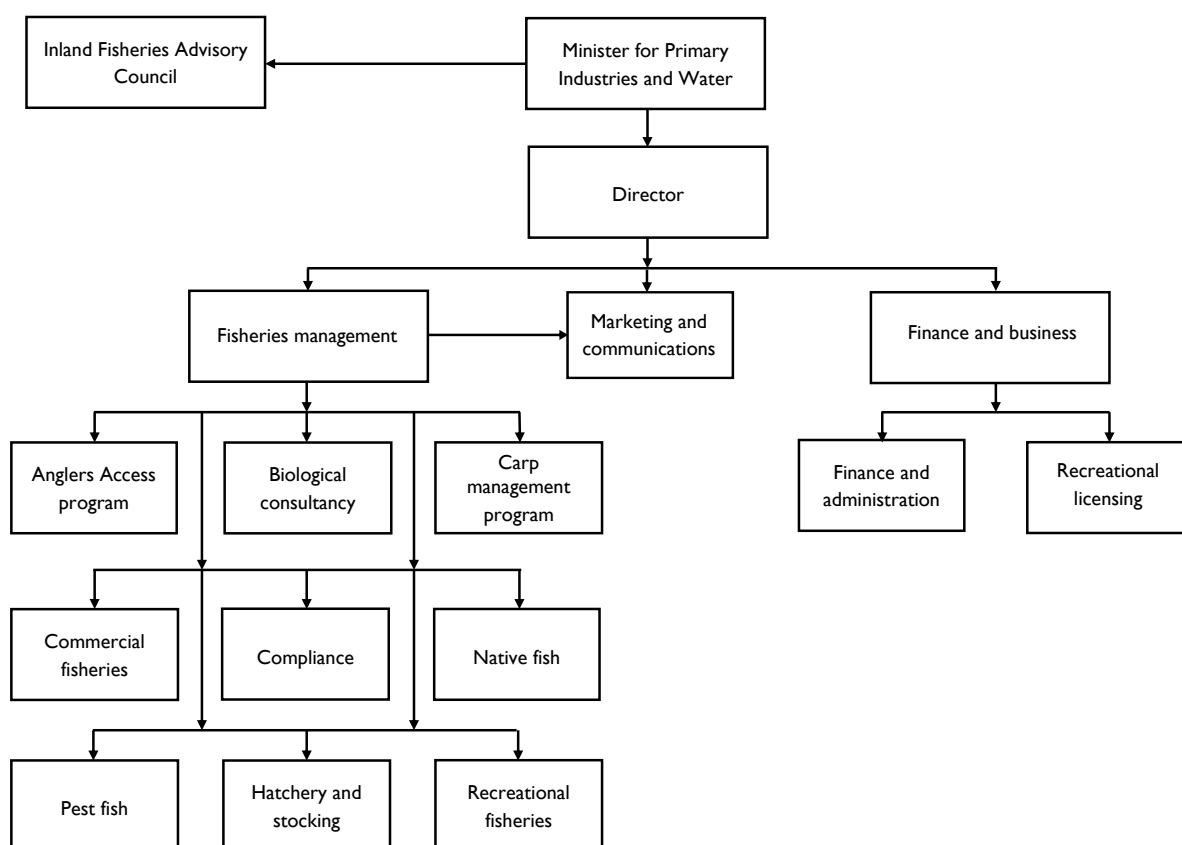


Figure 1. Organisational Outputs

Policy Commitments

2018

To grow our world-class inland fisheries as part of this Government's broader strategy of taking recreational fishing and boating to the next level, and to support participation and growth in Tasmania's trout fishery, we have delivered the following policy commitments:

- Cheaper to go trout fishing – a freeze of trout fishing licences at 2017-18 prices until 2021-22. The Government is providing \$300,000 to the Inland Fisheries Service over four years to fully offset any lost revenue.
- Anglers Alliance Tasmania (AAT) support – provide \$215,000 over four years to AAT, the peak group representing 26,000 trout anglers, to support its work to improve the trout fishery and to support anglers.
- Anglers Access Program – to work in partnership with AAT and local angling clubs to deliver this Government's commitment to expand the Anglers Access Program across priority lakes and rivers in the North West, North East, and Derwent catchments. The Government is providing \$200,000 over three years from 2019-20.

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 is providing \$1 million over four years for new and upgraded facilities and amenities for inland fishing, and improved access.
- Making licences free for junior inland anglers for the next four years
 - o To help more young people enjoy our world class trout fishery and increase angling participation, we will waive junior angling fees for the next 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.
- Doubling the amount of funding for the Tagged Trout Promotion
 - o The Inland Fisheries Service is delivering a major promotion to encourage trout fishing and support regional economies – the Tasmanian Tagged Trout Promotion.
 - o Before the start of the 2021-22 inland recreational angling season, 50 tagged brown trout were released into 15 waters around Tasmania.
 - o The Tasmanian Government has allocated additional funding to double the prize money for the Tasmanian Tagged Trout Promotion, each tag is worth \$2,000 to the lucky angler who makes the catch.

Inland Fisheries Advisory Council (IFAC) report 2020-21

Table 1. Membership of the Inland Fisheries Advisory Council on 30 June 2021.

Representation and role	Member
Chairperson	Michele Moseley
Ministerial appointment	Dr Christine Mucha
Freshwater angling associations	Gary France
Director of Inland Fisheries	John Diggle
Conservation of freshwater ecosystems	Dr Liza Fallon
Commercial freshwater fisheries	Shaun Finlayson
Representing the north-western area	Sheryl Thompson
Representing the northern area	Julianne Stephens
Representing the southern area	Ranald Moore
Representing tourism	Simone Hackett

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

IFAC held 4 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 and trends in licence sales.

The IFS Risk Register continued to provide the context for many of IFACs discussions.

The impact of COVID-19 was again a focus for this year.

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

Meeting of 18 August 2020

Advice provided to the Minister regarding

- The Strategy to increase participation in Tasmania's Inland Recreational Fishery 2021-28.

Meeting of 2 December 2020

Presentations

- Hydro Tasmania presented an outline regarding the progress of pumped hydro and the expected changes to lake levels and river flows across the state.
- Officers from Natural and Cultural Heritage Division DPIPWE presented an outline of Government river health initiatives.

Advice provided to the Minister regarding

- The Draft Rural Water Use Strategy.

Meeting of 23 February 2021

Presentation

- IFS Commercial Fisheries Officer presented an outline of the changes to, and impact of, the Biosecurity (Consequential and Transitional Provisions) Act 2020

Advice provided to the Minister regarding

- The changes to, and impact of, the Biosecurity (Consequential and Transitional Provisions) Act 2020 as it pertains to the importation of live freshwater fish.
- Trout Weekend 2021.
- The review of the Mersey Water Management Plan 2005.

Meeting of 4 May 2021

Advice provided to the Minister regarding

- 2021 Election Commitments.

Legislation

Inland Fisheries Amendment Regulations 2020

The *Inland Fisheries Amendment Regulations 2020* amends the principal regulations, the *Inland Fisheries Regulations 2019*, providing for the removal of a circular reference regarding the use of landing nets and the restoration of the provision to collect royalties from the Commercial Eel Fishery.

Inland Fisheries (Season and Waters) Amendment Order 2020

The boundaries have been updated for the following rainbow trout waters:

- The Weld River (in the north of the State at Harridge Falls) from an imaginary straight line drawn between the opposite shores of the river located approximately at grid reference 575751E 5443429N and grid reference 575760E 5443419N upstream to its source.
- The Weld River (in the south of the State at the confluence of the Huon River) from an imaginary straight line drawn between the opposite shores of the river located approximately at grid reference 481068E 5232960N and grid reference 481033E 5232964N upstream to its source.

Fisheries compliance

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.

We work closely with other State agencies such as Tasmania Police, Tasmania Parks and Wildlife Service and Marine and Safety Tasmania to patrol remote areas and to detect, and respond to, illegal activity.

Ten education presentations were given by compliance staff during the year, to interest groups or fishing / angling clubs.

Statistics from 1/7/20 to 30/6/21

- 3,383 angling licences inspected.
- 130 whitebait licences inspected.
- 3 whitebait nets seized.
- 49 kilograms of whitebait seized.
- 4 searches of residential premises.
- 583 boating safety inspections conducted.
- Two defendants convicted of 35 offences in the Magistrates Court.
- One further defendant listed for appearance in the Magistrate's Courts on four charges.
- Infringement and Conditional Cautions issued for 136 offences.
- \$14,993 court fines.
- \$14,276 infringement notice fines.
- \$19,264 conditional cautions.
- 18 notices of disqualification current, preventing offenders from holding a recreational whitebait licence.

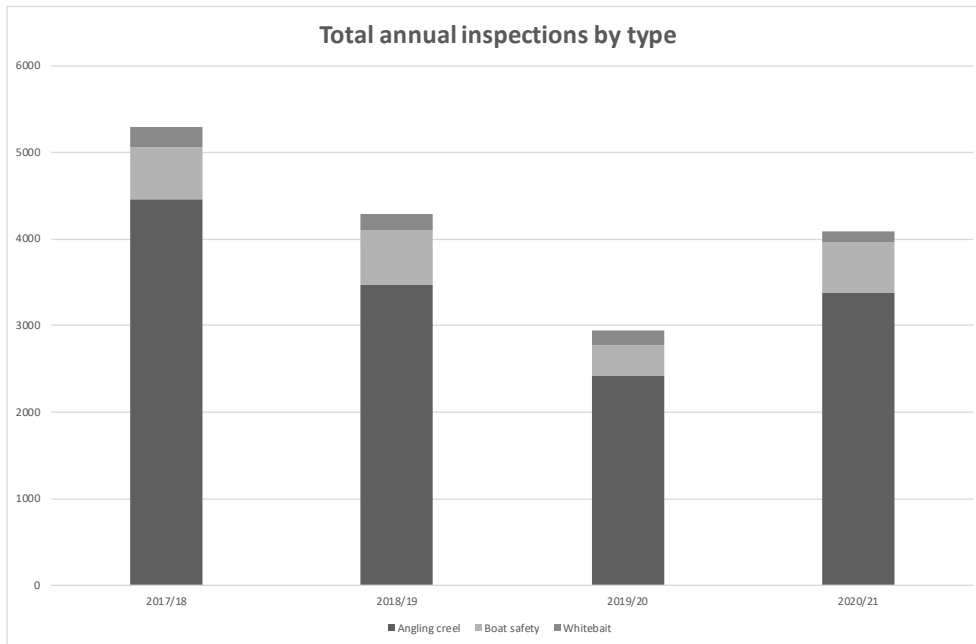


Figure 2. Total inspections for angling creel, boat safety and whitebait over 4 years.

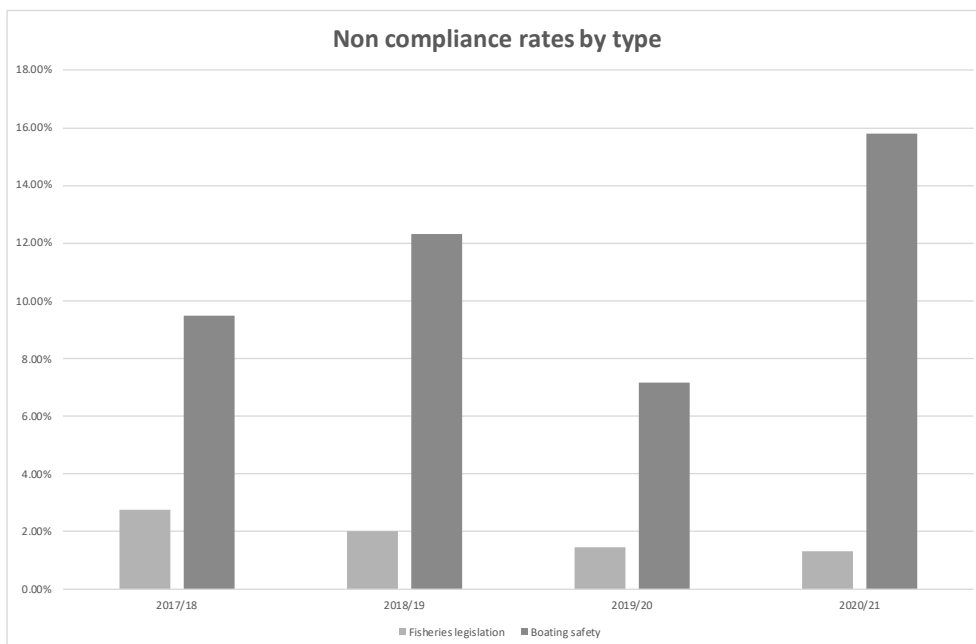


Figure 3. Non-compliance rate (as % number of offences / number of inspections) over 4 years.

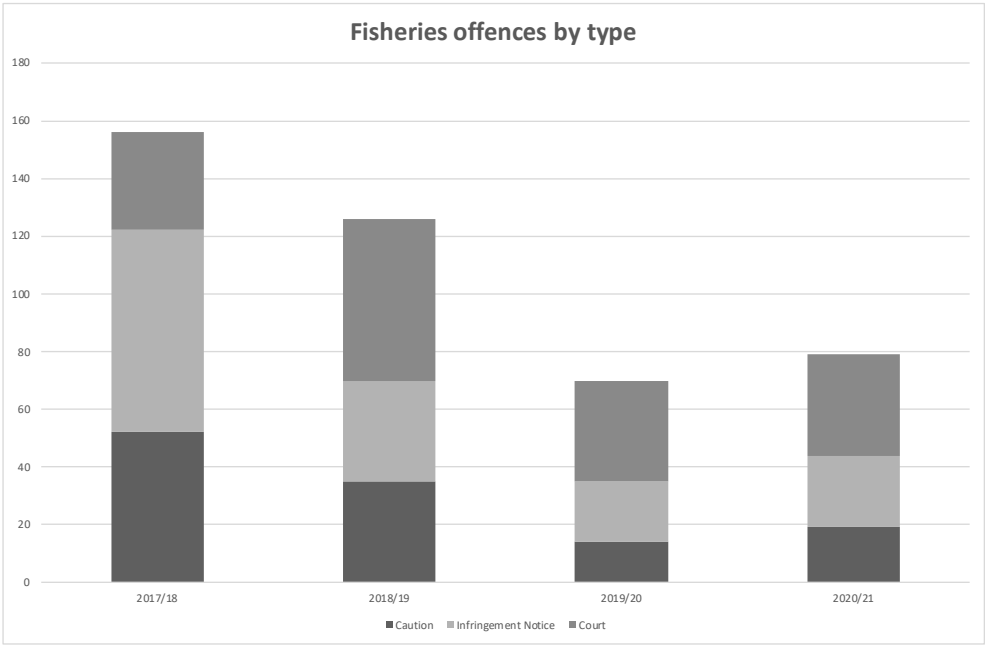


Figure 4. Total fisheries offences over 4 years.

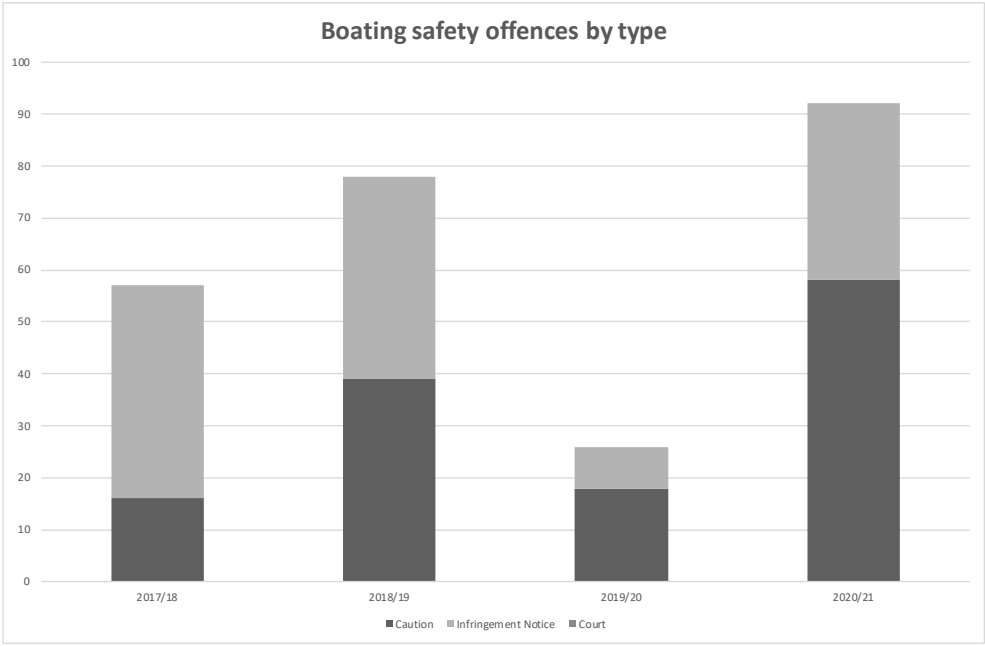


Figure 5. Total boating safety offences over 4 years.

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 2020-21; Four Springs Lake, Tooms Lake and Lake Crescent. In addition, assessment of six North West rivers were completed in March.

Brook trout surveys were undertaken in three waters during May 2021.

A summary of all results is reported below.

Brook trout surveys

On 4 May 2021, 26 brook trout were electrofished from the Langdon River and translocated to Tyndall Creek. This was on the back of results from an FPA performed on the Langdon River in March 2020. The Langdon River holds the only known wild population of brook trout in Tasmania and we are hoping to establish a second population in Tyndall Creek.

During May 2021, an in-lake FPA was conducted in Cascade Dam to establish whether it contained a wild population of brook trout. Over three days, 10 box traps (20 sets) were used to capture 116 brown trout. The CPUE was 5.8 fish per trap with fish ranging from 112mm to 452mm. No brook trout were found. As part of the survey, the Cascade River and many of its tributaries were electrofished. In all, 67 brown trout were captured ranging from fingerlings up to adults of 240mm. No brook trout were found.

Tooms Lake

During April, an in-lake fisheries performance assessment was conducted. Sixty-six box traps were set along most shorelines over two nights (30 night one & 36 night two). This resulted in the capture of 145 brown trout equating to 2.2 fish per trap. Nineteen rainbow trout were captured representing 11.6 per cent of the catch. All brown and rainbow trout were weighed and measured for length. There was no evidence of any natural recruitment of brown trout over the past three years, with all fish measuring over 420 mm in length. Tooms Lake had experienced low lake and high turbidity levels, consequently, many trout were in fair to poor condition. Accordingly, the fishery was not stocked during the 2021 adult brown trout transfer program.

Four Springs Lake

During May 2020, 2,000 adult brown trout with adipose fin clips, were released into Four Springs Lake. These were sourced from the spawning traps on Sandbanks Creek and Liawenee Canal, yingina / Great Lake and had a combined average weight of 819 g and length of 432 mm. These fish formed the basis of a capture-mark-recapture population estimate, in addition to providing more important information about the fishery.

During 21 – 24 July, an in-lake fisheries performance assessment was conducted. Eighty box traps were set each night over two nights (total of 160 box trap sets). This resulted in the capture of 587 brown trout, equating to 3.7 fish per trap. Of the 587 brown trout captured, 501 were resident fish (i.e. not fin clipped). The CPUE for the resident fish was 3.1 fish per trap. All resident brown trout were weighed and measured for fork length.

Of the 587 brown trout captured, 86 (~15%) were adipose fin clipped. This provided an estimate of the brown trout population of 13,651 fish.

Rainbow trout (25 individuals) represented 4.1 per cent of the total catch, with two distinct cohorts present, relating to past stocking events.

Lake Crescent

During April, 500 adult brown trout, with adipose fin clips, were released into Lake Crescent. All were sourced from the spawning traps at Liawenee Canal, yingina / Great Lake and averaged 852 g weight and 419 mm length. These fish formed the basis of a capture-mark-recapture population estimate, in addition to providing other important information about the fishery.

During 31 May – 2 June, an in-lake fisheries performance assessment was conducted. Forty box traps were set each night over two nights (total of 80 box trap sets). This resulted in the capture of 445 brown trout equating to 5.6 fish per trap. All resident brown trout were weighed and measured for length.

There was no evidence of natural recruitment over the past two years, with no resident fish caught less than 400 mm in length.

Of the 445 brown trout captured, 26 (~6%) were adipose fin clipped. This provided an overall estimate of the brown trout population of 8,558 fish. Lake Crescent had experienced low lake levels and resulting higher turbidity levels, consequently, many trout were in fair to poor condition. Accordingly, the fishery was not stocked during the 2021 adult brown trout transfer program.

Rainbow trout (42 individuals) represented 9.4 per cent of the total catch with a CPUE of 0.5 fish per trap. Two distinct cohorts were evident, relating to past stocking events.

North West river surveys

Following on from the drought of 2015 - 2016 and the destructive floods of June 2016, the rivers of the North West coast have endured some extreme conditions. In the period since 2015, anglers experienced very low catch rates of brown trout in most rivers, particularly those furthest west.

During March, we conducted surveys to examine these rivers and their trout populations. The following rivers were surveyed; Blythe, Emu, Inglis and Gawler rivers. Within each river, the lower, mid and upper reaches were surveyed by electrofishing. In summary the results showed:

- Except for the Gawler River, the lower reaches of all rivers contained fewer trout.
- Mid reaches were the most productive in terms of total numbers of fish and holding the highest proportion of juvenile fish, demonstrating they are important nursery areas for developing fry, fingerlings and yearling trout.
- The number of trout captured from the Blythe, Inglis, and Gawler rivers was good, and similar across all three waters, but the Emu River had a much lower abundance of trout.
- Fish length data for all rivers combined, indicates there is no evidence of any widespread issues affecting recruitment across the region.
- Evidence from length/weight data showed the growth of fish was similar across all rivers and typical of similar river fisheries within the state.
- There were a range of lengths across all rivers, indicating a robust regional population structure. Although there were slightly lower numbers in the 300 – 360 mm length range, possibly linked to the 2016 flood.
- Lower catch rates of one trout per day and moderate to low fishing effort is typical for all four rivers.

In addition to these four rivers, single sites were surveyed on the Pet River and Mersey River to monitor recruitment of trout and recovery of the Merseylea site post 2016 floods and 2018 fish kill during a heatwave in January.

There was a high abundance of brown trout and strong recruitment within the Pet River upstream of the Pet Reservoir. The abundance of trout at the Merseylea site remains significantly reduced.

Fishery performance assessments 2021-22

The following fishery assessments are scheduled for 2021-22: Brady Chain of lakes, Lake Leake, Camden Dam, Dee Lagoon (rainbow trout natural recruitment). In addition, we are planning for a major assessment project for Arthurs Lake, a Penstock Lagoon fishery performance assessment and an assessment project to study of the lower River Derwent using tagged adult brown trout.

Trout hatchery, stocking, and adult transfers

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

2020 brown trout spawning run

Trapping of the 2020 brown trout spawning run commenced on 31 March 2020 and finished on 31 July 2020 (see table 2). A total of 10,615 adult brown trout were transferred to waters across the State, a further 10,081 were released upstream of the traps to spawn.

The River Derwent– Lake King William trap was flooded for the entirety of the spawning run and not operational.

Table 2. The 2020 adult brown trout transfers that occurred from 31 March to 31 July inclusive (the spawning run).

Trap	Number transferred	Number released above trap
Liawenee Canal – yingina / Great Lake	9,510	0
Sandbanks Creek – yingina / Great Lake	1,105	0
Tumbledown Creek- Arthurs Lake	0	6,243
Scotch Bobs Creek - Arthurs Lake	0	1,703
Hydro Creek - Arthurs Lake	0	2,135
Mountain Creek – Lake Sorell	Not operational	Not operational
River Derwent - Lake King William	Not operational	Not operational
Total	10,615	10,081

2021 brown trout spawning run

The 2021 adult brown trout transfers commenced with the start of the spawning run on 29 March and were ongoing at 30 June. For this period 18,186 adult brown trout were transferred to waters across the State, a further 12,730 were released upstream of the traps to spawn.

Improvements to the weir and entrance to the Sandbanks Creek trap were conducted in January 2021. This work enabled better flow and fish passage to the trap area.

The Mountain Creek – Lake Sorell fish trap remained out of action due to unrepaired damage from major flooding in 2016.

Table 3 shows the number of adult brown trout transfers occurring from Central Highland traps between 29 March and 30 June 2021. The final figures for the 2021 spawning run will be reported in the Inland Fisheries Service Annual Report 2021–22.

Table 3. The 2021 adult brown trout transfers that occurred from 29 March to 30 June inclusive (the spawning run).

Trap	Number transferred	Number released above trap
Liawenee Canal – yingina / Great Lake	10,095	0
Sandbanks Creek – yingina / Great Lake	2,077	0
Tumbledown Creek- Arthurs Lake	150	7,622
Scotch Bobs Creek - Arthurs Lake	0	2,765
Hydro Creek - Arthurs Lake	0	2,343
Mountain Creek – Lake Sorell	Not operational	0
River Derwent - Lake King William	5,864	0
Total	18,186	12,730

As in previous years, we measured samples of fish from each trap for length and weight. Table 4 shows the results of the measured samples of adult brown trout from Central Highland traps.

Table 4. Results of brown trout spawning run monitoring 2021.

Spawning run	Number measured	Weight range (g)	Average weight (g)	Length range (mm)	Average length (mm)
Liawenee Canal – yingina / Great Lake on 27 April	500	180-1,550	852	248-535	419
Sandbanks Creek - yingina / Great Lake on 27 June	200	180-1,240	734	251-490	395
Tumbledown Creek – Arthurs Lake on 2 June	200	110-1,280	617	212-525	379
Scotch Bobs Creek – Arthurs Lake on 2 June	200	220-1,260	678	268-480	389
Hydro Creek – Arthurs Lake on 8 June	200	150-1,370	586	244-496	369
River Derwent – Lake King William on 3 June	750	110-990	472	201-456	348

Salmon Ponds hatchery production

In April 2020, we stripped 220,000 ova from wild brown trout trapped in Liawenee Canal –yingina / Great Lake. These were incubated at the Salmon Ponds. From these ova, 117,000 brown trout fry averaging 1.0 gram were stocked into club dams, public waters and a Registered Private Fisheries during October and November 2020.

In April 2021, we stripped 200,000 ova from wild brown trout trapped in Liawenee Canal – yingina / Great Lake. These were incubated at the New Norfolk Hatchery (incubator room).

We stripped a further 50,000 ova from wild brown trout trapped in Liawenee Canal - yingina / Great Lake for sale to the South Australian Fly Fishers Association. These ova failed and were not sent. We offered to collect more and due to timing, SAFFA declined. See Table 6: Ova and fish sales between 1 July 2020 and 30 June 2021.

Stocking of inland waters for public fishing

Each year, we stock the public fishery from the Salmon Ponds hatchery, fish supplied or donated by commercial fish farms and wild fish trapped from the Central Highlands spawning runs.

In 2020-21, we stocked 135,813 brown trout, 12,485 rainbow trout, 26 brook trout, and 1,747 Atlantic salmon (see table 5).

Table 5. Stocking on inland waters for public fishing by age/size class for 2020-21.

Age/size class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5 g)	117,000	5477	0	0
Fingerlings (6-50 g)	0	0	0	0
Yearling (51-300 g)	0	0	0	0
Adult (>301g)	18,813	6,958	26	1,747
Total	135,813	12,485	26	1,747

We thank Huon Aquaculture Pty Ltd, Tassal Group Pty Ltd and Petuna Aquaculture. for the provision of fish during the year. Stocking Table 12 (page 34) shows a detailed listing of public waters stocked during 2020-21.

Stocking of private farm dams

We manage the stocking of farm dams on private property with triploid rainbow trout by permit. The Inland Fisheries Service and one private hatchery supply the rainbow trout.

We approved the stocking of 28,920 rainbow trout into 35 private farm dams.

Ova and fish sales

Table 6. Ova and fish sales between 1 July 2020 and 30 June 2021.

Qty	Age/size class	Species	Recipient	Value \$
45,000	Eyed ova	Brown	South Australian Fly Fishers Assoc. (SAFFA)	2,593
535	Adult (>301g)	Brown	Registered private fisheries	2,675
3,500	Yearlings (51-300g)	Tiger	Registered private fisheries	3,977
1,550	Yearlings (51-300g)	Triploid Rainbow	Registered private fisheries	2,818
7600	Fingerlings (6-50g)	Triploid Rainbow	Private farm dams	5,181
3950	Yearlings (51-300g)	Triploid Rainbow	Private farm dams	7,181

Commercial fisheries

Private fisheries

Registered private fisheries provide recreational fishing opportunities without being subject to angling licence provisions and angling regulations. On 30 June 2021, there were 11 registered private fisheries, the same as in 2019-20.

Fish dealers

A person dealing in applicable freshwater fish must be a registered fish dealer under the Act. On 30 June 2021, there were 44 registered fish dealers, 10 more than in 2019-20. An increase in home aquariums due to limited travel opportunities resulting from COVID-19 is attributed to the growth in fish dealer registrations.

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. This year we:

- granted four new fish farm licenses for aquarium fish.
- renewed seven salmonid hatchery fish farm licenses.

Table 7. Types of freshwater fish farm in operation at 30 June 2021

Species farmed	Number
Eels/Salmonids	1
Salmonids	19
Freshwater Aquarium	11
Freshwater Aquarium/Salmonids	1

There are 19 licensed freshwater hatcheries currently producing salmonids in Tasmania, and a further two freshwater hatcheries owned by the Director of Inland Fisheries, not requiring a Fish Farm Licence under the *Inland Fisheries Act 1995*.

A new freshwater hatchery at Hamilton has been approved but is yet to be constructed.

Commercial freshwater fishing licenses

All 12 existing commercial freshwater fishing licenses (eels) were renewed. Seven licenses were actively fished, one less than in the previous year.

The industry has declared a held catch of 17,636 kg of wild eels, down 25 per cent against the previous year's 23,501 kg. Although the restrictions imposed by COVID-19 constrained fishing activity at the end of the season, this decline in catch is attributed to reduced fishing effort through the season.

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.

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

Native fish conservation and management

Woods and Arthurs lakes monitoring

Each year we survey Arthurs and Woods lakes for two endangered native fishes, the Arthurs paragalaxias and the saddled galaxias. This year, in response to previously low catches of the saddled galaxias in both Arthurs and Woods lakes, we surveyed both waters over two nights during November 2020 using six additional fyke nets. We also resurveyed Woods Lake during March 2021 following the normal annual sampling protocols.

November 2020

At Arthurs Lake, high numbers of the Arthurs paragalaxias were found across all areas of the lake, with 429 fish captured. However, the number of saddled galaxias captured remained very low, with only 9 captured over two nights of trapping.

The survey results for Woods Lake were contrasting to the Arthurs Lake results. A total of 226 saddled galaxias were captured over two nights trapping (average catch per unit effort [CPUE] of 3.8 fish per net, per night) with only one Arthurs paragalaxias captured. The result for the saddled galaxias was somewhat reassuring as the number of fish captured at Woods Lake over the previous two years has been extremely low. The capture of one Arthurs paragalaxias shows that this species is still present.

During the survey of Woods Lake, a high number of juvenile brown trout (189) were captured, indicating a high recruitment year.

March 2021

A further survey at Woods Lake during March 2021 using the normal annual sampling protocols (24 fine mesh fyke nets), resulted in the capture of 34 saddled galaxias but no Arthurs paragalaxias. Length frequency analysis showed two distinct cohorts of saddled galaxias present.

Penstock & Shannon lagoons monitoring

During May 2021 we monitored the native fish populations at Penstock and Shannon lagoons. Large numbers of galaxiids were caught, including the threatened Shannon and Great Lake paragalaxias. The number of Shannon paragalaxias was higher than in previous years.

Swan galaxias monitoring

During 22-24 February 2021, six streams were surveyed as part of the annual Swan galaxias monitoring program, these streams are the Cygnet River, Dukes River, St Pauls River, upper Blue Tier Creek, Tater Garden Creek and Lost Falls Creek.

At the Cygnet River, despite the continued presence of climbing galaxias, the Swan galaxias population continued to recover towards pre-2012 invasion levels, with ten individuals recorded.

The Dukes River population was surveyed by visual assessment, with 30-40 juveniles and some adult fish observed.

The St Pauls River was electrofished at the routine floodway site, but no Swan galaxias were found. Consequently, a section of stream above Meadstone Falls was electrofished, with 30-40 adults and juveniles observed. It appears galaxiids have been washed down from the upper section during the 2009 flood event and have been unable to disperse back to the original translocation site at the floodway.

The upper Blue Tier Creek site was electrofished for no galaxiids. Galaxiids have not been found at this site since 2015.

At the eastern branch of Tater Garden Creek and the Honeysuckle Road site, there was no flow. However, several remnant pools were electrofished, with no Swan galaxias found. A similar situation was encountered at the Lost Falls Creek monitoring site, where no galaxiids have been found since 2015.

CSIRO with support from IFS, surveyed a range of Swan galaxias populations during September 2020 to examine genetic differentiation within and between natural and translocated populations. The results of this work have yet to be finalised.

Clarence galaxias monitoring

The sampling of Clarence galaxias involved a project run by the University of Tasmania and CSIRO with the support of IFS. The project looks at the genetic differentiation and diversity within and between sub-populations. During sampling, 271 Clarence galaxias were reported from Johnson Lagoon, 61 from Clarence lagoon, 38 from Lake Knight and three from Tibbs Plains Marsh. Thirty-seven were captured in the lagoon located in the NE section of the Dyes Marsh catchment and 137 in the lagoon at the top of the Clarence Lagoon catchment.

Golden galaxias monitoring

The annual golden galaxias monitoring survey was conducted during March 2021.

Based on catch results, the relative abundance of golden galaxias in lakes Crescent and Sorell has shown a marked increase compared to 2020. There were low numbers of golden galaxias in the 60 – 90mm length range from Lake Crescent.

Elver and lamprey

In 2020-21, we caught 1,027 kg of lamprey in the Meadowbank Dam trap and released them into Lake Meadowbank. We trapped 696 kg of elver from the Meadowbank Dam trap and 210 kg from the Trevallyn Tailrace. We stocked several public waters as shown in Table 8.

Table 8. Public waters stocked with elver by the Inland Fisheries Service in 2020-21.

Water	Kg stocked	Eels per kg	Number of eels stocked	T - Trevallyn M - Meadowbank
Lake Burbury	60	558	33,480	M
Lake Meadowbank	152	547	83,144	M
Lake Rowallan	40	558	22,320	M
Lake Pieman	80	525	42,000	M
South Esk River	100	628	62,800	T

Commercial freshwater fishing (eel) licence (CFFL) holders who elected to receive an industry support allocation of free elver for restocking 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 licence catchment.

The following CFFL holders received the following allocation of free elver as a part of the industry support program 1 – 50 kg, 6 – 50 kg, 9 – 50 kg, 11 – 96 kg, 21 – 100 kg, 24 – 90 kg. Additional allocation was provided to some CFFL holders in lieu of shortfalls in 2020.

Pest fish management

No new incursions of pest fish were reported or detected this financial year.

Redfin perch - Native Lass Dam eradication

The Native Lass Dam was treated with rotenone in late March 2020, after redfin perch were detected in January 2020. It will be reassessed to confirm the eradication in early 2022.

Strategic goal:

Tasmania is carp-free and Lake Sorell is open to recreational fishing

Table 9. Carp captures from lakes Sorell and Crescent for the 2019-20 season.

	Total caught in 2019-20	Adult / Juvenile	Total caught 1995 to present
Lake Sorell	3	3 / 0	41,499
Lake Crescent	0	0 / 0	7,797

In 2020-21 three carp were caught (Table 9), bringing the total number of carp removed from Lake Sorell to 41,499. All three carp were caught in gill nets. Trammel gill nets were set over a wide area of the lake, with structure and habitat continuing to be a priority. Other fishing methods used included big fyke nets stitched into barrier nets and boat and backpack electrofishing.

Juvenile carp surveys in Lake Sorell indicated that there had been no carp recruitment in 2020-21. Lake Sorell remained open to the public throughout the year, apart from a temporary closure from late October to early February during the intensive fishing period. Eradication and monitoring efforts will continue over the next few years. Rather than intensive fishing, the strategy will focus on being responsive, employing short term targeted effort on spawning related carp movement. Gill nets, barrier fyke nets, and electrofishing will be the main techniques used to achieve this.

Strategic goal:

Our reputation as a world-class recreational trout fishery is established and participation is increased

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, total harvest, 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 2020-21 Angler Postal Survey.

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	yingina / Great Lake	0.91	5,338
2	Arthurs Lake	0.74	4,284
3	Woods Lake	1.97	3,196
4	Bronte Lagoon	1.07	2,570
5	Lake Leake	1.26	2,537
6	Penstock Lagoon	1.55	2,537
7	Little Pine Lagoon	1.28	2,405
8	Four Springs Lake	1.31	2,142
9	Bradys Lake	0.50	1,812
10	Dee Lagoon	0.89	955
11	Lake Binney	1.03	955
12	Brushy Lagoon	1.13	922
13	Lake Echo	1.30	889
14	Lake Burbury	1.39	856
15	Talbots Lagoon	2.66	823

Table 11. Ranking of river fisheries by participation results of the 2020-21 Angler Postal Survey.

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	River Derwent	0.26	2,076
2	Mersey River	1.32	1,944
3	South Esk River	1.05	1,779
4	Meander River	1.47	1,581
5	Tyenna River	1.82	1,348
6	Huon River	0.27	1,054
7	Brumbys Creek	0.60	988
8	Macquarie River	0.65	955
9	River Leven	1.70	922
10	North Esk River	2.02	757

Anglers Access Program

The Anglers Access Program has focused on maintaining and improving existing anglers access projects during the 2020-21 year.

Fire and flood damage was reported to the footbridge upstream of Little Pine Lagoon on the Little Pine River. The bridge is the only crossing of the Little Pine River enabling circumnavigation of Little Pine Lagoon and an alternative access to the Lake Fergus walking route. IFS replaced the damaged timber abutments and removed a large log lodged under and threatening the bridge. Track markers and signage were repaired and updated on the Lake Fergus walking route.

We assisted Anglers Alliance Tasmania (AAT) to maintain the motorised boating corridor at Penstock Lagoon by replacing buoys and moorings and replaced the buoys marking the electric motor zone at Little Pine Lagoon with shore-based posts.

Anglers access brochures and fact sheets have been continuously updated to ensure contemporary information for anglers. New fact sheets have been published for Curries River Reservoir and St Clair Lagoon.

In conjunction with the publishing of the St Clair Lagoon fact sheet new signage and track markers have been installed on the Fishermans Trail at Pumphouse Point.

Road works completed this year include ongoing improvements to Woods Lake Road and annual maintenance to Four Springs Road.

Anglers access upgrades have been completed at Pet Reservoir and Talbots Lagoon. At Pet Reservoir the southwestern access has been improved with a new parking area, widening of the gate for universal access and upgrade of the path to the reservoir. At Talbots Lagoon the access for kayaks has been widened to 1300 mm and the kayak launching area has been upgraded by removing soft sediments and replacing with compacted gravel.

Improvements to boating infrastructure completed this year in collaboration with Marine and Safety Tasmania (MAST) and Hydro Tasmania include the installation of a floating pontoon at Cramps Bay, yingina / Great Lake.

Navigation lights have been replaced at Lake Barrington and Four Springs Lake. An application to MAST for funding to upgrade all 30 navigation lights statewide from Vega VLB2 lights to Carmanah 550 lights was successful. The new lights will be installed progressively during 2021-22.

The use of a data collection app and the List Map database to record all anglers access infrastructure has proved a valuable tool for the Anglers Access Program in managing and maintaining 1,400 items of infrastructure across the state.

Marketing, communication, and promotions

A marketing, communication and promotions strategy gives us direction in promoting our recreational freshwater fishery. Due to the Covid-19 travel restrictions, the main message was “Holiday at home” in line with the Tourism Tasmania strategy.

We continued in the social media space through our Instagram page @troutfishtasmania. This has been popular with a following of over 1,400.

We supported Tourism Australia with its “Great Fishing Adventures of Australia” strategy by hosting and guiding Rob Paxevanos and WIN Television to produce a Fishing Australia show focused on the Nineteen Lagoons region. The show went to air on Sunday 30 May on WIN Television. We also provided representation and technical support to the Tourism Tasmania Fly Fishing Reference Group as part of the “Unordinary Adventures” fly fishing campaign.

Tasmanian Tagged Trout Promotion

Before the start of the 2020-21 angling season five tagged brown trout were released into lakes around Tasmania. One each into Arthurs Lake, Lake Burbury, yingina / Great Lake, Lake Pedder and Lake Rowallan.

The tags were blue and had unique identifying details.

Each tag was worth \$10,000 to the angler that returned the fish to the Inland Fisheries Service.

The only tagged trout caught was by Fiona Batterham, a 12-year-old girl from Selbourne. Fiona is a member of the Westbury Angling Club and caught the tagged trout at Lake Rowallan on Gone Fishing Day.

Talk trout Tasmania and Trout Weekend 2021

Both events were cancelled due to Covid-19.

National Gone Fishing Day

Sunday 18th October 2020 was Gone Fishing Day. Four junior angling events were held around the state at Ulverstone, Latrobe, Cressy and Bushy Park. Hundreds of junior anglers and their families took advantage of the free fishing and perfect weather to make a great family day out.

We worked with Anglers Alliance Tasmania to stock the junior angling ponds with Atlantic salmon that were kindly donated by Tassal. These fish averaged 2 kilograms and helped make a very memorable day for many families.

Strategic goal: Environmental challenges are well understood and managed within our capacity

COVID-19

The coronavirus pandemic continued to influence the operations of the Inland Fisheries Service throughout the year.

The commercial eel fishery again experienced reduced exports to Asia with domestic markets affected by lockdowns as restaurants closed. The total harvest from the commercial freshwater eel fishery was again well down on average. The markets for the salmon industry were also challenging.

In support of commercial fisheries certain licences and registration fees were waived with commercial freshwater fishing licences amounting to \$3,969, private fisheries \$2,430 and fish dealers \$162.

We implemented the Government's stimulus measures to provide rent relief for commercial lessees that suffered loss due to COVID-19. The rent relief applied to four out of five commercial tenants ceased on the 31 August 2020. With the extension of rent relief to 1 December 2020 partial rent relief continued for one tenant with a rebate of 20 per cent equating to \$1,841 per month excluding GST was applied for the three-month period and further extended to 31 August 2021.

We completed four projects from the Public Building Maintenance Fund as part of the Tasmanian Government stimulus package. Works were undertaken for the New Norfolk offices (\$125,000), the Salmon Ponds Heritage Gardens-Ground Rehabilitation (\$120,000), the Salmon Ponds Heritage Gardens-Painting Buildings (\$100,000) and Liawenee Field Station Upgrade (\$250,000).

Willow removal

We collaborated with the Derwent Catchment Project to continue the Tyenna River Recovery Plan. We provided \$11,000 of funding and in-kind support. The 10-year recovery plan for the river has progressed with willow control almost complete at Lanoma Estate and work commenced at Maydena and Westerway. Volunteer support from anglers is providing an important labour source for working bees conducting streamside willow control and replanting with native vegetation.

We conducted ongoing willow control at Lee Memorial Park on the River Leven and an inspection of Four Spring Lake for reinfestation of cumbungi with none found.

Clean Up Australia Business Clean Up Day

We participated in Clean Up Australia Business Clean Up Day. The River Derwent and Lake Crescent were cleaned up this year.

Strategic goal:

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

Building and reviewing strategic partnerships

We completed the third year of a four-year Grant Deed with AAT to deliver the Government's policy commitment.

We maintained Memorandums of Understanding with our key stakeholders:

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

The Inland Fisheries Service remains a member of 26Ten.

Scientific and technical advice

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

IFS involvement into State and National policy and working groups

Lakes Sorell and Crescent Water Management Plan 2005 review

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

Mersey River Water Management Plan 2005 review

We are a member of the Consultative Group participating in the statutory review of the *Mersey River Water Management Plan 2005*.

Tasmanian Wilderness World Heritage Area Tourism Master Plan Submission

We made a submission to the draft TWWHA Tourism Master Plan.

Lower Gordon River Recreation Zone Plan

We made a submission to the Lower Gordon River Recreation Zone Plan.

Freshwater Vertebrate and Invertebrate Working Group

We represented Tasmania on the working group participating in several meetings through the year. In support of the working group, IFS participated in the Ornamental fish risk assessment workshops.

Tasmanian Recreational Sea Fishing Strategy 2021-30

We made a submission in the development of the draft strategy.

Rural Water Use Strategy

We provided feedback on the draft Rural Water Use Strategy.

NRM Strategy

We participated in a workshop to review future strategies for the three NRM regions.

Right to Information enquiries

No right to information requests were received.

Staff support and development

Performance management reviews and refresher first-aid courses were completed. Voluntary flu and access to COVID-19 vaccinations were provided along with support for gym memberships and other health and well-being activities.

Weekly staff meetings were held as a forum for communication during COVID-19 working from home restrictions. As of January 2021, we held monthly staff meetings with staff attending in person or by video conference. Working from home arrangements have been normalised post COVID-19 restrictions.

Events supported by the IFS

We supported events and attended meetings including:

- Junior angling dam stocking and fishing days.

August 2020

- Anglers Alliance Tasmania.
- Huntsman Lake – Host McDermotts Coaches Travel Club.
- Devonport Fly Fishing Club.

September 2020

- Longford Angling Club Dinner and AGM.
- Corra Linn Fly Fishing Club.
- Trout Guides and Lodges AGM.

November 2020

- Anglers Alliance Tasmania.

January 2021

- Bronte Lagoon Fly Fishing School.

February 2021

- Anglers Alliance Tasmania.

March 2021

- Penguin Anglers Club.

April 2021

- Devonport Anglers Club Annual Dinner.
- Devonport Fly Fishing Club.
- Corra Linn Fly Fishing Club.

May 2021

- Ulverstone Anglers Club.
- Tasmanian Fly Tyers Club.
- North West Fly Fishers Club Annual Dinner.
- Westbury Anglers Club Annual Dinner.
- Anglers Alliance Tasmania.

June 2021

- Tas Fly Fishers Club.
- Devonport Fly Fishing Club.
- Southern Tasmanian Licensed Anglers Association – AGM and Dinner.

Publications

- Carp Management Program Annual Report 2019-20.
- Curries River Reservoir Angler Access Program fact sheet.
- Daily ageing to delineate population dynamics of the invasive fish *Gambusia holbrooki*: implications for management and control. Biol Invasions. Hoang Nguyen. Justin D. Bell, Jawahar G. Patil.
- DRAFT Strategy to increase participation in Tasmania's inland recreational fishery 2021-28.
- Efficacy of estradiol in feminising the eastern mosquito fish, *Gambusia holbrooki*: advance towards developing a genetic control option. Marine and Freshwater Research N. H. Norazmi-Lokman, G. J. Purser and J. G. Patil.
- Eradication of the Invasive Common Carp, *Cyprinus carpio* from a Large Lake: Lessons and Insights from the Tasmanian Experience. Fishes 2021, 6, 6. Yick, J.L.; Wisniewski, C.; Diggle, J.; Patil, J.G.
- Fisheries Performance Assessment Technical Report Four Springs Lake, July 2020.
- Fisheries Performance Assessment Technical Report North West Rivers, March 2021.
- Inland Fisheries Service Annual Report 2019-20.
- Reproductive viability of paradoxically masculinised *Gambusia holbrooki* generated following diethylstilbestrol (DES) treatment. Comparative Biochemistry and Physiology (reprint) Jawahar.G. Patil, Nor Hakim Norazmi-Lokmana, Tzu Nin Kwana.
- The Southern Hemisphere lampreys (Geotriidae and Mordaciidae). *Rev Fish Biol Fisheries* 31, 201–232 (2021). Miller, A.K., Baker, C., Kitson, J.C. et al.
- Stages of embryonic development in the live bearing fish, *Gambusia holbrooki*. *Developmental Dynamics*. 2021, Seyed Elsay Mousavi, Jawahar G. Patil.
- St Clair Lagoon Angler Access Program fact sheet.

Adult transfers and Stocking data

Stocking table key:

Size:

- Fry = 0.1-5 g,
- Fingerlings = 6 – 100 g,
- Yearling = 101 – 300 g,
- Adult = >300 g.

Origins:

- Liawenee Canal or Sandbanks Creek = yingina / Great Lake fish traps.
- Tumbledown Scotch Bobs and Hydro creeks = Arthurs Lake fish traps.
- River Derwent = Lake King William fish trap.
- Salmon Ponds = Salmon Ponds Heritage Hatchery, Plenty, Inland Fisheries Service.
- Fish Farm #4 = Springfield, Huon Aquaculture Group.
- Fish Farm #5 = Russell Falls, Tassal Group Pty Ltd.
- Fish Farms #7 – Cressy, Petuna Aquaculture.
- Fish Farm #52 = Targa, Mountain Stream Fishery.
- Fish Farm #65 = Millybrook, Huon Aquaculture Group.
- Fish Farm #78 = Natone, Atkinson Aquaculture.
- Fish Farm #79 = New Norfolk, Huon Aquaculture Group.

Stocking of public waters during 2020-21

Table 12. Stocking of public waters during 2020-21.

Water	Stocking Date	Brown trout	Rainbow trout	Atlantic Salmon	Tiger trout	Size	Origin
Big Waterhouse Lake	May-27	220				Adult	Sandbanks Creek
Big Waterhouse Lake	Jun-22	240				Adult	Liawenee Canal
Blackmans Lagoon	May-25	220				Adult	Liawenee Canal
Blackmans Lagoon	May-26	240				Adult	Liawenee Canal
Blackmans Lagoon	May-27	20				Adult	Sandbanks Creek
Bradys Lake	Jul-27		4,507			Adult	Fish Farm #65
Bradys Lake	Apr-21	166				Adult	River Derwent
Bradys Lake	Apr-28	82				Adult	Liawenee Canal
Bradys Lake	May-13	155				Adult	River Derwent
Bradys Lake	May-17	126				Adult	River Derwent
Bradys Lake	May-21	265				Adult	River Derwent
Bradys Lake	May-24	136				Adult	River Derwent
Bradys Lake	May-27	400				Adult	River Derwent
Bradys Lake	May-31	400				Adult	River Derwent
Bradys Lake	Jun-7	400				Adult	River Derwent
Bradys Lake	Jun-10	800				Adult	River Derwent
Bradys Lake	Jun-13	800				Adult	River Derwent
Bradys Lake	Jun-15	692				Adult	River Derwent
Bradys Lake	Jun-18	263				Adult	River Derwent
Bradys Lake	Jun-21	168				Adult	River Derwent
Bruisers Lagoon	Jun-2	50				Adult	Sandbanks Creek
Brushy Lagoon	Jul-1		600			Adult	Fish Farm #65
Brushy Lagoon	Jul-9	26				Adult	Liawenee Canal
Brushy Lagoon	Jul-9	43				Adult	Sandbanks Creek
Brushy Lagoon	Oct-6			40		Adult	Fish Farm #5
Brushy Lagoon	Oct-9			100		Adult	Fish Farm #5
Brushy Lagoon	Apr-15			171		Adult	Fish Farm #79
Brushy Lagoon	Apr-26			170		Adult	Fish Farm #79
Brushy Lagoon	May-13	240				Adult	Liawenee Canal
Brushy Lagoon	Jun-16	220				Adult	Liawenee Canal
Brushy Lagoon	Jun-17	220				Adult	Liawenee Canal
Camerons Lagoon	Jun-2	50				Adult	Sandbanks Creek
Carter Lakes	Mar-31	120				Adult	Liawenee Canal
Carter Lakes	Mar-31	30				Adult	Liawenee Canal
Craigbourne Dam	Jul-3	46				Adult	Liawenee Canal
Craigbourne Dam	Jul-3	34				Adult	Sandbanks Creek

Water	Stocking Date	Brown trout	Rainbow trout	Atlantic Salmon	Tiger trout	Size	Origin
Craigbourne Dam	Oct-21			200		Adult	Fish Farm #5
Craigbourne Dam	Apr-23	240				Adult	Liawenee Canal
Craigbourne Dam	Apr-29	240				Adult	Liawenee Canal
Craigbourne Dam	Apr-30	240				Adult	Liawenee Canal
Craigbourne Dam	May-4	240				Adult	Liawenee Canal
Craigbourne Dam	May-5	240				Adult	Liawenee Canal
Craigbourne Dam	May-21	120				Adult	Liawenee Canal
Craigbourne Dam	May-21	120				Adult	Sandbanks Creek
Craigbourne Dam	May-31			168		Adult	Fish Farm #79
Craigbourne Dam	Jun-18	210				Adult	Liawenee Canal
Curries River Reservoir	Oct-23	60,000				Fry	Salmon Ponds
Curries River Reservoir	May-11	480				Adult	Liawenee Canal
Curries River Reservoir	May-17	240				Adult	Sandbanks Creek
Curries River Reservoir	May-28	240				Adult	Sandbanks Creek
Curries River Reservoir	Jun-9	270				Adult	Sandbanks Creek
Curries River Reservoir	Jun-11	270				Adult	Sandbanks Creek
Curries River Reservoir	Jun-15	199				Adult	Sandbanks Creek
Curries River Reservoir	Jun-18	215				Adult	Liawenee Canal
Curries River Reservoir	Jun-18	25				Adult	Sandbanks Creek
Curries River Reservoir	Jun-29	75				Adult	Sandbanks Creek
Four Springs Lake	Apr-13	469				Adult	Liawenee Canal
Four Springs Lake	Apr-19	240				Adult	Liawenee Canal
Four Springs Lake	Apr-21	240				Adult	Liawenee Canal
Four Springs Lake	Apr-22	240				Adult	Liawenee Canal
Four Springs Lake	May-3	240				Adult	Liawenee Canal
Four Springs Lake	May-4	240				Adult	Liawenee Canal
Four Springs Lake	May-5	720				Adult	Liawenee Canal
Four Springs Lake	May-6	240				Adult	Liawenee Canal
Four Springs Lake	May-7	240				Adult	Liawenee Canal
Huntsman Lake	Jul-31	3				Adult	Tumbledown Creek
Huntsman Lake	Jul-31	3				Adult	Liawenee Canal
Huntsman Lake	Sep-16		50			Adult	Liawenee Canal
Lake Botsford	Apr-7	70				Adult	Liawenee Canal
Lake Botsford	May-18	30				Adult	Liawenee Canal

Water	Stocking Date	Brown trout	Rainbow trout	Atlantic Salmon	Tiger trout	Size	Origin
Lake Crescent	Apr-28	500				Adult	Liawenee Canal
Lake Dulverton	Oct-18	16				Adult	Fish salvage- Little Pine Lagoon
Lake Dulverton	Oct-18	16				Adult	Liawenee Canal
Lake Dulverton	Jun-24	150				Adult	Tumbledown Creek
Lake Duncan	Jun-2	30				Adult	Sandbanks Creek
Lake Kara	Jul-30			100		Adult	Fish Farm #5
Lake Leake	May-7	240				Adult	Liawenee Canal
Lake Leake	May-12	480				Adult	Liawenee Canal
Lake Leake	May-13	240				Adult	Liawenee Canal
Lake Leake	May-14	240				Adult	Sandbanks Creek
Lake Lynch	Jun-2	28				Adult	Sandbanks Creek
Lake Paget	May-18	30				Adult	Liawenee Canal
Lake Pedder	Jul-24	2				Adult	Tumbledown Creek
Lake Waverley	Nov-26		300			Adult	Fish Farm #7
Little Blue Lagoon	Jan-12		231			Fry	Liawenee Canal
Penstock Lagoon	Jan-6		246			Fry	Liawenee Canal
Penstock Lagoon	Apr-1	121				Adult	Liawenee Canal
Penstock Lagoon	Apr-7	240				Adult	Liawenee Canal
Penstock Lagoon	Apr-8	360				Adult	Liawenee Canal
Penstock Lagoon	May-10	360				Adult	River Derwent
Penstock Lagoon	May-24	119				Adult	River Derwent
Pet Reservoir	Jul-10		600			Adult	Fish Farm #65
Pet Reservoir	Jul-29		401			Adult	Fish Farm #78
Pet Reservoir	Jun-2	980				Adult	Liawenee Canal
Rocky Lagoon	Apr-6	50				Adult	Liawenee Canal
Second Lagoon	May-18	50				Adult	Liawenee Canal
South Riana Dam	Sep-23	35,000				Fry	Salmon Ponds
Tooms Lake	Jul-29		500			Adult	Fish Farm #65

Stocking of private dams for junior angling development in 2020-21

Table 13. Stocking of private dams for junior angling development in 2020-21.

Name	Area	Date	Rainbow trout	Atlantic Salmon	Size	Origin
Bushy Park Estate Dam	Bushy Park	Oct-6		80	Adult	Fish Farm #5
Frombergs Dam	Ulverstone	Oct-9		170	Adult	Fish Farm #5
Bushy Park Estate Dam	Bushy Park	Dec-3	50		Adult	Fish Farm #4
Taylor's Dam	Latrobe	Oct-9		170	Adult	Fish Farm #5
Frombergs Dam	Ulverstone	Oct-9		170	Adult	Fish Farm #5

Stocking of private dams for angling club activities in 2020-21

Table 14. Stocking of private dams for angling club activities in 2020-21.

Name	Area	Date	Brown trout	Size	Origin
Mark Lambert	Sunnyside	Oct-14	500	Fry	Salmon Ponds
David Bloomfield	Sheffield	Oct-14	500	Fry	Salmon Ponds

Stocking of private dams for public fishing in 2020-21

Table 15. Stocking of private dams for public fishing in 2020-21.

Dam name/landholder	Address	Date	Brown trout	Rainbow trout	Size	Origin
Central Highlands Lodge Dam	Miena	Jun-17	50		Adult	Liawenee Canal
Max Skirving	Sassafras	Oct-14	500		Fry	Salmon Ponds
Dallas Rockliff	Sassafras	Oct-14	500		Fry	Salmon Ponds
Ben Radcliffe	Camena	Oct-14	500		Fry	Salmon Ponds
Justin Shepherd	Natone	Oct-14	500		Fry	Salmon Ponds
McKenna Dam	Penguin	Oct-14	250		Fry	Salmon Ponds
Edward Knapman	Natone	Oct-14	250		Fry	Salmon Ponds
Lamberts Dam	Railton	Sept-23	5,000	5,000	Fry	Salmon Ponds
Rostrevor Reservoir	Triabunna	Oct-1	10,000		Fry	Salmon Ponds

Results for Angler Postal Survey 2016-17 to 2020-21 (Lakes)

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

Table 16. Results for Angler Postal Survey 2016-17 to 2020-21 (Lakes).

Ranking	Season 2020-21	Catch rate*	Total anglers	Season 2019-20	Catch rate*	Total anglers	Season 2018-19	Catch rate*	Total anglers	Season 2017-18	Catch rate*	Total anglers	Season 2016-17	Catch rate*	Total anglers
1	yingina / Great Lake	0.91	5,338	yingina / Great Lake	1.23	4,241	yingina / Great Lake	1.39	6,123	yingina / Great Lake	1.34	7,112	yingina / Great Lake	1.57	6,736
2	Arthurs Lake	0.74	4,284	Arthurs Lake	0.94	3,270	Woods Lake	2.74	4,898	Woods Lake	2.77	5,485	Arthurs Lake	0.75	4,428
3	Woods Lake	1.97	3,196	Woods Lake	2.98	2,493	Arthurs Lake	0.65	4,815	Arthurs Lake	0.84	5,039	Woods Lake	1.92	3,617
4	Bronte Lagoon	1.07	2,570	Penstock Lagoon	1.62	2,428	Penstock Lagoon	1.71	3,256	Penstock Lagoon	2.35	3,149	Penstock Lagoon	1.82	3,586
5	Lake Leake	1.26	2,537	Four Springs Lake	0.98	1,651	Little Pine Lagoon	1.06	2,449	Bronte Lagoon	1.39	2,860	Bronte Lagoon	1.48	2,806
6	Penstock Lagoon	1.55	2,537	Little Pine Lagoon	1.49	1,424	Four Springs Lake	1.57	2,254	Little Pine Lagoon	1.52	2,414	Little Pine Lagoon	0.62	2,446
7	Little Pine Lagoon	1.28	2,405	Bronte Lagoon	1.21	1,327	Bronte Lagoon	0.73	2,198	Four Springs Lake	1.29	2,283	Tooms Lake	1.38	2,370
8	Four Springs Lake	1.31	2,142	Bradys Lake	0.50	1,165	Bradys Lake	1.07	1,642	Bradys Lake	0.96	1,653	Four Springs Lake	1.53	2,152
9	Bradys Lake	0.50	1,812	Lake Leake	0.59	971	Craigbourne Dam	0.32	1,252	Craigbourne Dam	0.89	1,496	Bradys Lake	0.51	1,465
10	Dee Lagoon	0.89	955	Lake Echo	0.96	777	Lake Echo	2.37	1,224	Tooms Lake	1.63	1,469	Craigbourne Dam	0.33	1,465
11	Lake Binney	1.03	955	Brushy Lagoon	0.09	744	Tooms Lake	1.01	1,196	Lake Echo	2.73	1,364	Lake Leake	0.99	1,153
12	Brushy Lagoon	1.13	922	Huntsman Lake	1.09	712	Lake Burbury	1.67	1,085	Lake Leake	1.11	1,259	Lake King William	3.66	1,122
13	Lake Echo	1.30	889	Dee Lagoon	0.18	712	Lake Leake	1.23	1,057	Lake Burbury	2.32	1,181	Lake Echo	2.98	1,029
14	Lake Burbury	1.39	856	Meadowbank Lake	0.50	615	Lake Binney	0.66	974	Brushy Lagoon	1.00	1,128	Lake Augusta	1.93	935
15	Talbots Lagoon	2.66	823	Lake King William	3.12	582	Lake Augusta	2.06	779	Meadowbank Lake	1.51	1,076	Brushy Lagoon	1.16	904

Results for Angler Postal Survey 2016-17 to 2020-21 (Rivers)

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

Table 17. Results for Angler Postal Survey 2016-17 to 2020-21 (Rivers).

Ranking	Season 2020-21	Catch rate*	Total anglers	Season 2019-20	Catch rate*	Total anglers	Season 2018-19	Catch rate*	Total anglers	Season 2017-18	Catch rate*	Total anglers	Season 2016-17	Catch rate*	Total anglers
1	River Derwent	0.26	2,076	Mersey River	1.36	1,942	Mersey River	0.97	2,755	River Derwent	0.5	2,467	River Derwent	0.84	2,401
2	Mersey River	1.32	1,944	River Derwent	0.55	1,748	South Esk River	0.89	2,254	South Esk River	1.23	2,257	Mersey River	1.20	2,339
3	South Esk River	1.05	1,779	South Esk River	0.63	1,586	Meander River	2.11	1,892	Mersey River	2.38	2,257	South Esk River	1.34	2,089
4	Meander River	1.47	1,581	Meander River	1.74	1,359	River Derwent	1.02	1,864	Meander River	1.49	1,915	Meander River	0.88	1,652
5	Tyenna River	1.82	1,348	Brumbys Creek	0.30	1,295	Tyenna River	1.8	1,642	Tyenna River	2.09	1,679	Tyenna River	2.58	1,341
6	Huon River	0.27	1,054	Tyenna River	2.01	1,133	Brumbys Creek	0.76	1,335	River Leven	0.77	1,338	Huon River	0.59	1,122
7	Brumbys Creek	0.6	988	River Leven	0.88	971	River Leven	1.49	946	Brumbys Creek	0.72	1,207	River Leven	1.01	966
8	Macquarie River	0.65	955	St Patricks River	2.23	841	Macquarie River	0.6	946	Macquarie River	0.96	1,023	Brumbys Creek	0.82	904
9	River Leven	1.7	922	Macquarie River	0.50	647	Huon River	0.49	834	North Esk River	1.75	1,023	North Esk River	1.40	810
10	North Esk River	2.02	757	River Forth	0.75	582	North Esk River	1.15	751	Huon River	0.48	971	St Patricks River	2.38	717

Strategic goal:

The Inland Fisheries Service is financially sustainable

Finance and administration

The year concluded with a net operating and comprehensive surplus of \$240,762. This result was better than expected due to an increase in licence sales combined with tight control of operating expenditure and a reduction in salaries and wages costs.

There were no disposals on non-financial assets during the year. A revaluation of assets was not undertaken due to restrictions imposed by the pandemic and revaluations being undertaken in 2018-19.

A total of 557 five season licences were issued this year. The total number of five season licences issued was 2,377. The total proceeds of five season licences were \$172,686 and is accounted in the year of receipt, meaning an amount of \$138,149 is applicable to future years. We are holding a total of \$354,036 of revenue for five season licences applicable to future years.

Cash holdings increased during the year by \$199,779. Interest income reduced by \$9,651 compared to the previous year due to declining interest rates. Income from investment properties and other leases increased from \$439,681 in 2019-20 to \$481,935 in 2020-21. The increase was due to lease payments reverting to pre COVID-19 rates.

We use corporate credit cards for operational purchases subject to departmental policies and guidelines. At 30 June 2021, 16 cards were issued to staff with a combined credit limit of \$110,000.

At 30 June 2021, we had 12 telephone landlines, 13 mobile phones, 15 data packs, five iPads, one tablet and two air cards.

Asset management

No vehicles were disposed of. Eleven vehicles were in the fleet consisting of one Mitsubishi Pajero 4x4, two Toyota Landcruiser 4x4 Flat Trays, five Ford Ranger 4x4 Dual Cab utes and two Nissan Navara 4x4 Dual Cab utes. The vehicle fleet had a combined purchase cost of \$406,538 and a closing book value of \$252,399 after depreciation.

We have a fleet of seven vessels, ranging from small punt-style boats to aluminum catamaran-style workboats. Our boat fleet had a combined purchase cost of \$271,689 and a closing book value of \$66,566 after depreciation.

We managed the Salmon Ponds Heritage Hatchery and Gardens, display fish, museum and its collections. The restaurant and tourism operation are leased to Nekon Pty Ltd until 2023.

Risk management

The IFS risk management strategy is incorporated into our Corporate Plan 2017-22 and operational and business plans that guide our annual activity program.

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

Grants, contributions, and contractors

We received an Administered Payment from the Tasmanian Government of \$1,318,000. This amount consisted of the annual contribution of \$1,123,000 with an additional \$195,000 to meet Policy Commitments. The \$195,000 was allocated as follows; \$50,000 for angler's access projects, \$90,000 to offset the freezing of angling licence fees; and \$55,000 for AAT.

The Carp Management Program was allocated \$400,000 from the Administered Payment.

We continued to provide funding of \$20,000 to AAT in addition to the \$55,000 provided through the Policy Commitment.

We engaged several local contractors to provide services including cleaning, building maintenance, electrical and plumbing. We also engaged contractors to provide security, field, fire, grounds, and air-conditioning maintenance. We use Tasmanian contractors for all trade services.

Angling licences

Angling licence distribution and payment

We sell angling licences through private agents, Service Tasmania and online.

Renewals of angling licences are sent through direct mail and email to full-season licence holders. We mailed 8,143 and emailed 8,537 renewal forms resulting in 11,232 anglers renewing, an increase on the previous year.

Table 18. Anglers' payment preferences for renewals over the past five years.

Payment	2020-21	2019-20	2018-19	2017-18	2016-17
Service Tasmania	2,714	2,983	3,393	3,296	3,360
Online	7,344	6,755	6,507	6,503	5,766
Licence agents	842	930	1,058	622	681
IFS	332	336	353	38	79
Total	11,232	11,004	11,311	10,459	9,886

Table 19. Comparison of angler preference for new licence payment methods over the past five years.

Payment	2020-21	2019-20	2018-19	2017-18	2016-17
Service Tasmania	2,211	2,151	2,635	2,890	3,018
Private agents	1,723	2,381	2,984	4,083	5,384
Internet	7,500	5,478	6,312	6,824	6,330
IFS	348	361	364	14	65
Total	11,782	10,510	12,295	13,811	14,397

Angling licence structure and fees

A Policy Commitment of the Tasmanian Government included the freezing of angling licence fees for four years at 2017-18 prices. The cost of a junior licence was kept the same for the thirteenth consecutive year.

Table 20. Tasmanian angling licence structure and fees for the past five years.

Angling licence type	2020-21	2019-20	2018-19	2017-18	2016-17
Adult licence	\$75.50	\$75.50	\$75.50	\$75.50	\$74.50
Junior licence	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Pensioner licence	\$41.50	\$41.50	\$41.50	\$41.50	\$41.00
Senior licence	\$60.00	\$60.00	\$60.00	\$60.00	\$59.50
28 day licence	\$60.00	\$60.00	\$60.00	\$60.00	\$59.50
7 day licence	\$38.50	\$38.50	\$38.50	\$38.50	\$38.00
48 hour licence	\$23.00	\$23.00	\$23.00	\$23.00	\$22.90
extra rod – adult	\$15.50	\$15.50	\$15.50	\$15.50	\$15.30
extra rod – other	\$7.70	\$7.70	\$7.70	\$7.70	\$7.60
Adult licence 5 season	\$360.00	\$360.00	\$360.00	\$360.00	\$355.00
Senior licence 5 season	\$290.00	\$290.00	\$290.00	\$290.00	\$281.00
Pensioner licence 5 season	\$200.00	\$200.00	\$200.00	\$200.00	\$194.00

Trend in angling licences held

The number of angling licences held, including five-season licences, was 24,834. This was an increase of 7 per cent compared with 2019-20. The revenue from angling licence sales was \$1,548,145.

Table 21. Number of angling licences held per licence category over the past five years.

Angling licence type	2020-21	2019-20	2018-19	2017-18	2016-17
Adult licence	11,556	10,306	10,791	11,612	11,389
Junior licence	1,016	898	960	1,091	1,045
Pensioner licence	6,183	5,675	5,974	6,535	6,388
Senior licence	1,896	1,779	1,676	1,683	1,584
28 day licence	612	836	1,012	842	964
7 day licence	1,294	1,610	1,846	2,060	2,102
48 hour licence	2,279	1,999	2,543	2,584	2,723
Total	24,834	23,103	24,802	26,407	26,195

Angler origin

Table 22. Number of licences issued to Tasmanian, interstate, and overseas anglers in 2020-21.

Licence type	Tasmanian	Interstate	International	Total
Adult licence	9,970	406	3	10,379
Junior licence	934	82	0	1,016
Pensioner licence	5,084	230	0	5,314
Senior licence	1,291	272	0	1,563
Adult licence 5 season	1,036	142	0	1,178
Pensioner licence 5 season	831	35	0	866
Senior licence 5 season	262	71	0	333
28 day licence	74	535	3	612
7 day licence	350	941	3	1,294
48 hour licence	1,598	2,584	3	4,185
Total	21,430	3,392	12	24,834

Table 23. Number of angling licence issued per country over the past five years.

Country	2020-21	2019-20	2018-19	2017-18	2016-17
Canada	0	20	21	11	16
France	3	18	15	6	11
Germany	3	12	19	17	14
Hong Kong	0	11	3	16	14
Ireland	0	10	1	1	1
Japan	1	22	9	6	12
Netherlands	0	12	5	3	3
New Zealand	0	24	26	9	27
Singapore	0	16	10	14	19
South Africa	0	9	4	3	2
Switzerland	0	6	5	8	4
United Kingdom	1	52	49	43	48
USA	3	143	115	120	106
Other	1	103	28	51	21
Total	12	458	310	308	298

Licences showed a decrease in interstate and an increase in Tasmanian angler participation (Table 24) due to the COVID-19 pandemic.

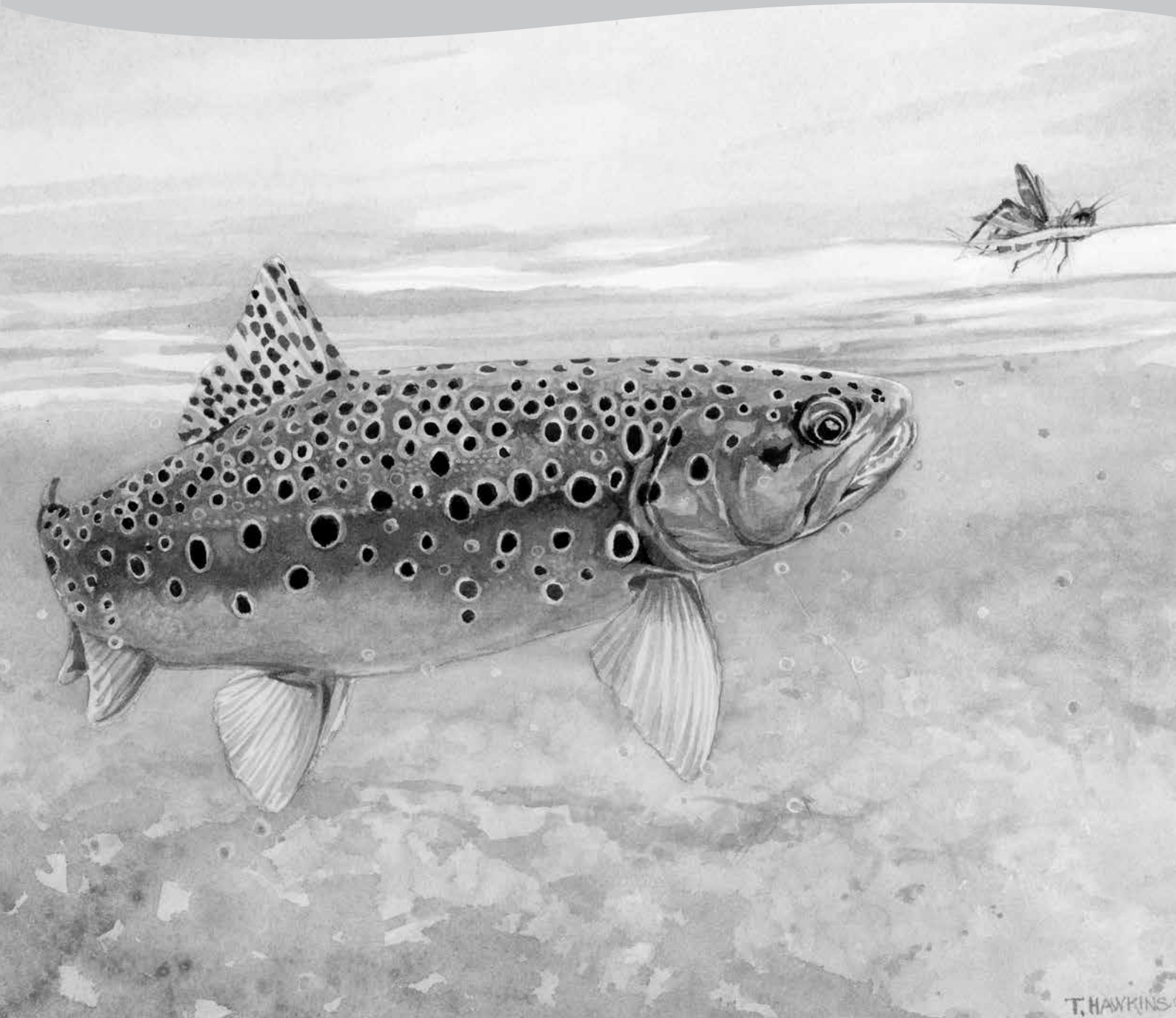
Table 24. Number of licences held by Tasmanian, interstate and overseas anglers in the past five years.

Angler origin	2020-21	2019-20	2018-19	2017-18	2016-17
Tasmania	21,430	18,332	19,522	20,850	20,658
Victoria	1,646	1,885	2,138	2,294	2,303
New South Wales	745	1,064	1,293	1,312	1,263
Queensland	534	679	758	883	836
South Australia	160	233	256	260	259
Western Australia	127	248	297	282	332
Australian Capital Territory	147	153	167	156	170
Northern Territory	34	51	61	62	76
International	12	458	310	308	298
Total	24,834	23,103	24,802	26,407	26,195

Whitebait licence

The 2020 whitebait season opened on 1 October and closed on 11 November 2020. We sold 825 whitebait licences for the six-week season compared to 701 in the previous year. The cost of a whitebait licence was \$32.00. Total revenue from whitebait licences was \$26,016 compared to \$22,432 in 2019-20. This reflects an increase of 18 per cent in participation.

Financial Section



INLAND FISHERIES SERVICE

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

	Notes	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenue from continuing operations				
Angling and Other Licence Fees	2.1(a),3	1,360,000	1,632,836	1,532,798
Grants - Administered Payment	2.1(b),4	1,563,000	1,318,000	1,375,000
External Grants and Reimbursements		-	90,115	148,489
Interest Revenue		20,000	27,026	36,977
Other Revenue	5	586,000	554,530	579,944
Total revenue from continuing operations		3,529,000	3,622,507	3,673,208
Net gain (loss) on Sale of Non-Financial Assets	8	-	-	(2,278)
Net gain (loss) on revaluation of Investment Property	10(c)	-	-	-
Total income from continuing operations		3,529,000	3,622,507	3,670,930
Expenses from continuing operations				
Employee Benefits	6	2,272,000	2,109,569	2,205,631
Operating Costs	7	1,276,000	1,054,554	1,252,405
Depreciation Expenses	9(b)	229,000	217,621	223,358
Total expenses from continuing operations		3,777,000	3,381,744	3,681,394
Net result from continuing operations		(248,000)	240,763	(10,464)
Comprehensive Result		(248,000)	240,763	(10,464)

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 2021

	Notes	2021 Budget \$	2021 Actual \$	2020 Actual \$
Financial assets				
Cash and Cash Equivalents	16(b)	1,497,000	1,343,472	1,143,693
Investments	2.2(a),16(c)	-	628,862	572,523
Trade and Other Receivables	17	157,000	103,510	59,633
Total financial assets		1,654,000	2,075,844	1,775,849
Non-financial assets				
Property, Plant and Equipment	9	3,701,000	3,570,449	3,745,640
Infrastructure	9	1,017,000	1,056,798	1,086,024
Investment Property	10	3,200,000	3,270,643	3,005,119
Total non-financial assets		7,918,000	7,897,890	7,836,783
Total Assets		9,572,000	9,973,734	9,612,632
Liabilities				
Trade and Other Payables	2.2(b),18	23,000	60,804	24,268
Employee Benefits	2.2 (c),15	667,000	775,386	691,583
Total Liabilities		690,000	836,190	715,851
Net Assets		8,882,000	9,137,544	8,896,781
Equity				
Reserves	12	2,904,000	2,754,033	2,754,033
Accumulated Funds	13	2,778,000	3,183,657	2,942,894
Contributed Capital	14	3,200,000	3,199,854	3,199,854
Total Equity		8,882,000	9,137,544	8,896,781

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 2021

		2021	2021	2020
		Budget	Actual	Actual
	Notes	\$	\$	\$
Cash Flows From Operating Activities				
Receipts from Customers	2.3(a)	1,946,000	2,275,013	2,263,440
GST Received	2.3(b)	58,000	181,712	196,717
Payments to Suppliers and Employees	2.3(c)	(3,496,000)	(3,210,772)	(3,638,711)
GST Paid	2.3(d)	(110,000)	(58,602)	(102,131)
Receipts from Government	2.3(e)	1,563,000	1,318,000	1,375,000
Interest Received		20,000	29,494	59,729
<i>Net cash provided by operating activities</i>	16 (a)	<u>(19,000)</u>	<u>534,845</u>	<u>154,044</u>
Cash Flows From Investing Activities				
Payments for Plant, Equipment and Vessels		-	(13,204)	(116,116)
Payments for Investment property	2.3(f)	(200,000)	(265,523)	(224,827)
Proceeds from disposal of plant and equipment		-	-	125,046
<i>Net cash provided by (used) in investing activities</i>		<u>(200,000)</u>	<u>(278,727)</u>	<u>(215,897)</u>
Cash Flows From Financing Activities				
Net movement in term deposits		-	(56,339)	(98,184)
<i>Net cash provided by (used) in investing activities</i>			<u>(56,339)</u>	<u>(98,184)</u>
Net increase (decrease) in cash held		(219,000)	199,779	(160,037)
Cash and cash equivalents at the beginning of the reporting period		1,716,000	1,143,693	1,303,730
Cash and cash equivalents at the end of the Reporting Period	16 (b)	<u><u>1,497,000</u></u>	<u><u>1,343,472</u></u>	<u><u>1,143,693</u></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 2021

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
Balance as at 1 July 2020		3,199,854	2,754,033	2,942,894	8,896,781
Net result	13	-	-	240,763	240,763
Balance as at 30 June 2021		3,199,854	2,754,033	3,183,657	9,137,544

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
Balance as at 1 July 2019		3,199,854	2,754,033	2,953,358	8,907,245
Net result	13	-	-	(10,464)	(10,464)
Balance as at 30 June 2019		3,199,854	2,754,033	2,942,894	8,896,781

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 2021

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. These include:

- AASB 1059 *Service Concession Arrangements: Grantors* – This Standard prescribes the accounting for a service concession arrangement by a grantor that is a public sector entity. Service concession arrangements are contracts between an operator and a grantor, where the operator provides public services related to a service concession asset on behalf of the grantor for a specified period of time and manages at least some of those services.

Where AASB 1059 applies, the grantor recognises the service concession asset when the grantor obtains control of the asset and measures the service concession asset at current

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2021

replacement cost. At the same time, the grantor recognises a corresponding financial liability or unearned revenue liability or a combination of both.

The modified retrospective approach, permitted under AASB 1059, has been adopted, by recognising and measuring service concession assets and related liabilities as the date of initial application of 1 July 2019, with any net adjustments to the amounts of assets and liabilities recognised in accumulated funds at that date. The IFS does not expect the Standard to have any financial impact or change to the IFS's financial statement.

(ii) Changes in Accounting Policy

Other than the new and revised accounting standards discussed above there have been no changes to accounting policies from the previous financial year.

(c) Revenues

Revenue is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be reliably measured. Revenue is recognised at fair value of the consideration received net of the amount of goods and services tax (GST) payable to the Australian Taxation Office. 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 2021

(d) Expenses

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

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.

(e) Other economic flows included in net result

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

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

(f) 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.

(g) 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 2021

(h) 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.

(i) 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.

(j) 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.

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. These assets are revalued with sufficient regularity to ensure they reflect fair value at balance date.

Inland Fisheries investment properties, land and buildings are revalued, as required, using a mix of valuations and/or updated based indices adjustments. The revaluation is undertaken by the Office of the Valuer-General. Investment properties, land and buildings were revalued as at, 30 June 2019, but were not revalued in 2020-21 as planned due to the COVID-19 pandemic. The next revaluation will occur during the year ending 30 June 2022.

Publicly available market evidence indicates a significant increase may have occurred in the value of investment properties, land and buildings since the last revaluation on 30 June 2019. Due to uncertainty over the rate of increase for these assets, Inland Fisheries could not reliably measure the increase in value and consequently determined the current carrying value to be indicative of fair value.

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.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2021

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

(k) 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 property is revalued with sufficient regularity to ensure it reflects fair value at balance date.

Inland Fisheries investment properties, land and buildings are revalued, as required, using a mix of valuations and/or updated based indices adjustments. The revaluation is undertaken by the Office of the Valuer-General. Investment properties, land and buildings were revalued as at, 30 June 2019, but were not revalued in 2020-21 as planned due to the COVID-19 pandemic. The next revaluation will occur during the year ending 30 June 2022.

Publicly available market evidence indicates a significant increase may have occurred in the value of investment properties, land and buildings since the last revaluation on 30 June 2019. Due to uncertainty over the rate of increase for these assets, Inland Fisheries could not reliably measure the increase in value and consequently determined the current carrying value to be indicative of fair value.

(l) Comparative Figures

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

(m) Trade and Other Payables

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the IFS. Trade accounts are normally settled within 30 days. Accruals are included in the trade and other payables balance and are stated net of GST.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2021

(n) 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 Board 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.

(o) Employer superannuation contributions

Contributions to defined benefit and other complying superannuation schemes are charged as an expense as the contribution becomes payable. The IFS does not recognise a liability for the accruing defined superannuation benefits. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance. During the year the amount of contributions paid to defined benefit schemes was \$73,746.02 (2019-20 \$71,170.10), and the amount paid to accumulation schemes was \$117,717.80 (2019-20 \$160,869.70).

(p) Economic Dependence

The IFS's is dependent upon the ongoing receipt of grant funding via the Department of Primary Industries, Parks, Water and Environment. This administered payment amounted to \$1,318,000 and represented 37% 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 election commitments announced by the Government in the previous year.

(q) Rounding

All amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2021

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.

(r) 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.

(s) Leases

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

(t) 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 3.3% per annum and discount rates for year 1 of 0.005%, year 2 of 0.050%, year 3 of 0.055%, year 4 of 0.435%, year 5 of 0.675%, year 6 of 0.915%, year 7 of 1.150% , year 8 of 1.300%, year 9 of 1.495% and year 10 of 1.650%.

Property, plant and equipment in notes 1(k) and 9.
Investment properties in notes 1(l) 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.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ending 30 June 2021, 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 and \$75,000.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Angling and Other Licence Fees	2.1(a)	1360	1633	273	17
Grants - Administered Payment	2.1(b)	1563	1318	245	19

- (a) The budget forecast was based on a drop in licence revenue as a consequence of COVID-19. Whilst there was a reduction in mainland and overseas licence holders there was a significant increase in the sales of Tasmanian full season licences.
- (b) The budget included funds provided for 2 projects under the Public Buildings Maintenance Fund. Funds were expended and then acquitted via the Department of Treasury and Finance.

Note 2.2 Statement of Financial Position

Budget estimates for the 2019-20 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2018-19. As a result, the actual variance from the original budget will be impacted by the difference between the estimated and actual opening balances for 2019-20. The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

	Note	Budget \$'000	2021 Actual \$'000	2020 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Trade and other Payables	2.2(a)	23	61	24	38	37
Employee benefits	2.2(b)	677	775	692	98	83

- 2.2(a) The application of the standard to delineate cash and investments was not applied to the budget when formulated.
- 2.2(b) Whilst all accounts received prior to the 30 June were paid, there were an increased number of invoices received after the close of the financial year than predicted.
- 2.2(c) The basis for calculating the liability for long service leave includes assumptions that were not factored when the budget was formulated.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ending 30 June 2021, continued.

Note 2.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceed the greater of 10 per cent of budget estimate and \$75,000.

		Budget	Actual	Variance	Variance
	Note	\$'000	\$'000	\$'000	%
Receipts from Customers	2.3(a)	1946	2,275	329	15
GST Received	2.3(b)	58	182	124	69
Payments to Suppliers and Employees	2.3(c)	-3496	-3211	-285	9
equipment					
GST Paid	2.3(d)	-110	-59	-51	87

- 2.3(a) Licence sales did not fall as predicted but increased due to additional Tasmanian take up.
- 2.3(b) Budget estimate error actual amount comparable to the previous year.
- 2.3(c) There was a decrease in salaries and a concerted effort to reduce expenditure to achieve a positive budget result rather than the budgetted deficit
- 2.3(d) Budget error
- 2.3(e) The budget included funds provided for 2 projects under the Public Buildings Maintenance Fund. Funds were expended and then acquitted via the Department of Treasury and Finance.
- 2.3(f) The payment was for a refuelling station at the O'Driscoll Coaches bus depot that exceeded budget as a consequence of additional design work and the requirement for an upgraded water oil separator.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, continued.

	2021	2020
Note 3 Angling and Other Licence Revenue	\$	\$
Angling Licences	1,548,145	1,415,500
Other Licences	65,194	94,202
Permits and Registrations	19,497	23,096
	<u>1,632,836</u>	<u>1,532,798</u>

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 \$172,686 was received in 2020-21 for five-season licences of this amount \$138,148.80 is applicable to future years. The IFS is holding a total of \$354,035.60 of revenue applicable to future years.

Note 4 Grants		
Government Contribution - operating	1,318,000	1,370,000
	<u>1,318,000</u>	<u>1,370,000</u>

Note 5 Other Revenue		
Rents from operational properties	213,472	183,764
Investment property rental	268,463	255,917
General Sales & Miscellaneous Revenue	65,147	135,220
Fines	7,448	5,043
	<u>554,530</u>	<u>579,944</u>

Note 6 Employee Benefits		
Salaries	1,618,337	1,686,827
Superannuation	221,651	235,503
Leave	242,160	254,287
Other	27,421	29,014
	<u>2,109,569</u>	<u>2,205,631</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, continued.

	2021	2020
	\$	\$
Note 7 Operating Costs		
Advertising Promotions	21,107	39,714
Audit Fees	26,310	9,710
Conferences & Training	5,163	10,223
Contract Services	99,761	170,163
Contractors/Consultants	1,200	8,880
Equipment Maintenance/Hire	9,123	32,453
General Insurance	56,011	57,824
Grants & Contributions	81,400	111,975
Motor Vehicle Expenses	61,984	76,662
Office Related Expenses	153,892	142,422
Operating Expenses	175,120	182,048
Printing / Publications	62,123	35,143
Protective Clothing	9,829	12,476
Rates and Property Costs	207,070	237,811
Travel Expenses	66,033	104,395
Vessel Costs	18,428	20,506
	<u>1,054,554</u>	<u>1,252,405</u>
Audit fees paid or payable to the Tasmanian Audit Office for the audit of the financial statements were	18,560	18,010
Note 8 Gains / (Losses) on Disposal of Assets		
Proceeds From the Disposal of Plant & Equipment	-	125,046
Written Down Value of Disposed Assets	-	(127,324)
Total Gain/(Loss) on Disposal	<u>-</u>	<u>(2,278)</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, continued.

Note 9 (a) Property, Plant, Equipment and Infrastructure	2021	2020
	\$	\$
Land at Fair Value *	780,000	780,000
	<u>780,000</u>	<u>780,000</u>
Buildings at Fair Value*	3,047,642	3,047,642
Less Accumulated Depreciation	805,721	711,680
	<u>2,241,921</u>	<u>2,335,962</u>
Motor Vehicles at Cost	406,538	406,538
Less Accumulated Depreciation	154,139	110,555
	<u>252,399</u>	<u>295,983</u>
Equipment at Cost	1,358,904	1,345,700
Less Accumulated Depreciation	1,129,341	1,095,929
	<u>229,563</u>	<u>249,771</u>
Vessels at Cost	271,689	271,689
Less Accumulated Depreciation	205,123	187,765
	<u>66,566</u>	<u>83,924</u>
Total property plant and Equipment	<u>3,570,449</u>	<u>3,745,640</u>
Infrastructure	1,169,044	1,169,044
Less Accumulated Depreciation	112,246	83,020
	<u>1,056,798</u>	<u>1,086,024</u>
Total property, plant, equipment and infrastructure	<u>4,627,247</u>	<u>4,831,664</u>

*Valuations by the Valuer General are derived from the analysis of market sales for different classes of properties and locality as at 30 June 2019.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2020, 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)

2021	Land Level 2 (vacant	Buildings Level 2	Infra-structure	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	land in active markets)	(general office buildings)						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance 1 July	780	2,336	1,086	296	250	84	-	4,832
Additions	-	-	-	-	13	-	-	13
Disposals	-	-	-	-	-	-	-	-
Depreciation Expense	-	(94)	(29)	(44)	(33)	(17)	-	(217)
Revaluation increments(decrements)	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Carrying Amount 30 June	780	2,242	1,057	252	230	67	-	4,628

2020	Land Level 2 (vacant	Buildings Level 2	Infra-structure	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	land in active markets)	(general office buildings)						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance 1 July	780	2,430	607	349	289	106	286	4,847
Additions	-	-	219	116	-	-	-	335
Disposals	-	-	-	(127)	-	-	-	(127)
Depreciation Expense	-	(94)	(26)	(42)	(39)	(22)	-	(223)
Revaluation increments(decrements)	-	-	-	-	-	-	-	402
Transfers	-	-	286	-	-	-	(286)	-
Carrying Amount 30 June	780	2,336	1,086	296	250	84	-	4,832

Notes to the financial statements for the year ended 30 June 2021, continued.

	2021	2020
	\$	\$
Note 10 Investment Property		
(a) Carrying amount		
At valuation	3,000,000	3,000,000
Additions, at cost	270,643	5,119
Total	<u>3,270,643</u>	<u>3,005,119</u>

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 at the rear of 17 Back River Rd.

Values are based on valuations undertaken by the Valuer General as at 30 June 2019. It is proposed to undertake new valuations in the following financial year.

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

	2021 Level 2	2020 Level 2
	\$'000	\$'000
Carrying amount at 1 July	<u>3,005</u>	<u>3,000</u>
Additions work in progress	266	5
Disposals and assets classified as held for sale	-	-
Net gains(losses) from fair value adjustments	-	-
Carrying amount at 30 June	<u>3,271</u>	<u>3,005</u>

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

	2021	2020
	\$'000	\$'000
Rental income	268	256
Gain (Loss) on disposal	-	-
Net gain (loss) from fair value adjustment	-	-
Direct operating expenses from property that generated rental income	11	(0.5)
Total	<u>257</u>	<u>255.5</u>

Notes to the financial statements for the year ended 30 June 2021, continued.

(d) Leasing arrangements

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

	2021	2020
	\$	\$
One Year or less	220,304	301,939
From one to five years	578,354	655,557
More than five years		45,542
Total	<u>798,658</u>	<u>1,003,038</u>

(e) Contractual obligations

At year end an order had been placed for two Toyota Lancruiser flat trays to replace existing vehicles. The total cost is \$129,930 with delivery expected by the 31 August 2021.

Note 11	Auditor's Remuneration	2021	2020
	The total of fees paid for the financial year:	\$	\$
	Fees for Audit	26,310	9,710
		<u>26,310</u>	<u>9,710</u>
Note 12	Reserves		
	Asset Revaluation Reserve-Land	1,057,394	1,057,394
	Asset Revaluation Reserve-Buildings	1,696,639	1,696,639
		<u>2,754,033</u>	<u>2,754,033</u>
	Movements during the year:		
	Balance at the beginning of period	2,754,033	2,754,003
	Net change in valuations	-	-
	Balance at the end of period	<u>2,754,033</u>	<u>2,754,033</u>
Note 13	Accumulated Funds		
	Opening Balance	2,942,894	2,953,358
	Net Surplus for the year.	240,762	(10,464)
	Closing Balance	<u>3,183,656</u>	<u>2,942,894</u>

Notes to the financial statements for the year ended 30 June 2021, continued.

	2021	2020
	\$	\$
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	<u>3,199,854</u>	<u>3,199,854</u>
Note 15		
(a) Employee Benefits		
Annual Leave	215,946	187,562
Long Service Leave	522,518	474,227
Accrued Salaries	36,922	29,794
Total	<u>775,386</u>	<u>691,583</u>
Settled within 12 months	301,302	257,937
Settled in more than 12 months	474,084	433,646
	<u>775,386</u>	<u>691,583</u>

(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 2021 \$0 (2020 \$0).

(c) Remuneration of key management personnel

	Short term benefits		Long term benefits		Total
	Salary	FBT	Superannuation	Movements in leave	
2021	\$'000	\$'000	\$'000	\$'000	\$'000
John Diggle, Director of Inland Fisheries Reappointment 14 October 2017	174	8	23	(9)	205
2020					
John Diggle, Director of Inland Fisheries appointed 14 October 2012	176	8	22	(2)	206

Notes to the financial statements for the year ended 30 June 2021 continued.

	2021	2020
	\$	\$
Note 16 (a) Reconciliation of Net Cash Used in Operating Activities to Surplus / (Deficit)		
Net Surplus (Deficit)	240,762	(10,464)
Net (gain) loss on sale of non-financial assets	-	2,278
Depreciation	217,621	223,358
Change in Assets/Liabilities		
Decrease (increase) in other assets		
Increase (decrease) in employee benefits	83,803	70,234
Increase (decrease) in accounts payable	36,536	(184,956)
(Increase) decrease in receivables	(43,877)	53,594
Net cash gained (used) in operating activities	<u>534,845</u>	<u>154,044</u>
For the purposes of the Statement of Cash Flows, cash includes cash on hand and at the bank.		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the statement of financial position as follows:		
(b) Cash at Bank		
Working accounts	14,289	308,663
Short term deposits	1,329,183	835,030
	<u>1,343,472</u>	<u>1,143,693</u>
(c) Investments		
Term deposits	628,862	572,523
	<u>628,862</u>	<u>572,523</u>
(d) Corporate Credit Card		
Facility Available	110,000	108,733
Less Used/Committed	(2,999)	(1,267)
Balance unused	<u>107,001</u>	<u>107,466</u>
Note 17 Trade and Other Receivables		
Sundry Debtors	98,550	59,633
Net GST Receivable	4,960	-
	<u>103,510</u>	<u>59,633</u>
Note 18 Trade and Other Payables Current		
Trade Creditors	60,803	22,286
Net GST Payable	-	1,982
	<u>60,803</u>	<u>24,268</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, continued.

Note 19 Events subsequent to Balance date

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

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

Analysis of financial assets that are past due at 30 June 2021 but not impaired

	Not past due	Not past due 60 days	Not past Due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	102,845	349	316	103,510

Analysis of financial assets that are past due at 30 June 2020 but not impaired

	Not past due	Not past due 60 days	Not past due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	54,091	1,000	4,542	59,633

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, continued.

(c) Liquidity Risk

Liquidity risk is the risk that the IFS will not be able to meet its financial obligations as they fall due. The IFS's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

The following tables detail undiscounted cash flows payable by the IFS by contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2021	Maturity analysis for financial liabilities						More than 5 Years	Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years			
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$	
Trade & Other Payables								
	60,804						60,804	
Total	60,804	-	-	-	-	-	60,804	

2020	Maturity analysis for financial liabilities						More than 5 Years	Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years			
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$	
Trade & Other Payables	24,268	-	-	-	-	-	24,268	
Total	24,268	-	-	-	-	-	24,268	

(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:

2021	\$	Weighted average interest rate
Variable rate instruments		
Cash at bank	14,288	0.10%
Fixed rate instruments		
Term Deposits	1,958,046	0.80%
TOTAL	1,972,334	

2020	\$	Weighted average interest rate
Variable rate instruments		
Cash at bank	308,663	0.50%
Fixed rate instruments		
Term Deposits	1,407,553	1.71%
TOTAL	1,716,216	

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, 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
30 June 2021	\$'000	\$'000	\$'000	\$'000
Financial assets	21	(21)	21	(21)
Net sensitivity	21	(21)	21	(21)
30 June 2020	\$'000	\$'000	\$'000	\$'000
Financial assets	17	(17)	17	(17)
Net sensitivity	17	(17)	17	(17)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2020.

Categories of financial assets and liabilities

	2021	2020
	\$'000	\$'000
Financial assets		
Cash and Receivables at amortised cost.	2,076	1,776
Total	2,076	1,776
Financial liabilities		
Financial liabilities measured at amortised cost	61	(24)
Total	61	(24)

Net fair values of financial assets and liabilities	2021	2021	2020	2020
	Total carrying amount	Net fair value	Total carrying amount	Net fair value
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash at bank	1,972	1,972	1,716	1,716
Receivables	104	104	60	60
Total financial assets	2,076	2,076	1,776	1,776
Financial liabilities (recognised)				
Trade Creditors	61	61	24	24
Total financial liabilities (recognised)	61	61	24	24

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2021, 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

Schedule of Commitments	2021	2020
	\$	\$

By Type

Lease commitments

Low value leases	5,495	11,561
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There were no capital commitments at year end.

There were no contingent assets or liabilities at year end.

(i) The operating leases are in relation to two Yamaha outboard motors.

By Maturity	2021	2020
	\$	\$
Operating lease commitments		
One year or less	5,494	5,609
From one to five years	0.5	5,952
More than five years	-	-
Total operating lease commitments	5,495	11,561



Inland Fisheries Service

17 Back River Road, New Norfolk, TAS 7140
PO Box 575, New Norfolk, TAS 7140 Australia
Phone (03) 6165 3808 Fax (03) 6173 0246
Email infish@ifs.tas.gov.au Web www.ifs.tas.gov.au



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 2021 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.

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

John Diggle
Director of Inland Fisheries

Dated 28th day of July 2021

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

Tony Wright
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 2021 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, other explanatory notes and the statement of certification 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 2021 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Inland Fisheries Act 1995*, Treasurers Instructions issued under the provisions of 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 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 included in the financial statements.

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 the *Financial Management Act 2016*, and for 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 this 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 Directors 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.



Robert Luciani
Senior Audit Manager
Tasmanian Audit Office

5 October 2021
Hobart



*Inland Fisheries Service Program Leader (Carp Management), Jonah Yick at Strathgordon Dam with one of Tasmania's native freshwater crayfish, *Astacopsis tricornis*.*

How to contact us:

17 Back River Road
New Norfolk, 7140
Tasmania

Ph: 1300INFISH

www.ifs.tas.gov.au



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