

## **To the Management Committee and Members of the Friends of Pātaka Inc.**

We have reviewed the financial statements of the Friends of Pātaka Inc. which comprise the statement of financial position of the Friends of Pātaka Inc. as at 31 December 2021, statement of financial performance and cash flows for the 12 months ended 31 December 2021, and a summary of significant accounting policies and other explanatory information.

### **The Management Committee's Responsibilities**

The Committee are responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
  - the entity information
  - the statement of service performance and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### **Reviewer's Responsibilities**

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report. We are also required to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

A review is limited primarily to enquiries of the organisation personnel, and analytical review procedures applied to financial data, and thus provides less assurance than an audit. We have also conducted a large amount of substantive testing. We have not performed an audit, and accordingly we do not express an audit opinion. In forming my opinion, we also evaluated the overall adequacy of the presentation of the information in the financial report.

Other than in our capacity as reviewer and member, I have no relationship with or interest in the Friends of Pātaka Inc.

### **Reviewers Opinion**

In our opinion, nothing has come to our attention that causes us to believe that the accompanying financial statements do not fairly represent the financial position of the Friends of Pātaka Inc. as at 31 December 2021 and results of its operations and cash flows for the 12 months ended 31 December 2021. This report does not cover the Statement of Service Performance.

Our review report was completed on 31 March 2022 and our qualified opinion is expressed as at that date.



G A Cross  
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