

**INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

**To the Director of Hamilton Playbox Repertory Society Incorporated**

We have reviewed the accompanying Performance Report of Hamilton Playbox Repertory Society Incorporated, which comprise the Statement of Financial Position as at 31 December 2017, and the Statement of Financial Performance and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Director' Responsibility for the Performance Report**

The Director is responsible for the preparation and fair presentation of these financial statements in accordance with the Tax Administration Act (Financial Statement) Order 2014, and for such internal control as the Director determine is necessary to enable the preparation of the Performance Report that are free from material misstatement, whether due to fraud or error.

**Assurance Practitioner's Responsibility**

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on these financial statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Hamilton Playbox Repertory Society Incorporated.

**Basis for Qualified Conclusion**

In common with similar organisations, control over tickets sales receipts and other cash revenues prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

**Qualified Conclusion**

Based on our review, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the financial statements of Hamilton Playbox Repertory Society Incorporated do not present fairly, in all material respects, the financial position of the Hamilton Playbox Repertory Society Incorporated as at 31 December 2017, and of its financial performance and its cash flows for the period ended on that date, in accordance with PBW SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

**Emphasis of Matter - Basis of accounting and restriction on distribution and use**

Without modifying our opinion, we draw attention to Note 1 to the Special Purpose Financial Statements, which describes the basis of accounting. The Special Purpose Financial Statements are prepared for Hamilton Playbox Repertory Society Incorporated. As a result, the Special Purpose Financial Statement may not be suitable for another purpose.

**Other Matter**

The performance report of Hamilton Playbox Repertory Society Incorporated for the year ended 31 December 2016, were audited by another auditor who expressed a modified opinion on 2<sup>nd</sup> March 2017 due to limited control over receipts prior to being recorded.



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**Owen McLeod & Co**  
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2<sup>nd</sup> July 2018

The President  
Hamilton Playbox Repertory Society Incorporated  
PO Box 24043  
Abels  
Hamilton 3253  
New Zealand

Dear Lee

**Hamilton Playbox Repertory Society Incorporated - Review Engagement Management Letter**

We have completed the review of your special purpose financial statements for the year ended 31 December 2017.

The primary aim of our review is to obtain limited assurance about whether the special purpose financial statements as a whole are free from material misstatement, enabling a conclusion to be expressed on whether anything has come to our attention that causes us to believe the financial statements are not prepared, in all material respects, in accordance with an applicable financial reporting framework, report on the financial statements as a whole and communicate accordingly.

We have issued a modified conclusion on the Performance Report for the year ended 31 December 2017 which is normal for small entities that receive ticket receipts.

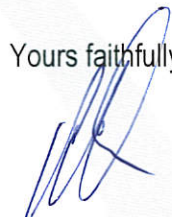
**Specific Matters**

There are no issues to report.

**Conclusion**

We wish to acknowledge the friendly assistance provided by your staff during the review. If there is any further information you require, please do not hesitate to contact me.

Yours faithfully,



Richard Owen  
Owen McLeod & Co