

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Committee of Hamilton Playbox Repertory Society Inc

We have reviewed the accompanying financial information of the performance report of Hamilton Playbox Repertory Society Inc, which comprises the statement of financial position as at 31 December 2018, a statement of financial performance, a statement of cash flows for the year then ended, and a statement of accounting policies and notes to the performance report.

Committee's Responsibility for the Performance Report

The Committee of the Society are responsible for the preparation and fair presentation of performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) and for such internal control as the committee 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 financial information of the performance report. We conduct our review of financial information of the performance report 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 financial information of 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 information of the performance report 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 the financial information of the performance report.

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

Basis for Qualified Conclusion

Controls over such revenues prior to being recorded is limited, and consequently we are unable to independently confirm that all revenues from ticket sales receipt and other cash revenues were properly recorded. Accordingly, we are not able to determine whether any adjustments might be necessary to the amount shown in the performance report for the revenue item and net surplus.

Qualified Conclusion

Based on our review, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the financial information of the performance report do not present fairly, in all material respects, the financial position of Hamilton Playbox Repertory Society Inc as at 31 December 2018, and of its financial performance for the year then ended, in accordance with Public Simple Format Reporting – Accrual (Not-For-Profit).



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12 August 2019
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