



NMA Nelson Marlborough Audit Ltd

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of The Ornithological Society of NZ Inc

Report on the Performance Report

We have reviewed the performance report of The Ornithological Society of NZ Inc which comprises the entity information, statement of service performance, the statement of financial performance, trading accounts and statement of cash flows for the year ended 31 December 2022, the statement of financial position as at 31 December 2022, and the statement of significant accounting policies and other explanatory information.

Committee's Responsibility for the Performance Report

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
 - the statement of financial performance, trading accounts, 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.

- (c) for such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review in accordance with International Standards 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, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

A review 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 these financial statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, The Ornithological Society of NZ Inc.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the performance report does not present fairly, in all material respects, the financial position of The Ornithological Society of NZ Inc as at 31 December 2022, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Other Matter

We are not responsible for expressing an opinion on the statement of service performance.

A handwritten signature in black ink that reads "NMA Nelson Marlborough Audit Ltd". The signature is written in a cursive, flowing style.

NMA Nelson Marlborough Audit Ltd
PO Box 732
Nelson 7040

11 April 2023