



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 on pages 4 to 22 which comprises the entity information, directory, statement of service performance, the statement of financial performance, the various trading accounts and statement of cash flows for the year ended 31 December 2024, the statement of financial position as at 31 December 2024, and the statement of significant accounting policies and other explanatory information.

### **Information Other Than the Performance Report and Independent Assurance Practitioner's Review Report**

The Committee Members are responsible for the other information. The other information comprises the information included in the Entity Information, the Directory, Statement of Service Performance, and the Regional Accounts Summary on pages 4 to 6 and page 8 and page 22 but does not include the performance report and our review report thereon.

Our conclusion on the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the performance report, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the performance report, or our knowledge obtained in the review or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **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 2024, 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).



NMA Nelson Marlborough Audit Ltd  
PO Box 732  
Nelson 7040

19 May 2025