

13 July 2016

Mr Daryl Hayes  
Porirua Harbour and Catchment Community Trust  
P O Box 50078  
Porirua 5240

Dear Mr Hayes

Many thanks for bringing in the Audit. I have prepared and finalised the data. As usual, great work by your team.

The only comments I would make are as follows.

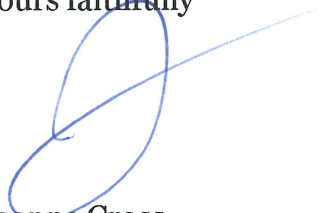
1. It would appear that at each meeting there is not a regular report for finances, it is not attached, and there is not really enough information to show that the committee are reviewing these matters.
2. Can you please either, make one of the spreadsheets inclusive, or alternatively write on the GST exclusive amounts on each invoice to facilitate the speed of the Audit.
3. I look forward to completing this work next year. As an indication, I suspect that 2017 will be the last year I will be available to do this job. I am working towards retirement and am currently only working four half days a week. So I suggest you spend the next year identifying a new Auditor.
4. The only other comment that I would make is that you may be aware that the Charities Commission has reorganised the financial statements required to be filed.

You will be a tier four charity, not requiring an audit from the Charities Commission; this is separate from the Porirua Harbour and Catchment Community Trust report. With some of our other organisations, they are electing to use the templates provided by the Charities Commission to produce their reports.

This means the report changes from what you are traditionally used to, but it does mean that when you come to file at the Charities Commission that it will be in the proper format and will not require to be redone. The templates work extremely well. If you need any further information regarding this, please do not hesitate to contact me.

Please contact me if you have any queries or concerns.

Yours faithfully

A handwritten signature in blue ink, consisting of a large, stylized loop followed by a horizontal stroke extending to the right.

Joanne Cross  
**Cross & Co, Accountants**

## **AUDITORS REPORT**

To the Members of **Porirua Harbour and Catchment Community Trust**

We have audited the financial report on page 3 and 5. The financial report provides information about the past financial performance of the organisation and its financial position as at the 30<sup>th</sup> June 2016.

### **Committees' Responsibilities:**

The Trustees are responsible for the preparation of a financial report which fairly reflects the financial position of the organisation as at the 30<sup>th</sup> June 2016 and the results of its operations for the period ended 30<sup>th</sup> June 2016.

### **Auditors' Responsibilities:**

It is our responsibility to express an independent opinion on the financial report presented by the Trustees and report our opinion to you.

### **Basis of Opinion:**

An Audit includes examining on a test basis evidence relevant to the amounts and disclosures in the financial report. It also includes assessing the significant estimates and judgements made by the committee in the preparation of the financial report and whether the accounting policies are appropriate to the organisations circumstances consistently applied and adequately disclosed.

We conducted our Audit in accordance with the generally accepted auditing standards in New Zealand. We planned and performed our Audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Our firm carries out no other assignments for the organisation.

## **Unqualified Opinion**

We have obtained all the information and explanations we have required.

In our opinion:

- Proper accounting records have been kept by the Porirua Harbour and Catchment Community Trust as appear from our examination of those records; and

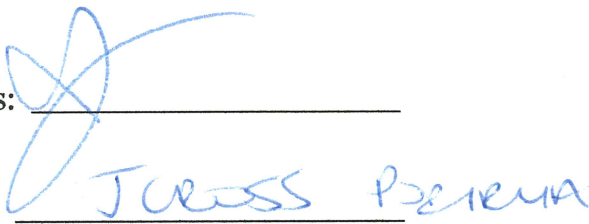
The financial reports on page 3 and 5

- Complies with generally accepted accounting practice in New Zealand;
- Gives a true and fair view of the financial position of the Porirua Harbour and Community Trust as at the 30<sup>th</sup> June 2016 and the results of its operations for the period ended on that date.

Our Audit was completed on 11 July 2016 and our unqualified opinion is expressed as at that date.

Auditors: \_\_\_\_\_

Porirua: \_\_\_\_\_



JULIUS PEREIRA

Cross & Co  
**ACCOUNTANTS**