



NMA Nelson Marlborough Audit Ltd

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of Nelson Repertory Theatre Incorporated

Report on the Special Purpose Financial Statements

We have reviewed the special purpose financial statements of Nelson Repertory Theatre Inc which comprise the statement of financial position as at 31 December 2022, the trading statements, and the statement of financial performance for the year then ended, and a summary of significant accounting policies and other explanatory information.

Committees Responsibility for the Special Purpose Financial Statements

The Committee are responsible for the preparation and fair presentation of the special purpose financial statements in accordance with the accounting policies adopted, and for such internal control as they determine is necessary to enable the preparation of the special purpose financial statements 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 special purpose financial statements. 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 special purpose financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable accounting policies. This standard also requires that we comply with relevant ethical requirements.

A review of special purpose 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, Nelson Repertory Theatre Inc.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the special purpose financial statements do not present fairly, in all material respects, the financial position of Nelson Repertory Theatre Inc as at 31 December 2022, and its financial performance for the year then ended, in accordance with the accounting policies.

Basis of Accounting

Without modifying our opinion, we draw attention to the accounting policies in the special purpose financial statements, which describes the basis of accounting. The special purpose financial statements are prepared to assist Nelson Repertory Theatre Inc meet the requirements of its rules. As a result, the special purpose financial statements may not be suitable for another purpose.

NMA Nelson Marlborough Audit Ltd

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28 February 2023