

Independent Auditor's Report to the Members of

The Professional Historians Association of NZ/Aotearoa

I have audited the attached financial statement for The Professional Historians Association of NZ/Aotearoa which comprise the balance sheet as at 30 June 2016, and the income and expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Executive Committee's Responsibility for the Financial Statement

The Executive Committee are responsible for the preparation of a financial statement that gives a true and fair view of the matters to which they relate and in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Executive Committee determine is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on this financial statement based on my audit. I conducted my audit in accordance with International Standards on Auditing (New Zealand). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement in the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statement that gives a true and fair view of the matters to which it relates in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Other than in my capacity as auditor, I have no relationship with or interest in The Professional Historians Association of NZ/Aotearoa.

Opinion

In my opinion, the financial statement gives a true and fair view of the financial position of The Professional Historians Association of NZ/Aotearoa as at 30 June 2016 and of its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.



Peter Scholtens CA
Wellington, NZ
26 September 2016