

To: Peter Scholtens
56 Harper Road
R D 2
Otaki 5582

From: The Professional Historians Association of NZ/Aotearoa
P O Box 1904
Thorndon
WELLINGTON 6140

Dear Peter,

This representation letter is provided in connection with your review of the financial statements of the Professional Historians Association of NZ/Aotearoa for the year ended 30 June 2021, for the purpose of you expressing a conclusion as to whether anything has come to your attention that causes you to believe that the financial statements of the Professional Historians Association of NZ/Aotearoa are not prepared, in all material respect in accordance New Zealand equivalents to International Financial Reporting Standards Reduced Disclosure Regime.

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities for the preparation of the financial statements in accordance with New Zealand equivalents to International Financial Reporting Standards Reduced Disclosure Regime in particular the financial statements are fairly presented in accordance therewith.

All transactions have been recorded and are reflected in the financial statements.

Information provided

We have provided you with:

Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;

Additional information that you have requested from us for the purpose of the review; and

Unrestricted access to persons within the Association from whom you determine it necessary to obtain evidence.

We have disclosed to you:

The identity of the Associations related parties and all related party relationships and transactions of which we are aware;

All significant facts relating to any frauds or suspected frauds known to us that may have affected the Association;

All known actual or possible non-compliance with laws and regulations for which the effects of non-compliance affect the Associations financial statements;

All information relevant to use of the going concern assumption in the financial statements;

That all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure, have been adjusted or disclosed;

Material commitments, contractual obligations or contingencies that have affected or may affect the Associations financial statements, including disclosures; and

Material non-monetary transactions or transactions for no consideration undertaken by the Association in the financial reporting period under consideration.

Yours faithfully,

.....President

.....Treasurer

22 August 2021