

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Committee of Friends of Hamilton Gradens Inc

We have reviewed the accompanying performance report of Friends of Hamilton Gradens Inc, which comprise the statement of resources and commitments as at 31 July 2020, and the entity information, a statement of service performance, a statement of receipts and payments for the year then ended and notes to the performance report.

Committee's Responsibility for the Performance Report

The committee is responsible for the preparation and fair presentation of performance report in accordance with Public Simple Format Reporting – Cash (Not-For-Profit) and for such internal control as the committee determine is necessary to enable the preparation of the performance report 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 accompanying performance report. We conduct our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard 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*, and the review of the entity information and the statement of service performance in accordance with International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised). 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, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of 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 the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Friends of Hamilton Gradens Inc.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the performance report do not present fairly, in all material respects, the statement of resources and commitments of Friends of Hamilton Gradens Inc as at 31 July 2020, and its receipts and payments, entity information and its service performance for the year then ended, in accordance with Public Simple Format Reporting – Cash (Not-For-Profit).

Owen McLeod & Co Ltd

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3 December 2020

Hamilton

New Zealand