

AUDIT REPORT

To the Members of Royal Scottish Country Dance Society New Zealand Branch Incorporated

I have audited the special purpose financial statements of the Royal Scottish Country Dance Society New Branch Incorporated ("the RSCDS NZ Branch"). The financial statements provide information about the past financial performance of the RSCDS NZ Branch for the year ended 31 August 2023 and its financial position as at 31 August 2023. This information is stated in accordance with the accounting policies set out in the notes and other explanatory information.

This report is solely to the Members, as a body, in accordance with Section 8.5 of the Constitution. My audit has been undertaken so that I might state to the Members those matters I am required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Members, as a body, for my audit work, for this report, or for the opinions I have formed.

The Management Committee's Responsibilities

The Management Committee is responsible for the preparation of the special purpose financial statements which fairly reflects the financial position of the RSCDS NZ Branch as at 31 August 2023 and the results of operations for the year ended 31 August 2023. The Management Committee is also responsible for such internal controls as they deem necessary to ensure the preparation of special purpose financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

It is my responsibility to express an independent opinion on the special purpose financial statements presented by the Management Committee and report to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the special purpose financial statements. It also includes assessing the significant estimates and judgements made by the Management Committee in the preparation of the financial report, and whether the accounting policies are appropriate to the RSCDS NZ Branch's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of the information in the special purpose financial statements.

Other than in my capacity as auditor I have no relationship with, or interest in the RSCDS NZ Branch.

Auditor's Opinion

I have obtained all of the information and explanations I have required, except that my work was limited as explained below:

- a) The special purpose financial statements include all income and expenditure recorded in the accounting records of the RSCDS NZ Branch. In common with other organisations of similar nature, controls over cash income prior to its being recorded are limited as an audit procedure it was not practical to extend my examination of income beyond the amounts received as shown by the books and records of the Royal Scottish Country Dance Society New Zealand Branch Incorporated.
- b) The special purpose financial statements include certain financial transactions, where appropriate, of the Bookshop, Record shop and the Regions, as advised from their respective financial records. Their financial records are audited by independently appointed auditors to myself on whose audits, in each case, Members need to rely.

Based on my audit, except for adjustments that might have been found to be necessary had I been able to obtain sufficient evidence concerning cash income and the individual financial records of the Bookshop, Record Shop, and the Regions, nothing has come to my attention that causes me to believe that the attached financial statements do not fairly reflect the financial position of the RSCDS NZ Branch, as at 31 August 2023 and the results of its operations for the year ended on that date.

My audit was completed on 19 December 2023.

G Cross

G Cross,
Cross Financial Services Ltd, Wellington