

## INDEPENDENT AUDITOR'S REPORT

To the Members of Wise Response Society Incorporated  
Report on the Financial Statements

I have audited the financial statements of Wise Response Society Incorporated which comprise the Statement of Resources and Commitments as at 31 March 2016 and the Statement of Receipts and Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Committee Responsibility for the Financial Statements

The Committee are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 overall presentation of the financial statements.

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 interests in, Wise Response Society Incorporated.

### Opinion

In my opinion, the financial statements attached, present fairly, in all material respects, the financial position of Wise Response Society Incorporated as at 31 March 2016, and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.



Neil Gaudin  
BCom  
19 July 2016