

## **Independent Auditor's Report To the Members of the Dominion Road Business Association Inc.**

### **Report on the Financial Statements**

We have audited the financial statements of the Dominion Road Business Association Inc. on pages 2 to 6, which comprise the Balance Sheet as at 30 June 2015, the Income Statement and the Statement of Changes in Equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

### **Executive Committees' Responsibility for the Financial Statements**

The Executive Committee of the Incorporation are responsible for the preparation of these financial statements in accordance with generally accepted accounting practice in New Zealand and that give a true and fair view of the matters to which they relate and for such internal control as the Executive 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 Responsibilities**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. 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 judgement, 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 of the financial statements that give a true and fair view of the matters to which they relate 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 made by the Executive Committee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Incorporation.

#### **CHARTERED ACCOUNTANTS & ADVISORS**

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### **Auditor's Opinion**

In our opinion, the financial statements on pages 2 to 6:

- comply with generally accepted accounting practice in New Zealand;
- give a true and fair view of the financial position of the Dominion Road Business Association Inc. as at 30 June 2015 and its financial performance for the year then ended.

### **Restriction on distribution or use**

This report is made solely to the Incorporation's members, as a body. Our audit work has been undertaken so that we might state to the Incorporation's members those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Incorporation and the Incorporation's members, as a body, for our audit work, for this report or for the opinions we have formed.

A handwritten signature in blue ink that reads 'William Buck Christmas Gouwland'.

**William Buck Christmas Gouwland**  
**Auckland**

4 September 2015