

## **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

### **To the Members of New Zealand Forest Industry Safety Council Trust**

We have reviewed the performance report of New Zealand Forest Industry Safety Council Trust on pages 2 to 11 which comprise the entity information, the statement of service performance, the statement of financial position as at 31 December 2018, the statement of financial performance, the statement of cash flows and the statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Board's Responsibility for the Performance Report*

The Board are responsible for the preparation and fair presentation of this performance report in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) and for such internal control as the Board determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

This report is made solely to New Zealand Forest Industry Safety Council Trust's trustees, as a body. Our review work has been undertaken so that we might state those matters which we are required to state to them in a reviewer'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 New Zealand Forest Industry Safety Council Trust and New Zealand Forest Industry Safety Council Trust's trustees, as a body, for our review work, for this report or for the conclusions we have formed.

#### *Assurance Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying performance report. We conducted our review 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*. 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, is 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. We have conducted our review of the entity information and the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*.

A review of the 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 this performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, New Zealand Forest Industry Safety Council Trust.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the performance report of New Zealand Forest Industry Safety Council Trust does not present fairly, in all material respects:

- the entity information,
- the reported outcomes and outputs and quantification of the outputs to the extent practicable in the statement of service performance,
- the financial position of New Zealand Forest Industry Safety Council Trust as at 31 December 2018,
- the financial performance and cash flows of New Zealand Forest Industry Safety Council Trust for the year then ended;

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).



Baker Tilly Staples Rodway Audit Limited  
22 May 2019  
Wellington, New Zealand