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Independent auditor's report

To the Members of New Zealand Association of Psychotherapists Incorporated

Opinion

We have audited the special purpose financial statements of New Zealand Association of Psychotherapists Incorporated, which comprise the statement of financial position as at 31 January 2022 and the statement of financial performance, and statement of changes in equity for the year then ended, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of New Zealand Association of Psychotherapists Incorporated for the year ended 31 January 2022 are prepared, in all material respects, in accordance with the accounting policies set out in the statement of accounting policies of the special purpose financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the special purpose financial statements* section of our report.

We are independent of New Zealand Association of Psychotherapists Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than our capacity as auditor we have no relationship with, or interests in, New Zealand Association of Psychotherapists Incorporated.

Emphasis of Matter: Basis of Preparation

Without modifying our opinion, we draw attention to Note 2 to the special purpose financial statements, which describes the basis of preparation. The special purpose financial statements have been prepared in accordance with the accounting policies set out in the statement of accounting policies of the special purpose financial statements. They have been prepared in order to meet the requirements of the Incorporated Societies Act 1908, and for the benefit of the association's members and for tax purposes. As a result, the special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other matter

The financial statements of New Zealand Association of Psychotherapists Incorporated for the year ended 31 January 2021 were not audited. Our opinion is not modified over this matter.

Other information

The Councillors are responsible for the other information. The other information comprises the information included in the Directory, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Councillors for the financial statements

The Councillors are responsible on behalf of New Zealand Association of Psychotherapists Incorporated for the preparation of these special purpose financial statements in accordance with the accounting policies set out in the statement of accounting policies of the special purpose financial statements and for such internal control the Councillors determine is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible on behalf of New Zealand Association of Psychotherapists Incorporated for assessing New Zealand Association of Psychotherapists Incorporated's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Councillors either intend to liquidate New Zealand Association of Psychotherapists Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the special purpose financial statements

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these special purpose financial statements.

A further description of the auditor's responsibilities for the audit of the special purpose financial statements is located at the XRB's website at https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/

This report is made solely to the members of New Zealand Association of Psychotherapists Incorporated. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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 members, for our audit work, for this report, or for the opinions we have formed.

PKF Kendons

Kendons Chartered Accountants Limited
Michael Markham • Director

Qualified Auditors • Lower Hutt • New Zealand
6 April 2023