

Independent Assurance Practitioner's Review Report**To the Trustees of New Zealand Fallen Heroes Trust**

We have reviewed the accompanying performance report of New Zealand Fallen Heroes Trust on pages 1 to 3 which comprises the entity information, the statement of financial performance and statement of resources and commitments for the year ended 31 March 2024, the statement of financial position as at 31 March 2024, and notes to the performance report, including a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Performance Report

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

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying performance report. We conducted our review of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report 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*. Our review of the entity information and statement of service performance was conducted in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that their performance report, taken as a whole, are not prepared in all material respects in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board. This Standard also requires us to comply with relevant ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (revised) 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 these performance report.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements on pages 1 to 3 do not present fairly, in all material respects, the financial position of New Zealand Fallen Heroes Trust as at 31 March 2024, and of its financial performance for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit).

Other Matter

The performance report includes corresponding figures for the prior year. These corresponding figures have not been audited or reviewed.

Restriction on use of our report

This report on the performance report is made solely to Trustees, as a body. Our limited assurance work has been undertaken so that we might state to the Trustees, as a body, those matters which we are required to state to them in an independent assurance practitioner's review 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 Trustees, as a body, for our limited assurance work, for this report or for the conclusion we have formed.

Nexia Audit Christchurch.

Nexia Audit Christchurch

30 September 2024
Christchurch