



INDEPENDENT AUDITOR'S REPORT

To the Readers of the Report on the Financial Statements of the Edmund Rice Justice Aotearoa New Zealand Trust

We have audited the financial statements of the Edmund Rice Justice Aotearoa New Zealand Trust on pages 1 to 6, which comprise the Statement of Financial Position as at December 31, 2014, and Statement of Financial Performance, Statement of Movements in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Trustees' Responsibility for the Financial Statements

The Trustees 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our 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 judgement, including the assessment of 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.

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

Other than in our capacity as auditor we have no relationship or interests in, the Edmund Rice Justice Aotearoa New Zealand Trust.

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Williams Accountants Limited
Chartered Accountants

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Opinion

In our opinion the financial statements on pages 1 to 6 present fairly, in all material respects, the financial position of the Edmund Rice Justice Aotearoa New Zealand Trust, as at December 31, 2014, and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statements are special purpose reports prepared for the information of members/trustees of Edmund Rice Justice Aotearoa New Zealand Trust and funding providers. As a result, the financial statements may not be suitable for another purpose.

Williams Accountants Ltd

WILLIAMS ACCOUNTANTS LTD

CHARTERED ACCOUNTANTS

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12 June 2015