



## **Melbourne Church of Christ**

ABN: 24 111 933 325

### **Financial Statements**

For the Year Ended 31 March 2019

# Melbourne Church of Christ

ABN: 24 111 933 325

For the Year Ended 31 March 2019

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# Melbourne Church of Christ

ABN: 24 111 933 325

## Statement of Income and Expenditure and Other Comprehensive Income

For the Year Ended 31 March 2019

	Note	2019 \$	2018 \$
Ordinary revenue	2	712,900	711,001
Employee benefits expense		(539,878)	(596,840)
Donations	3	(68,951)	(215,332)
Rental expense		(73,930)	(41,483)
Sundry expenses		(19,568)	(23,899)
Travel - domestic		(27,915)	(39,823)
Consulting fees		(5,500)	(4,696)
Audit fees	3	(6,500)	(6,400)
Telephone and fax		(11,426)	(9,488)
Insurance		(1,687)	(1,270)
Depreciation	3	-	(1,627)
Other expenses		(3,921)	-
<b>Net Surplus for the year</b>		<b>(46,376)</b>	<b>(229,857)</b>
<b>Other comprehensive income</b>			
<b>Items that will be reclassified subsequently to surplus or deficit</b>			
Unrealised gain/(loss) on financial assets		-	(3,830)
<b>Other comprehensive income for the year</b>		<b>-</b>	<b>(3,830)</b>
<b>Total comprehensive income attributable to members of the entity</b>		<b>(46,376)</b>	<b>(233,687)</b>

The accompanying notes form part of these financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Statement of Financial Position

As at 31 March 2019

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	221,423	358,188
Trade and other receivables	5	31,665	25,656
Financial assets	6	620,500	484,867
Other assets	7	1,300	1,038
<b>Total current assets</b>		<b>874,888</b>	<b>869,749</b>
<b>Non-current assets</b>			
Financial assets	6	3,257	75,130
Plant and equipment	8	-	-
<b>Total non-current assets</b>		<b>3,257</b>	<b>75,130</b>
<b>TOTAL ASSETS</b>		<b>878,145</b>	<b>944,879</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	9	20,912	21,806
Short-term provisions	10	26,252	45,715
<b>Total current liabilities</b>		<b>47,164</b>	<b>67,521</b>
<b>TOTAL LIABILITIES</b>		<b>47,164</b>	<b>67,521</b>
<b>NET ASSETS</b>		<b>830,981</b>	<b>877,358</b>
<b>EQUITY</b>			
Reserves		91,713	171,614
Retained surpluses		739,268	705,744
<b>TOTAL EQUITY</b>		<b>830,981</b>	<b>877,358</b>

The accompanying notes form part of these financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Statement of Changes in Equity

For the Year Ended 31 March 2019

2019

	Retained Surpluses	Benevolence Reserve	Mission Reserve	Asset Revaluation Surplus	Australian Missions Society Reserve	Workcover Reserve	Mission Adelaide Reserve	Mission Perth Reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 April 2018</b>	705,744	-	52,252	12,900	-	33,461	45,000	28,000	877,357
Deficit for the year	(46,376)	-	-	-	-	-	-	-	(46,376)
Revaluation decrement	-	-	-	-	-	-	-	-	-
Transfers to and from reserves	79,900	-	(1,000)	(12,900)	-	-	(45,000)	(21,000)	-
<b>Balance at 31 March 2019</b>	739,268	-	51,252	-	-	33,461	-	7,000	830,981

2018

	Retained Surpluses	Benevolence Reserve	Mission Reserve	Asset Revaluation Surplus	Australian Missions Society Reserve	Workcover Reserve	Mission Adelaide Reserve	Mission Perth Reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 April 2017</b>	775,241	7,760	218,696	16,730	64,430	28,188	-	-	1,111,045
Deficit for the year	(229,857)	-	-	-	-	-	-	-	(229,857)
Revaluation decrement	-	-	-	(3,830)	-	-	-	-	(3,830)
Transfers to and from reserves	160,360	(7,760)	(166,444)	-	(64,430)	5,274	45,000	28,000	-
<b>Balance at 31 March 2018</b>	705,744	-	52,252	12,900	-	33,462	45,000	28,000	877,358

The accompanying notes form part of these financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Statement of Cash Flows

For the Year Ended 31 March 2019

	2019	2018
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from members and other partners	714,798	715,210
Payments to suppliers and employees	(805,568)	(958,790)
Investment income including dividends	3,572	3,899
Interest received	15,132	13,555
Net cash provided by/(used in) operating activities	12 <u>(72,066)</u>	<u>(226,126)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Redemption/(Placement) of term deposits	(135,633)	(11,000)
Payment for plant and equipment	-	(604)
Proceeds from sale of investment securities	70,934	-
Net cash used by investing activities	<u>(64,699)</u>	<u>(11,604)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash held	(136,765)	(237,730)
Cash and cash equivalents at beginning of year	358,188	595,918
Cash and cash equivalents at end of financial year	4 <u>221,423</u>	<u>358,188</u>

The accompanying notes form part of these financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 1 Summary of Significant Accounting policies

#### (a) General information

The financial statements cover Melbourne Church of Christ as an individual entity, incorporated and domiciled in Australia. Melbourne Church of Christ is a company limited by guarantee.

#### (b) Basis of preparation

##### Reporting basis

The directors have prepared the special purpose financial statements on the basis that the Church is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Australian Charities and Not-For-Profit Commission Regulations 2013*. The Church is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-For-Profit Commission Act 2012* and the *Australian Charities and Not-For-Profit Commission Regulations 2013* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### (c) Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount.

##### Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life to the Church commencing from the time the asset is held ready for use.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 1 Summary of Significant Accounting policies continued

#### (c) Plant and equipment continued

##### Depreciation continued

The depreciation rates used for each class of depreciable asset are:

Fixed asset class	Depreciation rate
Computer Equipment	25% - 33%
Other Plant and Equipment	20%

The assets' residual value and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in the statement of income and expenditure and other comprehensive income in the period in which they arise.

#### (d) Impairment

At the end of each reporting period, the Church reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in the statement of income and expenditure and other comprehensive income.

Where the future economic benefits of the asset are not primarily dependent upon on the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

#### (e) Financial instruments

##### Initial recognition and measurement

Financial assets are recognised when the Church becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Church commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs.

##### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Fair value is determined based on current bid prices for all quoted investments.

# Melbourne Church of Christ

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## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 1 Summary of Significant Accounting policies continued

#### (e) Financial instruments continued

##### Classification and subsequent measurement continued

##### (i) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Church's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

##### (ii) Investments held at fair value through profit and loss

Investments held at fair value through profit and loss are non-derivative financial assets comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in profit and loss.

##### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Church no longer has any significant continuing involvement in the risks and benefits associated with the asset.

#### (f) Employee provisions

Provision is made for the Church's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the amounts expected to be paid when the obligation is settled.

Long service leave is accrued for staff when they reach 5 years of service.

Contributions are made by the Church to an employee superannuation fund and are charged as expenses when incurred.

#### (g) Cash and cash equivalents

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

#### (h) Trade and other receivables

Trade and other receivables include franking credits claimable and amounts due from member trust distributions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 1 Summary of Significant Accounting policies continued

#### (i) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Church during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

#### (j) Income taxes

No current or deferred income tax assets or liabilities have been raised by the Church as it is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

The Church is registered with the Australian Charities and Not-For-Profits Commission as a religious charity.

#### (k) Revenue

Tithes, offerings and other gifts are recognised as revenue when they are received. Where funds have been received for a specific ministry or project, they will be allocated to the specific ministry, department or project to be held in trust until such time as they are expended.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend and trust distribution revenue is recognised when the right to receive a dividend or distribution has been established.

Trust distributions are recognised as revenue when distributions are received.

Investment income is recognised on receipt.

All revenue is stated net of the amount of goods and services tax (GST).

#### (l) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

# Melbourne Church of Christ

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## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 1 Summary of Significant Accounting policies continued

#### (m) Melbourne Church of Christ Trust

All of the assets and liabilities of the Melbourne Church of Christ Trust were transferred to the Church as at 1 January 2005, when the entity was incorporated and took over control of the Church.

#### (n) New Accounting Standards for Application in Future Periods

The Church does not anticipate any change in accounting policy in the future that will have any material effect on the Church's financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 2 Revenue

	2019	2018
	\$	\$
- Tithes and offerings	614,368	672,314
- Trust distribution income	21,381	5,045
- Interest income	15,132	13,555
- Specific collections	55,464	15,000
- Investment income	6,554	3,899
- Other income	1	1,188
	<u>712,900</u>	<u>711,001</u>

### 3 Expenses from Ordinary Activities

Depreciation of plant and equipment	-	1,627
Remuneration of auditor		
Auditing or reviewing the financial report	5,500	5,400
Other services	1,000	1,000
	<u>6,500</u>	<u>6,400</u>
Donations expense		
Missions donations	56,200	202,300
Benevolent donations	12,751	13,032
	<u>68,951</u>	<u>215,332</u>

### 4 Cash and cash equivalents

Cash at bank	221,423	358,188
	<u>221,423</u>	<u>358,188</u>

### 5 Trade and other receivables

CURRENT		
GST receivable	4,545	23,449
Other receivable	26,555	-
Claimable franking credits	565	2,207
	<u>31,665</u>	<u>25,656</u>

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 6 Financial assets

	2019	2018
	\$	\$
CURRENT		
Held-to-maturity financial assets	620,500	484,867
Total current assets	<u>620,500</u>	<u>484,867</u>
NON-CURRENT		
Investments at fair value	3,257	75,130
Total non-current assets	<u>3,257</u>	<u>75,130</u>

### 7 Other assets

CURRENT		
Other deposits	1,300	1,038
	<u>1,300</u>	<u>1,038</u>

### 8 Plant and equipment

#### Computer Equipment

At cost	4,957	4,957
Accumulated depreciation	(4,957)	(4,957)
Total computer equipment	<u>-</u>	<u>-</u>

#### Audio visual equipment

At cost	1,148	1,148
Accumulated depreciation	(1,148)	(1,148)
Total audio visual equipment	<u>-</u>	<u>-</u>

#### Other equipment

At cost	1,008	1,008
Accumulated depreciation	(1,008)	(1,008)
Total other equipment	<u>-</u>	<u>-</u>

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 9 Trade and other payables

	2019	2018
	\$	\$
CURRENT		
Trade payables	8,737	7,193
Other payables	12,175	14,613
	<u>20,912</u>	<u>21,806</u>

### 10 Provisions

CURRENT		
Employee provisions	26,252	45,715
	<u>26,252</u>	<u>45,715</u>

### 11 Reserves

#### Workcover Reserve

This reserve represents funds that the Church has put aside to fund fringe benefits payable to employees if an employee claims and amount is not covered by workcover.

#### Missions Reserve

This reserve represents funds that the Church has put aside to fund donations for missions.

#### Asset Revaluation Surplus Reserve

This reserve records revaluations of financial assets.

#### Mission Adelaide Reserve

This reserve represents funds that the Church has put aside to fund Adelaide Church missions

#### Mission Perth Reserve

This reserve represents funds that the Church has put aside to fund Perth Church missions

# Melbourne Church of Christ

ABN: 24 111 933 325

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 12 Cash Flow Information

#### Reconciliation of cashflow from operations with surplus/(deficit) for the year

	2019	2018
	\$	\$
Net deficit for the period	(46,377)	(229,857)
<b>Non-cash flows in surplus</b>		
Loss (Profit) on disposal of investments	(2,982)	-
Depreciation	-	1,627
Decrease in fair value of financial assets	3,921	-
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in receivables	(6,009)	(7,377)
(Increase)/decrease in current assets	(262)	5,487
Increase/(decrease) in current payables	(894)	1,321
Increase/(decrease) in current provisions	(19,463)	2,674
	<u>(72,066)</u>	<u>(226,126)</u>

### 13 Church's Details

The registered office of the Church is:  
Melbourne Church of Christ  
82 Rathmullen Quadrant  
Doncaster, VIC 3108

# Melbourne Church of Christ

ABN: 24 111 933 325

## Directors' Declaration

In accordance with a resolution of the directors of Melbourne Church of Christ, the directors declare that:

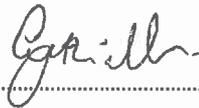
1. The financial statements and notes, as set out on pages 2 to 14, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and:
  - (a) comply with Australian Accounting Standards applicable to the Church; and
  - (b) give a true and fair view of the financial position of the Church for the year ended 31 March 2019 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the Church will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director .....



Director .....



Dated:

14/7/19.

The accompanying notes form part of these financial statements.

# Melbourne Church of Christ

ABN: 24 111 933 325



## Auditor's Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2019 there have been no contraventions of:

- (i) the auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads "Seward Dawson".

**Seward Dawson**

A handwritten signature in black ink that reads "Jeffrey Tulk".

Jeffrey Tulk  
Partner

Dated: 14 July 2019

Blackburn, VIC

# Melbourne Church of Christ

ABN: 24 111 933 325

## Independent Audit Report to the members of Melbourne Church of Christ

### Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report, being a special purpose financial report of Melbourne Church of Christ, which comprises the statement of financial position as at 31 March 2019, the statement of income and expenditure and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the accompanying financial report of Church is in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (i) giving a true and fair view of Church's financial position as at 31 March 2019 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

#### Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of Church in accordance with the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

# Melbourne Church of Christ

ABN: 24 111 933 325

## Independent Audit Report to the members of Melbourne Church of Christ

### Responsibilities of Directors for the Financial Report

The directors of the Church are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-For-Profit Commission Act 2012* and the *Australian Charities and Not-For-Profit Commission Regulation 2013* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Church'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 directors either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 Australian Auditing Standards 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 economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Church's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

## Melbourne Church of Christ

ABN: 24 111 933 325

### Independent Audit Report to the members of Melbourne Church of Christ

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Church's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Church to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Saward Dawson



Jeffrey Tulk  
Partner

Dated: 14 July 2019

Blackburn, VIC