

Auditor's Report

To The Parish Council of the Anglican Parish of Mount Dandenong, the Diocese of Melbourne and the parishioners of The Anglican Parish of Mount Dandenong.

Report on the Financial Statement

I have checked the financial statement the Anglican Parish of Mount Dandenong, being a special purpose financial statement for the year ended 30th September 2021.

The office holder's responsibility for the financial statement

The church's Parish Council and relevant office holders are responsible for the preparation and fair presentation of the financial statement and they have determined that the accounting policies used are appropriate to the requirements of the needs of the Parish Council, the Diocese of Melbourne and the parishioners of the church. The Parish Council's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on the financial statement based on my checking. No opinion is expressed as to whether the accounting policies are appropriate to meet the needs of the users of the financial statement.

The checking has provided reasonable assurance that the financial statement is free from material misstatement and involves performing procedures to obtain evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, I consider the internal controls relevant to the preparation and presentation of the financial statement in order to design checking procedures that are appropriate to the circumstances, but not for expressing an opinion on the effectiveness of the parish internal controls. My checking includes evaluation the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Parish Council, as well as evaluation of the overall presentation of the financial statement.

The financial statement has been prepared for distribution to the Parish Council, the Diocese of Melbourne and the parishioners of the church. I disclaim any assumption of responsibility for any reliance on the financial statement to which it relates to any person other the Parish Council, the Diocese of Melbourne and the parishioners of the church, or for any purpose other than that for which it was prepared. I believe the checking evidence I have obtained is sufficient and appropriate to provide a basis for my checking opinion.

Auditor's Opinion

In my opinion the financial statement of The Anglican Parish of Mount Dandenong for the year ended 30th September 2021:

1. Gives a true and fair view of the church's financial position as at 30th September 2021 and its performance for the year ended on that date;
2. Presents a view which is consistent with my understanding of the church's financial position and the results of its operations.

Dated 9th November, 2021

A handwritten signature in black ink, appearing to read 'D Sharrock', with a large, stylized flourish at the beginning.

David Sharrock
383 High Street Road
Mount Waverley Vic 3149