

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

ASIA-PACIFIC CHRISTADELPHIAN BIBLE MISSION INC.

We have audited the accompanying financial report, being a Special Purpose financial report, of Asia-Pacific Christadelphian Bible Mission Inc. ("the ACBM"), which comprises the balance sheet as at 30 June 2019, and the income statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Committee' declaration.

The Responsibility of Committee for the Financial Report

The National Committee of the ACBM are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies in the financial statements, which form part of the financial report, are appropriate to meet the financial reporting requirements of the ACBM, and are appropriate to meet the needs of the Committee. The responsibility of the Committee also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances and ensuring compliance with the obligations imposed by the Incorporations Act, the regulations and the rules of the ACBM.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the

preparation and fair presentation of the financial report 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 ACBM's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to the members to satisfy the Committee's financial reporting requirement under the Act. We disclaim any assumption of responsibility for any reliance on the report or on the report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Auditor's Independence Declaration

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Basis for Qualified Auditor's Opinion

Donated goods and Cash donations are a significant source of revenue for the ACBM. As is common for entities of this type it is not practical for the ACBM to maintain an effective system of control over donated goods or cash until their initial entry into its financial records. Accordingly, our audit in relation to goods or services was limited to amounts deposited into the bank account.

This audit also cannot cover the actual expenditure of funds remitted and spent by authorised officers in foreign jurisdictions.

Auditor's Opinion

In our opinion, except for the effects on the financial report as such adjustments, if any, as might have been required had the limitation on our audit procedures referred to in the qualification paragraph not existed, the report presents fairly, in all material respects, the financial position and income and expenditure of Asia-Pacific Christadelphian Bible Mission Inc. as at and for the year ending 30 June 2019, in accordance with the accounting policies used in the financial statements.



Darren Tappouras M.Com, FIPA, GCPA
Auditor

Dated 12 September 2019