

Independent Reviewers' Report

To the members of Emmanuel Presbyterian Church

We have reviewed the annual financial statements of Emmanuel Presbyterian Church, that comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and the Board of Management's report, as set out on pages 3 to 13.

The Board of Management are responsible for the preparation and fair presentation of these annual financial statements in accordance with The Manual of Faith and Order, and for such internal control as the board determine necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express a conclusion on the annual financial statements based on our review. We conducted our review in accordance with international Standards on Review Engagements (ISRE) 2400, Engagements to Review Financial Statements. ISRE 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the annual financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE 2400 consists primarily of making inquiries of management and others within the entity involved in financial and accounting matters, applying analytical procedures, and evaluating the sufficiency and appropriateness of evidence obtained.

A review also requires performance of additional procedures when the practitioner becomes aware of matters that cause the practitioner to believe the annual financial statements as a whole may be materially misstated.

We believe that the evidence we obtained in our review is sufficient and appropriate to provide a basis for our conclusion.

The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that the annual financial statements do not present fairly, in all material respects the financial position of Emmanuel Presbyterian Church as at 31 December 2018 and its financial performance and cash flows for the year then ended, in accordance with The Manual of Faith and Order.



AV ACCOUNTING SERVICES

17 October 2019

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