

## **Independent Auditor's Report to the Members of the Anglican Diocese of Christchurch, Parish of Burnside-Harewood**

### **Report on the Audit of the Financial Statements**

#### **Qualified Opinion**

We have audited the financial statements of Anglican Diocese of Christchurch, Parish of Burnside-Harewood (the "Parish") on pages 4 to 13, which comprise the statement of financial position of the Parish as at 31 December 2016, and the statement of financial performance, statement of movements in equity and statement of cash flows for the year then ended of the Parish, and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the financial statements on pages 4 to 13, present fairly, in all material respects, the financial position of the Parish as at 31 December 2016 and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### **Basis for Qualified Opinion**

There are limited controls over donations and fundraising prior to these being recorded. We were unable to confirm or verify by alternative means the completeness of donations and fundraising totalling \$66,437 included in the statement of financial performance for the year ended 31 December 2016. As a result of this matter, the scope of our audit was limited and we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded donations had we been able to obtain sufficient evidence concerning these.

We conducted our audit in accordance with International Standards on Auditing (New Zealand). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Parish in accordance with Professional and Ethical Standard 1 (revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditor we have no relationship with, or interest in, the Parish. Partners and employees of our firm may deal with the Parish on normal terms within the ordinary course of activities of the Parish.

#### **Information other than the Financial Statements and Auditor's Report**

The Vestry members are responsible for the other information. The other information comprises the entity information and statement of service performance included in the performance report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information including the Entity Information and statement of service performance and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based upon the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Vestry Member's Responsibilities for the Financial Statements**

The Vestry members are responsible, on behalf of the Parish, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit),



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and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Vestry members are responsible for assessing on behalf of the Parish the Parish'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 Vestry members either intend to liquidate the Parish or cease activities, or have no realistic alternative but to do so.

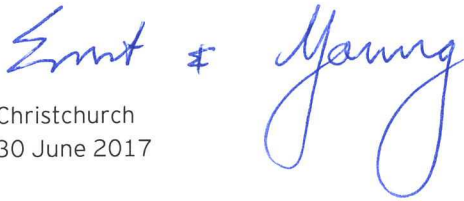
### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 International Standards on Auditing (New Zealand) 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 these financial statements.

A further description of our responsibilities for the audit of the [consolidated] financial statements is located at the External Reporting Board website: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities>. This description forms part of our auditor's report.

### **Other matter**

The financial statements of the Parish for the year ended 31 December 2015 were audited by another auditor who expressed a modified opinion on those statements on 13 June 2016. Their audit report included a qualification due to limitation of control over donations and fundraising prior to them being recorded.



Christchurch  
30 June 2017