

# Auditor's report

## Life Eternal Trust (Australia) For the year ended 30 June 2019

Independent Auditor's Report to the directors of the corporate trustee of Life Eternal Trust (Australia)

We have reviewed the accompanying financial report, being a special purpose financial report, of Life Eternal Trust (Australia), which comprises the assets and liabilities statement as at 30 June 2019, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

### Committee's Responsibility for the Financial Report

The committee of Life Eternal Trust (Australia) is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Notes is appropriate to meet the requirements of the relevant Act and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our review. We have conducted our review in accordance with ASRE 2415. The standard requires that we comply with relevant ethical requirements relating to review engagements and plan and perform the review to obtain reasonable assurance whether the financial report is free from material misstatement and are fair representation of organisation's financial affairs.

Review involves performing procedures to obtain review evidence about the amounts and disclosures in the financial report. The procedures selected depend on the reviewer's judgment, including the assessment of the risks of material misstatement of the financial report. In making those risk assessments, the reviewer considers internal control relevant to the association's preparation and fair presentation of the financial report, in order to design review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. Review 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 fair representation of the financial report.

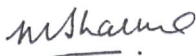
We believe that the review evidence we have obtained is sufficient and appropriate to provide a basis for our review opinion.

### Opinion

In our opinion, the financial report presents fairly, in all material respects and gives a true and fair view of the financial position of Life Eternal Trust (Australia) as at 30 June 2019 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Notes to the financial statements.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Notes to the financial statements, which describe the basis of accounting. The financial report has been prepared to assist Life Eternal Trust (Australia) to meet the requirements of the Not For Profit organisation. As a result, the financial report may not be suitable for another purpose.



ACCOUNTINGGURU

Meenakshi Sharma FCPA

Dated: 20/02/2020