



**Annual Financial Report**  
UnitingCare Ballarat Parish Mission  
Financial Year Ended 30 June 2012

**UnitingCare Ballarat Parish Mission**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2012**

	Note	2012 \$	2011 \$
<b>Revenue</b>			
Government Grants	2	6,522,356	6,098,572
Other Grants and Contributions		542,724	533,807
Fees	3	908,257	879,699
Fundraising		43,019	19,865
Gain on Sale of Non-Current Assets		18,301	3,573
Interest		59,989	52,241
Loan Amortisation		86,554	86,554
Recoveries		425,640	328,311
Rent		580,945	612,912
Profit on Sale of Goods		399,695	332,496
<b>Total Revenue</b>		<u>9,587,480</u>	<u>8,948,030</u>
<b>Expenditure</b>			
Audit Fees		19,220	22,230
Bad and Doubtful Debts		13,249	3,239
Client Costs		833,696	776,764
Computer Expenses		90,401	71,292
Depreciation		430,626	441,111
Employee Benefits		6,156,981	5,674,013
Equipment Purchases		109,202	72,150
Insurance		95,590	89,958
Interest		80,168	69,401
Motor Vehicle Expenses		178,650	144,543
Other Operating Expenses		456,007	388,155
Printing & Stationery		69,802	63,483
Property Expenses		577,651	607,771
Rates & Taxes		46,585	43,714
Rent		177,578	224,192
Synod Fees		60,686	56,081
Telephone & Fax		115,676	98,176
Training & Conferences		54,758	40,688
Utilities		281,897	285,292
<b>Total Expenditure</b>		<u>9,848,423</u>	<u>9,172,253</u>
<b>Operating Deficit</b>		<u>(260,943)</u>	<u>(224,223)</u>
Transfer of Land to Uniting Housing Victoria		(35,000)	-
Capital Grants		25,522	23,827
<b>Deficit from Continuing Operations</b>		<u>(270,421)</u>	<u>(200,396)</u>
<b>Other Comprehensive Income</b>			
Net loss on Revaluation of Land & Buildings		(19,120)	(11,585)
<b>Total Comprehensive Income</b>		<u>(289,541)</u>	<u>(211,981)</u>

**UnitingCare Ballarat Parish Mission**  
**Statement of Financial Position**  
**As at year ended 30 June 2012**

	Note	2012 \$	2011 \$
<b>Current Assets</b>			
Cash On Hand and At Bank	4	819,277	1,117,609
Trade and Other Receivables	5	219,211	320,493
Prepayments		116,037	129,921
Inventories		32,328	25,365
<b>Total Current Assets</b>		<u>1,186,853</u>	<u>1,593,388</u>
<b>Non Current Assets</b>			
Property, Plant and Equipment	6	12,639,280	12,759,867
Work in Progress	7	-	23,147
Intangible Assets	8	55,743	72,556
<b>Total Non Current Assets</b>		<u>12,695,023</u>	<u>12,855,570</u>
<b>Total Assets</b>		<u>13,881,876</u>	<u>14,448,958</u>
<b>Current Liabilities</b>			
Trade and Other Payables	9	545,659	490,740
Provisions	10	574,461	548,287
Borrowings	11	287,254	502,732
Income In Advance	12	471,149	865,249
<b>Total Current Liabilities</b>		<u>1,878,523</u>	<u>2,407,008</u>
<b>Non Current Liabilities</b>			
Trade and Other Payables	9	391,952	330,000
Provisions	10	283,279	306,610
Borrowings	11	3,294,500	3,079,795
Income In Advance	12	269,702	263,607
<b>Total Non Current Liabilities</b>		<u>4,239,433</u>	<u>3,980,012</u>
<b>Total Liabilities</b>		<u>6,117,956</u>	<u>6,387,020</u>
<b>Net Assets</b>		<u>7,763,920</u>	<u>8,061,938</u>
<b>Equity</b>			
Kindergartens Reserve		438,116	490,681
Programs Reserve		69,534	64,215
Asset Revaluation Reserve		2,808,755	2,827,875
Accumulated Funds		4,447,515	4,679,167
<b>Total Equity</b>		<u>7,763,920</u>	<u>8,061,938</u>

**UnitingCare Ballarat Parish Mission**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2012**

	<b>Accumulated Funds \$</b>	<b>Kindergartens Reserve \$</b>	<b>Programs Reserve \$</b>	<b>Asset Revaluation Reserve \$</b>	<b>Total \$</b>
<b>Balance at 30 June 2010</b>	4,868,086	441,837	110,758	2,839,460	8,260,141
Additional Funds Received	-	13,778	-	-	13,778
Revaluation of Land & Buildings	-	-	-	(11,585)	(11,585)
Transfer to (from) Reserves	11,477	35,066	(46,543)	-	-
Deficit from Operations	(200,396)	-	-	-	(200,396)
<b>Balance at 30 June 2011</b>	<u>4,679,167</u>	<u>490,681</u>	<u>64,215</u>	<u>2,827,875</u>	<u>8,061,938</u>
Revaluation of Land & Buildings	-	-	-	(19,120)	(19,120)
Transfer to (from) Reserves	38,769	(44,088)	5,319	-	-
Funds Transferred to Other Entities	-	(8,477)	-	-	(8,477)
Deficit from Operations	(270,421)	-	-	-	(270,421)
<b>Balance at 30 June 2012</b>	<u>4,447,515</u>	<u>438,116</u>	<u>69,534</u>	<u>2,808,755</u>	<u>7,763,920</u>

**UnitingCare Ballarat Parish Mission**  
**Statement of Cash Flows**  
**For the year ended 30 June 2012**

	Note	2012 \$	2011 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from Government & Community		8,160,541	8,203,561
Capital Grants		25,522	23,827
Payments to Suppliers and Employees		(9,297,033)	(8,502,833)
Interest Received		59,989	52,241
Other Income		980,640	945,408
	<b>13</b>	<u>(70,341)</u>	<u>722,204</u>
<b>Cash Flows Used In Investing Activities</b>			
Payment for Fixed Assets		(544,755)	(367,961)
Proceeds from Sale of Fixed Assets		239,460	15,910
Funds received from Kindergartens		-	13,778
Funds transferred to External Entities		(8,477)	-
Net proceeds (repayment) of Loans		85,781	(46,912)
		<u>(227,991)</u>	<u>(385,185)</u>
Net Increase/(Decrease) in Cash Held		(298,332)	337,019
Cash at beginning of the Year		1,117,609	780,590
Cash at the end of the Year	<b>4</b>	<u>819,277</u>	<u>1,117,609</u>

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

**1. STATEMENT OF ACCOUNTING POLICIES**

This Special Purpose Financial Report has been prepared to fulfil the Board of Governance financial reporting requirements as specified by the Uniting Church in Australia (UCA) Synod of Victoria and Tasmania. The Board of Governance has determined that the Mission is not a reporting entity.

This financial report has been prepared on an accruals basis and is based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**(a) Property Plant and Equipment**

Property, Plant and Equipment is included at cost or market value as noted less, where applicable, any accumulated depreciation. All fixed assets (excluding the land component of each asset) are depreciated over their estimated useful lives using the straight line method for buildings and Leasehold Improvements, and diminishing value method for other assets.

Class of Fixed Asset	2012	2011
Buildings	2.5%	2.5%
Furniture and Fittings	25.0%	25.0%
Plant and Equipment	25.0%	25.0%
Motor Vehicles	22.5%	25.0%
Leasehold Improvements	20.0%	20.0%

**(b) Intangible Assets**

Intangible Assets represent computer software at cost less accumulated depreciation depreciated at a rate of 25% per year using the straight line method.

**(c) Work in Progress**

Capital projects undertaken throughout the financial year which are not yet complete are accounted for as Work in Progress. No depreciation applies to these projects.

**(d) Employee Entitlements**

**Long Service Leave**

Long Service Leave has been provided for all paid employees as at 30 June 2012 at the following rates based on entitlement, probability of use and staff turnover.

Years of Service	2012		2011	
	Current	Non-Current	Current	Non-Current
Less than 7 years	0%	50%	0%	50%
Between 7 and 10 years	15%	85%	15%	85%
Between 10 and 15 years	25%	75%	25%	75%
Greater than 15 years	25%	75%	25%	75%

**Annual Leave**

The amount included as a Current Liability represents the annual leave owing to all paid employees but not yet taken at 30 June 2012.

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

**(e) Trade and Other Receivables**

Trade and other receivables are recognised at the amounts receivable when they are due for settlement. Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised when significant doubt as to collection exists.

**(f) Insurance**

The Mission has taken out insurance cover, via the Uniting Church Insurance Service, for all Board Members and officers of the agency.

**(g) Trade and Other Payables**

These amounts represent liabilities for goods and services provided to the Mission prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

**(h) Investments**

In line with UCA Synod regulations all excess funds are invested in UCA Funds. Investments in the UCA Cash Management Fund Ltd are valued at cost. Interest income from investments is recognised as earned and where appropriate is reinvested.

**(i) Cash**

Cash includes the working capital bank account, cash management accounts and cash floats and petty cash floats.

**(j) Tax Exemption**

The Mission is exempt from payment of income tax under Section 50-5 of the Australian Income Tax Assessment Act 1997.

**(k) Funding Commitment**

An agreement between the Daylesford Uniting Church and the Mission was reached whereby beneficial ownership of the Daylesford Uniting Church and its associated properties was passed to the agency. In return for the transfer, UnitingCare agreed to pay the full cost of settlement of a minister for 10 years. As at 30 June 2012, UnitingCare Ballarat has paid for 5 years, 33 weeks and 5 days of full time ministry. Therefore, UnitingCare Ballarat is committed to funding a further 4 years, 18 weeks and 2 days of full time ministry.

Effective 30 June 2010 UnitingCare Ballarat obtained a market appraisal of the Daylesford land and buildings and recognised the land and buildings of the Daylesford Uniting Church and the financial liability related to the financial commitment noted above.

**(l) Social Housing Innovations Project (SHIP)**

The Mission entered into a management agreement in 2001 with the Director of Housing to construct 31 new homes for low-income and disadvantaged people and the aged. Registered first mortgage arrangements protect the interests of the Director of Housing ensuring that the properties are used for their agreed purpose for a period of forty years. The Director of Housing contributed 75% of the total project costs to the value of \$3,462,150 which has been treated as a loan and is being progressively amortised over forty years at the rate of \$86,554 per annum.

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

**(m) Goods and Services Tax (GST)**

Where applicable, GST incurred by the Mission that is not recoverable from the Australian Taxation Office has been recognised as part of the transaction to which it applies.

The amount of any GST recoverable from, or payable to the Australian Taxation Office, is included as a receivable or payable in the Statement of Financial Position.

**(n) Legal Entity**

UnitingCare Ballarat Parish Mission is an agency of the Uniting Church in Australia. As such its legal entity is the Uniting Church in Australia Property Trust (Victoria).

**(o) Comparatives**

Comparative amounts have been reclassified where the Board believes it results in better presentation or to ensure disclosure is consistent with new accounting standards.

**(p) Inventories**

Inventory held in the UnitingCare Furniture shop is valued at the lower of cost and net realisable value. Any items of donated inventory are recorded at their estimated replacement value in line with Australian Accounting Standards.

**(q) Reserves**

**Kindergartens Reserve**

The Kindergartens Reserve records transferred equity and accumulated surpluses attributed to Kindergartens under the management of UnitingCare Ballarat. At 30 June 2012 UnitingCare Ballarat was responsible for the management of the following Kindergartens:

- Yuille Park Children's Centre
- Enid Roger's Jubilee Kindergarten
- St Luke's Highton Pre-School
- Buninyong Pre-School
- Alfredton Pre-School
- Bacchus Marsh Montessori Centre
- Waubra Kindergarten

**Programs Reserve**

The Programs Reserve records funds set aside by specific programs not otherwise recognised as income in advance. At 30 June 2012, there were balances held in the Programs Reserve in relation to the following programs or projects:

- Aged & Disability
- Housing

**(r) Reclassification of prior period Kindergarten Fees**

Kindergarten fees in relation to Term 3 in the 2011 Kindergarten year were invoiced and recognised as income in the 30 June 2011 financial statements for St Luke's Highton Pre-School, Buninyong Pre-School, Alfredton Pre-School and Bacchus Marsh Montessori Centre. In order to match income to the relevant term, fees invoiced in advance are now recognised as Income In Advance. The Term 3, 2011 fees have been reclassified in the 30 June 2011 financial statements resulting in an \$86,355 decrease in Kindergarten Fees, an equivalent increase in Income In Advance and a decrease in the relevant Kindergarten Reserves of \$72,399 for the year ended 30 June 2011. The Term 3, 2011 fees were then recognised as income in the 2012 financial year and the Kindergarten Reserves adjusted accordingly.



**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>2. GOVERNMENT GRANTS</b>		
Commonwealth Operating Grants	449,335	482,067
State Operating Grants	6,073,021	5,616,505
	<u>6,522,356</u>	<u>6,098,572</u>
<b>3. FEES</b>		
Accommodation Fees	451,197	530,852
General Fees	4,957	1,167
Kindergarten Fees	430,824	342,753
Training Fees	21,279	4,927
	<u>908,257</u>	<u>879,699</u>
<b>4. CASH ON HAND AND AT BANK</b>		
Cash at Bank	198,699	283,505
Cash on Hand	7,795	7,045
Deposits in Cash Management at Call Accounts	612,783	827,059
	<u>819,277</u>	<u>1,117,609</u>
<b>5. TRADE AND OTHER RECEIVABLES</b>		
Trade Receivables	199,079	289,694
Other Receivables	35,381	32,799
Provision for Doubtful Debts	(15,249)	(2,000)
	<u>219,211</u>	<u>320,493</u>
<b>6. PROPERTY PLANT AND EQUIPMENT</b>		
Freehold Land at Cost	1,156,450	1,191,450
Freehold Buildings at Cost	7,448,989	7,430,198
Less: Accumulated Depreciation	(1,264,695)	(1,078,114)
	<u>7,340,744</u>	<u>7,543,534</u>
Freehold Land at Valuation (2010)	3,458,000	3,458,000
Freehold Buildings at Valuation (2010)	1,007,000	1,007,000
Less: Accumulated Depreciation	(86,587)	(61,343)
	<u>4,378,413</u>	<u>4,403,657</u>
Leasehold Improvements at Cost	88,356	57,509
Less: Accumulated Depreciation	(24,181)	(12,388)
	<u>64,175</u>	<u>45,121</u>
Furniture and Fittings at Cost	216,892	183,511
Less: Accumulated Depreciation	(161,659)	(151,692)
	<u>55,233</u>	<u>31,819</u>

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>6. PROPERTY PLANT AND EQUIPMENT (CONTINUED)</b>		
Office Equipment and Machinery at Cost	787,767	749,599
Less: Accumulated Depreciation	<u>(610,955)</u>	<u>(559,187)</u>
	<u>176,812</u>	<u>190,412</u>
Motor Vehicles at Cost	867,863	815,521
Less: Accumulated Depreciation	<u>(243,960)</u>	<u>(270,197)</u>
	<u>623,903</u>	<u>545,324</u>
<b>Total Fixed Assets</b>	15,031,317	14,892,788
<b>Less: Accumulated Depreciation</b>	<u>(2,392,037)</u>	<u>(2,132,921)</u>
	<u>12,639,280</u>	<u>12,759,867</u>

	Opening Written Down Value \$	Additions \$	Disposals \$	Reval's \$	Dep'n \$	Closing Written Down Value \$
Freehold Land at Cost	1,191,450	-	(35,000)	-	-	1,156,450
Freehold Buildings at Cost	6,352,084	18,791	-	-	(186,581)	6,184,294
Freehold Land at Market Value	3,458,000	-	-	-	-	3,458,000
Freehold Buildings at Market Value	945,657	-	-	-	(25,244)	920,413
Leasehold Improvements at Cost	45,121	30,848	-	-	(11,794)	64,175
Furniture and Fittings at Cost	31,819	33,380	-	-	(9,966)	55,233
Equipment and Machinery at Cost	190,412	38,168	-	-	(51,768)	176,812
Motor Vehicles at Cost	545,324	422,772	(221,159)	-	(123,034)	623,903
	<u>12,759,867</u>	<u>543,959</u>	<u>(256,159)</u>	<u>-</u>	<u>(408,387)</u>	<u>12,639,280</u>

UnitingCare Ballarat Parish Mission occupies and operates properties situated throughout the Grampians region. As UnitingCare Ballarat Parish Mission is an agency, the titles to these properties are registered in the name of the Uniting Church in Australia Property Trust (Victoria) despite the Mission being the beneficial owner. The title to these properties are unencumbered, except for the thirty one (31) Social Housing Innovations Project (SHIP) properties (refer note 1(l) & 11). Assets listed at valuation are based on Board of Governance valuations at 30 June 2010 with reference to council rates notices and real estate agents estimates.

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>7. WORK IN PROGRESS</b>		
Furniture Shop Loading Dock	-	4,630
Alfredton and St Lukes Kindergartens	<u>-</u>	<u>18,517</u>
	<u>-</u>	<u>23,147</u>

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>8. INTANGIBLE ASSETS</b>		
Software at Cost	92,002	86,576
Less: Accumulated Depreciation	<u>(36,259)</u>	<u>(14,020)</u>
	<u>55,743</u>	<u>72,556</u>
<b>9. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Trade Payables	475,458	417,625
Liability to Daylesford Congregation (Refer Note 1(k))	-	42,832
Employee Related Liabilities	68,463	28,426
Other Non Trade Payables	<u>1,738</u>	<u>1,857</u>
	<u>545,659</u>	<u>490,740</u>
<b>Non-Current</b>		
Liability to Daylesford Congregation (Refer Note 1(k))	<u>391,952</u>	<u>330,000</u>
<b>10. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	459,068	448,077
Provision for Long Service Leave	71,205	66,654
Provision for Flexi Time	<u>44,188</u>	<u>33,556</u>
	<u>574,461</u>	<u>548,287</u>
<b>Non-Current</b>		
Provision for Long Service Leave	<u>283,279</u>	<u>306,610</u>
<b>11. BORROWINGS</b>		
<b>Current</b>		
Director of Housing	86,554	86,554
Hire Purchase Liability – Motor Vehicles	219,932	451,044
Less Future Finance Charges	<u>(37,401)</u>	<u>(49,530)</u>
UCA Funds Loan	<u>18,169</u>	<u>14,664</u>
	<u>287,254</u>	<u>502,732</u>
<b>Non-Current</b>		
Director of Housing	2,769,720	2,856,274
Hire Purchase Liability – Motor Vehicles	413,749	50,154
Less Future Finance Charges	<u>(48,053)</u>	<u>(4,481)</u>
UCA Funds Loan	<u>159,084</u>	<u>177,848</u>
	<u>3,294,500</u>	<u>3,079,795</u>

**UnitingCare Ballarat Parish Mission**  
**Notes to the financial statements**  
**For the year ended 30 June 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>11. BORROWINGS (CONTINUED)</b>		
<p>Director of Housing borrowing relates to the 31 Social Housing Innovations Project (SHIP) properties. Registered first mortgage arrangements have been placed on these properties to protect the interest of the Director of Housing. (Refer Note 1(l))</p> <p>The UCA Funds Loan is secured by a registered first mortgage over the property at 121 Albert Street, Ballarat.</p>		
<b>12. INCOME IN ADVANCE</b>		
<b>Current</b>		
Aged & DisAbility	49,135	57,662
Alcohol & Other Drugs	51,027	119,843
Housing	70,000	34,404
Kindergartens	12,738	296,855
Karrung	26,563	60,000
Welfare	248,056	289,909
Other	13,630	6,576
	<u>471,149</u>	<u>865,249</u>
<b>Non-Current</b>		
Alcohol & Other Drugs	174,630	165,689
Housing	95,072	97,918
	<u>269,702</u>	<u>263,607</u>
<b>13. CASH FLOW INFORMATION</b>		
Reconciliation of Loss from Continuing Operations to Net Cash Flow from Operating Activities		
Deficit from Continuing Operations	(270,421)	(200,396)
<b>Adjustments for Non Cash Items</b>		
Depreciation	430,626	441,111
(Profit) Loss on Disposal of Fixed Assets	16,699	(3,573)
Increase in Provisions and Staff Entitlements	2,843	120,312
Increase in Creditors	97,751	100,078
(Increase) Decrease in Debtors	101,282	(242,272)
Decrease in Prepayments	13,884	4,094
(Increase) Decrease in Inventory	(6,963)	3,825
Increase (Decrease) in Income in Advance	(369,488)	585,579
Decrease in Other Liabilities	(86,554)	(86,554)
	<u>(70,341)</u>	<u>722,204</u>

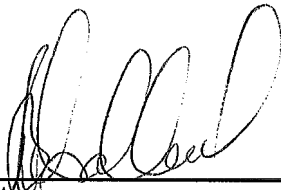
**UnitingCare Ballarat Parish Mission**  
**Board of Governance Declaration**  
**For the year ended 30 June 2012**

The Board of Governance declare that the financial statements and notes set out on pages 2 to 12:

- (a) comply with the Accounting Policies outlined in Note 1; and
- (b) give a true and fair view of the Mission's financial position as at 30 June 2012 and of its performance for the financial year ended on that date.

In the Board's opinion there are reasonable grounds to believe that the Mission will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board of Governance.



Chairperson  
Brian Collins



Treasurer  
Robert Short

Signed at Ballarat this 19<sup>th</sup> day of September 2012

**UnitingCare Ballarat Parish Mission**  
**Independent Auditor's Report**  
**To the Board of Governance of**  
**UnitingCare Ballarat Parish Mission**

We have audited the accompanying financial report, being a special purpose financial report of UnitingCare Ballarat Parish Mission which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the Board of governance declaration.

*Board's responsibility for the financial report*

The Board is responsible for the preparation of the financial report and have determined that the accounting policies described in Note 1 to the financial report, are consistent with the financial reporting requirements of the Uniting Church in Australia Synod of Victoria and Tasmania. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

*Auditor's responsibility*

Our responsibility is to express an audit opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those 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 disclosures in the financial report. The procedures selected depend on the auditor's judgement, 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 entity's preparation of the financial report that gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors as well as evaluating the overall presentation of the financial report.

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

*Independence*

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

**UnitingCare Ballarat Parish Mission**  
**Independent Auditor's Report**  
**To the Board of Governance of**  
**UnitingCare Ballarat Parish Mission**

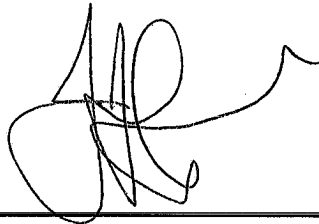
*Auditor's Opinion*

In our opinion, the financial report of UnitingCare Ballarat Parish Mission gives a true and fair view of the financial position of UnitingCare Ballarat Parish Mission as of 30 June 2012 and of its performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial report.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Boards' financial reporting responsibilities as specified by the Uniting Church in Australia Synod of Victoria and Tasmania. As a result, the financial report may not be suitable for another purpose.

**PROWSE PERRIN & TWOMEY**  
**Certified Practising Accountants**  
20 Lydiard Street South  
Ballarat Vic 3350



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Jason D. Hargreaves (Partner)

Signed at Ballarat this 20<sup>th</sup> day of September 2012