[INSERT NAME OF ENTITY]

[INSERT THE ABN OF THE ENTITY]

# SPECIAL PURPOSE COMPILATION REPORT

***TIP (Delete this paragraph prior to issuing to client): Where a member in Public Practice issues a Compilation Report in accordance with APES 315, the financial information compiled by the member shall contain a reference such as ‘Unaudited’, ‘Compiled without Audit or Review’ or ‘Refer to Compilation Report’ on each page of the Compiled Financial Information.***

**TO** [NAME OF ENTITY] (“the Client”)

We have compiled the accompanying special purpose financial statements of [name of entity],

which comprise the [statement of financial position] as at [30 June 20XX], the [statement of

comprehensive income], [statement of changes in equity] and [statement of cash flows] for the

year then ended [30 June 20XX], a [summary of significant accounting policies] and [other explanatory notes].

The specific purpose for which the special purpose financial statements have been prepared is

set out in Note [**insert note number**] and are only suitable for the purpose that they have been prepared and may not be suitable for any other purpose.

**The Responsibility of [Those Charged with Governance]**

[Those Charged with Governance] of [name of entity] are solely responsible for the information

contained in the special purpose financial statements, the reliability, accuracy and

completeness of the information and for the determination that the significant accounting policies used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our Responsibility**

On the basis of information provided by [Those Charged with Governance] we have compiled

the accompanying special purpose financial statements in accordance with the significant accounting policies described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial

statements in accordance with the (*financial reporting framework/basis of accounting*)

described in Note 1 to the financial statements. We have complied with the relevant ethical

requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)*.

**Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify

the reliability, accuracy or completeness of the information provided to us by management to

compile these financial statements. Accordingly, we do not express an audit opinion or a review

conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of [Those

Charged with Governance] who are responsible for the reliability, accuracy and completeness

of the information used to compile them. We do not accept responsibility for the contents of the

special purpose financial statements.

**Independence** (if required)

We are not independent of [name of entity] because (*reasons why not independent, for*

*example, the member is a close relative of a director or proprietor of the entity*).

Signed by,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name **OR** Firm name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of Firm

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dated