



Baptist Churches
WESTERN AUSTRALIA

ANNUAL REPORT

2024

Contents

Vision	3
Mission	3
Values	3
Council Chair	4
Baptist Churches Western Australia Council	5
Director of Ministries	6
2023-2024 Snapshot	7
Ministry Support and Standards	8
Finance and Administration	10
Baptist Camping Centres and Events	12
Baptist Ministry Centre Staff	14
Baptist Historical Society of Western Australia Inc.	15
Morling College Vose Campus	16
BaptistCare	18
The Baptist Union of Western Australia Inc. Financial Report 2023-24	20

Acknowledgement of Country

We pay our respects to the Elders, past and present, of the First Nations people on whose land we minister, for the way they have stewarded the Lord's good creation. We pray they continue this task, trusting that our Creator will continue reconciling all things to Himself in Jesus Christ.

Cover Image: Steven G Huddy (Getty Images). Cape Leveque, Damper Peninsula, WA.

Vision

An empowering movement helping pastors, ministries, churches, and their communities say Yes to Jesus.

Mission

Building a Healthy Church

Values

WE VALUE...



Council Chair

Dr. Vanessa Chang

It is a great honour and privilege to serve on Council of Baptist Churches Western Australia (BCWA). Early this year, I assumed the role as Council Chair. I would like to thank Martin Alciaturi for his three years of leadership as Council Chair from 2021 to 2023. Martin remains on Council along with Brian McDonald, Pastor Phil Beeck, Pastor Wayne Field, Dr Carolyn Tan, and Pastor Victor Owuor as Director of Ministries (DOM). I thank and acknowledge this group of committed and experienced people who are elected by Assembly of BCWA. We serve together to oversee the governance of the Baptist Union of Western Australia. As a 7-member Council, we are very aware of our responsibility representing and promoting the vision, mission and values of BCWA, in supporting leadership of missional churches. We engage with and foster unity of our member churches as we work together to expand God's kingdom.



In a rapidly changing society and cultural environment, the opportunities for the gospel are immense. Many in our association of churches are stepping out in faith and leaning on God to take on such opportunities. These include church planting, church revitalisation, connections with discipleship, pursuing strategic conversations through Future Forums, focusing on Next Gen. These are just some exciting developments that are happening in our Baptist Union.

BCWA is entrusted with the task of providing governance dealing with issues involving Safe Church, Reportable Conduct and other regulatory matters. The Baptist Ministry Centre has developed training materials to maintain good governance of policies, procedures and guidelines. We have continued to manage the National Redress in a caring, compassionate and responsible manner, in a way that Jesus would have us do to support those who have suffered and experienced childhood sexual abuse.

Just some two and half years ago, we called Pastor Victor Owuor as our new DOM. I recall serving on the Search Team where we spent time praying, discerning and seeking God's heart for the person to lead as DOM. In the calling of the DOM, we were looking for a person who will provide *'a faith orientation, encouragement and a fresh sense of shared identity'*. This person will allow for genuine diversity of BCWA across regional, remote, cross cultural and metro churches, within a united assembly of Baptist churches. The person will work with local churches as the vehicle of God's mission in a rapidly changing world. The harvest is plentiful. As we look to the next season trusting God to expand His Kingdom, I refer you to the Council's recommendation for Victor's re-appointment as Director of Ministries.

As a Council, we would like to extend our special thanks to the DOM and the Ministry Centre staff for their service and support provided to our Baptist Churches of Western Australia.

Finally, I will close with the lyrics from a song and may we be reminded daily:

*The Saviour alone carried the cross
For all of my debts, He paid the cost
Salvation complete, now forever I'm free
Calvary covers it all.*

(© Inspired by "Calvary Covers It All" by W.G. Taylor 2014 Hillsong MP Songs)

May you and your church community know the love, joy, peace and hope that our God – the Father, the Son and the Holy Spirit who saved, redeemed and restored us. He loves, leads, guides and empowers us. We serve a Risen Saviour!

Amen.

Baptist Churches Western Australia Council

Dr. Vanessa Chang Chair

Qualifications: PhD; MInfSys; PGDipIS; BSc; Fellow ACS.

Member Church: Woodvale Baptist

Role: Pro Vice-Chancellor, Curtin University

Vanessa has served on the BCWA Council since 2014.

Vanessa is a professor and is the Pro Vice-Chancellor, Business and Law at Curtin University.

Vanessa is an accomplished scholar and experienced university leader with strong business acumen and vision. She currently serves as an Independent Board Member on the Australian College of Theology (ACT). She has served as an external member on the ACT Academic Board and ACT Coursework Committee. She has also served on the Board of YouthCARE.

Vanessa is married to Ted, and they have four adult children.



Mr. Martin Alciaturi Vice-Chair

Qualifications: BSc(Eng) Hons; FCA; MAICD.

Member Church: Claremont Baptist

Role: Finance Director and Non-Executive Director

Martin has served on the BCWA Council since 2019 and is a member of Claremont Baptist Church.

Martin is a director of two operating mining companies; one with mines in Australia, the other in West Africa.

Prior to his career in mining, Martin was senior executive of a major investment bank and a partner in an international accounting firm. He previously served on the Board of Activ and as a member of the Federal Government's Takeovers Panel.

Martin is married to Linda, and they have two adult children.



Mr. Brian McDonald

Qualifications: FAusIMM; GAICD, MBA(Exec); GradDipAppFin; BE(Met) Hons

Member Church: East Freo Baptist

Role: Technical Marketing

Brian has served on the BCWA Council since 2019 and is a member of East Fremantle Baptist Church, where he previously served as their Council chairperson for 6 years and on its pre-kindy Board.

Having over 30 years' experience in the mining industry, Brian is well-regarded as an adept leader, and for his unique combination of commercial acumen, technical expertise and industry insight. He's worked extensively in the Asia-Pacific, including residing in Beijing for 2-years.

Brian is married to Nyree, and they have two children



Pastor Phillip Beeck

Qualifications: BSc; BMin

Member Church: Albany Baptist

Role: Senior Pastor

Phil has served on BCWA Council since 2021 and is the Senior Pastor of Albany Baptist Church.

Phil has been a Baptist Pastor at East Fremantle and Albany Baptist Churches for the past 20 years. He has had extensive experienced in matters of governance in church and educational settings; including these two churches and Stepping Stones Child Development Centre, P&C president at Richmond Primary School, and is currently the Chair of Bethel Christian School Board.

Phil is married to Holly, and they have three children.



Dr. Carolyn Tan

Qualifications: MBBS; DMed; MBA; MDiv; ThD

Member Church: Perth Baptist

Role: Treasurer

Carolyn was working as a paediatric surgeon in Singapore when she discerned God's call to theological studies. She moved to Perth in 2005, enrolling with Vose

Seminary, graduating in 2009 with a Master of Divinity and in 2017 completing a Doctor of Theology with her thesis investigating the role of the Holy Spirit at the cross subsequently being modified and published in the ACT Monograph series.

Carolyn previously taught New Testament Greek at the Vose Campus of Morling College and served on the BCWA Accreditation Panel. She looks after her aging parents and son and relaxes by growing veggies.



Pastor Wayne Field

Qualifications: BTh, MA (Lead), GradDipMin

Member Church: Riverton Baptist

Role: Senior Pastor

Wayne has served on the BCWA Council since 2021 and is the Lead Pastor of Riverton Baptist Community Church.

Wayne is an accredited Baptist pastor with over 30 years experience serving in both city and regional Baptist churches across Western Australia. He has also led the global learning and development function for Operation Mobilisation, gaining valuable missions experience over several years. His expertise includes church revitalization, establishing healthy leadership structures, and cross-cultural ministry. Wayne is a member of the Strategic Advisory Group with Baptist Mission Australia.

He is married to Jodie, and together they have three adult children.



Director of Ministries

Pastor Victor Owuor



As we reflect on the past year, we are grateful for the many ways God has continued to work in and through our church community. It has been a year of growth and renewed vision as we press on to spread the good news of Jesus Christ.

In August 2023, we held Future Forums for our churches to consider membership with each other and Accreditation. We also discussed the challenges we face as autonomous congregations who unite as a Union to do what we cannot do alone.

We encouraged and prayed for each other through Paul's words regarding the Gospel partnership we share as a union of churches. "In all my prayers for all of you, I always pray with Joy because of your partnership in the gospel from the first day until now" (Philippians 1:4-5).

We farewelled Ross Daniels after faithfully serving us for 16 years. While we will miss Ross, we are thankful for his dedication and service through the ministry of our campsites and the support he offered to develop John Ollie Centre (Vose Campus), some churches, and other ministries in the state. We warmly welcomed Ben Jefferies as he stepped into the position with a heart for discipling young people. Ben has already made a positive impact, and we are excited about the future of discipling our youth through camps and events under his leadership.

The inaugural State Baptist Youth Camp, a significant highlight of the year, was a resounding success. Held at Serpentine Baptist Camping Centre, the camp resulted in some baptisms and life-changing experiences for our young people. This camp, which has already begun to shape the future of our churches, is a testament to our commitment to nurturing and equipping our youth for the journey ahead.

Our Pastors' Retreat in April 2024 was a time of spiritual refreshment and growth, with Pastor Steve McCready from Riverview Church sharing the word that inspired and encouraged our ministers. The inaugural Pentecost Prayer and Contemplation evening at Riverton Baptist Community Church was a beautiful time of unity and reflection as we centred our hearts on God's mission for the world.

Discussions around church planting that started at our 2023 Assembly have continued in 2024. The Church Planters' Fellowship has been formed and met in May 2024 to pray and discuss the mission of planting new churches in our movement. This fellowship comprises ministers in church planting and aims to raise missional pastors to lead new church plants in our state. We also explored how well we can plant churches at our Future Forums in June 2024. The insights gained from this year's Future Forum on church planting have fuelled our passion for reaching our communities with the love of Christ.

Looking ahead, we are unwavering in our commitment to a vision of growing disciples who multiply and developing leaders who will plant new churches that reach our communities with the gospel. To support this vision, the Union office will allocate 5% of our Annual Ministry Partnership Contribution towards church planting initiatives in our state.

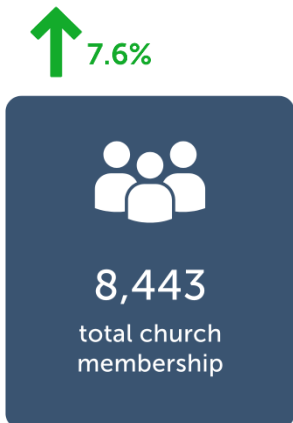
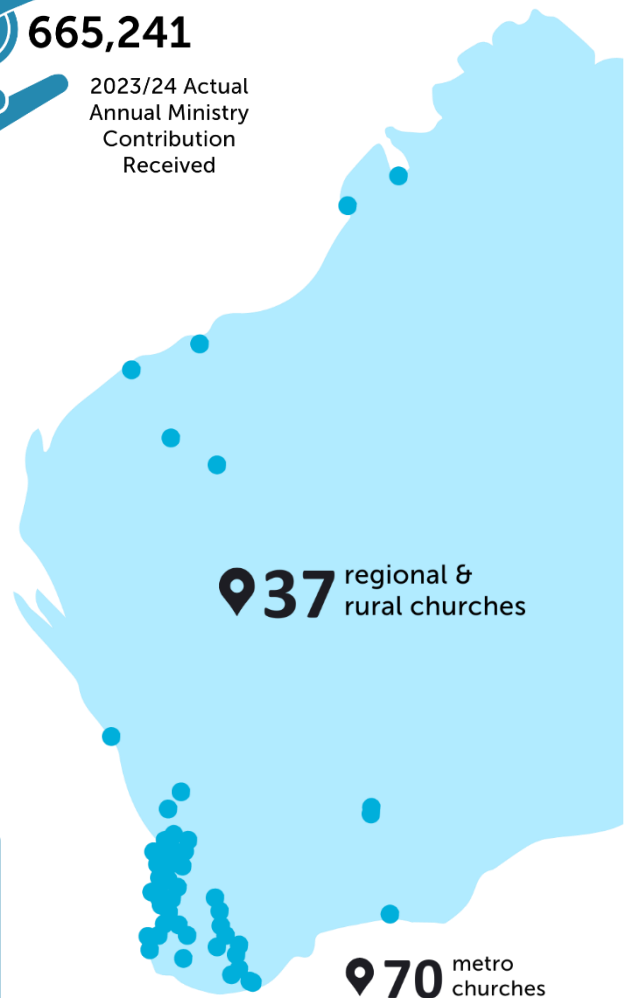
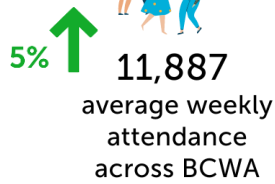
We are grateful to the Lord for the 396 baptisms in our churches this year. This is a testament to our strong desire to disciple communities around us. We pray that those baptised will be mentored to become leaders in our movement, further strengthening our community.

As we journey together in faith, let us seek God's guidance and wisdom to fulfil His purposes in our communities and beyond.

Soli Deo Gloria.

2023-2024 Snapshot

*Percentage changes are vs. 2022-23 Statistics



Ministry Support and Standards

Pastor Jackie Smoker

We have the joy of working with a team of people dedicated to serving our churches – in the flourishing, and in the challenges. Whilst two distinct areas, Support and Standards work together to help serve and to sharpen what we do, and how we do it. As reported last year, a team task for the year was to implement, review and improve our processes to support the revised Membership and Accreditation Policies adopted in April 2023. From this, a Healthy Churches Framework emerged, providing an additional foundation for how we serve churches together as we help build a healthy church.



Highlights of the year have been the times when we meet together – whether in larger groups: forums, seminars and workshops; or in smaller groups such as church leadership teams. We are thankful for the opportunity to meet, listen, learn and assist. This was reflected in the Forums held in August 2023 which focused on furthering the discussion on how we strengthen the Union of churches and work together. We discussed our Statement of Faith, congregational life and potential changes in the Equal Opportunities Act which require us to consider our doctrinal statements. We were encouraged that over 60 people participated. Other opportunities for gathering included Safe Church Training, Safe Church Response Officer Training (BCWA regularly train over 600 people per year in these areas) and specific workshops for Culturally and Linguistically Diverse (CALD) churches.

Members of the team are also involved nationally, participating in specific Australian Baptist Ministry taskforces, as well various networks. This includes Crossover Australia, Standards, Next Gen, CALD, Women in Leadership and Church revitalisation.

On a more practical note, over the Christmas break the first steps in a new software system (cloud based) were implemented: the BCWA Hub. The base implementation is now complete, and future developments will see some additional improvements.

Ministry Support

Membership

There are 87 member churches (some with multiple congregations) and 20 churches/group who are in the process of becoming full members. We were pleased to see the new Members Guide released at last year's Assembly. This has been particularly valuable to the 20 churches who are plants/new groups seeking to be members of BCWA. A strategic project this year has been to develop a Training Framework to assist particularly new groups in meeting the elements of the Relationship Agreement. The project development continues, and we look forward to being able to offer the training in the coming year.

As at 30 June, the team were actively responding to 67 requests for ongoing assistance. This includes helping with constitutions and beliefs, external regulations, complaints, standards, registration, pastoral reviews, placements and/or vacancies, finance, and next steps. The requests reported here are for some form of ongoing assistance and are in addition to the general enquiries the team responds to throughout a working day, and those completed over the year.

Next Steps

Eight churches are actively engaged in 'next steps' conversations. This includes exploring revitalisation, mergers, partnerships, or re-planting as a group of another Baptist church. Two churches were in the final steps in the 2023/2024 year, and anticipate completing their next steps journey in July/August 2024, taking their walk of faith. Wagin Baptist Church will be closing and is partnering with Morley Baptist

Church; and Maida Vale Baptist Church is closing, becoming the High Wycombe campus of Riverton Baptist Community Church. Please pray for all of the churches concerned as they continue to walk in faith through significant change.

Culturally and Linguistically Diverse (CALD)

Highlights of the 2023/24 year include several workshops specifically for CALD pastors and leaders. Up to 50 people attend each workshop, from a range of churches. Topics have included a Couples Seminar, Governance, Young Leaders, and Conducting Weddings. We have also seen an increase in the number of CALD pastors attending the Pastor's Retreat, and this is a great joy.

Next Gen

The Next Gen calendar includes significant events such as Sportsfest, Leavers, and Beyond Conference – as well as other opportunities to gather and engage with leaders and pastors in the Next Gen space. This included the introduction of Reflect Gatherings providing times to pray, discern and support each other. March 2024 saw the return of a State Baptist Youth Camp organised by the Events team, with support from the Ministry Support Pastor for Next Gen: Ed Devine. After eight years, in June 2024 the BCWA team farewelled Ed Devine from the position of Ministry Support Pastor for Next Gen. We thank God for Ed's ministry over many years.

Registration and Accreditation

Last year, we reported changes to Accreditation with the introduction of three types of Registration, and the intent to roll out the changes throughout the year. We have now implemented the necessary changes to support Registration and preparations made to complete the roll out for existing Candidates and Accredited Pastors in the coming year.

As at 30 June 2024, there were 107 Accredited Persons in Ministry, and 55 Candidates. There were also 71 Pastors serving in churches who were unregistered with BCWA, and we look forward to working with churches in the coming year to assist with the Registration process. We were also pleased to have received 42 enquiries regarding Registration.

The new Accreditation Policy also saw the introduction of 'Expressions of Interest' (EOI). This allows people who are currently 'beyond Baptist' to express their interest in ministry within the Baptist context. People who engage in this are provided with an understanding of what might be needed to meet Registration requirements for BCWA, and standards screening is undertaken to enable a person's name to be added to the list of people seeking pastoral appointments. This is a useful mechanism for both pastors seeking an appointment, and churches who are seeking pastors. As at 30 June nine people were engaged in the 'EOI' process.

It is also a great pleasure to present to Assembly those who have completed all the necessary requirements as a Fully Accredited Person in Ministry, and also recognise five new Candidates for Accreditation.

Ministry Standards

Whilst at times being challenging, the Ministry Standards team are grateful for the opportunities to support churches and individuals as they navigate through enquiries, concerns and difficulties. This includes complaints, Redress, civil, safe church, training, and general advice. BCWA continues to participate in the National Redress Scheme, and applications are received regularly and processed.

Finance and Administration

Michael Buckmaster

Reflecting on the last twelve months, it is humbling to share what God has done and is doing in our movement from the perspective of this role. It has been a challenging year but there is much to be thankful for. Highlights include:

- Collaborating with Baptist Financial Services (BFS) and Baptist Insurance Services (BIS) in the delivery of Governance workshops providing practical assistance to churches and leaders. In the last 12 months, four such workshops were conducted across WA including CALD, South West, Great Southern and Pilbara churches with over 100 attendees. These workshops were focused on a case study scenario relevant to most of our churches helping participants engage with the challenge of good governance, compliance and risk management.
- Taking on the administration of the Group Workers Compensation Scheme for churches and schools.
- Assisting with the winding up (closure) of Wagin Baptist Church but being encouraged by the adoption of this fellowship by one of our city churches with strong links with the area. This has ensured pastoral support for the former congregation and an ongoing Baptist presence in the town.
- A smooth transition following an Assembly approved change of Auditor.
- Updating sample Statements of Understanding and Remuneration Guidelines.
- Settling two civil claims and closing out (being invoiced for and paying) six Redress applications.



BFS, and BIS operate as affiliated ministries of Australian Baptist Ministries, separate and distinct from BCWA. With effect from July 2023, control of Baptist Business Support Services (BBSS) was transferred from BCWA to BFS. Whilst all these organisations operate autonomously from BCWA, being co-located enables BCWA to work closely with them in partnership to help support and serve our churches. Following is a report on their activities for the last 12 months.

Baptist Financial Services

Baptist Financial Services (BFS) is a specialist financial services provider to the Australian Christian community and offers a range of financial services specifically for churches and ministry. BFS's main purpose is to enable Christian ministry to thrive.

In 2023, BFS was able to sponsor the BCWA Pastors Retreat, Sportsfest, BCWA CALD governance training and contribute to three other governance training events across the state of Western Australia. BFS celebrated its 40th birthday in March 2024 and looks forward to continuing a strong partnership with BCWA as we serve our churches in WA together.

WA Client activity increased steadily over 2023 with approximately 87% of WA Baptist churches with accounts and services with BFS. With many non-Baptist churches also investing, in 2023 BFS investments in WA grew by 19.7%. This resulted in BFS paying in addition to capital contribution grants an operating grant of \$245,062 in support of the ministry of BCWA, for the last financial year.



Baptist Business Support Services

After five years of dedicated service, Doug Patching concluded in the role of Business Manager in July 2023. Doug was pivotal in the development and expansion of this initiative. In his place, Shelley Bartels took on the role as Team Leader. As reported, BFS has taken control of BBSS to further grow and expand these services. The BBSS team has grown over the past year with many new staff and clients. There is a growing need and interest across the country for this service.



**Baptist Business
Support Services**

BBSS offers comprehensive bookkeeping and payroll services for Australian churches and Christian organisations. BBSS are a team of experienced bookkeepers, accountants and registered BAS agents who understand what churches do and are passionate about seeing them released and resourced in the pursuit of their mission.

BBSS have worked hard on putting together version one of a new Client Handbook. This was created to help ministries understand how we can work together to keep your ministry compliant and keep good financial records. Please contact Shelley Bartels if you would like a copy.

Baptist Insurance Services

Baptist Insurance Services (BIS) exists to enable and protect the Baptist movement in Australia while minimising the need to take critical funds away from the important ministries they run. This is achieved by developing and delivering a comprehensive range of insurance and risk management programs to BCWA affiliated entities in the most cost-effective manner. BIS operates nationally in all states and territories, with Gail Maddocks, serving the BIS constituents in Western Australia, with the support of the BIS National Office.



The BIS program provides comprehensive insurance covers/protection and as of 30 June 2024 covers 132 Baptist churches and ministries, three camping centres and 18 Baptist schools.

Due to increased instability in the traditional Property Insurance Markets, BIS explored other options to protect their constituents and, on 30 September 2023, launched a Discretionary Mutual Fund to protect the Property Assets (Building and Contents) of the Baptist Ministries. A Discretionary Mutual Fund (DMF) is a way of providing insurance-like cover that is managed within the Baptist family. Effectively, BIS has established a co-operative to provide protection to members. A DMF is not insurance, but an alternate way of managing risk and protecting property. DMF members contribute funds (like a premium you pay for insurance policies) to create a pool of funds. These funds are used to manage Property claims.

Members of the Discretionary Mutual Fund also have access to the other insurances in the BIS Standard Package:

- Public Liability
- Professional Indemnity
- Management Liability
- Corporate Practices Protection
- Personal Accident – Volunteers and Youth
- Cyber
- Travel

Another significant development occurred in April 2024 with BIS transitioning the Public Liability coverage to HDI Global SE – Australia. This change ensures significantly broader and specifically tailored coverage for the Baptist family and their respective missions and ministries. Encouraged by the benefits provided by the Property DMF in this first year, BIS is now reviewing options to include Liability covers in a Mutual Fund for the next Renewal period, starting 30 September 2024. Actuarial modelling for this inclusion has been very promising, suggesting that BIS could expand the DMF to offer broad Liability protection and further contribution stability for constituents. More information will be available in the renewal packs due for distribution in September 2024.

Baptist Camping Centres and Events

Ben Jefferies

Ross Daniels who has served faithfully as Head of Campsite and Special Projects at BCWA stepped down from his role in August 2023. Ross has served faithfully at BCWA for the past 16 years and has had a huge impact on Baptist Camping in WA. Ross wanted to assure everyone that the camping ministry was in a healthy position and that the decision came from a place of wanting to finish well, believing that the season that God had called him to at BCWA had come to an end and it was time to hand the baton on. We would like to acknowledge the service that Ross has contributed to the ministry of Baptist Camping and wider projects in the Baptist community in Western Australia.



Ben Jefferies took on the baton from Ross in August 2023 with the combining of the BCWA Events and Baptist Camping Centres into one ministry area. This ministry area seeks to use both the events and the camping centres to create space and opportunities for people to say “YES” to Jesus.

The vision of Baptist Camping Centres and Events is to create places where connections are created. Connecting people with people, people with God, people with churches, and churches with churches.

Baptist Camping Centres

Western Australian Baptists have had a long and rich connection with the Christian Camping Ministry. Throughout the years, there are places that have been pivotal in this ministry and are places where life-changing moments in our Christian journey took place. For over 70 years we have been blessed to have spaces set up to support the Baptist Camping Ministry in WA. From camps at Rockingham in the 1950s, to the creation of our two current camping centres, Busselton (1968) and Serpentine (1971), we are committed to creating a place where ministry can happen.

The teams at the camping centres continue to endeavour to improve and enhance facilities to enable campers to have a safe and enjoyable time at the camping centres. This year there has been a high amount of costs associated with repairs and maintenance due to aging infrastructure and equipment. The team see their role as stewards of the camping centres. It is their role to not just look at keeping the camping centres running today but to ensure that they are safe, well maintained and financially viable to allow future generations to be impacted through the camping ministries.

This year there were around the same number of bookings at the Camping Centres, however there was a small reduction in camper number and bed nights due to smaller numbers coming on camps.

Busselton continues to be the most popular with Baptist churches, with 21 Baptist churches holding camps there compared to five at Serpentine. Church camps account for 40% of all bed nights booked at Busselton and 35% of bed nights at Serpentine.

There has been a decline in Christian Schools using both sites, with a reduction of 10 schools from last year's numbers.



Events

The BCWA Events Ministry includes Sportsfest, Leavers Green Team, Pastors Retreat, and State Baptist Youth Camp. This year 21 teams representing close to 30 different churches participated in Sportsfest.

Over 1,000 young adults participated with close to a third of them indicating that they did not attend a church. Sportsfest continues to have a powerful impact on the connection and discipleship of young adults with all the churches taking the opportunity to spend the Saturday evening engaging and ministering to their participants.

Leavers Green Team continues to be an opportunity to shine Christ's love in the Leavers community and among the team. This year's team was made up of 30 volunteers coming from BCWA churches, TAFE students, and from the community. There was an intentional focus this year on working with the non-Christians on the team through daily talks and conversations over meals which resulted in several of the Christian team members being able to share their testimonies over the dinner table.

This year we were excited to see the introduction of the State Baptist Youth Camp (SBYC) in March. The first year had 80 participants and 25 leaders from 8 different Baptist churches joining for a weekend of fun, connection, and discipleship. SBYC provided an opportunity for connections between our youth groups that has gone beyond the camp. There has been an increase in the number of youth groups joining together for combined youth group events throughout the year. This connection has extended to SportsFest where we have seen smaller churches that do not normally participate in SportsFest joining with churches that they met through camp. Leadership development among the older youth and youth leaders is an ongoing focus through SBYC. This is an area of ongoing focus in the BCWA Events Ministry, not just focusing on only SBYC leaders but assisting Baptist churches in developing and equipping up and coming leaders.



Baptist Ministry Centre Staff

(FT) Full time (PT) Part time (C) Casual

Baptist Churches Western Australia

Director of Ministries

Ps. Victor Owuor (FT)

Camping Centres and Events

Ben Jefferies (FT)
Sandra Tioke (FT)
Daniel Jackson (FT)
Tim Foster (FT)
Camping Centres Staff
Event Staff/Volunteers

Finance and Administration

Michael Buckmaster (FT)
Marianne Walker (FT)
Barbara Jamieson (PT)
Grace Merrells (PT)

Ministry Support

Ps. Jackie Smoker (FT)
Ps. Dan McGrechan (PT)
Ps. Cung Uk Lal (PT)
Ps. Michael Bullard (PT)
Ps. Mim Hosking (PT)
Matt Chapman (FT)
Anneliese Faase (PT)

Ministry Standards and Development

Ps. Nathan Seinemeier (FT)
Sue Ash (PT)
Ps. Michelle Wight (PT)
Warren Haley (C)

Associated National Ministries

Baptist Business Support Services

Shelley Bartels
Michael Gauci
David Field
Charlotte Balyejjusa
Gabby Bartels
Jo Gosen
Jey Jeyabalan
Deborah Leung
Lonely Nkhuwa
Daniel Staer

Baptist Financial Services

Shelley Bartels
Pauline Phiri
Steve Groves

Baptist Insurance Services

Gail Maddocks

Baptist World Aid

Ps. Ed Devine

**As of 24 September 2024*

Baptist Historical Society of Western Australia Inc.

Grace Merrells | Archives Officer

Highlights of this year have been:

- The restoration of the large 1929 Assembly photo.
- Our public meeting themed, “The Church and The Community”, held at Claremont, coinciding with their anniversary celebrations. Kent Logie led a panel who included Claremont history in with their response to questions around the theme. This was also the first outing of our new banner and brochures.
- The banner design brought an interesting problem of using one very old photo, that of the old Union Head Office building in Hay Street. In contrast to having the original painting of the college done by Dr Richard K Moore for the second photo.



The BHSWA Committee (L-R): Kent Logie, Ross Woods (Secretary), Grace Merrells (Archive Officer), Ann Harding, Philip Friend (Chair and Treasurer), and Josh Huggett.

It was a pleasure to meet many of you as you browsed our display at the assembly last year.

We continue to enjoy assisting people wanting to access the archives and those seeking information on what to keep.

In 2025 we hope to call for AGM records from all churches to provide a snapshot like that done in the year 2000.

We would love to see more people involved in the work of the Historical Society, particularly the work of the archives. We are keen to see younger generations take up the task of preserving our Western Australian Baptist history and sharing it with our people.

If you, or someone you know may be interested please contact us on the archives@baptistwa.asn.au email address or at the Morling College, Vose Campus in Bentley. There are wide-ranging opportunities. At present we need assistance with handwriting labels and people to sort records in date and subject order. We are also looking for new Executive Committee members. If you have skills in computing and social media areas, we would love to chat with you about possible projects.

Please pick up a copy of our brochures to assist your church as you work on keeping your story alive through well-kept records. If you need assistance, we will be happy to see what we can do to help. It is always preferable to manage well-ordered records as we are able to process those so much more quickly and easily.

“History is important because it teaches us about the past. And by learning about the past you come to understand the present, so that you may make educated decisions about the future.” Richelle Mead (www.goodreads.com)



**Baptist Historical Society
of Western Australia Inc.**

Morling College | Vose Campus

Rev Dr Tim MacBride



Morling College exists for the church.

This simple statement has been our focus over the past 12 months as we seek to define more clearly what it is we are called to do, and the stakeholders we serve. Morling College exists to serve our Baptist family of churches in WA through training our future leaders, pastors, counsellors, chaplains, and school teachers. It is a true partnership in which the members of the Baptist Assembly are not only our key stakeholders, but also our primary advocates and recruiters. To that end, as we submit this report to the Assembly, we thank God for your ongoing partnership. And we ask that you prayerfully consider those in your church whom you might encourage to pursue training in 2025, as together we raise up the next generation of pastors and leaders.

Counselling, Chaplaincy and Spiritual Care at Vose Campus

We are developing further training in Perth. In March 2024, two permanent staff were appointed to continue the expansion of Morling's Counselling, Chaplaincy and Spiritual care programmes in WA, after a successful launch in 2023. Gillian Dixon has taken on the role of Associate Dean and Emma Wylde as Counselling Lecturer. Both are highly valued for their experience and capacity.

This is a strategic commitment to help our churches respond to the growing mental health crisis in our society, as well as answering our call to provide spiritual care to all. Please challenge your people to consider counselling or chaplaincy as a vocation. In keeping with this priority, we also delivered a Mental Health First Aid course in July. We intend to offer this regularly as it is excellent professional development for those in pastoral ministry, as well as a way of resourcing volunteer leaders.

Further, as part of our ongoing commitment to support those in pastoral ministry, we offer training in pastoral supervision. We encourage experienced pastors to invest in a Graduate Certificate in Professional Supervision as a way of investing in the next generation of pastors, helping them to develop pastoral wisdom, healthy practices, and accountability.

Scholarships

We are encouraging students with Scholarships. Effie Baldwin was Morling's first female student, back in 1918, and we have established a scholarship in her honour for female research candidates. We are delighted that Erin Crause from our Perth Campus was the inaugural recipient.

Morling's matching Scholarships are a partnership between Morling, the student, and a sponsoring organisation such as a church. The student is supported with $\frac{1}{3}$ of their education costs covered by the sponsor and $\frac{1}{3}$ by Morling College. This is a key way we can support our churches in encouraging the next generation of pastors. Is there someone you have identified as a future pastor that you can partner with us to support? Churches can also get creative, providing housing or other benefits as their way of supporting future pastors.

Preaching Conference and Workshops

We are connecting with pastors and preachers. In March our Bi-annual Preaching conference was available by livestream with our Keynote Speaker Alison Gerber (Doctoral Candidate at Baylor University Waco Texas) presenting on authenticity in preaching in an age of AI. Events like this are able to make quality speakers available nationally at a reasonable cost.

Principal Tim MacBride presented two preaching skills days in Perth, aimed at regular preachers who want to refresh and refine their skills in preaching. The first, held in May, saw 60 participants from a wide variety of churches encouraged to let God’s word drive their preaching, delivering sermons that “say and do what the Biblical text says and does.” Our commitment is to encourage pastors in continued education and professional development.

Graduation

We are training the next generation of leaders. This is our core mission to shape and equip people for ministry. In March we celebrated the graduation of 149 students with 40 based in Perth. Of particular note was Rick Fletcher, pastor of Ellenbrook Baptist Church, who won the David Barr Prize awarded by the Australian College of Theology for 'the candidate who in a Coursework Masters degree heads the list of those graduating that year (taken over both semesters).' Congratulations Rick! It is also appropriate to recognise the Morling team both in Perth and Sydney for their dedication, their love for God and for our students.

Queensland

We are expanding and making theological education resilient. In 2025 Morling will operate a third campus in Brisbane, merging with the Baptist College in Queensland, following the successful pattern we have seen in WA. Bringing like-minded Baptist colleges together makes good sense, both in terms of stewardship of resources and for the broader kingdom mission. We are excited to offer the benefits of a fully national programme with local expressions in Perth, Sydney, and Brisbane.

Morling College remains strongly evangelical, committed to the primacy of Scripture and the core doctrines about the nature of God, the nature of human sinfulness in all its forms, and the work of Christ in bringing forgiveness and reconciliation to his people, and restoration to His creation. We believe that people matter: each of our students is known and loved as a brother or sister in Christ. And we maintain that education must be transformative, not only equipping students with knowledge and skills (as important as they are), but also producing the fruit of the Spirit as they learn to love God and others more deeply.

Our prayer is that together we might be strong in the grace that is in Christ Jesus and entrust God’s Word to reliable and trustworthy teachers (2 Timothy 2:1-2).

Will you join us in that partnership, encouraging the next generation to answer the call to service?



**MORLING
COLLEGE**

BaptistCare

Charles Moore | Chief Executive Officer

BaptistCare is one of Australia's largest for-purpose, Christian care providers delivering aged care, community housing and community services. In 2024, BaptistCare celebrates 80 years of care. It was the 1940s, post-war Australia when a group of Baptists in NSW began responding to social change under the Baptist Homes Trust. A kindred ministry - Baptist Homes Board - was established on the West Coast in the early 1970s, in response to the need for suitable accommodation and nursing care for the elderly. BaptistCare's history is a rich tapestry of our people, their stories, and experiences, and the organisation bears witness to their heart for serving others in its anniversary year. Chief Executive Officer, Charles Moore, brings the following report.



With hard work, passion, and a heart for others, 80 years ago BaptistCare began creating places of hope, with housing and affordable accommodation options for those most vulnerable in our communities, and today our mission remains the same. People remain our passion, and our priority, as we seek to transform lives by expressing the love of Christ.

This year we have spent considerable time and energy integrating our WA and NSW and ACT organisations into one. This has included how we deliver our services, as well as the systems and processes that enable services and care to be delivered.

We are seeing some wonderful outcomes as we progress our journey to become stronger as one organisation, including establishing a new Home Care office in Busselton, to meet the growing needs of older people in the Busselton and Bunbury region.

BaptistCare's General Manager – Chaplaincy and Spiritual Care, Jenny Blok, attended the annual WA Baptist Pastors Retreat in Mandurah in April together with several of our Chaplains. Our Chaplaincy team were grateful to provide an update and share the work of BaptistCare with attendees.

We continued to hold Demystifying Aged Care events throughout the year to support the community in their understanding of accessing aged care. Many events were held at Baptist churches for which we continue to be thankful. Our biggest event took place at North Beach Baptist Church, and we extend our thanks to Pastor Jono Prosser for his team's support.

We have progressed important property development and much needed remediation works at key sites in WA, ensuring accommodation and facilities meet residents' needs.

The Aurum Catering business (a subsidiary of BaptistCare) has expanded its services and now provides Catering to Coolibah Care in Mandurah. To support the expansion of Aurum Catering we developed a new brand this year and look forward to further expanding our catering services.

To enable strong engagement with current and potential customers in all States, we have successfully merged our Contact Centres and teams, while we have also merged our websites (baptistcare.org.au) and social media presence.

We are indebted to our Support Services and frontline teams who have worked together tirelessly with a "can do" attitude through complex changes to ensure we are well positioned as we look to the future.

The aged care sector is on cusp of transformational change and BaptistCare is optimistic that current and future reforms will ensure the future of high-quality and sustainable care for Australia's ageing population.

We have already seen a positive impact flowing from the new Australian National Aged Care Classification (AN-ACC) funding model, and we are closely following the development of a new Aged Care Act and the recommendations of the Aged Care Taskforce. We have worked in partnership with our peak bodies to advocate for both older people who will access care and services, and our valued employees who will deliver this care.

We have been pleased to see many of our employees being recognised for the incredible work they do with the completion of the Fair Work Commission’s Aged Care Value Case this year. For those employees where no increase was awarded, BaptistCare took additional steps to provide wage increases in recognition of the contribution all employees make, regardless of the job they do in our aged care services.

Our strategic vision and desire to see ‘every individual living well’ saw a successful home care acquisition completed in June 2024, comprising 70 new employees, 40 volunteers and around 1000 home care clients from Presbyterian Aged Care in NSW.

In the Community Housing sector, we officially opened the last of our 500 Social and Affordable Housing Fund (SAHF) homes in July 2023, in partnership with the NSW Government, as we welcomed tenants to their new home, Gimbawali Place, in Sydney, NSW.

BaptistCare has commenced conversations with the State Government in WA to understand how we might begin delivering social and affordable housing in the State.

We have similarly been keeping a close eye on Federal and State funding and announcements in the domestic and family violence space, as we look to expand our existing services and establish services in new areas, including WA, to meet the increasing need to support women and children experiencing and recovering from domestic and family violence.

We welcomed prior WA Directors Tim Woodall and Graham Reed onto the BaptistCare Board in November 2023. We appreciate their wisdom and guidance, along with all Directors who serve on our Board.

To all our dedicated employees, partners and supporters, your unwavering commitment, heartfelt compassion, and exceptional skills are deeply appreciated every single day. We especially acknowledge our spiritual volunteers from Baptist churches across WA, and the special role they have in our ministry.

Throughout this year, amidst significant transformations and hurdles, we have celebrated remarkable accomplishments, keeping people at the centre of all we do. We extend our deepest gratitude to God for the bravery, resolve, and insight granted to us on this path, and which we will continue to rely upon moving forward.

“Through Jesus, therefore, let us continually offer to God a sacrifice of praise - the fruit of lips that openly profess his name. And do not forget to do good and to share with others, for with such sacrifices God is pleased.”

– Hebrews 13:15-16



The Baptist Union of Western Australia Inc.

Financial Report 2023-24

ABN: 59 739 180 494

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Statement of Income and Expenditure and Other Comprehensive Income

For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
OPERATING ACTIVITIES			
Income			
Camping fees		1,506,446	1,384,808
Grants and donations		811,671	458,866
Ministry partnership contributions		665,756	647,266
Workers compensation insurance premiums		523,469	571,192
Property insurance premiums		468,688	1,749,373
Conference and event registrations and sponsorships		327,656	324,242
Rental income		195,642	141,158
Interest income		105,116	151,937
Other income		258,478	559,113
Total income from operating activities		4,862,922	5,987,955
Expenses			
Employee benefits expense		(2,215,975)	(2,152,862)
Workers compensation insurance premiums		(529,234)	(611,661)
Property insurance premiums		(414,982)	(1,529,691)
Consultants and professional fees		(346,334)	(355,975)
Property outgoings, repairs and maintenance		(309,531)	(309,426)
Food, catering and cleaning expenses		(211,687)	(194,121)
Conference and event expenses (direct costs)		(184,791)	(182,028)
Depreciation expense		(136,131)	(123,212)
Interest expense		(25,876)	(76,592)
Other expenses		(575,278)	(482,435)
Total expenses from operating activities		(4,949,819)	(6,018,001)
Surplus/(deficit) from operating activities		(86,897)	(30,046)
CAPITAL ACTIVITIES			
Income			
Gains arising from the control of church property		872,870	1,012,262
Expenses			
Redress and civil legal claims costs		(1,960,243)	(2,349,944)
Surplus/(deficit) from capital activities		(1,087,373)	(1,337,682)
Surplus/(deficit) for the year		(1,174,270)	(1,367,728)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified subsequently to profit or loss			
Revaluation changes for property, plant and equipment	2	189,574	(309,052)
Other comprehensive income for the year		189,574	(309,052)
Total comprehensive income for the year		(984,696)	(1,676,780)

The accompanying notes form part of these financial statements.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Statement of Financial Position

As at 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	3,234,524	1,722,829
Trade and other receivables	4	200,943	3,071,204
Financial assets	6	500,000	500,000
Non-current assets held for sale	7	345,574	750,000
Other assets	5	-	415,005
TOTAL CURRENT ASSETS		4,281,041	6,459,038
NON-CURRENT ASSETS			
Financial assets	6	1,700,000	1,750,000
Property, plant and equipment	8	8,479,136	8,021,593
TOTAL NON-CURRENT ASSETS		10,179,136	9,771,593
TOTAL ASSETS		14,460,177	16,230,631
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	512,135	114,022
Borrowings	10	9,485	1,579,094
Short-term provisions	11	3,708,381	2,817,205
Employee benefits	12	263,744	356,430
Other liabilities	13	250,092	684,889
TOTAL CURRENT LIABILITIES		4,743,837	5,551,640
NON-CURRENT LIABILITIES			
Borrowings	10	252,061	260,137
Employee benefits	12	58,305	28,184
TOTAL NON-CURRENT LIABILITIES		310,366	288,321
TOTAL LIABILITIES		5,054,203	5,839,961
NET ASSETS		9,405,974	10,390,670
EQUITY			
Reserves	14	5,092,478	4,914,904
Retained earnings		4,313,496	5,475,766
TOTAL EQUITY		9,405,974	10,390,670

The accompanying notes form part of these financial statements.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Statement of Changes in Equity

For the Year Ended 30 June 2024

2024

	Retained Earnings	Asset Revaluation Reserve	General Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2023	5,475,766	2,434,130	2,480,774	10,390,670
Surplus/(deficit) for the year	(1,174,270)	-	-	(1,174,270)
Revaluation increment/(decrement)	-	189,574	-	189,574
Total comprehensive income for the year	(1,174,270)	189,574	-	(984,696)
Transfers between retained earnings and reserves	12,000	-	(12,000)	-
Balance at 30 June 2024	4,313,496	2,623,704	2,468,774	9,405,974

2023

	Retained Earnings	Asset Revaluation Reserve	General Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2022	6,845,545	805,890	4,417,049	12,068,484
Retrospective restatement	-	2,528,240	(2,528,240)	-
Balance at 1 July 2022 restated	6,845,545	3,334,130	1,888,809	12,068,484
Surplus/(deficit) for the year	(1,367,728)	-	-	(1,367,728)
Revaluation increment/(decrement)	-	(309,052)	-	(309,052)
Total comprehensive income for the year	(1,367,728)	(309,052)	-	(1,676,780)
Transfer from asset revaluation reserve realised increment on freehold property sold during the year	590,948	(590,948)	-	-
Transfers between retained earnings and reserves	(591,965)	-	591,965	-
Prior year adjustments	(1,034)	-	-	(1,034)
Balance at 30 June 2023	5,475,766	2,434,130	2,480,774	10,390,670

The accompanying notes form part of these financial statements.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Statement of Cash Flows

For the Year Ended 30 June 2024

	2024	2023
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from churches, donors and others	4,878,812	6,440,697
Payments to suppliers and employees	(4,433,326)	(6,697,639)
Payments for redress and civil settlements	(930,254)	(1,647,768)
Interest received	102,130	142,841
Interest paid	(25,876)	(76,592)
Net cash provided by/(used in) operating activities	19 (408,514)	(1,838,461)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from disposal of non-current assets held for sale	750,552	-
Proceeds from disposal of property, plant and equipment	2,750,033	57,447
Payments for property, plant and equipment	(52,691)	(122,613)
Proceeds from repayments of loans advanced	50,000	-
Net cash provided by/(used in) investing activities	3,497,894	(65,166)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Borrowings procured/(repaid)	(8,076)	(8,540)
Net cash provided by/(used in) financing activities	(8,076)	(8,540)
Net increase/(decrease) in cash and cash equivalents held	3,081,304	(1,912,167)
Cash and cash equivalents at the beginning of the year	143,735	2,055,902
Cash and cash equivalents at the end of the financial year	3(a) 3,225,039	143,735

The accompanying notes form part of these financial statements.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(a) Basis of preparation

The financial report covers The Baptist Union of Western Australia Inc ('the Association'). The Baptist Union of Western Australia Inc is an Association, incorporated in the State of Western Australia under the Incorporated Associations Act 2015 (WA). The Association is a not-for-profit entity for reporting purposes under Australian Accounting Standards.

The principal activities of the Association during the financial year were to provide support to the Baptist churches in WA and affiliated ministries through; pastoral and church leadership, governance and advice, running camps and operating camping centres for the benefit of the churches and the general community.

In the opinion of the council members, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the material accounting policies disclosed below. Such accounting policies are consistent with the previous period unless otherwise stated. The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Statement of Compliance

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards, except those specifically described below, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 124 *Related Party Disclosures* and AASB 1054 *Australian Additional Disclosures*. The following recognition and measurement requirements of Australian Accounting Standards have not been applied:

- The Association has not assessed whether it complies with the recognition and measurement requirements specified in AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*. This is due to income from premiums collected for property and workers compensation insurance (that is charged to churches and re-insured through third-party insurers) being recognised on a gross receipts basis (rather than net of the related insurance expense), without making an assessment as to whether the Association is a principal or agent with respect to the underlying transactions.
- Employee benefits that are expected to be settled more than one year after the end of the financial year (consisting principally of long service leave benefits) have been recognised at the gross undiscounted value of estimated future cash outflows to settle these obligations based on the accrued units of entitlement for each employee at the end of the financial year. This basis of recognition also applies the assumption that all employees that have not yet reached the required service period for entitlement, will do so in the future. As such, this treatment does not comply with AASB 119 *Employees Benefits*.

The Association does not comply with the requirements of AASB 10 *Consolidated Financial Statements* as subsidiaries have not been consolidated into the financial report. Instead, subsidiaries have been recognised at cost, less accumulated impairment losses.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(a) Basis of preparation

The Association has concluded that AASB 128 *Investments in Associates and Joint Ventures* is not applicable as the assessment on its interests in other entities indicated that it does not have any associates or joint ventures.

(b) Revenue and other income

Revenue from contracts with customers

The Association provides services to customers principally through:

- The operating of camping centres hosting large groups, including from churches and schools.
- The facilitation of conferences and events.
- Ministry partnership contributions, which member churches are required to provide annually in accordance with the constitution of the Association, and the Relationship Agreement between the Association and each church. These contributions confer to member churches the benefit of ongoing affiliation with Baptist Churches Western Australia, and access to ministerial and administrative support services provided by the Association.
- Insurance premiums collected from churches and schools for property and workers compensation protection for which the Association arranges re-insurance cover with applicable insurers.

Revenue is recognised when performance obligations under its contract with the customer have been satisfied, as follows:

- In relation to sessions held for groups, this is at a point-in-time, which is generally at the completion of the camping session.
- In relation to conferences and events, this is at a point-in-time, which is generally at the completion of the relevant seminar or event taking place.
- In relation to ministry partnerships contributions, revenue is recognised over time, as affiliation benefits are generally considered to be received evenly across the year.
- In relation to insurance premiums, these are recognised over time, which is generally the period of time over which the insurance cover is provided.

Revenue is only recognised to the extent that there is a high probability that a significant reversal of revenue will not occur.

A receivable will be recognised when the service has been completed. The Association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. Consideration paid by the customer in advance of the completion of the service being provided is recognised as a contract liability.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(b) Revenue and other income

Interest income

Interest is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grants, donations and bequests

When the Association receives grants, donations and bequests it assesses whether a contract exists and whether that contract is enforceable and has sufficiently specific performance obligations.

When these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant, donation or bequest
- recognises a contract liability for its obligations under the contract; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the grant, donation or bequest is recognised immediately in profit or loss.

Gains arising from the control of property assets

The Association acts as the corporate trustee of some church property for affiliated churches in Western Australia. Additionally, when an affiliated church closes and is required to be wound-up, it may also become the beneficiary of the surplus property of the church. The Association does not recognise a beneficial interest in church property assets when these assets continue to be in use by an active congregation affiliated with Baptist Churches Western Australia.

If a church congregation using Baptist Churches Western Australia property assets becomes inactive and the church closes (or for any other reason relinquishes control of its property in use), the property may vest with (or may be transferred to) the Association. At this point, the Association, is then able to re-assign the property to another congregation, sell or continue to hold the property.

Gains are recognised from the control of church property assets at the point in time control of the property vests (or is transferred to the Association, provided the property is not immediately re-assigned to another congregation).

(c) Income tax

The Association is a charity registered with the Australian Charities and Not-for-profits Commission. Accordingly, it is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(d) Property, plant and equipment

Land and buildings

Land and buildings are carried at fair value, less where applicable, any accumulated depreciation for buildings.

Land and buildings are measured at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. In periods when land and buildings are not subject to independent valuation, the board members review the valuation to ensure the carrying amount for land and buildings is not materially different to its fair value. Land and buildings are carried at fair value, less where applicable, any accumulated depreciation.

Increases in the carrying amount arising on revaluation of land and buildings recognised at fair value are recognised in other comprehensive income and accumulated in the asset revaluation reserve in equity. Revaluation decreases that offset, and previous increases of the same class of assets shall be recognised in other comprehensive income. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset

Plant and equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	5% - 20%
Furniture, Fixtures and Fittings	5% - 20%
Motor Vehicles	12.5%
Office Equipment	10% - 33%
Computer Equipment	25%
Leasehold improvements	7% - 10%

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(e) Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell. Assets classified as held for sale are not amortised or depreciated.

Non-current assets classified as held for sale and any associated liabilities are presented separately in the statement of financial position.

(f) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated. The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit. Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(g) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(g) Financial instruments

Financial assets

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment. Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss. Net gains or losses, including any interest or dividend income are recognised in profit or loss.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Material Accounting Policy Information

(i) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the gross undiscounted value of estimated future cash outflows to settle these obligations, based on the accrued units of entitlement for each employee at the end of the financial year, applying the assumption that all employees that have not yet reached the required service period for entitlement will do so in the future. Changes in the measurement of the liability are recognised in profit or loss.

(j) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Long service leave fund obligations

A provision is recognised for the Association's obligations as the operator of the Long Service Leave Fund (the Fund) for Baptist Churches in Western Australia. The Fund operates as follows:

- Members churches participating in the Fund make contributions (at a set monthly amount) to the Fund for applicable employees.
- Ongoing fund contributions establishment an entitlement for member churches to receive a benefit payment where an eligible employee meets the required service period under the Fund rules. This benefit is calculated by multiplying the number of months of service by the current monthly fund contribution rate.
- Where fund contributions to a particular individual cease for an extended period (usually 12 months or more), unless otherwise advised, it is assumed that this is break in the continuity of service under the Fund rules. In this case, the entitlement balance is suspended. After a period of 10 years, any suspended entitlement balance is treated as lapsed.

The provision for long service leave fund obligations has been measured at the probability-weighted value of the estimated future cash outflows to be made to churches under the Fund rules. This estimate considers the likelihood of whether applicable individuals will meet the required service period. The provision is written-back to nil for suspended balances.

Fund contributions are initially recognised as an increase to fund liability balance and benefit payments are recognised as a decrease to the fund liability balance. At the end of each reporting period, the value of the fund is estimated, with any change in the fund value taken to profit or loss.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

2 Retrospective Restatement

Land and buildings classified as property, plant and equipment are recognised at fair value using the revaluation model. This model requires unrealised gains and losses to be recognised through other comprehensive income and taken to an asset revaluation reserve within equity. In previous years, other comprehensive for revaluation changes has not been correctly disclosed in the financial statements and the balance of the asset revaluation reserve at year-end was also not reflected accurately.

This prior period error has been restated retrospectively in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The effect of the error on the financial statements is as follows:

	Previously stated \$	30 June 2023 Adjustments \$	Restated \$	Previously stated \$	1 July 2022 Adjustments \$	Restated \$
Statement of Income and Expenditure and Other Comprehensive Income						
Revaluation changes for property, plant and equipment	-	(309,552)	(309,552)			
Total comprehensive income for the year	(1,367,728)	(309,052)	(1,676,780)			
Statement of Changes in Equity						
Asset revaluation reserve	2,468,774	(34,644)	2,434,130	805,890	2,528,240	3,334,130
General reserve	2,446,130	34,644	2,480,774	4,417,049	(2,528,240)	1,888,809

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

3 Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash on hand	620	471
Cash at bank	2,986,854	1,407,120
Short-term deposits	246,749	314,357
Debit and credit card balances	301	881
	<u>3,234,524</u>	<u>1,722,829</u>

(a) Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents		3,234,524	1,722,829
Bank overdrafts	10	<u>(9,485)</u>	<u>(1,579,094)</u>
Balance as per statement of cash flows		<u>3,225,039</u>	<u>143,735</u>

4 Trade and Other Receivables

CURRENT			
Trade receivables		187,566	253,864
Provision for impairment		<u>(8,705)</u>	<u>(4,534)</u>
		<u>178,861</u>	<u>249,330</u>
Property sale settlement funds receivable		-	2,750,033
Interest income receivable		12,082	9,096
Other receivables		<u>10,000</u>	<u>62,745</u>
		<u>200,943</u>	<u>3,071,204</u>

5 Other Assets

CURRENT			
Prepayments		-	415,005
		<u>-</u>	<u>415,005</u>

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

6 Financial Assets

Financial assets at amortised cost

CURRENT

Term deposits held with banks	500,000	500,000
	<u>500,000</u>	<u>500,000</u>

NON-CURRENT

Loan to Atlantis Beach Baptist College	200,000	250,000
	<u>200,000</u>	<u>250,000</u>

Financial assets at fair value through profit or loss

NON-CURRENT

Investment in Baptist Financial Services Australia Ltd	1,500,000	1,500,000
	<u>1,500,000</u>	<u>1,500,000</u>

Total non-current financial assets

<u>1,700,000</u>	<u>1,750,000</u>
------------------	------------------

7 Non-Current Assets Held for Sale

Property, plant and equipment	345,574	750,000
	<u>345,574</u>	<u>750,000</u>

Non-current assets held for sale consists of the following:

- Land and buildings located at 50 Coolibah Drive, Kununurra WA. The carrying value of the property, which was recognised at fair value, net of estimated selling costs, was \$750,000 at 30 June 2023. This property was sold for a gross sales price of \$775,000, with settlement taking place on 27 March 2024.
- Land and buildings located at 23 Hopkins Street, Boulder WA. This property is currently listed for sale. The carrying value of the property, which is recognised at fair value, net of estimated selling costs, is \$345,574 as at 30 June 2024.

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

8 Property, Plant and Equipment

	2024	2023
	\$	\$
Land and buildings		
At fair value	7,628,711	6,993,061
Total land and buildings	<u>7,628,711</u>	<u>6,993,061</u>
Capital works in progress		
At cost	-	3,909
Plant and equipment		
At cost	451,556	463,383
Accumulated depreciation	<u>(375,350)</u>	<u>(370,717)</u>
Total plant and equipment	<u>76,206</u>	<u>92,666</u>
Furniture, fixtures and fittings		
At cost	274,857	379,973
Accumulated depreciation	<u>(245,970)</u>	<u>(337,121)</u>
Total furniture, fixtures and fittings	<u>28,887</u>	<u>42,852</u>
Motor vehicles		
At cost	31,841	41,112
Accumulated depreciation	<u>(8,913)</u>	<u>(8,576)</u>
Total motor vehicles	<u>22,928</u>	<u>32,536</u>
Office equipment		
At cost	75,473	182,277
Accumulated depreciation	<u>(61,513)</u>	<u>(175,475)</u>
Total office equipment	<u>13,960</u>	<u>6,802</u>
Computer equipment		
At cost	51,558	148,919
Accumulated depreciation	<u>(37,886)</u>	<u>(129,190)</u>
Total computer equipment	<u>13,672</u>	<u>19,729</u>
Leasehold Improvements		
At cost	1,017,920	1,102,993
Accumulated depreciation	<u>(323,148)</u>	<u>(272,955)</u>
Total leasehold improvements	<u>694,772</u>	<u>830,038</u>
Total property, plant and equipment	<u><u>8,479,136</u></u>	<u><u>8,021,593</u></u>

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

8 Property, Plant and Equipment

(a) Movements in carrying amounts

	Capital Works In Progress	Land and Buildings	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Computer Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	3,909	6,993,061	92,666	42,852	32,536	6,802	19,729	830,038	8,021,593
Additions at cost	7,758	6,650	15,225	2,096	-	13,217	5,854	1,891	52,691
Additions at fair value	-	785,000	-	-	-	-	-	-	785,000
Revaluation increase/(decrease)	-	189,574	-	-	-	-	-	11,667	189,574
Transfers between classes	(11,667)	-	-	-	-	-	-	-	-
Transfers to assets held for sale	-	(345,574)	-	-	-	-	-	-	(345,574)
Depreciation expense	-	-	(26,178)	(7,965)	(2,050)	(6,059)	(11,911)	(81,968)	(136,131)
Disposals	-	-	(5,507)	(8,096)	(7,588)	-	-	(66,856)	(88,017)
Balance at the end of the year	-	7,628,711	76,206	28,887	22,928	13,960	13,672	694,772	8,479,136

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

9 Trade and Other Payables

	Note	2024 \$	2023 \$
CURRENT			
Trade payables		44,138	24,388
GST, PAYG and FBT payable		79,897	53,211
Sundry payables and accrued expenses		388,100	36,423
		<u>512,135</u>	<u>114,022</u>

10 Borrowings

CURRENT			
Bank overdrafts	(a)	<u>9,485</u>	<u>1,579,094</u>
		<u>9,485</u>	<u>1,579,094</u>
NON-CURRENT			
Bank loans	(b)	<u>252,061</u>	<u>260,137</u>
		<u>252,061</u>	<u>260,137</u>

(a) Bank overdrafts

The Association has a bank overdraft facility with Baptist Financial Services with a facility limit of \$2,000,000. Baptist Financial Services has first registered mortgages over property located at 19 and 21 Rowe Avenue, Rivervale WA, and 32 Transit Road, Jarrahdale WA, as security for this facility.

(b) Bank loans

The Association has a loan facility with Baptist Financial Services that was established on 29 April 2019 with an original loan amount of \$285,813. This loan has a 20-year term, expiring in 2039. Baptist Financial Services has a first registered mortgage over property located 32 Transit Road, Jarrahdale WA, as security for this facility.

11 Provisions

CURRENT			
Redress and civil liability claims	(a)	<u>3,194,165</u>	<u>2,164,176</u>
Long service leave fund obligations	(b)	<u>514,216</u>	<u>653,029</u>
		<u>3,708,381</u>	<u>2,817,205</u>

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

11 Provisions

(a) Redress and civil liability claims

The Association has joined the National Redress Scheme for people who have experienced institutional child sexual abuse. In participating in this scheme the Association will be liable for redress payments awarded to persons who experienced abuse whilst under the care of institutions that the Association is taking responsibility for. Provisions have been recognised where the Association becomes aware of known cases that will likely result in an application for redress under the scheme.

In addition to the National Redress Scheme, the Association is also a party to several ongoing civil liability proceedings arising from allegations of historical sexual abuse. Provisions have been recognised where the likelihood of liability is probable, and the liability can be reliably estimated.

(b) Long Service Leave Fund obligations

The Association operates the Baptist Union of WA Long Service Leave Fund (the Fund), which was established in 1974 and is operated in accordance with the governing rules of the Fund. The Fund provides a savings scheme for member churches to assist with funding their long service leave obligations to their employees.

12 Employee Benefits

	2024	2023
	\$	\$
CURRENT		
Provision for employee leave entitlements	249,976	238,398
Employee benefits payable	13,768	118,032
	<u>263,744</u>	<u>356,430</u>
NON-CURRENT		
Provision for employee leave entitlements	58,305	28,184
	<u>58,305</u>	<u>28,184</u>

13 Other Liabilities

CURRENT		
Camping fee income received in advance	177,620	166,895
Grant income received in advance	72,472	49,306
Property insurance income received in advance	-	468,688
	<u>250,092</u>	<u>684,889</u>

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

14 Reserves

Asset revaluation reserve

The asset revaluation reserve records fair value movements on property, plant and equipment measured at fair value.

General reserve

The general reserve records funds set aside for future operational and strategic development expenditure.

15 Contingent Liabilities

Atlantis Beach Baptist College Loans and Guarantee

In November 2017 a long-term loan of \$250,000 was provided to Atlantis Beach Baptist College Ltd (ABBC), a foundation school that commenced in February 2017. This loan was part of a financial rescue package provided by the Association in conjunction with Baptist Financial Services (BFS).

In September 2022, the Association approved the Australian Baptist Education (ABE) proposed takeover of the school, with approval from the BFS. ABE agreed to pay a guarantee fee to Baptist Churches Western Australia in return for continuing support. ABE also agreed to repay the interest free loan of \$250,000 over five years.

The Association is currently guarantor for the Dept of Education Low Interest Loan currently totalling \$1,412,875 as at 30 June 2024. A contingent liability exists if ABBC fails to meet the requirements of its loan agreement with the Department of Education.

National Redress Scheme and Civil Liability Claims

In addition to the current estimates of liability based on known and ongoing National Redress Scheme (NRS) applications, the Association has contingent liabilities for payments for unknown NRS applications that may be submitted to the NRS in future, up to the deadline date for the close of applications, which is currently set for 30 June 2027.

As of 30 June 2024, two new civil actions have commenced and are progressing through the legal process, including discovery and mediation. These matters may result in further significant liability. However, the Association currently has insufficient information available to reliably estimate this liability.

16 Auditors' Remuneration

	2024	2023
	\$	\$
Remuneration of the auditor (fees invoiced during the year), for:		
- audit of the financial report (Shreeve & Carslake)	11,330	11,110
- audit of the financial report (Saward Dawson)	7,500	-
- taxation services (Saward Dawson)	2,100	-
	20,930	11,110

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

17 Related Parties

The Association's main related parties are as follows:

- Kingdom Foundation Limited (trading as Baptist Business Support Services) is a registered charity and company limited by guarantee, established under the *Corporations Act 2001*. Prior to 30 June 2023, Kingdom Foundation Limited was controlled by the Association. On 30 June 2023, control was transferred to Baptist Financial Services Australia Limited, which became its sole member.
- Baptist Relief Fund Inc is a registered charity and association incorporated in Western Australia under the *Associations Incorporation Act 2015 (WA)*. The Association exerts control over this entity.
- Baptist Historical Society of Western Australia Inc is a registered charity and association incorporated in Western Australia under the *Associations Incorporation Act 2015 (WA)*. The Association exerts control over this entity.
- Baptistcare WA Limited is a registered charity and company limited by guarantee, established under the *Corporations Act 2001*. Prior to 1 June 2023, Baptistcare WA Limited was controlled by the Association. On 1 June 2023, control was transferred to Baptist Care NSW & ACT, which became its sole member.
- Key management personnel - refer to Note 18.

Transactions with related parties

The following transactions occurred with related parties:

	2024	2023
	\$	\$
Other Income (for administrative services)		
Kingdom Foundation Limited	-	100,000
Baptist Historical Society of Western Australia Inc	10,013	8,256
Baptistcare WA Limited	50,000	50,000
	<u>60,013</u>	<u>158,256</u>
Rental income		
Kingdom Foundation Limited	<u>20,740</u>	<u>25,878</u>
	<u>20,740</u>	<u>25,878</u>
Professional fee (accounting services) expenses		
Kingdom Foundation Limited	<u>187,791</u>	<u>225,813</u>
	<u>187,791</u>	<u>225,813</u>

The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Notes to the Financial Statements

For the Year Ended 30 June 2024

18 Key Management Personnel Disclosures

The aggregate remuneration paid (or payable) to key management personnel of the Association during the year ended 30 June 2024 amounted to \$ 376,794 (2023: \$ 431,159).

The number of key management personnel receiving remuneration during the year ended 30 June 2024 was 2 (2023: 3).

19 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2024	2023
	\$	\$
Surplus/(deficit) for the year	(1,174,270)	(1,367,728)
Non-cash flows in surplus/(deficit):		
- depreciation	136,131	123,212
- (gain)/loss on disposal of property, plant and equipment	88,017	(1,077)
- (gain)/loss on disposal of non-current assets held for sale	(552)	-
- gains arising from the control of church property (non-cash assets)	(785,000)	(750,000)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	120,228	(188,159)
- (increase)/decrease in other assets	415,005	(130,066)
- increase/(decrease) in trade and other payables	398,113	(25,588)
- increase/(decrease) in provisions and employee benefits	928,607	393,136
- increase/(decrease) in other liabilities	(534,793)	107,809
Cashflows from operations	<u>(408,514)</u>	<u>(1,838,461)</u>

20 Events After the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

21 Statutory Information

The registered office and principal place of business of the association is:

The Baptist Union of Western Australia Inc
21 Rowe Avenue
Rivervale WA 6103

The Baptist Union of Western Australia Inc

ABN 59 739 180 494


Council Members' Declaration

In accordance with a resolution of the council members of the Association, the council members have determined that the Association is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The council members declare that in the council members' opinion:

- there are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable;
- the financial statements gives a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance for the year ended; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

Council member 

Dated 20 September 2024



The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Auditor's Independence Declaration to the Council Members of The Baptist Union of Western Australia Inc and Controlled Entities

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink that reads 'Saward Dawson'.

Saward Dawson

A handwritten signature in blue ink that reads 'Peter Shields'.

Peter Shields
Partner

Blackburn

Date: 20 September 2024

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The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Independent Audit Report to the members of The Baptist Union of Western Australia Inc

Opinion

We have audited the financial report of The Baptist Union of Western Australia Inc (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of income and expenditure and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the council members' declaration.

In our opinion the financial report of The Baptist Union of Western Australia Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

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 Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Council Members for the Financial Report

The council members of the Association are responsible for the preparation of the financial report financial report that gives a true and fair view, and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The council members' responsibility also includes such internal control as the council members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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The Baptist Union of Western Australia Inc

ABN 59 739 180 494

Independent Audit Report to the members of The Baptist Union of Western Australia Inc

In preparing the financial report, the council members are responsible for assessing the Association'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 council members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The council members are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 Australian Auditing Standards 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'Saward Dawson'.

Saward Dawson

A handwritten signature in blue ink that reads 'Peter Shields'.

Peter Shields
Partner

Blackburn





Date: 20 September 2024

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