



Baptist Churches
WESTERN AUSTRALIA

ANNUAL REPORT **2017**

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Council Chairman

Bruce Watkins

One of the great privileges of serving as a member of your Council is in hearing about some of the wonderful things that God is doing through His people in the churches and agencies of our BCWA. As Council has met during the last year we have heard from the Senior Staff of our Ministry Centre, as well as from representatives from some of the BCWA Agencies, including Baptist Financial Services and Baptistcare. You will read in detail later in this report of the great works that are happening in the campsites, events, church health and pastor support and shared services ministries.

The Council is a group of seven people elected and entrusted by the Assembly of the BCWA to oversee the governance of the Baptist Union of Western Australia Inc. We held five meetings throughout the year, with full attendance on all but two occasions, demonstrating the commitment that Council members have to serving our God and Saviour in this capacity.



In a challenging and rapidly changing cultural environment, the opportunities for the Gospel are great. Many in our Association of Baptist Churches are stepping out in God's strength to take those opportunities. Church planting, church revitalisation, new or renewed partnerships within BCWA and beyond are just some of the things that are happening in Baptist circles in Western Australia. In the context of this challenge and opportunity, the Assembly Council is entrusted with the task of providing healthy governance. This involves dealing with often complex, big picture issues, along with the challenge of developing and maintaining good policies and procedures; not to mention financial, legal and regulatory issues. As we seek to navigate through such issues, there is a commitment on the Council to remain true to who we are as followers of Jesus. The guiding principle for all meetings is God first and this requires us to commence each meeting with a time of devotion and prayer.

Some of the highlights for the year include approval for four new church plants; re-evaluation of all BCWA owned properties to ensure current values are recorded; a review of Council's responsibilities in fulfilling fiduciary obligations to the various trusts under its authority; participation by the Director of Ministries in the Converge event in Canberra, where representatives from across the membership of Baptist Churches of Australia met with federal politicians to call for action to stem violence against women; and, attendance at the annual conference for consortium members of the Australian College of Theology (ACT).

Being located in the most isolated capital city in the world hasn't diminished the BCWA's ability to influence matters on a national and global level. Vose Seminary is one of sixteen member colleges of the ACT and its Principal, Dr Brian Harris is on the board of directors, as well as chairing the ACT's academic board; Dr. David Cohen is head of the Department of Biblical Studies and Languages and serves on the ACT's Quality Assurance Committee, whilst Dr. Michael O'Neil serves on the post graduate research committee. In September the Director of Ministries attended the Baptist Federation's Asia Pacific Congress in Yogyakarta, Indonesia and was appointed to the role of Vice President, Asia Pacific, a most notable achievement.

As a Council, we would like to extend our special thanks to the Ministry Centre staff and their executive management group that is capably led by Director of Ministries, Mark Wilson. The BCWA is served particularly well by this group of highly motivated, gifted and experienced people.

Finally, I would like to acknowledge the role of the Council members themselves. These followers of Jesus whom have been elected and entrusted by Assembly, take their role of governance seriously and diligently discharge their duties, bringing a wide range of experiences from the corporate and church world. Our Council members this past year have been Brad Entwistle, Craig Eccleston, Karen Siggins, Darren South, Vanessa Chang and Bruce Watkins. Darren South has resigned from Council for personal reasons and I would like to acknowledge and thank him for his contribution to Council these past five years.

Baptist Churches Western Australia Council



Mr. Bruce Watkins
Chairman

BAg Sci, GDip Agribus, GAICD

Bruce has served on the BCWA Council since October 2011.

He is married to Sue and they have two children - Noah and Jana.

Bruce has been a member of the Parkerville Baptist Church Leadership Team since 2007 and was appointed Treasurer in 2012.

Bruce is Managing Director at Genesis Business Advisers.



Mr. Brad Entwistle

Brad has served on the BCWA Council since October 2008 and is a member of Mount Pleasant Baptist Church. Brad is the founder and managing director of marketing and communications firm imageseven.

The firm works with business-to-business and education clients across Australia to help develop and execute their strategies. Brad works personally with clients requiring crisis media management and issue management.

Brad also serves on the Board of Baptist World Aid Australia. He is married to Gaye, and they have one son, Griffin.



Pastor Karen Siggins

BA; GradDipEd; MDiv; GradDipMin

Karen has served on the BCWA Council since October 2011.

Karen is married to Hadyn and with their three adult children, their spouses and six grandchildren have a

happy and full family life!

Karen was appointed as the Lead Pastor at Lesmurdie Baptist Church in 2010 having pastored there since 2005. Prior to this time Karen worked as a school teacher and homemaker and voluntarily in the local churches she belonged to.



Pastor Craig Eccleston

BTh; AdvDipMin.

Craig has served on the BCWA Council since the beginning of 2011.

Craig is married to Kylie and they have two children - Jack and Ruby.

Craig serves as Young Adults Pastor of Woodvale Baptist Church. He was Senior Pastor of Yokine Baptist Church from 2009-16, Youth Pastor of North Beach Baptist Church from 2004-2009 and Youth Pastor of South Western Community Baptist Church (NSW) from 2001-2002.



Mr. Darren South

LLB; LLM

Darren has served on the BCWA Council since 2012.

Darren is married to Fiona and together they have two children - Hannah and Daniel.

Darren is a Barrister, and has been in legal practice for 18 years. He studied theology at Tabor College and has a Masters Degree in International Human Rights law.

Darren holds his church membership at Mt Hawthorn Baptist Church.



Dr. Vanessa Chang

PhD, MInfSys, PGDipIS, BSc, Fellow ACS

Vanessa has served on the BCWA Council since August 2014.

Vanessa is married to Ted and they have four children – Rebecca, Ebony,

Faith and Micah.

Vanessa is a Professor and is the Director of Digital Learning and Design at Curtin University. Vanessa has served on the Board of YouthCARE. She holds her church membership at Woodvale Baptist Church.

Director of Ministries

Pastor Mark Wilson

On 2 December 1896, four Baptist churches united together in order to engage more effectively because we are better when we work together. They formed the Baptist Union of Western Australia known now as Baptist Churches Western Australia. Who would have thought back then that we would become 123 Churches, 12 Baptist Schools/Colleges on 14 different locations, Baptistcare who employs over 1500 staff, four Childcare Centres, Lakeside Lightning, Camping Centres, Vose Seminary/ College, Baptist Basketball and so much more.

It has been honour to lead and serve the past eleven years as the Director of ministries and I look forward with passion and God's guidance to the future as we continue to be an empowering movement helping pastors, ministries, churches and their communities say "Yes" to Jesus. Much can be achieved for God's Kingdom as we choose to work together in faithful and fruitful ministry supporting and contributing to one another's life, ministry and mission.



Within the last year Ethiopian Full Gospel Church, Aboriginal Baptist Church, Holy Ark of God International Church (Burundi) and Perth Chin Christian Community have all been recognised as Church Plants within BCWA. Ten Pastors will be recognised as accredited pastors within BCWA at the Assembly.

The All Together Baptist Pastoral Retreat continues to be a significant and well supported event, designed to be a three day retreat for empowering and supporting pastors and chaplains. In 2017, over 220 pastors, chaplains and their spouses were in attendance.

I want to recognise the enormous contribution made by the dedicated staff who work within all our Baptist Churches Western Australia (BCWA) ministries for their energy, commitment and competence to build a healthy church. It is an honour to lead such a fantastic team. Thank you to the Baptist Council for their commitment and oversight. We would all value your prayers as we endeavour to respond, serve and lead with increasing breadth and complexity within the demand on time and resources.

With God's help by the end of 2020 we want to achieve these strategic goals:

1. Vose will equip staff to provide exceptional learning experiences in a multimodal learning environment.
2. Vose will strengthen and develop partnerships for a 21st century learning environment.
3. Vose will optimise their location and site – moving to the next stage of their site development.
4. The Finance and Administration team will ensure BCWA is financially sustainable to meet strategic and operational goals.
5. The Finance and Administration team will ensure people, systems and processes align with and our support our goals.
6. Campsites will deepen the connection with Baptist ministries, and will upgrade and expand facilities and services.
7. The Events Ministry will develop, project manage improvements and implement successful events for BCWA.
8. We will provide resources to facilitate the equipping of Churches, Pastors and Leaders to be healthy.
9. We will equip every Church with resources to expand their evangelistic, missional and church plant opportunities.
10. We will equip and empower Churches to be healthy, sustainable and well-governed.
11. We will assist Churches to implement and maintain a Safe Church environment.

The following pages highlight some of what has been happening across our various ministries in the past year. We look forward to continuing to gather momentum and recognise our dependence on God and our need of his Spirit's movement in our lives.

Church Health and Pastoral Support

Pastor Jackie Smoker and Pastor Mike Bullard

The **Church Health and Pastoral Support** team provide a wide range of support to leaders, pastors and churches including Church and Leader Support; Cross Cultural Ministries; Next Generations; Pastoral and Church Health; and Safe Church.

Churches have been supported and empowered through both exciting and challenging times. This has included assistance with pastoral placements, providing guidelines and support to Pastoral Search Teams, facilitating pastoral reviews, responding to requests to assist in times of conflict, working with church leaderships on matters of governance, policy and Safe Church implementation. Work has also commenced to update the model Constitution to reflect changes in the Incorporations Act.



Over 600 people have undertaken awareness or refresher training for Safe Church, with 25 different workshops held around the state. Safe Church services also includes assisting churches with queries and ongoing implementation. One highlight has been the opportunity to provide training specifically in the cross-cultural context.

Healthy churches need healthy pastors and leaders, and we have had the great privilege of encouraging, supporting and assisting pastors in their call to ministry. We encourage all pastors to be part of a peer group that meets together to connect with other pastors and offer support for the journey. There are more than 140 pastors and leaders involved in 23 Pastoral Peer Groups.

Becoming an Accredited Pastor is a lengthy and thorough process, often taking several years of training, support and discernment. We continue to endorse Accredited Persons in Ministry, recognising Pastors and Chaplains who are suitably trained, called and of good character. It has been an exciting year with ten candidates completing Stage Two requirements and being presented at Assembly, and another 32 Candidates working towards Accreditation. Accredited Persons in Ministry serve in a wide range of pastoral and ministry situations across Baptist Ministries, and also undertake an Ongoing Accreditation process, that includes supervision and professional development.

Under the leadership of Pastor Ed Devine, the **Next Generations** (NextGen) ministry has been focused on uniting and equipping Children, Youth and Young Adults Pastors. Some highlights have been having over 60 NextGen pastors meeting together at Pastors Retreat; nearly 700 youth attend a combined event at Carey Baptist Church and the creation of the NextGen Team and Internship. The NextGen team includes three volunteers made up of a Children's Pastor, Youth Pastor and Young Adults Pastor who help inform the NextGen discussion and add to pastoral care capacity. Added to this, Peter Vermeulen is working as an Intern in the NextGen space a day a week which significantly increases our capacity.

Pastor Victor Owuor continues to support **Cross-Cultural** Churches, including assistance with governance, pastoral support, training, affiliation with BCWA, and church planting. Encouraging networking among cross-cultural churches and their ministers has resulted in some joint church services and mutual support. Assistance from BFS has helped two cross cultural churches to purchase buildings for worship services.

The Church Health and Pastoral Support department is also blessed by ongoing relationships with **Global Interaction** and **Baptist World Aid Australia**. Global Interaction continues to work with local churches developing dynamic and focused mission strategies, locally and globally, whilst Baptist World Aid Australia has a focus on assisting churches with aid, development and disaster relief strategies.

Another highlight of the year has been The Emerging Evangelists conference which was held in Melbourne with three delegates from Western Australia Baptist Churches – Pete Vermuelen, Ashenafi Hailu, and Rochelle Briers. We heard stories of what's working around Australian and were challenged to continue to share the task of evangelism in the 21st Century.

Finance and Administration

Greg Holland

The Finance and Administration team provides the following support and shared services to BCWA; maintaining the accounts for BCWA and ministries including Vose Seminary, Campsites, several affiliated entities and a growing number of churches, reporting, payroll, Long Service Leave Fund management, superannuation, exempt fringe benefits, BAS and ACNC support.

Two key areas of involvement and partnership are the provision of insurance and financial services.

The **Baptist Insurance Services** program provides comprehensive insurance covers for more than 130 churches and ministries, 3 campsites, as well as 16 education institutions in Western Australia. The Standard Policies provided include Public Liability, Property, Management Liability, Professional Indemnity Crime, Travel, Personal Accident - Volunteer Workers and Youth, Personal Accident coverages for Pastors and Spouses and Cyber Protection. Additional policies for Motor Vehicle, Marine Hull, Student Personal Accident and Student Travel Insurance are available on request.

Baptist Insurance Service's aim is to help protect the assets of the Baptist community while reducing the need to take critical funds away from the important ministries that are run. BCWA staff administer the BIS policies in Western Australia, delivering local support with the backing of a National Office in Melbourne.

On 30 June 2017, Baptistcare joined BIS following a successful tender process.

Property Buildings & Contents	Value 30 June 2017	Value 30 June 2016
Churches and Ministries	\$195,285,103	\$189,856,828
Schools and Colleges	\$309,727,148	\$296,103,320
Care	\$378,499,246	
Total	\$883,511,497	\$485,960,148

BCWA staff have handled more than 75 property claims in the past 12 months, covering everything from storm damage to fences and shade sails to a large generator being destroyed by fire.

The BCWA continues to value the strong partnership with BIS as we serve our Western Australia Baptist churches, ministries, and schools together.

Staff also manage music and video copyright licences for churches including APRA, Christian Copyright Licences and Big Studio Movie Licences.

Baptist Financial Services exists primarily to help resource Christian ministry and provide loans to churches, schools, and community services to develop their ministries, and to help them to build or purchase properties, and repair or upgrade their facilities. We are seeing an increasing number of churches from other denominations also coming to us because of our unique ministry-based loans.

With the increased lending activity in Western Australia, many churches have been using savings to pay for their renovations or new building purchases and therefore the growth in Investment balances has slowed (compared to previous years' exceptional growth) to a total of approx. \$56 million. Nonetheless, this total is still the best result experienced in Western Australia so far, and as a result BFS was able to pay its largest grant yet of \$176,182, in support of the ministry of Baptist Churches Western Australia.

New client activity has increased steadily and approx. 75% of our Baptist Churches now have accounts with Baptist Financial Services. The take-up of our new payment portal, "GiveWay", has also been very encouraging as churches are finding this website very helpful in assisting increased electronic donations for their various ministries. Churches are always welcome to further explore this opportunity at www.giveway.org.au.



Vose

Rev Dr Brian Harris

Every year at **Vose** brings its special delights and challenges with the 2016/2017 year being no different.

The major building project at Curtin University has resulted in traffic lights being inserted in the Allen Court/Hayman Rd intersection. This means it is now impossible to turn right into or out of the Vose property, and to compensate for this inconvenience, Curtin have paid for the building of a new entrance into the seminary property off Allen Court and these works are in their completion stage. The building of the new entrance required some significant changes being made to what used to be the principal's house.

The appointment of a New Testament lecturer took longer than anticipated, and a global search resulted in the appointment of Dr Michael Kok from Canada. Michael's initial theological study was in Canada, followed by completion of his PhD at Sheffield University in the United Kingdom. For a 32 year old, his list of publications and conference presentations is truly impressive, and Vose is privileged to have such a promising evangelical scholar serve on their staff. Of equal importance to us is that Michael has a warm pastoral presence and relational style of interaction – so much so that he will serve not only as the NT lecturer, but also as the Dean of Students. Dr Kok is due to arrive in Australia in time for the start of the 2018 academic year.



For several years Monica O'Neil has juggled the roles of Director of Vose Leadership and Director of our VET programs. A strategic decision was made to separate the roles as each is a valid specialization in its own right. Jon Bergmann started as the Director of Vet (Vose Training) at the end of 2016, and Monica now has a sole focus as the Director of Vose Leadership. This has led to the significant enhancement of both programs. We have started to develop a number of new "highly practical/ deeply biblical" programs, and these will be rolled out over the coming years, and should be of great value to our churches.

To improve our service to students, we experimented by introducing an optional third semester over the 2016 Christmas break. Units available at this time are all done in distance mode. Those students who availed themselves of this option found it helpful, and we are repeating it again over the 2017 Christmas break.

On the academic front, the seminary continues to perform strongly. Staff again participated in conferences both locally and internationally, and our publication record is impressive. Carolyn Tan completed her PhD, her thesis being praised, by among others, Jurgen Moltmann – a truly remarkable honour.

- During the year the seminary updated its strategic plan, adopting it under the theme "Vose 2020: Moving Ahead". The plan identifies 6 strategic areas where we will focus our energies:
 1. The formation of our students
 2. Equipping our staff to provide exceptional learning experiences in a multi modal learning environment
 3. Strengthening and developing partnerships for a 21st century learning environment
 4. Optimising our location and site – moving to the next stage of our site development
 5. Developing the range of programs we offer
 6. Providing ongoing service to our graduates

It is an enormous privilege to work at Vose. People often say that it must be very satisfying to train the next generation of leaders for the church – and it is. But I also push back that it is not just the next generation we are developing – it is those already in leadership. At last count, 41 of our students are already in some form of paid Christian ministry – most (but not all) with a Baptist connection. It is a sheer delight to see those who are already in leadership improve their skills and the depth of their biblical knowledge in their time with us.

Campsites, Events and Special Projects

Ross Daniels

Serpentine Camping Centre managed by Marc Marion has had significant improvement this year, the louvered windows have now been replaced with sliding safety class windows and security screens, meeting compliance and longstanding safety concerns. The installation of a new walk in freezer has transformed the efficiency of the catering service. A significant fire management burn-off has been undertaken during this wet season in preparation for the next fire season. There has been a noticeable drop in our electricity bills due to the power saving benefits of the Freezer room and also the LED lighting installed as required. Ongoing training has taken place for the catering staff on I'm Alert Food safety and chemical Safety training provided by True Blue chemicals.



Busselton Camping Centre managed by Andrew Collins have completed the install of 2 new dishwashing areas which are providing higher levels of hygiene and quality service. Thanks to Morley and Parkerville Baptist churches for the generous donation of quality commercial dishwashers. Cottage 2 and now 5 have been completely renovated.

Renovations on the 1st floor of the Baptist Ministry Centre commenced in June. The ministry Centre staff have been fantastic as most have moved a few times in order to vacate the areas being worked on. There have been complexity ensuring that all staff have a suitable work location which has impacts the schedule to complete tasks.

The Serpentine ministry holiday camps led by Brooke Bourdon now has created an encouraging momentum. The training for all camp leaders in the areas of safe church and effective incident/disclosure reporting how to lead a group discussion etc... have been a welcomed leadership training. The recent Young Adults Easter Camp "Relax Refresh Grow" has set a great foundation for launching the next 18+ camp being held in March 2018. Seeing Baptist Ministry Camps leadership step up and seek clarity, purpose and the value of a short term community in camping.

Fresh Conference and Fresh Leadership were incredibly successful events. This ministry is led by Pastor Karen Wilson and mobilises women to bring change to their local and global communities. Over 1300 women attended in 2016, from 190 different churches and all denominations across Western Australia. \$201,000 was given in an offering to assist Baptist World Aid Australia work in Nepal, with over 30 children being sponsored along many women who responded to the gospel to give their lives to Christ.

A new initiative, Fresh Leadership Winter Retreat, was run in June and saw 110 senior female pastors and leaders come together for a weekend of networking, inspiration and encouragement. It was thrilling to see many women from rural areas able to attend. This is planned to continue again in 2018.

Baptist Churches Western Australia continues to meet the need and demand of Sports Ministry Events in Western Australia. This event brings together churches with a participation over 1100 competitors and 120 Volunteers representing 34 churches. The leader of SportsFest, Keith Campbell led the team brilliantly for his first year. The Sunday night service which is the highlight of the three day event, was a blessing to all.

The Leavers Green Team assisted over 6,500 leavers over the four nights of Leavers celebrations in Dunsborough. The Green Team consisted of 120 volunteers under the leadership of Bek D'Sylva.

Green Team continues to place the Baptist Churches Western Australia in a positive position with the community it aims to serve along with the Western Australia Police. It is a common comment for the young leavers to state "We love the Green Teamers". The Western Australia Police have contracted the Baptist Churches Western Australia as the Preferred Service Provider for the next three years with an option for a further two year term.

Baptist Churches Western Australia Staff

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

Director of Ministries

Ps. Mark Wilson (FT)

Finance and Administration	Church Health and Pastoral Support	Vose Seminary / College	Campsites / Events
Greg Holland (FT)	Ps. Ed Devine (PT)	Dr. Brian Harris (FT)	Ross Daniels (FT)
Anina Findling (PT)	Ps. Jackie Smoker (PT)	Brenda Warren (FT)	Andrew Collins (PT)
Dorothy Zander (FT)	Ps. Karen Wilson (V)	Bridget Barry (FT)	Ben Daniels (C)
Helen Baragry (PT)	Marianne Walker (FT)	Cate Vose (PT)	Bethany Nichol (C)
Joanne Gosen (FT)	Matt Chapman (FT)	Chris Ellery (V)	Dalene Simson (C)
Michelle Smoker (PT)	Ps. Mike Bullard (PFT)	Daniel Bonallack (FT)	Erica Robinson (C)
Natalie Coulson (FT)	Sally Phu (FT)	Dr. David Cohen (FT)	Erik O'Dempsey (V)
Natasha Anderson (FT)	Ps. Victor Owuor (FT)	Dr. Graeme Cross (PT)	Eryn Kemp (C)
	Warren Haley (Casual)	Dr. James Lee (PT)	Graham Atkinson (C)
	Ps. Colin Meadows (PT)	Jon Bergmann (PT)	Graham Jenkins (V)
	Pam Gallagher (PT)	Justine Humphreys (PT)	Helen Loyd (C)
		Katarina Miller (PT)	Jan Stobbie (C)
		Lloyd Porter (PT)	Judy Atkinson (PT)
		Lynn Cowper (FT)	Linda Cummins (PT)
		Dr. Michael O'Neil (FT)	Mark Marion (FT)
		Monica O'Neil (PT)	Matthew Smedley (C)
		Nathan Hobby (PT)	Melita Masterman (C)
			Murray Smoker (C)
			Nancy Bloomfield (FT)
			Rachael Conroy (C)
			Russel Clissold (V)
			Ryan Turner (FT)
			Sandra Dallimore (C)
			Sue Webb (C)
			Taitiarna Brown (C)
			Terry Hicks (V)
			Tricia Adams (C)
			Travis Daniels (C)

Baptistcare Inc. Report

Baptistcare is one of Western Australia's largest not-for-profit providers of residential care, at home services, retirement living and disability services, supporting individuals and communities in metro and regional areas for over 40 years.

The aged and community services sector is currently experiencing a period of extraordinary change and increasing customer expectations. Baptistcare is responding to this change through an ongoing process of continuous improvement with a focus on the care we provide. Ultimately our objective is to ensure Baptistcare is as efficient, financially sustainable and competitive as possible without compromising the care our customers cherish and deserve.

Baptistcare as an organisation also underwent significant changes in 2016-2017.



In July 2016, CEO Rev'd Dr Lucy Morris left Baptistcare after nearly 8 years in the role. We acknowledge and thank Lucy for the significant contribution she made to Baptistcare. Lucy's contribution has seen Baptistcare grow and be recognised as a leading provider of aged care services in Western Australia.

An executive recruitment process ensued and during the interim, Baptistcare was privileged to appoint Wayne Belcher OAM and Garry McGrechan, Baptistcare Board Chair to the role of Interim CEO. We thank both Wayne and Garry for their willingness to step into the role at such short notice and for their wise stewardship of Baptistcare over this time.

I joined Baptistcare in April 2017 and was immediately inspired by the critical difference we can make in people's lives – not only in the physical sense, but also in the spiritual sense.

During 2016, Baptistcare engaged an independent management consultant to assist us in reviewing industry benchmarks and internal best practice. In principle, the organisation identified a need to adjust and rebalance the hours allocated to specific roles in our residential care facilities. The changes were trialled at two of our facilities and then progressively rolled out to other facilities throughout 2017.

Plans for an extensive Restoration and Refurbishment project were also finalised to renew and enhance our residential care facilities to ensure they continue to meet customer expectations into the future. During this project we have had refurbishment work underway across nine of our facilities simultaneously. This work has progressed steadily throughout 2017 and is expected to reach completion during Spring.

As you could imagine, this caused some disruption to day-to-day activities within facilities. Our employees and residents have appreciated the challenges presented by the work and the opportunity to interact with the teams undertaking the refurbishment. Encouragingly, a number of people involved in the project identified how engaging our residents throughout this project has made a positive impact on their lives – both residents and workers alike.

In early 2017, the Board and Executive Leadership Team undertook a strategic planning exercise to identify a number of imperatives to be considered in a formal planning workshop to build a strategic plan for our organisation for the next five years. The plan will help us to establish priorities, identify how we need to shape our services, and where we will grow to meet the needs of customers, their families and the community. The Executive Leadership Team and I are really looking forward to sharing our strategic direction in Spring 2017.

I would like to thank and acknowledge the members of the Executive Leadership Team and all senior leaders at Baptistcare for the excellent work they undertake on a daily basis.

I extend my sincere appreciation to the Board of Baptistcare for their diligence in governance of the organisation and their practical and prayerful support of our leaders and employees through the last year.

Finally I would like to thank our employees and volunteers who are at the forefront of our work with residents, customers and their families for the quality care and support they provide 24 hours a day, 365 days a year. It is only with the collective contribution of all of these individuals that we can realise our Vision to transform and enrich lives.

Russell Bricknell
Baptistcare Chief Executive Officer

The Baptist Union of Western Australia Inc.
Financial Report 2016-17
ABN: 59 739 180 494

Declaration

The Council of the Union has determined that The Baptist Union of Western Australia Inc. ("the Union") is not a reporting entity and that this consolidated special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Council the financial statements and notes are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:

- a) The financial statements and notes presents fairly the Union's financial position as at 30 June, 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements
- b) In the opinion of the Council there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with section 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013 and is signed for and on behalf of the Council by:



Council Representative

Dated: 18 September 2017

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

CONSOLIDATED BALANCE SHEET

AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	2	5,588,298	6,902,353
Receivables	3	126,055	250,047
Prepayments		143,462	130,678
TOTAL CURRENT ASSETS		5,857,815	7,283,078
NON-CURRENT ASSETS			
Property, Plant & Equipment		761,732	800,985
Land & Buildings	4	10,223,829	7,108,104
Financial Investment	5	1,500,000	1,500,000
Other Financial Assets	6	1,625,965	720,200
TOTAL NON-CURRENT ASSETS		14,111,526	10,129,289
TOTAL ASSETS		19,969,342	17,412,366
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	609,203	758,763
Interest-bearing Liabilities	8	-	60,000
Provisions		589,877	336,926
Accrued Liabilities		301,379	323,491
Third Party Funds held in Trust		590,500	618,328
Other Liabilities	9	905,792	904,931
TOTAL CURRENT LIABILITIES		2,996,751	3,002,439
NON-CURRENT LIABILITIES			
Interest-bearing Liabilities	8	-	301,208
Other Liabilities (LSL)		101,137	152,182
TOTAL NON-CURRENT LIABILITIES		101,137	453,390
TOTAL LIABILITIES		3,097,888	3,455,829
NET ASSETS		16,871,454	13,956,537
EQUITY			
Contributed Equity (Trusts)	10	1,059,150	1,057,025
Opening Balance Equity	10	7,347,904	5,797,767
Capital Reserve	10	2,700,906	3,912,156
Reserves	10	5,725,611	3,064,381
Current Year Earnings		37,883	125,209
TOTAL EQUITY		16,871,454	13,956,537

The accompanying notes form part of these financial statements.

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Revenues from ordinary activities		6,754,587	5,841,328
Expenses from ordinary activities, excluding borrowing costs expense		(6,688,835)	(5,993,957)
Borrowing costs expense (including Interest)		(2,061)	(11,387)
Surplus (Loss) from ordinary activities before income tax expense		63,692	(164,016)
Income tax expense relating to ordinary activities		-	-
Surplus (Loss) from ordinary activities after income tax expense		63,692	(164,016)
Other Income/Expense		(31,569)	1,685,992
Transfer from General Reserves		7,886	335,000
Transfer to Capital Reserves		-	(1,719,693)
Transfer to Contributed Equity (Trusts)		(2,125)	(12,075)
Profit or Loss/Result from Ordinary Activities		37,883	125,209

Classification of Expenses by Nature
Extract of Consolidation Income Statement
for the twelve months ended 30 June, 2017

	Note	2017 \$	2016 \$
Revenue from ordinary activities		6,754,587	5,841,328
Cost of good sold		(1,401,408)	(481,677)
Employee benefits expense		(2,941,387)	(3,316,510)
Depreciation and amortisation expenses		(105,316)	(131,065)
Reinsurance premiums		(692,401)	(690,248)
Borrowing costs expense		(2,061)	(11,387)
Other expenses from ordinary activities		(1,548,323)	(1,374,457)
Surplus (Loss) from Ordinary Activities		63,692	(164,016)
Other Income/Expense		(31,569)	1,685,992
Transfer from General Reserves		7,886	335,000
Transfer to Capital Reserves		-	(1,719,693)
Transfer to Contributed Equity (Trusts)		(2,125)	(12,075)
Profit or Loss/Result from Ordinary Activities		37,883	125,209

The accompanying notes form part of these financial statements.

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		7,199,994	7,852,748
Payments to suppliers and employees		(7,011,190)	(6,605,452)
Net cash provided by operating activities	11	<u>188,804</u>	<u>1,247,296</u>
Cash flows from investing activities			
(Purchase) / Sell of property, plant and equipment (Net)		(84,235)	(316,198)
Payments for building construction		(82,192)	(1,108,756)
Purchase of Investment in William Kennedy Trust		(905,765)	-
Secured Loan Repayment by Church		-	169,073
Net cash provided/(used in) investing activities		<u>(1,072,192)</u>	<u>(1,255,881)</u>
Cash flows (used in)/from financing activities			
Capital reserve		(7,886)	(335,000)
Loan Repayment		(363,268)	-
Net cash (used in)/provided by financing activities		<u>(371,154)</u>	<u>(335,000)</u>
Net (decrease)/increase in cash held		(1,254,543)	(343,585)
Cash and cash equivalents at beginning of financial year		<u>6,842,841</u>	<u>7,186,426</u>
Cash and cash equivalents at end of financial year	2	<u><u>5,588,298</u></u>	<u><u>6,842,841</u></u>

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494**

**NOTES TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

1. STATEMENT OF ACCOUNTING POLICIES

The consolidated financial report has been drawn up as a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act (WA) 1987 and the reporting requirements of the Australian College of Theology. The Council has determined that The Baptist Union of Western Australia Inc ('the Union') is not a reporting entity and the report is for distribution to the members of The Baptist Union of Western Australia Inc.

This report provides members with information about the Union as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources. The entities and departments that comprise the consolidation group are:

- Baptist Churches of Western Australia including Vose Seminary, Campsites, WA Baptist Basketball, Long Service Leave Fund and Vose Seminary Building Fund
- Minnie Bairstow Trust
- Heather and Noel Vose Library Trust
- Mount Barker Community Resource Centre

The financial report has been prepared on the accruals basis of accounting as defined in AASB 108, Accounting Policies, using the historical cost convention and going concern assumption. Except where stated, it does not take into account changing money values or current valuations of non-current assets. Except where stated, the accounting policies have been consistently applied.

The Council of the Baptist Union of Western Australia Inc have determined that the Union is not a reporting entity as defined in the Statement of Accounting Concept 1 "Definition of the Reporting Entity" and therefore as a minimum apply the following accounting standards to the extent that they are relevant:

AASB 101, Presentation of Financial Statements
AASB 107, Statement of Cash Flows
AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031, Materiality
AASB 1048, Interpretation of Standards
AASB 1054, Australian Additional Disclosures.

FIXED ASSETS

Property, Plant, and Equipment is measured at cost less, where applicable, accumulated depreciation. Depreciation is provided using the straight line method for the writing down from cost, after allowing for estimated residual values, over the anticipated period of each asset's working remaining service potential.

Land was first revalued during the 2016/2017 year. The carrying amount now shown on the balance sheet has been adopted from the value most recently determined by the Valuer General for unimproved land of each location. Previously land was carried at cost. Buildings have been revalued as per the insured value. The revaluation surplus was credited to a reserve in equity. The carrying values will be reviewed and adjusted from time to time, as and when the properties are revalued.

EMPLOYEE ENTITLEMENTS

Provision is made for the liability for employee entitlements accrued and arising from services rendered by employees to balance date. Employee entitlements, together with entitlements arising from wages, salaries and annual leave have been measured at their nominal amounts.

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

NOTES TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
2 Cash Assets		
Bank Accounts	1,423,468	1,890,547
Cash	2,670	2,992
Term Deposits	4,162,160	5,008,815
	<u>5,588,298</u>	<u>6,902,353</u>
3 Receivables		
Receivables	126,055	219,786
Current Tax Assets	-	30,261
	<u>126,055</u>	<u>250,047</u>
4 Land & Buildings		
Land was first revalued during the 2016/2017 year. The carrying amount now shown on the balance sheet has been adopted from the value most recently determined by the Valuer General for unimproved land of each location. Previously land was carried at cost. Buildings have been revalued as per the insured value. The revaluation surplus was credited to a reserve in equity. The carrying values will be reviewed and adjusted from time to time, as and when the properties are revalued.		
5 Financial Investment		
Capital Contribution to Baptist Financial Services	1,500,000	1,500,000
	<u>1,500,000</u>	<u>1,500,000</u>
Future realisation/recovery of this financial investment is restricted by the agreed terms and conditions. The value of this financial investment is supported by the current and future financial performance and expected cash flows from BFS.		
6 Other Financial Assets		
Investment in William Kennedy Trust	1,625,965	720,200
	<u>1,625,965</u>	<u>720,200</u>
7 Payables		
Payables	601,289	758,763
Current Tax Liabilities	7,914	-
	<u>609,203</u>	<u>758,763</u>
8 Interest Bearing Liabilities		
Current		
Loan from Baptist Financial Services	-	60,000
	<u>-</u>	<u>60,000</u>
Non-Current		
Loan from Baptist Financial Services	-	301,208
	<u>-</u>	<u>301,208</u>

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

NOTES TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
9 Other Current Liabilities		
Prepaid Income	255,916	302,284
Provision for Long Service Leave Liabilities	649,876	602,647
	<u>905,792</u>	<u>904,931</u>
10 Statement of changes in Equity		
Contributed Equity (Trusts)		
Opening balance	1,057,025	975,810
Add: Transfer/Adjustment	2,125	81,215
	<u>1,059,150</u>	<u>1,057,025</u>
Equity		
Opening balance	5,797,767	5,715,019
Add: Prior Year Earnings	125,209	134,254
Add: Transfer/Adjustment	1,424,928	(51,506)
	<u>7,347,904</u>	<u>5,797,767</u>
Capital Reserve		
Opening balance	3,912,156	4,145,401
Add: Transfer/Adjustment	(1,211,250)	(233,245)
	<u>2,700,906</u>	<u>3,912,156</u>
General Reserve		
Opening balance	3,064,381	1,446,442
Add: Transfer/Adjustment	2,661,230	1,617,939
	<u>5,725,611</u>	<u>3,064,381</u>

BAPTIST UNION OF WESTERN AUSTRALIA INC.
ABN 59 739 180 494

NOTES TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
11 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit or Loss/Result from Ordinary Activities		
Profit after income tax	37,883	125,209
Cash flows excluded from profit attributable to operating activities		
(Gain) Loss on disposal of property, plant and equipment	21,429	2,200
Non-cash flows in profit:		
Depreciation and amortisation	105,316	164,133
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	123,992	168,608
(Decrease)/increase in trade payables and accruals	(170,812)	69,091
Decrease/(increase) in other operating assets	(220,130)	720,200
(Decrease)/increase in provisions	252,951	40,948
(Decrease)/increase in tax payable	38,174	(43,093)
	<u>188,804</u>	<u>1,247,296</u>

INDEPENDENT AUDIT REPORT

To the Members of Baptist Union of Western Australia Inc

Report on the Financial Report

We have audited the financial report of Baptist Union of Western Australia Inc (the 'Union'), which comprises the Balance sheet as at 30 June 2017, the Income statement and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by Council.

In our opinion the financial report of Baptist Union of Western Australia Inc (the 'Union') has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* and the requirements of the Australian College of Theology, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- b) 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 2013*.

Basis of 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 to assist the Union to meet the requirements of the Union's Constitution, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and WA Associations Incorporations Act 2015 and the reporting requirements of the Australian College of Theology. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Council for the Financial Report

The Council of the Union is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Council is responsible for assessing Union's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Association either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

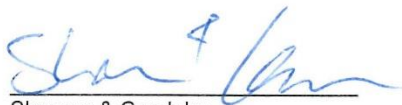
Those charged with governance are responsible for overseeing the Union's financial reporting process.

Auditor's Responsibility 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 the 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.

For a detailed explanation of an auditors responsibilities refer to the following website:
http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Dated this 19th day of September 2017.



Shreeve & Carslake
Chartered Accountants



Geoffrey Carslake - Partner

At 24 Walters Drive, Herdsman Business Park, WA

The Baptist Union of Western Australia Inc.

Minnie Bairstow Trust Financial Report 2016-17

ABN: 31 557 086 018

BALANCE SHEET

AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	2	92,954	968,485
Receivables		-	68
TOTAL CURRENT ASSETS		<u>92,954</u>	<u>968,554</u>
NON-CURRENT ASSETS			
Financial Investment	3	1,387,239	500,100
TOTAL NON-CURRENT ASSETS		<u>1,387,239</u>	<u>500,100</u>
TOTAL ASSETS		<u><u>1,480,193</u></u>	<u><u>1,468,654</u></u>
LIABILITIES			
TOTAL LIABILITIES		<u><u>-</u></u>	<u><u>-</u></u>
NET ASSETS		<u><u>1,480,193</u></u>	<u><u>1,468,654</u></u>
EQUITY			
Opening Balance Equity		519,200	518,396
Trust Capital		754,208	754,208
Capital Reserve		195,245	195,245
Net Income		11,539	805
TOTAL EQUITY		<u><u>1,480,193</u></u>	<u><u>1,468,654</u></u>

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
MINNIE BAIRSTOW TRUST
ABN 31 557 086 018**

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
INCOME			
Interest received		47,325	35,871
		<u>47,325</u>	<u>35,871</u>
LESS EXPENDITURE			
Administration Services		22,244	21,516
Audit Cost		525	1,000
Insurance		600	600
Professional Services Fees		2,278	2,590
		<u>25,647</u>	<u>25,706</u>
NET INCOME BEFORE DISTRIBUTIONS		<u>21,679</u>	<u>10,165</u>
 Distribution of Rental Assistance		 10,140	 9,360
NET SURPLUS (LOSS)		<u><u>11,539</u></u>	<u><u>805</u></u>

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
MINNIE BAIRSTOW TRUST
ABN 31 557 086 018**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		47,395	45,772
Payments to suppliers and employees		(35,787)	(35,067)
Net cash provided by operating activities	4	11,608	10,705
Cash flows from investing activities			
Investment of Funds with William Kennedy Foundation		(887,139)	(500,100)
Net cash provided/(used in) investing activities		(887,139)	(500,100)
Cash flows (used in)/from financing activities			
Capital reserve		-	-
Net cash (used in)/provided by financing activities		-	-
Net (decrease)/increase in cash held		(875,531)	(489,395)
Cash and cash equivalents at beginning of financial year		968,485	1,457,880
Cash and cash equivalents at end of financial year		92,954	968,485

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
MINNIE BAIRSTOW TRUST
ABN 31 557 086 018**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in accordance with the mandatory Australian Accounting Standards applicable to not-for-profit entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, and the significant accounting policies described below.

This report provides members with information about the Trust as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

The financial report has been prepared in accordance with the provisions of the Trust Deed.

The Council of the Baptist Union of Western Australia Inc have determined that the Trust is not a reporting entity as defined in the Statement of Accounting Concept 1 "Definition of the Reporting Entity" and therefore as a minimum apply the following accounting standards to the extent that they are relevant:

AASB 101, Presentation of Financial Statements

AASB 107, Statement of Cash Flows

AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031, Materiality

AASB 1048, Interpretation of Standards

AASB 1054, Australian Additional Disclosures.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
MINNIE BAIRSTOW TRUST
ABN 31 557 086 018**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

	2017 \$	2016 \$
2 Cash Assets		
BFS Savings	92,954	92,720
Savings	-	4,352
Term Deposit (100010458)	-	871,414
	92,954	968,485
3 Financial Investment		
Investment in William Kennedy Trust	1,387,239	500,100
	1,387,239	500,100
4 Cash Flow Information		
Reconciliation of cash Flow from Operations with Profit after Income Tax		
Profit after income tax	11,539	805
Cash flows excluded from profit attributable to operating activities		
Gain on disposal of property, plant and equipment	-	-
Non-cash flows in profit:		
Depreciation and amortisation	-	-
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	69	9,968
(Decrease)/increase in trade payables and accruals	-	-
(Decrease)/increase in provisions	-	-
(Decrease)/increase in tax payable	-	(68)
	11,608	804

BAPTIST UNION OF WESTERN AUSTRALIA INC

MINNIE BAIRSTOW TRUST

INDEPENDENT AUDIT REPORT

To the Members of Baptist Union of Western Australia Inc

Report on the Financial Report

We have audited the financial report of Minnie Bairstow Trust (the 'Trust'), which comprises the Balance sheet as at 30 June 2017, the Income statement and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial report of Minnie Bairstow Trust (the 'Trust'), has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- b) 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 2013*.

Basis of 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 to assist the Trust to meet the requirements of Minnie Bairstow Trust, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and WA Associations Incorporations Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Council for the Financial Report

The Finance and Administration Department of Baptist Union of Western Australia Inc (the 'Association') is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, The Finance and Administration Department of Baptist Union of Western Australia Inc (the 'Association'), Association's ability to continue as a going concern, disclosing, as

applicable, matters relating to going concern and using the going concern basis of accounting unless the Association either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Minnie Bairstow Trust financial reporting process.

Auditor's Responsibility 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 the 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.

For a detailed explanation of an auditors responsibilities refer to the following website:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Dated this 19th day of September 2017.



Shreeve & Carslake
Chartered Accountants



Geoffrey Carslake - Partner

At 24 Walters Drive, Herdsman Business Park, WA

The Baptist Union of Western Australia Inc.

Heather and Noel Vose Library Trust
Financial Report 2016-17

ABN: 48 010 731 282

BALANCE SHEET

AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	2	2,896	16,589
Receivables		-	244
TOTAL CURRENT ASSETS		2,896	16,833
NON-CURRENT ASSETS			
Financial Investment	3	238,726	220,100
TOTAL NON-CURRENT ASSETS		238,726	220,100
TOTAL ASSETS		241,622	236,933
LIABILITIES			
CURRENT LIABILITIES			
Payables		2,555	-
TOTAL CURRENT LIABILITIES		2,555	-
TOTAL LIABILITIES		2,555	-
NET ASSETS		239,067	236,933
EQUITY			
Contributed Equity (Trust's)		239,058	236,927
Net Income		9	6
TOTAL EQUITY		239,067	236,933

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
HEATHER AND NOEL VOSE LIBRARY TRUST
ABN 48 010 731 282**

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
INCOME			
Gift Received		2,125	12,075
Interest received		9,451	4,149
		<u>11,576</u>	<u>16,224</u>
LESS EXPENDITURE			
Audit Expense		350	600
Professional Services		1,445	2,440
		<u>1,795</u>	<u>3,040</u>
NET INCOME BEFORE DISTRIBUTIONS		<u>9,781</u>	<u>13,184</u>
Transfers to Contributed Equity (Trust's)		2,125	12,075
Vose Seminary - Contribution to Library		7,647	1,102
		<u>9</u>	<u>6</u>
NET INCOME / (LOSS)		<u>9</u>	<u>6</u>

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
HEATHER AND NOEL VOSE LIBRARY TRUST
ABN 48 010 731 282**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		11,820	15,979
Payments to suppliers and employees		(6,888)	(5,037)
Net cash provided by operating activities	4	<u>4,933</u>	<u>10,942</u>
Cash flows from investing activities			
(Purchase) / Sell of property, plant and equipment (Net)		-	-
Investment of Funds with William Kennedy Foundation		(18,626)	(220,100)
Net cash provided/(used in) investing activities		<u>(18,626)</u>	<u>(220,100)</u>
Cash flows (used in)/from financing activities			
Capital reserve		-	-
Net cash (used in)/provided by financing activities		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash held		(13,694)	(209,158)
Cash and cash equivalents at beginning of financial year		<u>16,589</u>	<u>225,747</u>
Cash and cash equivalents at end of financial year		<u><u>2,896</u></u>	<u><u>16,589</u></u>

The accompanying notes form part of these financial statements.

**BAPTIST UNION OF WESTERN AUSTRALIA INC.
HEATHER AND NOEL VOSE LIBRARY TRUST
ABN 48 010 731 282**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in accordance with the mandatory Australian Accounting Standards applicable to not-for-profit entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, and the significant accounting policies described below.

This report provides members with information about the Trust as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

The financial report has been prepared in accordance with the provisions of the Trust Deed.

The Board of the Vose Foundation Ltd as trustee for Heather and Noel Vose Library Trust have determined that the Trust is not a reporting entity as defined in the Statement of Accounting Concept 1 "Definition of the Reporting Entity" and therefore as a minimum apply the following accounting standards to the extent that they are relevant:

AASB 101, Presentation of Financial Statements

AASB 107, Statement of Cash Flows

AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031, Materiality

AASB 1048, Interpretation of Standards

AASB 1054, Australian Additional Disclosures.

BAPTIST UNION OF WESTERN AUSTRALIA INC.
HEATHER AND NOEL VOSE LIBRARY TRUST
ABN 48 010 731 282

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
2 Cash Assets		
BFS Savings	2,896	16,589
	<u>2,896</u>	<u>16,589</u>
3 Financial Investment		
Investment in William Kennedy Trust	238,726	220,100
	<u>238,726</u>	<u>220,100</u>
4 Cash Flow Information		
Reconciliation of cash Flow from Operations with Profit after Income Tax		
Profit after income tax	9	6
Cash flows excluded from profit attributable to operating activities		
Gain on disposal of property, plant and equipment	-	-
Non-cash flows in profit:		
Depreciation and amortisation	-	-
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	244	-
(Decrease)/increase in trade payables and accruals	4,680	7,310
(Decrease)/increase in provisions	-	-
(Decrease)/increase in tax payable	-	-
	<u>4,933</u>	<u>7,316</u>

BAPTIST UNION OF WESTERN AUSTRALIA INC
HEATHER AND NOEL VOSE LIBRARY TRUST
INDEPENDENT AUDIT REPORT

To the Members of Baptist Union of Western Australia Inc

Report on the Financial Report

We have audited the financial report of Heather and Noel Vose Library Trust (the 'Trust'), which comprises the Balance sheet as at 30 June 2017, the Income statement and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial report of Heather and Noel Vose Library Trust (the 'Trust'), has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- b) 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 2013*.

Basis of 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 to assist the Trust to meet the requirements of Heather and Noel Vose Library Trust, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and WA Associations Incorporations Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility for the Financial Report

The Finance and Administration Department of Baptist Union of Western Australia Inc (the 'Association') is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, The Finance and Administration Department of Baptist Union of Western Australia Inc (the 'Association'), Association's ability to continue as a going concern, disclosing, as

applicable, matters relating to going concern and using the going concern basis of accounting unless the Association either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Heather and Noel Vose Library Trust financial reporting process.

Auditor's Responsibility 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 the 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.

For a detailed explanation of an auditors responsibilities refer to the following website:
http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Dated this 19th day of September 2017.



Shreeve & Carslake
Chartered Accountants



Geoffrey Carslake - Partner

At 24 Walters Drive, Herdsman Business Park, WA

Baptist Relief Fund Inc.
Financial Report 2016-17
ABN: 99 834 126 023

Declaration

The Baptist Relief Fund Board ("the Board") has determined that the Baptist Relief Fund Inc. ("the Fund") is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board the financial statements and notes are in accordance with the Australian Charities and Not for profit Commission Act 2012 and:

- a) The financial statements and notes presents fairly the Funds financial position as at 30 June, 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- b) In the opinion of the Board there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with section 60.15(2) of the Australian Charities and Not for profits Commission Regulation 2013 and is signed for and on behalf of the Board by:



Chairman

Dated: 18 September 2017

BAPTIST RELIEF FUND INC

ABN 99 834 126 023

BALANCE SHEET

AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	2	33,403	84,757
TOTAL CURRENT ASSETS		33,403	84,757
TOTAL ASSETS		33,403	84,757
LIABILITIES			
CURRENT LIABILITIES			
		-	-
TOTAL CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		33,403	84,757
EQUITY			
Open Balance Equity		84,757	38,550
Surplus for the year		(51,355)	46,208
TOTAL EQUITY		33,403	84,757

The accompanying notes form part of these financial statements.

BAPTIST RELIEF FUND INC
ABN 99 834 126 023

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
INCOME			
Donation received for bushfire in Perth		-	48,989
Donation received for general purpose		145	100
Interest received		650	1,319
		<u>795</u>	<u>50,408</u>
LESS EXPENDITURE			
Support given to fire victims		52,000	4,000
Accounting and audit costs		150	200
		<u>52,150</u>	<u>4,200</u>
SURPLUS FOR THE YEAR		<u>(51,355)</u>	<u>46,208</u>

NB: Donations received for the January 2016 Perth bushfires were distributed to disaster victims in July and August 2016. The total amount distributed to disaster victims was \$52,000.

The accompanying notes form part of these financial statements.

BAPTIST RELIEF FUND INC
ABN 99 834 126 023

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		796	50,407
Payments to suppliers and employees		(52,150)	(4,200)
Net cash provided by operating activities	3	<u>(51,354)</u>	<u>46,207</u>
Cash flows from investing activities			
(Purchase) / Sell of property, plant and equipment (Net)		-	-
Payments for building contruction		-	-
Net cash provided/(used in) investing activities		<u>-</u>	<u>-</u>
Cash flows (used in)/from financing activities			
Capital reserve		-	-
Net cash (used in)/provided by financing activities		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash held		(51,354)	46,207
Cash and cash equivalents at beginning of financial year		<u>84,757</u>	<u>38,550</u>
Cash and cash equivalents at end of financial year		<u><u>33,403</u></u>	<u><u>84,757</u></u>

The accompanying notes form part of these financial statements.

**BAPTIST RELIEF FUND INC
ABN 99 834 126 023**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act (WA) 1987.

This report provides members with information about the Fund as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

The financial report has been prepared in accordance with the mandatory Australian Accounting Standards applicable to not-for-profit entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, and the significant accounting policies described below.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations or non-current assets.

The Board of the Baptist Relief Fund Inc have determined that the Fund is not a reporting entity as defined in the Statement of Accounting Concept 1 "Definition of the Reporting Entity" and therefore as a minimum apply the following accounting standards to the extent that they are relevant:

AASB 101, Presentation of Financial Statements

AASB 107, Statement of Cash Flows

AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031, Materiality

AASB 1048, Interpretation of Standards

AASB 1054, Australian Additional Disclosures.

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

Tax Concession

Income tax has not been provided in this financial report as the Association is a non-profit organisation and is exempt from income tax under the Income Tax Assessment Act 1997. The Association is endorsed as a Deductible Gift Recipient and entitled to FBT exemption and GST concessions

BAPTIST RELIEF FUND INC
ABN 99 834 126 023

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
2 Cash Assets		
BFS Cheque	9,035	3,002
BFS Hi Savings	24,368	81,755
	<u>33,403</u>	<u>84,757</u>
3 Cash Flow Information		
Reconciliation of cash Flow from Operations with Profit after Income Tax		
Profit after income tax	(51,355)	46,208
Cash flows excluded from profit attributable to operating activities		
Gain on disposal of property, plant and equipment	-	-
Non-cash flows in profit:		
Depreciation and amortisation	-	-
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	1	(1)
(Decrease)/increase in trade payables and accruals	-	-
(Decrease)/increase in provisions	-	-
(Decrease)/increase in tax payable	-	-
	<u>(51,354)</u>	<u>46,207</u>

BAPTIST RELIEF FUND INC

INDEPENDENT AUDIT REPORT

To the Members of Baptist Relief Fund Inc

Report on the Financial Report

We have audited the financial report of Baptist Relief Fund Inc (the 'Association'), which comprises the Balance sheet as at 30 June 2017, the Income statement and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Board Declaration.

In our opinion the financial report of Baptist Relief Fund Inc (the 'Association'), has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- b) 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 2013*.

Basis of 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 to assist the Association to meet the requirements of Baptist Relief Fund Inc, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and WA Associations Incorporations Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

The Board of Baptist Relief Fund Inc is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern

basis of accounting unless the Association either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.


Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibility 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 the 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.

For a detailed explanation of an auditors responsibilities refer to the following website:
http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Dated this 19th day of September 2017.


Shreeve & Carslake
Chartered Accountants


Geoffrey Carslake - Partner

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