



**Baptist Churches**  
WESTERN AUSTRALIA

# ANNUAL REPORT 2018

### CONTENTS

Vision.....	3
Mission.....	3
Values .....	3
Council Chair .....	4
Baptist Churches Western Australia Council.....	5
Director of Ministries .....	6
Church Health and Pastoral Support.....	7
Finance and Administration .....	8
Vose.....	9
Campsites, Events and Special Projects .....	10
Baptist Churches Western Australia Staff .....	11
Baptistcare .....	12
The Baptist Union of Western Australia Inc. Financial Report 2017-18.....	13
Minnie Bairstow Trust Financial Report 2017-18.....	23
Heather and Noel Vose Library Trust Financial Report 2017-18.....	30
Baptist Relief Fund Inc. Financial Report 2017-18 .....	37

## Vision

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

## Mission

Building a Healthy Church

## Values

We value living lives that are fully dependent on God  
in obedience to Christ and the Bible

We value building trust within Baptist Churches  
of Western Australia

We value generous hearts that are committed  
to building the Kingdom of God

We value all people inside and outside  
the family of God – every generation, every culture

We value doing our best because it  
honours God and inspires others

We value integrity – committed to being honest,  
transparent and above reproach

We value community because we are  
stronger when we work together

## Council Chair

Pastor Karen Siggins

I joined the Baptist Union Council in 2011 very glad for, and a little nervous about, the chance to contribute at a denominational level! Since that time, I have learnt a lot about the opportunities and challenges afforded us as Western Australian Baptists as we endeavour to be an empowering movement helping pastors, ministries, churches and their communities say "Yes" to Jesus. Consequently, it was a privilege to step into the role of Council Chair in December 2017 with thanks to Bruce Watkins for his five-year leadership of the Council.

Bruce has remained on the Council and along with Brad Entwistle, Craig Eccleston, Vanessa Chang and Mark Wilson (Director of Ministries) we have served the Assembly of BCWA by overseeing the governance of the Baptist Union of Western Australia. We held six meetings throughout the year and always have good commitment and engagement from Council members. We are keenly aware of our responsibility to promote the objects of the Baptist Union – resourcing and supporting leadership of healthy missional churches; fostering the unity of the churches and enabling churches of the Union to work together for the advancement of God's kingdom in ways that churches might not manage well in isolation.

Fulfilling these objects this year has required the Council to give significant attention to the outcomes of the Royal Commission into Institutional Responses to Child Sexual Abuse. The Council is very grateful to Mark Wilson, Jacqui Smoker and Sue Ash for the work they have undertaken to ensure the Council and consequently the Assembly, can be confident that the best way forward lies in opting in to the National Redress Scheme according to the recommendation being presented to the Assembly.

While we are expressing gratitude, the Council acknowledges and thanks all of the Ministry Centre Staff and their Executive management group led by Director of Ministries, Mark Wilson. It is no small task to lead and manage the BUWA towards our mission and the staff bring valuable expertise along with a deep commitment to empowering people and communities to say "yes" to Jesus.

Thanks are also due to Brad Entwistle who will be stepping down from Council this year after serving for ten years. Brad has made an outstanding contribution to the Council through his skill and expertise and by way of his clear commitment to the denomination's vision. Brad's quiet wisdom and thoughtful questions will be missed. Brad's departure will leave us with two vacancies on the Council and it is good to be bringing a nomination for a new Council member to the Assembly.

Earlier this year as I was reflecting on what the future for Baptist Churches Western Australia might look like, I wrote "Some of the practices that would have been revolutionary to us ten years ago when Mark Wilson first came on board, are now accepted and consolidated as part of our everyday healthy operation. This means we are now in a good solid place to ask, "Now what? What do we need to look like in the next ten years to continue to be relevant for our churches and communities in seeing out our vision?""

More recently I heard John Dickson talk about the future of the Christian Church in terms of the challenge of balancing what he called "Conviction" and "Compassion". How will we live out our conviction that the person and the cross of Jesus Christ is hope for all humankind in such a way that that the love of God, who did not come to condemn the world, is the loudest voice in our churches and our wider communities?

This is our extraordinary responsibility and opportunity. It is going to take courage and creativity. Things will look a little different in the days to come as we figure out what it means to be a contemporary movement of Jesus followers who stand for our communities; helping people say "yes" to Jesus.

It is good to be stepping into this next chapter with you all.

My final thanks go to our good God – the Father who loves us beyond measure; the Son who has redeemed and restored us; and the Spirit – God with us even now – who will guide and empower us all the days of our lives for the advancement of the kingdom.





## Baptist Churches Western Australia Council



**Pastor Karen Siggins**  
Chair

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**  
Vice-Chair

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. Bruce Watkins**

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, and provides business coaching and consulting services to owners and managers of SME businesses.



**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.



**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

Welcome to the 2018 Annual Report for the Baptist Churches Western Australia. It was a significant year of ministry within our churches through our Pastors, Schools, Baptistcare, Vose Seminary, Campsites and Events. We are as committed as ever to our vision of *being an empowering movement helping Pastors, Ministries, Churches and their Communities say Yes to Jesus*.

Baptist Churches Western Australia currently comprises 124 unique churches and congregations, 35 of which are multicultural and 88 are member churches, along with 219 pastors and chaplains.



We continue to be passionate about our mission of *Building a Health Church*, with an integral part of this being healthy Pastors. This year's All Together Baptist Pastoral Retreat saw 247 pastors, chaplains and their spouses attend from all over the Western Australia. This is an important time for these key people in ministry to be ministered to themselves over the three days in Mandurah.

One of the challenging issues facing our Baptist family has been understanding and implementing the recommendations that have come out from the Royal Commission into Institutional Responses to Child Sexual Abuse, along with the implications of the Redress scheme. This is a journey that several Baptist staff have been on for the duration of the Commission, and I am grateful for the conscientious work they have placed into implementing the recommendations, offering advice to churches, and for being available to walk alongside those who have been hurt by those in whom they have placed their trust. The wellbeing of the vulnerable, including children, must always be a priority for those who are entrusted with their care, and we have committed ourselves to work to ensure a safer and more just society for all.

As part of addressing the need for a safer society for all, I attended the Converge 2017 gathering in Canberra along with Baptist leaders from across Australia. Converge is a three-day gathering of our Baptist leadership during which we meet with Members of Parliament to discuss issues of justice and concern to our movement. The key discussion topic for the 2017 event was addressing the high levels of domestic violence affecting Australians.

In 2017, I was nominated and appointed as the Vice-President for the Asia Pacific Baptist Federation. As Baptists in Western Australia, we are part of this federation of churches. APBF represents over 33,000 local churches, made up of almost 6 million members, in 60 Conventions across 22 Countries in the Asia Pacific region. Their mission is to "Inspire and equip Baptists by collaborating, networking, training and serving to fulfil the Great Commission." It is a pleasure to serve this mission in my voluntary role as Vice-President.

Each year, I have the honour of meeting with leaders from all over Western Australia. Whether it's a pastor in a remote location, a principal of a Baptist College, or a ministry leader in the local church - I count it a pleasure to be able to meet with these people who have dedicated their time to serve the Lord and the community He has placed them in. I'm constantly encouraged to see their passion. The mission field that we have in front of us is huge, and with the great leaders I meet, I'm excited for what the future will hold.

The transition of the Chair of the Baptist Assembly Council from Bruce Watkins to Pastor Karen Siggins took place in December, and the process has been very smooth. Thank you to Bruce for his five years of leadership in this role and to Karen for the way she has taken on this new responsibility with commitment and passion. Thank you to all the Council members, especially Brad Entwistle as he retires from Council after ten years of generous and faithful service.

On a personal note, it was a challenging and renewing experience to undertake the Camino de Santiago pilgrimage, an 800km walk across the width of Spain in April/May this year. This was a whole of person experience, affecting me spiritually, physically, emotionally, and mentally. As part of the pilgrimage, my wife Karen and I, through Baptist World Aid Australia, helped to raise funds to assist refugees affected and displaced by war zones in the Middle East. Over \$30,000 was raised and we are thankful and humbled by the amazing support we received.

I am incredibly grateful and thankful to the Executive staff of the Baptist Churches Western Australia. They faithfully serve in their respective ministries and I commend their reports to you on the following pages. This team is supported by staff and volunteers located at the Baptist Ministry Centre, Vose and the three campsites. Their contributions are invaluable, and I give thanks to them for their ministry.

## Church Health and Pastoral Support

Pastor Jackie Smoker and Pastor Mike Bullard



There have been many opportunities to empower churches and ministries over the past 12 months. This has included assisting churches and pastors with pastoral placements, conflict resolution, pastoral reviews, training boards, persons of concern, Safe Church, governance, an updated model constitution, accreditation and facilitating pastors peer groups with more than 140 pastors participate in one of 24 peer groups.

Accreditation continues, and after several years of preparation, two Pastors will be presented to Assembly having completed Stage Two requirements along with five others being recognised by Assembly. There are currently 35 people in the Accreditation Process, with eight new candidates this year. More than 150 Pastors engage in the Ongoing Accreditation process, which includes Pastoral Development and Supervision.

The Safe Church Team was expanded, with the appointment of Sue Ash (Professional Standards), and Pastor Dan McGrechan (Safe Church Educator) adding to Mike Bullard and Jackie Smoker. There were 26 Safe Church workshops held around the state, providing training to more than 620 people. Work has also been undertaken to review the delivery of Safe Church training, and preparations are being made to enable a mixed-mode delivery (online + shorter workshop) from 2019. Substantial work has also been undertaken in the development and delivery of specialised Safe Church training for Camp Leaders, Cross-cultural ministries, Safe Church Reporting Officers and Administrative Officers.

A new role was established, with the appointment of Yvette Cherry to the position of Women's Ministry Pastor. Yvette builds on the ministry of Karen Wilson, engaging with pastors, leaders and churches supporting and equipping women in leadership and ministry across our churches. Fresh was held in August 2017, with 725 women from around the state gathering together.

Under the leadership of Pastor Ed Devine, and with the support of Peter Vermeulen, the Next Generation ministries continue to provide support and equipping resources to children's, youth and young adult pastors and leaders. This includes the facilitation of networks, online environments, communications and support. The year has been one of refinement and focus, seeing fruit come from two combined youth events, various young adult events and a children's pastors and leaders Conference. This year has also seen the development of in-house leadership training, equipping youth leaders of local churches and camping ministries to be more effective in leading youth nearer to Jesus.

The past 12 months has been one of learning and preparation, particularly in light of the final report of the Royal Commission into Institutional Responses to Child Sexual Abuse. The final report has wide ranging implications for churches and the Church Health and Pastoral Support Team have given considerable time to understanding the report, along with other changes, and working with other state Baptist associations in order to bring recommendations to churches and ministries.

Pastor Victor Owuor continues to support cross-cultural Churches. Five churches have been recognised as church plants in the past year. Encouraging networking among cross-cultural churches and their ministers has resulted in joint church services and mutual support. Assistance from Baptist Financial Services has helped two cross-cultural churches to purchase buildings for worship services. The cross-cultural churches are our fastest growing area of ministry and are likely to be a significant growth area of ministry into the future. Training for pastors has commenced using the Veritas Bible Study curriculum, with groups being equipped in bible study and interpretation skills. Training and mentoring of next generations workers in the area of discipleship has also formed a major part of the cross-cultural ministry this past year

This ministry area is 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. Western Australia is well-represented with five families as part of Team Yawo and the Blacks in Thailand. BWAA has a focus on assisting churches with aid, development and disaster relief strategies, with Catalyst groups in churches seeking to bring a justice and aid focus to local issues.

The Crossover Emerging Evangelists conference were held in Melbourne and Sydney, with three local church leaders from Western Australia attending. Stories of what's working around Australia were shared along with the challenge to continue to share the task of evangelism in the 21<sup>st</sup> Century. This training is part of the ministry of Crossover Australia and is funded through churches giving to the Easter Crossover offering.

## Finance and Administration

Greg Holland

As part of the Executive team at BCWA, Greg Holland's responsibilities include financial management & controls, reporting, treasury, information technology and communications, human resources, governance, risk and compliance, properties, statutory year end reporting and audits, insurance, financial services, document management and archives and also representing BCWA on several Boards.

The central finance team lead by our Finance Manager, Dorothy Zander, provides accounting, compliance and shared services support for BCWA, Vose, Campsites, Mount Barker CRC, several trusts, related ministry organisations, 1 Baptist College and 16 churches and growing: this includes bookkeeping, 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. We truly are stronger when we work together.

The **Baptist Insurance Services** (BIS) program provides comprehensive insurance covers for more than 140 churches and ministries, 3 campsites, as well as 17 schools in WA. The Standard Policies provided include Public Liability, Property, Management Liability, Professional Indemnity, Crime, Travel, Cyber Protection, Personal Accident - Volunteer Workers and Youth and Personal Accident – Pastors and Spouses. Additional policies for Motor Vehicle, Marine Hull, Student Personal Accident and Student Travel Insurance are available on request.

BIS'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. Local staff administer the BIS policies in WA, delivering local support with the backing of a National Office in Melbourne. As of June 2018, BIS has over \$888 million of buildings and contents insured, up almost \$5.5 million on the previous year.

Insurance staff have handled more than 60 property claims in the past 12 months, covering everything from stolen electronic items and broken windows to a storm that caused significant damage to a school's buildings and contents.

BCWA also arranges and manages Workers Compensation cover locally in WA for staff at churches, ministries and schools, and consistently achieve very competitive rates from the insurer due to typically low claims and the large size of the group. The estimated wages for Western Australia churches, ministries and schools for the 2018-19 Financial Year is over \$86 million.

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

**Baptist Financial Services** (BFS) 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.

Last year saw many changes in finance regulations, with BFS unable to have transactional accounts for individual customers (only investments) and with the still increasing lending activity in WA, many churches have been using savings to pay for their renovations or new building purchases and therefore the growth in Investment balances has slowed to a total of approx. \$51 million. Nonetheless, this total is still a good result in WA, and as a result BFS was able to pay \$164,326, in support of the ministry of Baptist Churches of Western Australia (BCWA), for the last financial year.

New client activity has increased steadily and approx. 75% of our Baptist Churches now have accounts with BFS. Other Christian organisations and churches are also investing and opening accounts with BFS. This is important to help fund the increasing number of other denomination loans.

BFS has seen a period of significant growth in WA over the last six years. Anina Findling is now in her new role at National Networking Manager, focussing on increasing our client funds to keep up with increased lending opportunities to resource Christian ministry. Shelley Bartels has been the new Relationship manager for WA since late October 2017.





### Vose

Rev Dr Brian Harris



As always, there have been many highlights in the Vose year. During the July 2017-Jun 2018 year a new entry to the seminary off Allen Court was opened, and signage around the property was refreshed. A generous gift made it possible to increase the number of solar panels on the roof of the John Olley Centre, and in addition to being environmentally responsible, these help to keep electricity costs under control, which is important as the seminary gets busier and busier – with increasing demands for power and water.

Dr Michael Kok took up the post of New Testament Lecturer and Dean of Students at the start of 2018, and has settled into the post extremely well. Michael is an outstanding academic with a strong pastoral heart. A Canadian trained in both the UK and Canada, Michael is adjusting well to life in Australia and to driving on the other side of the road.

On the academic front, we again had a student complete their PhD at Vose. This time it was Blake Hurst, with a highly commended thesis entitled, “Evangelical Theology at a Crossroads: What Alasdair MacIntyre’s Theory of Tradition-Guided Enquiry has to say to a Theological Tradition beset by Methodological Conflict.”

The on-line program continues to grow, and over 20% of study units are now taken in this format. While many of the students are Perth based, we also have students from all around the country. We again offered a third semester study option over the summer, and this was entirely in an on-line format. On-line education becomes more sophisticated each year, and our staff are provided with regular professional development to ensure we offer the best educational experience possible for each student.

The Vose staff continue to contribute to the wider academic discussion by participation at conferences and publications. Dr Michael O’Neil is now the coordinator of the Barth stream at the annual conference of the Australian and New Zealand Association of Theological Schools. Our principal, Dr Brian Harris, was invited to participate in the Distinguished International Visiting Scholar program at Spurgeon’s College, London, and spent 12 weeks of sabbatical leave there in the first half of 2018. During this time Brian gave lectures at both Spurgeon’s and further afield, and was able to participate in discussion on the future of theological education.

The seminary continued to strengthen each of the six the areas identified for special focus in its 3 year strategic plan “Vose 2020: Moving Ahead”.

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 21<sup>st</sup> 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

The seminary recently completed an audit of its marketing and enrolment strategy, and was pleased with the constructive and helpful feedback provided.

While the seminary offers an increasing range of flexible study options, training for pastoral ministry remains at the center of what it does. About a third of our students are already in some form of pastoral ministry, studying with us part time while working in a church, chaplaincy or mission position for the other part of their time.

## Campsites, Events and Special Projects

Ross Daniels

The **Baptist Camping Centre's** are now a group of camping centres, with the transition of Kennedy Camping Centre to being centrally managed along with Serpentine and Busselton. This has been a carefully managed process, in consultation with the Greater Southern Camp Kennedy committee.

Throughout the year, this ministry has been purposefully looking to provide opportunities through the venues for campers to say yes to Jesus. Serpentine Camping Centre, managed by Marc Marion has undertaken a number of changes, with a key project seeing all of the cabins fully refurbished. The refurbished cabins have helped enhance the impact and use of the Serpentine facility, including baptisms in the pool, even in winter. Nan Bloomfield, Serpentine's Catering Manager of 16 years retired in mid-January.



Busselton Camping Centre managed by Andrew Collins has also undergone numerous changes throughout the year, with Assistant Manager Rocky Turner concluding in December 2017. Murray Smoker has been employed as the new Assistant Manager, coming into the role at the beginning of 2018. This has opened the opportunity to turn the second caretaker's accommodation into a new holiday house for guests.

Ross oversaw a research project into the effectiveness and efficiencies of having additional solar production at Vose Seminary. The Thomas Bailey Fund financially supported a large solar energy addition, with Ross overseeing this build. A new entryway was also created at Vose, with vehicle access now available off Allen Court.

Ross also oversaw the renovation of the Baptist Ministry Centre, with the majority of the building receiving work. This included the creation of new office spaces, redesigned boardroom facilities and upgraded bathrooms.

All five **Serpentine Ministry Holiday Camps** were very successful in July 2017 and January 2018. At the summer Junior's camp it was recorded that 85% of campers made or want to make a commitment to Christ. Similar responses have been conveyed for Senior's and Inter's. Of note, over 100 leadership positions are required to be filled for the three camps, and training packages have been developed by Pastor Ed Divine and the next Gen team to provide discipleship and leadership training. Camp's Coordinator Brooke Bourdon concluded in her role at the end of the 2018 winter camps, with Peter Vermeulen taking up the part time role for future camps.

Keith Campbell led the team for **SportsFest 2017** along with BCWA Events Coordinator, Jess Ford. For the 2018 event, a new logo and web site were launched. This event is for youth and young adults throughout the metropolitan and regional areas of Western Australia and has been described as "the perfect time to meet others, try new sports, create lasting memories, and hear about Jesus".

The **Green Team** ran the Zone and is an integral part of the hugely successful 2017 Leaver's Zone in Dunsborough. The four nights operated seamlessly, with entertainment and care provided for record numbers of leavers, with approximately 7,000 Year 12 students attending each night. As a new initiative for the Green team volunteers, social activities ran through the day, along with shared daily praise and worship and Bible study.

We have seen another significant season for **Baptist Basketball**, seeing teams praying together before each game. Terry Hicks has been leading this area as a volunteer and continues to help this ministry develop.

## 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. Jackie Smoker (FT)	Dr. Brian Harris (FT)	Ross Daniels (FT)
Anina Findling (PT)	Ps. Mike Bullard (FT)	Brenda Warren (FT)	Amy Vander Ros (C)
Dorothy Zander (FT)	Ps. Dan McGrechan (PT)	Bridget Barry (FT)	Andrew Collins (FT)
Grace Merrills (PT)	Ps. Ed Devine (PT)	Cate Vose (PT)	Azra Lloyd (C)
Helen Baragry (PT)	Matt Chapman (FT)	Chris Ellery (V)	Benjamin Kemp (C)
Joanne Gosen (FT)	Pam Gallagher (PT)	Daniel Bonallack (FT)	Bert Winning (FT)
Marianne Walker (FT)	Sally Phu (FT)	Dr. David Cohen (FT)	Bethany Nichol (C)
Michelle Smoker (PT)	Sue Ash (PT)	Dr. Graeme Cross (PT)	Cathy Sykes (C)
Natalie Coulson (FT)	Ps. Victor Owuor (FT)	John Pim (PT)	Chris Corn (V)
Natasha Anderson (FT)	Warren Haley (Casual)	Jon Bergmann (PT)	Dalene Simson (C)
Shelley Bartels (PT)	Yvette Cherry (PT)	Justine Humphreys (PT)	Erica Robinson (C)
		Brooke Bourdon (PT)	Erik O'Dempsey (PT)
		Lloyd Porter (PT)	Eryn Kemp (C)
		Lynn Cowper (FT)	Francis McGuinness (C)
		Dr. Michael O'Neil (FT)	Gillian Kohlhoff (C)
		Dr Michael Kok (FT)	Graham Atkinson (C)
		Monica O'Neil (PT)	Jan Stobbie (C)
		Nathan Hobby (PT)	Jess Ford (FT)
			Jordyn Robinson (C)
			Judy Atkinson (PT)
			Kate O'Hara (C)
			Linda Cummins (PT)
			Lizzie Winning (FT)
			Marc Marion (FT)
			Matthew Smedley (C)
			Murray Smoker (FT)
			Peter Vermeulen (PT)
			Russel Clissold (V)
			Ryan Turner (C)
			Tenelle Dobson (C)
			Terry Hicks (V)

### Baptistcare

Russel Bricknell - Chief Executive Officer

*Baptistcare is one of Western Australia's largest not-for-profit providers of residential care, at home services and retirement living, supporting individuals and communities in metro and regional areas for over 45 years.*



Over the past year, Baptistcare has invested significant time and resources into better understanding the needs of the people who trust us with their care and support needs.

Through interviews, focus groups and visits to our facilities across Western Australia, we have clearly identified our residents and customers are looking for purpose, connection, an active healthy life and the ability to remain at home for as long as possible.

They also want quality care, choice, friendly and approachable staff, and a provider who can help them understand the aged care sector and respite options.

These important insights have led us to reimagine our Values and look at innovative ways to take our service delivery model to a new level.

As the demand for aged care in Western Australia continues to grow, we have crystallised our Vision to be a leading provider of residential care, at home services and retirement living.

In line with this new direction, Baptistcare intends to transition out of Disability Services over the coming year.

We will continue to provide Disability Services' customers with the best-practice care and support they have always received, while they take the time they need to make an informed decision about a new service provider that best meets their individual needs and circumstances.

Ensuring continuity of care and support was also pivotal when we transferred ownership of Gwen Hardie Lodge and Annie Bryson McKeown Lodge in Albany, and Sunshine Park Residential Care and Sunshine Park Retirement Village in Lesmurdie to the Roshana Group over the last year.

The transitioning of these services is part of our strategic plan to focus our resources into the areas of greatest need, further invest in employee training and education, and improve the aesthetics and functionality of our residential facilities.

Our ongoing refurbishment program involving interior and exterior painting, the installation of artworks, purchasing new crockery and furniture and developing better signage is ensuring residents truly love and enjoy the place they call home.

When it comes to creating new facilities, we are delighted to be partnering with the City of Rockingham to explore options to create new styles of accommodation for seniors as part of the dynamic Challenger Precinct Redevelopment.

The Challenger Precinct land earmarked for development offers a unique opportunity to consider contemporary solutions in the heart of the community to respond to the needs of Rockingham's rapidly ageing population.

During the year, Baptistcare Chaplaincy moved to better recruit and skill volunteers to work alongside our dedicated chaplains providing spiritual care to our residents and customers.

Volunteers participated in the new 16-hour Spiritual Care training course developed by Altura Learning, Meaningful Ageing Australia and Health Television Network.

Participants from Baptist churches including Como, Riverton, Byford, North Beach, Manjimup, Morley, Albany, Margaret River, Pingelly and Parkerville have completed the course and are now valuable members of our strong and committed volunteering team.

Our Board, Executive, employees and volunteers are embracing the challenges and opportunities which come with change and innovation, and we will continue to work hard together to deliver the very best aged care available in Western Australia.



The Baptist Union of Western Australia Inc.  
Financial Report 2017-18

ABN: 59 739 180 494

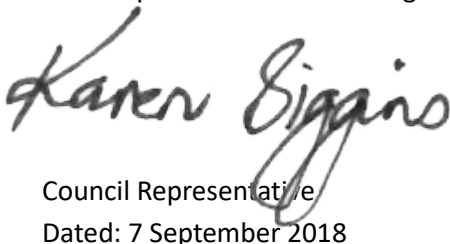
Declaration

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, 2018 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: 7 September 2018

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

**CONSOLIDATED BALANCE SHEET**

**AS AT 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash Assets	2	5,078,571	5,588,298
Receivables	3	107,412	126,055
Prepayments		188,121	143,462
<b>TOTAL CURRENT ASSETS</b>		<b>5,374,104</b>	<b>5,857,815</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment		508,670	761,732
Land & Buildings	4	10,891,066	10,223,829
Financial Investment	5	1,500,000	1,500,000
Other Financial Assets	6	1,993,985	1,625,965
<b>TOTAL NON-CURRENT ASSETS</b>		<b>14,893,721</b>	<b>14,111,526</b>
<b>TOTAL ASSETS</b>		<b>20,267,825</b>	<b>19,969,342</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	7	461,931	609,203
Provisions		611,053	589,877
Accrued Liabilities		304,334	301,379
Third Party Funds held in Trust		570,500	590,500
Other Liabilities	8	1,123,337	905,792
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,071,155</b>	<b>2,996,751</b>
<b>NON-CURRENT LIABILITIES</b>			
Other Liabilities (LSL)		105,725	101,137
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>105,725</b>	<b>101,137</b>
<b>TOTAL LIABILITIES</b>		<b>3,176,880</b>	<b>3,097,888</b>
<b>NET ASSETS</b>		<b>17,090,945</b>	<b>16,871,454</b>
<b>EQUITY</b>			
Contributed Equity (Trusts)	9	1,059,650	1,059,150
Opening Balance Equity	9	7,670,044	7,347,904
Capital Reserve	9	2,682,457	2,700,906
Reserves	9	5,631,791	5,725,611
Current Year Earnings		47,003	37,883
<b>TOTAL EQUITY</b>		<b>17,090,945</b>	<b>16,871,454</b>

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 2018**

	Note	2018 \$	2017 \$
Revenues from ordinary activities		6,652,040	6,754,587
Expenses from ordinary activities, excluding borrowing costs expense		(6,700,167)	(6,688,835)
Borrowing costs expense (including Interest)		-	(2,061)
<b>Surplus (Loss) from ordinary activities before income tax expense</b>		<b>(48,127)</b>	<b>63,692</b>
Income tax expense relating to ordinary activities		-	-
<b>Surplus (Loss) from ordinary activities after income tax expense</b>		<b>(48,127)</b>	<b>63,692</b>
Other Income/Expense		(21,805)	(31,569)
Transfer from General Reserves		117,436	7,886
Transfer to Capital Reserves		-	-
Transfer to Contributed Equity (Trusts)		(500)	(2,125)
<b>Profit or Loss/Result from Ordinary Activities</b>		<b>47,003</b>	<b>37,883</b>

**Classification of Expenses by Nature**  
**Extract of Consolidation Income Statement**  
**for the twelve months ended 30 June, 2018**

	Note	2018 \$	2017 \$
Revenue from ordinary activities		6,652,040	6,754,587
Cost of good sold		(1,234,947)	(1,401,408)
Employee benefits expense		(2,988,460)	(2,941,387)
Depreciation and amortisation expenses		(98,647)	(105,316)
Reinsurance premiums		(979,504)	(692,401)
Borrowing costs expense		-	(2,061)
Other expenses from ordinary activities		(1,398,609)	(1,548,323)
<b>Surplus (Loss) from Ordinary Activities</b>		<b>(48,127)</b>	<b>63,692</b>
Other Income/Expense		(21,805)	(31,569)
Transfer from General Reserves		117,436	7,886
Transfer to Capital Reserves		-	-
Transfer to Contributed Equity (Trusts)		(500)	(2,125)
<b>Profit or Loss/Result from Ordinary Activities</b>		<b>47,003</b>	<b>37,883</b>

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 2018**

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		7,507,368	7,199,994
Payments to suppliers and employees		(7,099,674)	(7,011,190)
<b>Net cash provided by operating activities</b>	10	407,694	188,804
<b>Cash flows from investing activities</b>			
(Purchase) / Sell of property, plant and equipment (Net)		(431,966)	(84,235)
Payments for building construction		(250,000)	(82,192)
Purchase of Investment in William Kennedy Trust		(118,020)	(905,765)
<b>Net cash provided/(used in) investing activities</b>		(799,986)	(1,072,192)
<b>Cash flows (used in)/from financing activities</b>			
Capital reserve		(117,436)	(7,886)
Loan Repayment		-	(363,268)
<b>Net cash (used in)/provided by financing activities</b>		(117,436)	(371,154)
Net (decrease)/increase in cash held		(509,727)	(1,254,543)
Cash and cash equivalents at beginning of financial year		5,588,298	6,842,841
Cash and cash equivalents at end of financial year	2	5,078,571	5,588,298

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 2018**

**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) 2015 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 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 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>2 Cash Assets</b>		
Bank Accounts	1,508,111	1,423,468
Cash	1,756	2,670
Term Deposits	3,568,704	4,162,160
	<u>5,078,571</u>	<u>5,588,298</u>
<b>3 Receivables</b>		
Receivables	97,522	126,055
Current Tax Assets	9,890	-
	<u>107,412</u>	<u>126,055</u>
<b>4 Land &amp; Buildings</b>		
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.		
<b>5 Financial Investment</b>		
Capital Contribution to Baptist Financial Services	1,500,000	1,500,000
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.	<u>1,500,000</u>	<u>1,500,000</u>
<b>6 Other Financial Assets</b>		
Investment in William Kennedy Trust	1,743,985	1,625,965
Loan to Atlantis Beach Baptist College	250,000	-
	<u>1,993,985</u>	<u>1,625,965</u>
In November 2017 a long term loan of \$250,000 was provided to Atlantis Beach Baptist College as part of a financial rescue package provided by Baptist Churches WA in conjunction with Baptist Financial Services. Further information on the elements of this package are under Note 11 - Contingent Liabilities.		
<b>7 Payables</b>		
Payables	461,931	601,289
Current Tax Liabilities	-	7,914
	<u>461,931</u>	<u>609,203</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 2018

	2018 \$	2017 \$
<b>8 Other Current Liabilities</b>		
Prepaid Income	376,301	255,916
Provision for Long Service Leave Liabilities	747,036	649,876
	<u>1,123,337</u>	<u>905,792</u>
<b>9 Statement of changes in Equity</b>		
<b>Contributed Equity (Trusts)</b>		
Opening balance	1,059,150	1,057,025
Add: Transfer/Adjustment	500	2,125
	<u>1,059,650</u>	<u>1,059,150</u>
<b>Equity</b>		
Opening balance	7,347,904	5,797,767
Add: Prior Year Earnings	37,883	125,209
Add: Transfer/Adjustment	284,256	1,424,928
	<u>7,670,044</u>	<u>7,347,904</u>
<b>Capital Reserve</b>		
Opening balance	2,700,906	3,912,156
Add: Transfer/Adjustment	(18,449)	(1,211,250)
	<u>2,682,457</u>	<u>2,700,906</u>
<b>General Reserve</b>		
Opening balance	5,725,611	3,064,381
Add: Transfer/Adjustment	(93,820)	2,661,230
	<u>5,631,791</u>	<u>5,725,611</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 2018**

	2018	2017
	\$	\$
<b>10 Cash Flow Information</b>		
<b>Reconciliation of Cash Flow from Operations with Profit or Loss/Result from Ordinary Activities</b>		
Profit after income tax	47,003	37,883
<b>Cash flows excluded from profit attributable to operating activities</b>		
(Gain) Loss on disposal of property, plant and equipment	(17,905)	21,429
<b>Non-cash flows in profit:</b>		
Depreciation and amortisation	98,647	105,316
<b>Changes in assets and liabilities</b>		
Decrease/(increase) in trade and other receivables	(28,533)	123,992
(Decrease)/increase in trade payables and accruals	127,636	(170,812)
Decrease/(increase) in other operating assets	(44,659)	(220,130)
(Decrease)/increase in provisions	243,309	252,951
(Decrease)/increase in tax payable	(17,804)	38,174
	407,694	188,804

**11 Contingent Liabilities**

**Atlantis Beach Baptist College Loan and Guarantee**

In November 2017 a long term loan of \$250,000 was provided to Atlantis Beach Baptist College (ABBC), a foundation school that commenced in February 2017. This loan was part of a financial rescue package provided by BUWA in conjunction with Baptist Financial Services (BFS). Additionally BUWA is guarantor for the ABBC \$5m loan with BFS. Land, buildings and assets are currently valued at \$4.3m. A potential exposure exists if the school defaults on their loan and other arrangements can't be made or school bankruptcy.

**Royal Commission into Institutional Child Abuse: National Redress Scheme**

The BUWA has a future liability for payments under the National Redress Scheme for claims that may be lodged against us directly, jointly with other institutions or as the Representative/financial backer for the WA Baptist churches Participating Group. We do not have a definitive estimate of the liability at this time however it may be several million dollars.



## 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 2018, 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 2018 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated this 7th day of September 2018.

Shreeve + Carslake

Shreeve & Carslake  
Chartered Accountants

Phil Shreeve

Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA

The Baptist Union of Western Australia Inc.

Minnie Bairstow Trust Financial Report 2017-18

ABN: 31 557 086 018

BALANCE SHEET

AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash Assets	2	48,604	92,954
Receivables		398	-
<b>TOTAL CURRENT ASSETS</b>		<b>49,001</b>	<b>92,954</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investment	3	1,505,259	1,387,239
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,505,259</b>	<b>1,387,239</b>
<b>TOTAL ASSETS</b>		<b>1,554,260</b>	<b>1,480,193</b>
<b>LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>		<b>1,554,260</b>	<b>1,480,193</b>
<b>EQUITY</b>			
Opening Balance Equity		530,739	519,200
Trust Capital		754,208	754,208
Capital Reserve		195,245	195,245
Net Income		74,067	11,539
<b>TOTAL EQUITY</b>		<b>1,554,260</b>	<b>1,480,193</b>

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 2018**

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Interest received		830	24,954
Trust Distribution		90,893	22,371
		<u>91,723</u>	<u>47,325</u>
<b>LESS EXPENDITURE</b>			
Administration Services		5,000	22,244
Audit Cost		550	525
Insurance		856	600
Professional Services Fees		7,350	2,278
		<u>13,756</u>	<u>25,647</u>
<b>NET INCOME BEFORE DISTRIBUTIONS</b>		<u>77,967</u>	<u>21,679</u>
Distribution of Rental Assistance		3,900	10,140
<b>NET SURPLUS (LOSS)</b>		<u>74,067</u>	<u>11,539</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 2018

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		91,326	47,395
Payments to suppliers and employees		(17,656)	(35,787)
<b>Net cash provided by operating activities</b>	4	73,670	11,608
<b>Cash flows from investing activities</b>			
Investment of Funds with William Kennedy Foundation		(118,020)	(887,139)
<b>Net cash provided/(used in) investing activities</b>		(118,020)	-
<b>Cash flows (used in)/from financing activities</b>			
Capital reserve		-	-
<b>Net cash (used in)/provided by financing activities</b>		-	-
Net (decrease)/increase in cash held		(44,350)	(875,531)
Cash and cash equivalents at beginning of financial year		92,954	968,485
Cash and cash equivalents at end of financial year	2	48,604	92,954

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 2018**

**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 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 2018

	2018 \$	2017 \$
<b>2 Cash Assets</b>		
BFS Savings	27,710	92,954
Savings	20,894	-
Term Deposit (100010458)	-	-
	48,604	92,954
<b>3 Financial Investment</b>		
Investment in William Kennedy Trust	1,505,259	1,387,239
	1,505,259	1,387,239
<b>4 Cash Flow Information</b>		
<b>Reconciliation of cash Flow from Operations with Profit after Income Tax</b>		
Profit after income tax	74,067	11,539
<b>Cash flows excluded from profit attributable to operating activities</b>		
Gain on disposal of property, plant and equipment	-	-
<b>Non-cash flows in profit:</b>		
Depreciation and amortisation	-	-
<b>Changes in assets and liabilities</b>		
Decrease/(increase) in trade and other receivables	(397)	69
(Decrease)/increase in trade payables and accruals	-	-
(Decrease)/increase in provisions	-	-
(Decrease)/increase in tax payable	-	-
	73,670	11,608

## 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 2018, 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 2018 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated this 7th day of September 2018.

  
Shreeve & Carslake  
Chartered Accountants

  
Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA



The Baptist Union of Western Australia Inc.

Heather and Noel Vose Library Trust  
Financial Report 2017-18

ABN: 48 010 731 282

**BALANCE SHEET**

**AS AT 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash Assets	2	6,385	2,896
<b>TOTAL CURRENT ASSETS</b>		<b>6,385</b>	<b>2,896</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investment	3	238,726	238,726
<b>TOTAL NON-CURRENT ASSETS</b>		<b>238,726</b>	<b>238,726</b>
<b>TOTAL ASSETS</b>		<b>245,111</b>	<b>241,622</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables		5,544	2,555
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,544</b>	<b>2,555</b>
<b>TOTAL LIABILITIES</b>		<b>5,544</b>	<b>2,555</b>
<b>NET ASSETS</b>		<b>239,567</b>	<b>239,067</b>
<b>EQUITY</b>			
Contributed Equity (Trust's)		239,567	239,058
Net Income		-	9
<b>TOTAL EQUITY</b>		<b>239,567</b>	<b>239,067</b>

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 2018**

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Gift Received		800	2,125
Interest received		14	127
Trust Distribution		15,357	9,323
		<u>16,171</u>	<u>11,576</u>
<b>LESS EXPENDITURE</b>			
Audit Expense		550	350
Professional Services		726	1,445
		<u>1,276</u>	<u>1,795</u>
<b>NET INCOME BEFORE DISTRIBUTIONS</b>		<u>14,895</u>	<u>9,781</u>
Transfers to Contributed Equity (Trust's)		500	2,125
Vose Seminary - Contribution to Library		14,395	7,647
		<u>-</u>	<u>9</u>
<b>NET INCOME / (LOSS)</b>		<u>-</u>	<u>9</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 2018

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		16,171	11,820
Payments to suppliers and employees		(12,683)	(6,888)
<b>Net cash provided by operating activities</b>	4	3,489	4,933
<b>Cash flows from investing activities</b>			
(Purchase) / Sell of property, plant and equipment (Net)		-	-
Investment of Funds with William Kennedy Foundation		-	(18,626)
<b>Net cash provided/(used in) investing activities</b>		-	(18,626)
<b>Cash flows (used in)/from financing activities</b>			
Capital reserve		-	-
<b>Net cash (used in)/provided by financing activities</b>		-	-
Net (decrease)/increase in cash held		3,489	(13,694)
Cash and cash equivalents at beginning of financial year		2,896	16,589
Cash and cash equivalents at end of financial year	2	6,385	2,896

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 2018**

**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 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 2018

	2018 \$	2017 \$
<b>2 Cash Assets</b>		
BFS Savings	6,385	2,896
	<u>6,385</u>	<u>2,896</u>
<b>3 Financial Investment</b>		
Investment in William Kennedy Trust	238,726	238,726
	<u>238,726</u>	<u>238,726</u>
<b>4 Cash Flow Information</b>		
<b>Reconciliation of Cash Flow from Operations with Profit after Income Tax</b>		
Profit after income tax	-	9
<b>Cash flows excluded from profit attributable to operating activities</b>		
Gain on disposal of property, plant and equipment	-	-
<b>Non-cash flows in profit:</b>		
Allocation Capital	500	-
<b>Changes in assets and liabilities</b>		
Decrease/(increase) in trade and other receivables	-	244
(Decrease)/increase in trade payables and accruals	2,989	4,680
(Decrease)/increase in provisions	-	-
(Decrease)/increase in tax payable	-	-
	<u>3,489</u>	<u>4,933</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 2018, 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 2018 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated this 7th day of September 2018.



Shreeve & Carslake  
Chartered Accountants



Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA

**Baptist Relief Fund Inc.**  
**Financial Report 2017-18**  
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, 2018 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: 11 September 2018

## BAPTIST RELIEF FUND INC

ABN 99 834 126 023

## BALANCE SHEET

AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash Assets	2	33,503	33,403
<b>TOTAL CURRENT ASSETS</b>		33,503	33,403
<b>TOTAL ASSETS</b>		33,503	33,043
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
		-	-
<b>TOTAL CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		-	-
<b>NET ASSETS</b>		33,503	33,403
<b>EQUITY</b>			
Open Balance Equity		33,403	84,757
Surplus for the year		101	(51,355)
<b>TOTAL EQUITY</b>		33,503	33,403

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 2018**

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Donation received for general purpose		50	145
Interest received		601	650
		<u>651</u>	<u>795</u>
<b>LESS EXPENDITURE</b>			
Support given to fire victims		-	52,000
Accounting and audit costs		550	150
		<u>550</u>	<u>52,150</u>
<b>SURPLUS FOR THE YEAR</b>		<u><b>101</b></u>	<u><b>(51,355)</b></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 2018

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		650	796
Payments to suppliers and employees		(550)	(52,150)
<b>Net cash provided by operating activities</b>	3	100	(51,354)
<b>Cash flows from investing activities</b>			
(Purchase) / Sell of property, plant and equipment (Net)		-	-
Payments for building construction		-	-
<b>Net cash provided/(used in) investing activities</b>		-	-
<b>Cash flows (used in)/from financing activities</b>			
Capital reserve		-	-
<b>Net cash (used in)/provided by financing activities</b>		-	-
Net (decrease)/increase in cash held		100	(51,354)
Cash and cash equivalents at beginning of financial year		33,403	84,757
Cash and cash equivalents at end of financial year	2	33,503	33,403

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 2018**

**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) 2015.

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 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 2018

	2018 \$	2017 \$
<b>2 Cash Assets</b>		
BFS Cheque	51	9,035
BFS Hi Savings	33,452	24,368
	<u>33,503</u>	<u>33,403</u>
<b>3 Cash Flow Information</b>		
<b>Reconciliation of cash Flow from Operations with Profit after Income Tax</b>		
Profit after income tax	101	(51,355)
<b>Cash flows excluded from profit attributable to operating activities</b>		
Gain on disposal of property, plant and equipment	-	-
<b>Non-cash flows in profit:</b>		
Depreciation and amortisation	-	-
<b>Changes in assets and liabilities</b>		
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>100</u>	<u>(51,354)</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 2018, 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 2018 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.


As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonable of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated this 14<sup>th</sup> day of September 2018.

  
Shreeve & Carslake  
Chartered Accountants

  
Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA



## Building healthy churches

21 Rowe Avenue, Rivervale WA 6103  
PO Box 57, Burswood WA 6100

**Phone:** +61 8 6313 6300

**Fax:** +61 8 9470 1713

**Email:** [admin@baptistwa.asn.au](mailto:admin@baptistwa.asn.au)

**Web:** [www.baptistwa.asn.au](http://www.baptistwa.asn.au)