



**Baptist Churches**  
WESTERN AUSTRALIA

# ANNUAL REPORT 2019

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## 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

As I write the report for this year's Assembly, I am aware of the significant cultural shifts that characterise and shape our lives as individuals and communities and as a denomination.

It doesn't seem that much of an exaggeration to say that everything is changing all the time! Not that change is a new phenomenon. What is different in the twenty first century western world is our capacity to be aware of and engage with change, or at the very least with the conversation about change! As a result, we all sit at a point on a continuum that at one extreme has some of us excited and hopeful about the current and future possibilities for life and faith and at the other end sees people feeling vulnerable and discouraged.



The BCWA Council's role is to have oversight of the governance of the Baptist Union of Western Australia and we are keenly aware of our responsibility to promote the objectives 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.

This mandate remains the Council's focus, and the challenge we have is to determine how to fulfil this role well within the current context in which the church is no longer culturally mainstream. Leading in this space is more complex than assuming we can, or even should, go back to how things were. Gil Rendle writes in his book *Quietly Courageous: Leading the Church in a Changing World*, "we need an anxiety about the future that shows us new ways to look at new things but does not unnerve us."

In the 2018 Assembly report 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?"

The answer to that question I now realise starts with our willingness to do three things. First, to let go of the operating premise that things can and even should go back to how they were.

Second, to take time to discover the fine art of kind conversation so that we really listen to and learn about our communities, about each other, about the complex circumstances and experiences of our lives *and* what God's story of love and redemption says in those spaces.

Thirdly, to hold onto the hope that the local church is an unchanging element of God's great and good plan for all of His creation and such gatherings of Jesus followers will continue to be significant communities in which people experience God's life changing love.

The way we exist, and the way people experience us as local churches and as a denomination will however necessarily change. This will happen as a reflection of genuine engagement with people and our shaping desire to be a movement of Jesus followers who stand *for* our communities, helping people say "yes" to Jesus.

It is good to be taking this journey with the partner churches that make up BCWA. The Council sincerely thanks you all and also acknowledges with gratitude the staff at the Baptist Ministry Centre, Vose Seminary and Campsites and their Executive management group led by Director of Ministries, Mark Wilson.

My thanks also to my fellow Council members – Dr. Vanessa Chang, Pastor Craig Eccleston, Anne Galambosi, Bruce Watkins and to Martin Alciaturi who filled a casual vacancy part way through 2019 and whom I commend to you for election at Assembly, along with Jarod Avila and Brian McDonald. Special thanks to Craig and Bruce as they step down from Council after many years of service.

May you and your local church community know the peace and hope and extravagant love of our good God – the Father who loves us beyond measure, the Son who redeemed and restored us, and the Spirit who guides and empowers us.



## 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**

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.



**Mrs. Anne Galambosi**

BA Couns; GDipPsych; BSc(Hons); M.Clin.Psych.

Anne has served on the BCWA Council since October 2018 and is a member of Rockingham Baptist Church. Anne is a Clinical Psychologist and provides sound Christian counsel and guidance

across all ages.

Anne is married to the Steve, the Senior Pastor of Rockingham Baptist Church and together they have three children with their spouses and four grandchildren.



**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 Deputy Pro Vice Chancellor, Faculty of Business and Law at Curtin University. Vanessa has served on the Board of YouthCARE. She holds her church membership at Woodvale Baptist Church.



**Mr. Martin Alciaturi**

BSc(Eng); FCA; FINSIA (Senior Fellow); MAICD.

Martin is a member of Claremont Baptist Church and Finance Director of Aquila Resources, a resources company with substantial development interests.

Martin has previously been a partner in an international accounting firm as well as having served on the Board of Activ and been a member of the Federal Government's Takeovers Panel.

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

### Director of Ministries

Pastor Mark Wilson

It has been a noteworthy year of ministry within our churches through our pastors, schools, Baptistcare, Vose Seminary, Camping Centres and events as we endeavoured to work at our vision of being an empowering movement helping pastors, ministries, churches and their communities say yes to Jesus.

Baptist Churches Western Australia, as of 30 June, is comprised of 125 unique churches and congregations, 36 of which are Cross-Cultural, 93 are Member Churches, and 222 pastors and chaplains serve the Baptist movement in Western Australia.



A key challenge following on from the 2018 Assembly decision to participate in the National Redress Scheme was working out the practical details of this decision. The scheme was brought about in response to the findings and recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse and is an opportunity for the church to provide acknowledgement and support to people who experienced institutional child sexual abuse.

As a denomination, we have undergone training by the Royal Commission on how to best respond to future grievances and I believe that we are in a strong position to be able to assist our member churches should they arise.

We have also undertaken to address the Royal Commission's other recommendations and have started to implement these into our Safe Church and Accreditation frameworks.

Pastor Jackie Smoker, in conjunction with the Union Council, myself and staff, has led this process and is to be strongly commended for the immense amount of time given to getting BCWA as a body of churches to this point.

As part of helping to fulfil our vision and mission, Baptist Churches Western Australia provides numerous opportunities throughout the year to help create stronger health in all facets of church life.

In support of our churches, the BCWA team have undertaken more than 100 speaking engagements, had countless meetings with pastors and church leaders, run church governance and administration events, commenced more Vose Training regional hubs, made facilities improvements at the camping centres, forged a strengthened working relationship with Baptistcare, and partnered with individual BCWA churches to hold seminars covering important topics such as emotionally healthy leadership, prayer, and the challenging issues of our time.

The BCWA team receive numerous emails and calls each day, along with meetings in person, from local churches seeking assistance. Whether it be providing support for ministry or pastoral matters, governance, administration, accounting, camping centre bookings, study enquiries, etc, the team's resolve to help BCWA churches is amazing and they are key to fulfilling our vision and mission.

Our mission statement is Building a Healthy Church, and I believe strongly that the health of a church is inextricably intertwined with the health of its pastor, along with having strong leadership and systems in place supporting the church in its ministry to its community.

In April, over 200 pastors, chaplains and spouses came together from all over the Western Australia for the All Together Baptist Pastoral Retreat in Mandurah. Pastors Andrew and Leanne Hill shared around the theme of Seasons and deeply ministered to those present. It was a rich time together.

In September, I attended 2018 Converge in Canberra along with other Baptist leaders from all over Australia, to collectively build momentum and advocate for standing against violence in all of its forms, including domestic violence, people fleeing persecution, and human trafficking. Started in 2016 as an initiative of Australian Baptist Ministries, Converge is a three-day gathering and a unique opportunity to meet with members of Federal Parliament to discuss issues of concern to our movement and a strategic way to highlight the positive works Baptists are undertaking in their communities. At the 2018 event, delegates presented two new Baptist reports to politicians; 'The Global Neighbour Index' produced by Baptist World Aid Australia and 'No Room: A report on domestic violence services in Australian communities' produced by Baptist Care Australia.

I am currently in my third year as the Vice-President for the Asia Pacific Baptist Federation and it has been my privilege to serve the Asia Pacific region in this way. At the 2018 Assembly, we were honoured to have Dr Vesekehoyi Tetseo, General Secretary of the Federation give the keynote message to delegates and in June this

year, Perth hosted a strategic taskforce meeting for the Federation as we discussed the region's strategic direction, including holistic transformational development along with the enhancement of its relationship with Transform Aid International.

I am incredibly grateful for the staff of the Baptist Churches Western Australia serving at the Baptist Ministry Centre, Vose Seminary, our three Camping Centres and elsewhere in our community. They faithfully serve in their respective ministries and I commend the reports to you on the following pages from the Executive Team who lead in these spaces.

Each year I have the privilege of meeting with Baptists from all over Western Australia. Whether it's a pastor in a remote location, a volunteer ministry leader in a local church, a student at Vose, a volunteer at Leavers or an official at SportsFest, I am constantly struck by their passion and their hearts for ministry that yearn to see the people around them say yes to Jesus. That yes to Jesus, whether it be a first time commitment or a yes to going into an even deeper level of relationship with Christ, builds a healthy and growing church.

As BCWA churches continue to become healthier places of community, where the yes to Christ is taking place each day, I am encouraged and look forward in great anticipation!

## Church Health and Pastoral Support

Pastor Jackie Smoker and Pastor Mike Bullard

In December 2017, the Royal Commission into Institutional Responses to Childhood Sexual Abuse report was released. Some of the recommendations in the report impact on the way churches are expected to operate in today's society. As a result, we are in a ministry landscape that requires us to be more transparent and accountable than in the past.

Some of the ways the report impacts our churches includes the appointment and ongoing supervision of pastoral staff, appointment of volunteers, accountability frameworks, record-keeping, community perception and involvement in the National Redress Scheme. All of these implications only strengthen the biblical imperatives to 'be above reproach' as overseers and stewards of Christ's church and to lovingly care for those whom God brings into our care.

BCWA's Accreditation stream helps provide a framework for the formation and accountability of pastors and leaders in our movement. A review of the process of Accreditation has been completed, with the intent to engage in Accreditation Partnerships between the candidate, church/ministry, educator and BCWA for the development of a Candidates Accreditation Pathway. This year we have seen nine pastors enter the stream, two transfers, and five pastors' complete Accreditation requirements. The discipline of supervision is now standard among all helping professions and we've been looking to strengthen the training of experienced pastors to be supervisors, and provide a list of professional and trained pastoral supervisors for use by our pastors. Pastoral peer groups continue to be a source of encouragement and support to pastors all around the State, with more than 140 pastors participating in peer groups.

We continue to support our churches by providing services for churches in relation to finding and reviewing pastors, training and advice on constitutions and governance and other aspects of church life. This is one of our great joys, reflected in Philippians 1 'In every prayer for all of you, we always pray with great joy because of your partnership in the gospel from the first day until now'.

Another area of church support is helping new churches establish and grow. We are involved with supporting Crossover in the training of evangelists and equipping of Church planters. Three people from Western Australia attended the Emerge Evangelism conference this year. This year we have engaged with Healthy Vibrant Communities to assist churches who are considering hybrid ministries or development. Quinn's Community Baptist Church has planted a new congregation at Yanchep and a team have explored planting in Wanneroo but this is now on hold.

Cross-cultural and Indigenous churches now comprise 29% of our total number of Baptist churches and congregations in Western Australia. Several cross-cultural churches have seen significant growth in numbers. Two churches have been newly registered and another two are completing the process of becoming BCWA Church Plants. A training initiative in expository preaching has commenced for five churches which is likely to spread to other churches and several languages. Many cross-cultural churches face significant issues with challenges faced by new migrants in language skills and differing cultural expectations. Several Baptist Churches have held reconciliation services with the aim of building better links and understanding with our Indigenous churches and Christians.





Fresh Conference saw 670 women come together for encouragement and support. The event also raised significant funds for Baptist World Aid Projects in Bangladesh.

The Next Generations, Baptist Youth Camps and Events teams have worked together seeking an integrated approach between each of the ministries. The results included a unified 2019 vision (Follow Me: Being a Disciple of Jesus) and an overall ministry calendar that has been producing fruit in the Baptist Next Gen community. The Tom French tour saw 2,000+ youth and 100+ leaders impacted with varying aspects of the message, 'The Bible Matters'.

The Beyond Kidsmin Conference ran for its second year and built upon the successes of its first year, impacting more than 150 leaders. Keynote Speaker Louise Bartlett from NSW/ACT Baptist Churches presented brilliantly along with several other Baptist Leaders from Western Australia who gave good representation of our denomination at the Conference which aims to better equip leaders for Children's Ministry. Our network of Next Gen Leaders continued to connect and grow as they gathered on two occasions for fellowship, food and communal thinking. The Next Gen Team (six including the Next Generations Pastor) met with and ministered to many Baptist Leaders in Children's, Youth and Young Adult roles. Equipping of our Baptist Youth Camp Leaders through training twice this year has also been valuable.

SportsFest 2018 saw more than 1,137 young adults celebrate life, and compete together. The evening service offers an opportunity to say yes to Jesus, with 73 participants wanting to talk to someone or know more about Jesus. In November, 133 people volunteered for Green Team, which oversees a safe zone for over 8,000 School Leavers. A team of 118 volunteer leaders ran five Baptist Youth Camps over the January and July school holidays for 329 school aged campers. All of these opportunities enable churches and volunteers to be a light in the community, serving with a difference that invites conversation about Jesus.

Safe Church Workshops have seen significant changes, with introductory training and resources available online, offered in conjunction with workshops. These changes have made room to expand the training offering with specific sessions for Response Officers and Administrators being planned. One of the benefits of the Safe Church workshops is the gathering of people from many Baptist churches. The sharing of experiences and hearing from one another has been of great value. 543 people, from 47 different member churches have attended one of eleven Safe Church Training held around the state.

Additional support has also been provided through Professional Standards. This has included helping churches where there are Persons of Concern, assisting each church leadership group to make informed, legally compliant and pastorally appropriate responses.

Other important elements of the Church Health and Leader Support Team are the working relationships with Baptist World Aid Australia and Global Interaction. After an 18 month vacancy, Kathy Sinclair commenced as the State Representative for BWAA in January 2019 with a trip to Nepal to look at the work of BWAA on the ground. Kathy's focus has been on building relationships with churches who already have established links with BWAA.

Dan McGrechan began in the role of State Director of Global Interaction in August 2018. The year has seen strong engagement at two Friends of Global Interactions events, the Falconer family on home assignment, the resumption of the young adult mission community, sending of volunteers to support Global Interaction's cross-cultural work, sending of church teams to learn about God's global mission, and the start of a growing partnership with the Baptist schools network.

Overseas, ministry among the Yawo people of Malawi and Malawi is in a season of fruitfulness. Western Australia Baptist churches support Sally Pim and the Crane, Falconer, Beeck and Good families to live and serve among those who would normally not have an opportunity to hear the good news of Jesus. The past 12 months have seen dozens of Yawo people make a commitment to follow Jesus after hearing God's plan for the world revealed in Scripture. The priority of the team is evangelising, discipling and forming multiplying faith communities. Western Australia Baptist churches also support the Black family in northern Thailand as they build relationships with and minister to people living in the local community. The Thailand team has celebrated a number of baptisms this year.

### National Redress Scheme

The 2018 Assembly resolved that Baptist Churches Western Australia form a participating group to join the National Redress Scheme. Baptist Churches Western Australia, 73 churches, and 18 defunct ministries formed the initial Baptist Churches Western Australia group. All information was provided and submitted to the Scheme in December, and The Baptist Union of Western Australia Incorporated was declared as a participating group on 27 February 2019.

Two churches have advised that they do not intend to join the scheme, two churches have not communicated their intent, one church has since asked to join the scheme, and the remaining fourteen Member Churches are cross-cultural churches for whom information is being provided. The Redress Support Pool has been established, with the initial contribution from the reserve funds returned to Baptist Churches Western Australia by Baptist Insurance Services. No payments have been made.

An offer to join the BCWA group has been extended to the Baptist schools network, with particular concern for the benefit to schools attached to churches of being in the same participating group. Four schools have decided to join the group, and are in the process of being on-boarded. Neither Baptist Churches Western Australia nor schools will be able to utilise funds from the Redress Support Pool for their own purposes.

## Finance and Administration

### Greg Holland

As the Head of Finance and Administration, my responsibilities include financial management & controls, reporting, treasury, information technology and communications, human resources, governance, risk and compliance, assets and 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 led by the Business Manager, Doug Patching, who commenced in October 2018, provides accounting and compliance support through Shared Services for BCWA, Vose, Camping Centres, Mount Barker CRC, several trusts, related ministry organisations, one Baptist College and 26 churches (up from 16) and growing. The Shared Services include the provision of bookkeeping, financial reporting, payroll, Long Service Leave Fund management, superannuation, exempt fringe benefits, BAS and ACNC support. Two significant achievements in the past year include implementing Xero accounting software at BCWA and as the platform for all the churches using Shared Services plus the implementation of One Touch Payroll.

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

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

### Insurance

Baptist Insurance Services, operating as a delegated body of Australian Baptist Ministries, exists to enable and protect the Baptist Movement in Australia by developing, educating and providing a comprehensive range of insurance and risk management programs.

2018 saw major changes for BIS following a review of its compliance and regulatory requirements, resulting in modifications to its legal structure, its ability to hold contingency reserves and also the collection of premiums from constituents. Of most significance for BIS was the change in legal structure, from operating under a legislative exemption for the provision of financial services, to the application and receipt of an Australian Financial Services Licence. The nature of BIS's new AFSL creates the potential of new benefits for the Baptist movement through BIS's ministry.

BIS operates nationally in all states and territories, with local staff administering the BIS policies in Western Australia, delivering local support with the backing of the BIS National Office in Victoria.

The BIS program in Western Australia provides comprehensive insurance covers for more than 140 Baptist churches and ministries, 3 camping centres, 17 Baptist schools and Baptistcare. As of June 2019, BIS in Western Australia covers over \$908 million worth of buildings and contents.



Insurance staff have handled more than 70 property claims in the past 12 months, covering everything from stolen electronic items, water leaks and broken windows to a very sizeable claim for costs relating to rekeying an entire property following the theft of a master key.

BCWA also arranges Workers Compensation cover locally in Western Australia 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 combined estimated wages for Western Australia churches, ministries and schools for the coming 2019-20 Financial Year is over \$92 million.

### Financial Services

Baptist Financial Services exists primarily to help resource Christian ministry and provide loans to churches, schools, and community services to develop their ministries, help them to build or purchase properties, and repair or upgrade their facilities.

2018/49 saw many changes in finance regulations, with increased identification requirements applied for all financial service providers. In Western Australia, we had substantial growth in lending activity and investments have increased slightly from the previous year to a total of approximately \$52 million. This total is a good result for Western Australia and as a result BFS was able to contribute \$138,176 for the last financial year in support of the ministry of Baptist Churches Western Australia.

Over 75% of Western Australian Baptist churches now have accounts and services with BFS. Other Christian denominations, churches and organisations are also investing in and have accounts and services with BFS because of our unique ministry-based loans. This is important to help fund the increasing number of loan enquiries being received.

BFS sponsored many events in Western Australia this past year, including BCWA All Together Pastoral Retreat, Fresh Conference, Global Leadership Summit, CMA conference with Healthy Vibrant Churches and more.

BCWA continues to value the strong partnerships we have with BIS and BFS as we serve our WA Baptist churches, ministries and schools. We are stronger when we work together.

## Vose

Rev Dr Brian Harris

It is always difficult to summarize the activity of a year in a page, but here are a few of the highlights.

We hosted a well-attended conference entitled 'Ancient Wisdom/ Modern World' which explored wisdom literature in the Bible and its relevance for a 21<sup>st</sup> century world. The keynote speaker was the widely published biblical scholar Dr Tremper Longman III, whose input was very well received. The Vose conference has been fortunate over the years to secure the input of scholars and communicators with the standing of Dr Longman.



Our facilities continue to improve, with this year's major development being the redesign and upgrade of our old toilet block – made possible by a generous donation from a trust fund. For a number of years, a team of volunteer painters has systematically worked at refreshing our paint work during both summer and winter breaks, and this year was no exception, with their most recent project being the repainting of the entrance foyer. A generous grant from the Australian College of Theology has made it possible for us to turn one of our lecture rooms into a Zoom room – which means that online students can now “attend” lectures in real time from anywhere in the world – and be visually present to the rest of the class while fully participating in class discussion.

Vose works hard to provide flexible training that meets the needs of local churches, and this is shown both in the growth of demand for our online program (almost 30% of enrolments are online) and in the creation of regional hubs where our Certificate IV and Diploma of Ministry programs are offered. In addition to students being trained at the Bentley campus, we facilitated hubs at Lake Joondalup Baptist Church, Karratha Baptist Church, and Riverview Church. We are working with Morling College to offer some of our Vocational Education and Training (VET) programs in NSW, and are exploring the demand for these programs in other parts of the country.

Christians Schools Australia contracted Vose to develop a biblical literacy program for use in their 150 member schools. Entitled “Open Book – A Biblical Literacy Project” it delivers four sessions of professional development for staff in Christian schools, helping them to understand the content and flow of the Bible, and to identify some of its key themes. This will be of great relevance to these schools as they aim to teach from a Christian worldview.



Vose continues to be the preferred provider for candidates from over 15 mission agencies in our state. It is encouraging to see so many Vose graduates engaged in cross cultural mission – many of them with our own mission agency, Global Interaction.

About a third of our students are already engaged in pastoral ministry in local churches. This ensures that classroom discussion is rooted in the reality of contemporary church life.

The church in Australia is going through a very difficult time. This has impacted the number of students studying theology, with all major providers reporting a decline in enrolments over the last two years. After many years of solid growth, Vose is now also being impacted by this trend. Enrolments are currently down about 12% from the high reached in 2016. This is of some concern, and in addition to its implication for ministry, also impacts our financial position.

Our staff continue to provide outstanding service. For a range of reasons (including a very serious health issue for a family member) this has been a difficult year for several staff members. Your prayers for our team are both valued and needed.

## Campsites and Special Projects

Ross Daniels

Camping experiences are a key way the BCWA serve our churches and help them strengthen their faith communities.

In our recent review of the vision and mission for our Camping Centres it became obvious we provide places to 'Get away together' for the Church, Education, Recreation and some corporate groups. We are pleased to announce the release of our new web site [www.baptistcampingcentres.org](http://www.baptistcampingcentres.org). We are very excited to see how it will work towards showing what we are capable of providing. We are also very pleased to be presenting the new vision, mission and tagline for Baptist Camping Centres.



**Vision:** Our vision for our Camping Centres is that every Western Australian has the opportunity to have an excellent camping experience they will remember for a lifetime.

**Mission:** Baptist Camping Centre's mission is to provide places to get away together.

**Tagline:** Get away together

Baptist Camping Centres are still leading in the area of nationally accredited camping centre groups in Western Australia. With Serpentine and Busselton renewing their accreditation for another three years, recognised by National Accommodation, Recreation, and Tourism Accreditation Incorporated (NARTA). Kennedy Camping Centre on Perkins Beach, Albany is in the process of becoming the third Baptist Camping Centre in Western Australia to achieve accreditation through NARTA.

Each property has a site manager who heads up an onsite team to ensure the camping experience is a success from booking to departure. Marc Marion has been serving at Serpentine Camping Centre for six years, Andrew Collins has been serving at Busselton Camping Centre for eight years and Mike Flora was welcomed to the role at Kennedy Camping Centre in late 2018.

A strong focus has been on meeting compliance requirements and upgrading facilities where possible. A major renovation was the new gymnasium floor at Serpentine, now a stunning new blue and silver sports floor. Busselton has seen a complete external repaint and recladding of a number of buildings. A Development Approval application is currently with the City of Busselton for a new ablution facility at Busselton's site B. At the Kennedy site, the focus has been on completing the Manager's house and working on the water treatment process for the camp.

As the camping centres have been improving the facilities, service and ethos, we have been blessed to continue to support the Baptist Youth Camps at Serpentine, the Albany Baptist Easter Camp and the wider combined Baptist ministries. This is always an area that we would like to continue to improve on, especially as faith-based outdoor camps having a lifelong impact, providing positive memories that individuals and groups enjoy looking back on and opportunities to encounter and say yes to Jesus.

## Vose Building Projects

Vose's existing bathrooms have now been fully renovated meeting the Building Code of Australia (BCA) stipulations and providing very fresh and modern facilities. The bathrooms were successfully completed in late February 2019 and have been a very welcomed improvement by all staff, students and visitors.

In addition, a Trust Fund has been able to support Vose with some upcoming vital improvements. Sections of paving have been replaced making for safer access around the facility. In the coming months a new roof will be installed on the Thomas Bailey Centre, including ceiling repairs and painting of the rafters.

## 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	Camping Centres
Greg Holland (FT)	Ps. Jackie Smoker (FT)	Dr. Brian Harris (FT)	Ross Daniels (FT)
Anina Findling (PT)	Ps. Mike Bullard (FT)	Amanda Tan (PT)	Aria Moesker (C)
Deborah Leung (PT)	Ps. Dan McGrechan (PT)	Andre Kurniwan (FT)	Azra Lloyd (C)
Helen Baragry (PT)	Kathy Sinclair (PT)	Daniel Bonallack (FT)	B. Drake-Brockman (C)
Doug Patching (FT)	Ps. Ed Devine (PT)	Bridget Barry (FT)	Bethany Nichol (C)
Grace Merrills (PT)	Jess Ford (FT)	Chris Ellery (V)	Brandon Van der Ros (C)
Joanne Gosen (FT)	Matt Chapman (FT)	Dr. David Cohen (FT)	Dalene Simson (C)
Marianne Walker (FT)	Pam Gallagher (PT)	Hannah Moore (FT)	Dylan Kramer (C)
Michelle Smoker (FT)	Peter Vermeulen (PT)	Jillian MacLachlan (C)	Erica Robinson (C)
Natalie Coulson (PT)	Sally Phu (FT)	Jon Bergmann (PT)	Erik O'Dempsey (C)
Natasha Anderson (FT)	Sue Ash (PT)	Kerry Puzey (FT)	Francis McGuinness (C)
Shelley Bartels (PT)	Ps. Victor Owuor (FT)	Lloyd Porter (PT)	Graham Atkinson (C)
	Warren Haley (C)	Dr. Michael Kok (FT)	Jan Stobbie (C)
	Yvette Cherry (PT)	Dr. Michael O'Neil (FT)	Jordyn Robinson (C)
		Monica O'Neil (PT)	Judy Atkinson (PT)
		Nathan Hobby (PT)	Kate O'Hara (C)
		Rowan du Bouay (PT)	Linda Cummins (PT)
			Marc Marion (FT)
			Matthew Smedley (C)
			Mike Flora (FT)
			Murray Smoker (FT)
			Naomi Flora (PT)
			Russel Clissold (V)
			Ryan Turner (C)
			Sandra Dallimore (C)
			Sharene Blake (C)
			Tina Cole (C)
			Toni Gheri-Fisher (C)
			Tricia Adams (C)
			Wendy Rogers (C)

## Baptistcare

Russell Bricknell - Chief Executive Officer

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

The past year has continued to be a time of unprecedented reform in the aged care sector and Baptistcare has implemented a number of initiatives that will lay the foundation for our future growth.

In line with our new strategic direction, and following a comprehensive review process, the Board made the difficult decision to transition out of the provision of disability services in order to focus on growing our aged care services. We also underwent significant structural changes including the integration of our Aged Care Services and Home Care services divisions, as well as an increased investment in strategy and innovation. During a time when the aged care sector is under increased scrutiny following the announcement of a Royal Commission into Aged Care Quality and Safety, we are confident these decisions will strengthen Baptistcare's position as a leading aged care provider. We will welcome the recommendations of the Royal Commission and look forward to continuing the journey of change required to best meet the needs of the people who trust us with their care.



Across the past 12 months, we have made significant progress redesigning our Service Delivery Model from the perspective of the person receiving care in order to offer the best possible experience to our customers and their family members. This has been complemented by the development of our Sales Strategy overseen by Baptistcare's newly established sales function. As government policy moves to greater choice and control in the hands of the consumer, having a dedicated sales function will help create greater value for our customers and support this all-important cultural shift to becoming a customer-centric organisation.

One of the first initiatives established by the sales function was the development of a free community information seminar designed to demystify the aged care system and guide families through the complex and often confusing world of aged care services. Eight of these sessions have been held in partnership with Baptist churches who generously provided their church as a venue and promoted the seminar within their memberships. Feedback from attendees has been extremely positive and the initiative has been nominated as a finalist in the 2019 ACSA Aged Care WA Awards under the 'Innovation in Service or Design' category.

We have also undertaken a number of important changes to support Baptistcare in achieving its Mission, Vision and Purpose. This includes the development and launch of Baptistcare's new organisational Values which were finalised following an extensive employee consultation process. Our five new Values - togetherness, respect, accountability, caring and integrity - are now being embedded across the organisation and quickly becoming a core part of our culture moving forward. TRACI, the embodiment of our Values has been nominated as a finalist in the 2019 ACSA Aged Care WA Awards. We also recognised the need to commit to and formally invest in our leaders, supervisors and emerging leaders, and launched our Leadership Development Program. The program presents an exciting opportunity for Baptistcare to articulate and build upon the desired behaviours and values within our organisation which, in turn, will support consistency in the way in which our leaders and our people contribute to caring for our customers.

While the past year has been characterised by change, one thing which has remained constant is Baptistcare's commitment to delivering high quality services that facilitate physical, emotional and spiritual wellbeing for our customers and their families. We have built on this commitment by running a comprehensive sixteen hour 'Spiritual Care Series' training course to equip church pastoral care ministry teams and recruit volunteers to work with our chaplains in the spiritual care of our residents and customers. Wherever possible, we have offered the course to local Baptist church volunteers as a way of connecting with them and their church. Course participants have been greatly encouraged in their ministries and provided very positive feedback, noting the quality and depth of the training.

In closing, I would like to thank our Board, Executive, employees and volunteers for their dedication and contribution. It's been an extraordinary year and the future is bright and exciting for Baptistcare.



The Baptist Union of Western Australia Inc.  
General Purpose Financial Report 2018-19  
(Reduced Disclosure)

ABN: 59 739 180 494

COUNCIL'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2019

**FOR THE YEAR ENDED 30 JUNE 2019**

Your council members submit the financial report of Baptist Union of Western Australia Incorporated Association.

**Council Members**

The names of council members throughout the year and at the date of this report are:

- Mark Wilson (Director of Ministries)
- Anne Galambosi
- Bruce Watkins
- Craig Eccleston
- Karen Siggins (Chair)
- Vanessa Chang
- Martin Alciaturi (filling a casual vacancy)

**Principal Activities**

The principal activities of the association during the financial year were to provide support to the Baptist Churches in WA through; Vose Seminary and VET training/courses, pastoral and church leadership advice, running camps and camping centres for the benefit of the churches and the general community.

**Significant Changes**

No significant changes occurred during the year.

**Operating Result**

The result from ordinary activities amounted to a net deficit of \$176,145 (2018: surplus \$47,003). Please refer to financial statements for further details.

Signed in accordance with a resolution of the Members of the Council.



Council Member - Chair



Council Member - .

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	3,955,514	5,078,571
Trade and other receivables	4	416,836	107,412
Prepayments		272,981	188,121
<b>TOTAL CURRENT ASSETS</b>		<b>4,645,331</b>	<b>5,374,104</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	5	412,916	508,670
Land & Buildings	5	11,067,821	10,891,066
Financial Investment	6	2,029,309	3,493,985
Other non-current assets		176,444	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>13,686,490</b>	<b>14,893,721</b>
<b>TOTAL ASSETS</b>		<b>18,331,821</b>	<b>20,267,825</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	463,457	461,931
Provisions	8	1,434,555	1,064,303
Other current liabilities	9	956,727	1,544,921
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,854,739</b>	<b>3,071,155</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	204,607	105,725
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>204,607</b>	<b>105,725</b>
<b>TOTAL LIABILITIES</b>		<b>3,059,346</b>	<b>3,176,880</b>
<b>NET ASSETS</b>		<b>15,272,475</b>	<b>17,090,945</b>
<b>EQUITY</b>			
Contributed Equity (Trusts)	9	305,742	1,059,650
Opening Balance Equity	9	7,404,431	7,670,044
Capital Reserve	9	4,256,182	2,682,457
Reserves	9	3,482,265	5,631,791
Current Year Earnings		(176,145)	47,003
<b>TOTAL EQUITY</b>		<b>15,272,475</b>	<b>17,090,945</b>

The accompanying notes form part of these financial statements.

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

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>Revenue and other income</b>	2	7,433,400	6,652,040
Cost of good sold		(1,673,520)	(1,234,947)
Employee benefits expense		(3,370,587)	(2,988,460)
Depreciation and amortisation expenses		(201,008)	(98,647)
Reinsurance premiums		(1,395,592)	(979,504)
Borrowing costs expense		(161)	-
Electricity, gas & water		(134,651)	(88,306)
Building maintenance		(164,201)	(72,910)
IT services		(122,553)	(42,168)
Other expenses		(747,272)	(1,195,225)
<b>Surplus (Loss) from Ordinary Activities</b>		<u><b>(376,145)</b></u>	<u><b>(48,127)</b></u>
<b>Other comprehensive income</b>			
Other Income/Expense		-	(21,805)
Transfer from General Reserves		200,000	117,436
Transfer to Capital Reserves		-	-
Transfer to Contributed Equity (Trusts)		-	(500)
<b>Total comprehensive income attributable to the members</b>		<u><b>(176,145)</b></u>	<u><b>47,003</b></u>

The accompanying notes form part of these financial statements.



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

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	<b>Contributed Equity (Trusts)</b>	<b>Equity</b>	<b>Capital Reserve</b>	<b>General Reserve</b>	<b>TOTAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance as at 1 July 2017</b>	1,059,150	7,385,788	2,700,906	5,725,611	16,871,455
Add: Prior Year Earnings	-	47,003	-	-	47,003
Add: Transfer/Adjustment	500	284,256	(18,449)	(93,820)	172,487
<b>Balance as at 30 June 2018</b>	<b>1,059,650</b>	<b>7,717,047</b>	<b>2,682,457</b>	<b>5,631,791</b>	<b>17,090,945</b>
<b>Balance as at 1 July 2018</b>					
Opening Balance	1,059,650	7,717,047	2,682,457	5,631,791	17,090,945
Add: Prior Year Earnings	-	(176,145)	-	-	(176,145)
Add: Transfer / Adjustment	(753,908)	(312,616)	1,573,725	(2,149,526)	(1,642,325)
<b>Balance as at 30 June 2019</b>	<b>305,742</b>	<b>7,228,286</b>	<b>4,256,182</b>	<b>3,482,265</b>	<b>15,272,475</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 2019**

	Note	2019 \$	2018 \$
<b>Cash flows from operating activities</b>			
Receipts from operating activities		7,487,720	7,507,368
Payments to suppliers and employees		(7,491,969)	(7,099,674)
<b>Net cash provided by operating activities</b>	10	(4,249)	407,694
<b>Cash flows from investing activities</b>			
Payments for plant and equipment		(105,254)	(431,966)
Payments for building construction		(176,755)	(250,000)
Purchase of Investment in William Kennedy Trust		(48,604)	(118,020)
<b>Net cash provided/(used in) investing activities</b>		(330,613)	(799,986)
<b>Cash flows (used in)/from financing activities</b>			
Capital reserve		(200,000)	(117,436)
Payments for capital contributions provided		(588,195)	-
<b>Net cash (used in)/provided by financing activities</b>		(788,195)	(117,436)
Net (decrease)/increase in cash held		(1,123,057)	(509,727)
Cash and cash equivalents at beginning of financial year		5,078,571	5,588,298
<b>Cash and cash equivalents at end of financial year</b>	3	3,955,514	5,078,571

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 2019**

**1. STATEMENT OF ACCOUNTING POLICIES**

**Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, the WA Associations Incorporated Act 2015 and the Australian Charities and Not-for-profits Commission 2012.

- 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
  - Heather and Noel Vose Library Trust
  - Mount Barker Community Resource Centre
  - Minnie Bairstow Trust formed part of the Consolidated Group up to the year ended 30 June 2018.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Changes in accounting policies**

In the current period, the association has adopted new accounting standards and interpretations that apply for the first time, resulting in the following changes in accounting policies:

*i AASB 9 Financial Instruments*

AASB 9 replaces parts of previous accounting standards that address the classification, recognition and measurement of financial assets and financial liabilities, including derecognition, impairment and hedge accounting. It also amends parts of AASB 7 *Financial Instruments: Disclosures*. The association applied AASB 9 (as amended) and consequential amendments to other related standards with an initial application date of 1 July 2018, electing to apply the modified retrospective method of adoption which means comparative information has not been restated. The new accounting policy is set out in Note 1e. The association assessed the impact of the change as not material.

*ii AASB 15 Revenue from Contracts with Customers*

AASB 15 replaces AASB 118 *Revenue* and a number of other related pronouncements. The association now recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Contracts are identified along with the separate performance obligations they contain. The association determines the total transaction price, adjusted for the time value of money excluding credit risk; and allocates it to the separate performance obligations on a basis of relative stand-alone selling price of each distinct good or service, or estimation approach if no distinct observable prices exist; and recognition of revenue when each performance obligation is satisfied. As the association's income relates to short-term rental agreements, the assessed impact of adopting this accounting standard is immaterial.

**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 2019**

iii AASB 1058 Income of Not-for-Profit Entities

The standard replaces AASB 1004 Contributions and clarifies the treatment of the receipt of income by not-for-profit entities. Income received where there is an associated performance obligation should be recognised in line with the principles of AASB 15, whereas donations with no future obligation may be recognised immediately. In cases where assets or services that were received below market value, such assets or services should be recognised at fair value.

The association has applied AASB 1058 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 1004. Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 1058 and AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the customer. The differences between the standards has the potential to be material in future accounting periods, but has not had a material impact in the period of first application.

iv AASB 16 Leases

AASB 16 replaces AASB 117 *Leases* and for lessees eliminate the classifications of operating leases and finance leases. Subject to exceptions for low-value or short-term leases, a liability is recognised measured at the present value of minimum lease payments over the non-cancellable lease period. An equivalent 'right-of-use' asset is capitalised.

Straight-line operating lease expense recognition is replaced with a depreciation charge for the leased asset (included in operating costs) and an interest expense on the recognised lease liability (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. For classification within the statement of cash flows, the lease payments will be separated into both a principal (financing activities) and interest (either operating or financing activities) component.

The association has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related interpretations.

**a. Going Concern**

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and discharge of liabilities in the normal course of business.

**b. Income Tax**

Baptist Union of Western Australia Association Incorporated is exempted from income tax due the exemption granted under section 6.2 of section 50-30 of the *Income Tax Assessment Act 1997*.

**c. Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.



**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 2019**

*Leasehold Land and Buildings*

Leasehold land and buildings are measured at fair value less accumulated amortisation and impairment losses. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity.

The fair value of the leasehold land and buildings is obtained on a periodic basis by an independent valuer.

*Revaluation*

Any revaluation increments are credited to an asset revaluation reserve. Revaluation decrements for a class of asset are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

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

*Plant and equipment*

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

*Depreciation*

The depreciable amount of depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate (%)</b>
Buildings	2.5
Motor Vehicles	12.5
Office Equipment	10-33
Leasehold improvements	10
IT / Computer Equipment	25
Library Books	10

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date. Gains and losses on disposals are determined by comparing proceeds with the carrying amount.

**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 2019**

**d. Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. These cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

**e. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**f. Rental and Grant Income**

**i. Revenue from contracts with customers Accounting policies for the current financial year**

Rental revenue is recognised when it is due, which for most agreements is in advance of each fortnightly occupation period.

**In the comparative reporting period, the following accounting policies applied:**

Rental revenue is recognised when it is due. Grants are treated according to the specifications of the grant funding agreements. Grant income and expenses are recognised as specified by the grant funding agreements. All revenue is stated net of the amount of goods and services tax (GST).

**i-1 Grant income**

Grant income is accounted for in accordance with the terms established in individual grant agreements. Where an agreement is enforceable and contains sufficiently specific performance obligations, the income is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the recipient.

Where the association has received assets (including cash) to acquire or construct a non-financial asset, the asset is to be controlled by the association and there is a refund liability if the terms and conditions of the grant are not met, then the asset is recognised as a contract liability on receipt and recorded as income as the performance obligation to acquire or construct the asset is completed.

**In the comparative reporting period, the following accounting policies applied:**

Grants are treated according to the specifications of the grant funding agreements. Grant income and expenses are recognised as specified by the grant funding agreements.

**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 2019**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

**g. Comparative Figures**

Then required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**h. Provisions**

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

**i. Critical Accounting Estimates**

The association evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the organisation. No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

**j. New, revised or amending Accounting Standards and Interpretations adopted**

The association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the association for the annual reporting period ended 30 June 2019. The association's assessment of the impact of these new or amended Accounting Standards and Interpretations.

**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 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>2 Revenue</b>		
Contributions from churches	123,315	120,936
Camping fees	1,451,008	1,065,887
Tuition	1,123,601	1,093,919
Donations	223,320	102,149
Combined ministries givings	477,451	468,773
Property premium income	1,614,890	1,064,580
Worker Compensation Premium Income	308,268	236,121
Rental Income	277,542	208,094
Grants received	315,706	206,514
Delegate fees / registration	374,628	238,077
Sponsorship Income	586,464	581,108
Other	557,207	1,265,882
	<u>7,433,400</u>	<u>6,652,040</u>
<b>3 Cash and cash equivalents</b>		
Cash on hand	1,921	1,757
Cash at bank	1,101,699	1,508,110
Term deposit	2,851,893	3,568,704
	<u>3,955,513</u>	<u>5,078,571</u>
<b>4 Trade and other receivables</b>		
Accounts receivable	409,559	97,522
Other receivables	7,277	9,890
	<u>416,836</u>	<u>107,412</u>
<b>5 a Property, Plant and Equipment</b>		
Computer equipment at cost	574,469	561,350
Accumulated depreciation	(529,043)	(526,563)
	<u>45,426</u>	<u>34,787</u>
 Furniture and fittings	 535,430	 510,780
Accumulated depreciation	(453,809)	(423,017)
	<u>81,621</u>	<u>87,763</u>
 Office equipment	 239,269	 234,222
Accumulated depreciation	(195,587)	(181,598)
	<u>43,682</u>	<u>52,624</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 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Motor vehicles	26,841	8,727
Accumulated depreciation	<u>(1,259)</u>	<u>(210)</u>
	<u>25,582</u>	<u>8,517</u>
Library books	1,479,450	1,457,441
Accumulated depreciation	<u>(1,314,989)</u>	<u>(1,203,652)</u>
	<u>164,461</u>	<u>253,789</u>
Library journals	348,796	348,179
Accumulated depreciation	<u>(296,652)</u>	<u>(276,989)</u>
	<u>52,144</u>	<u>71,190</u>
<b>Total property, plant and equipment</b>	<b><u>412,916</u></b>	<b><u>508,670</u></b>
<b>Land &amp; Buildings - at cost</b>	<b><u>11,067,821</u></b>	<b><u>10,891,066</u></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 Movements in carrying amounts**

Movement in the carrying amounts for property, plant and equipments and land & buildings between the beginning and the end of the current financial year:

<b>Property Plant and Equipment</b>		
Opening Balance	508,670	761,732
Additions / (Disposals)	105,254	(147,746)
Depreciation and amortisation expense	<u>(201,008)</u>	<u>(105,316)</u>
Closing Balance	<b><u>412,916</u></b>	<b><u>508,670</u></b>
<b>Land &amp; buildings</b>		
Opening Balance	10,891,066	10,226,829
Additions	<u>176,755</u>	<u>664,237</u>
Closing Balance	<b><u>11,067,821</u></b>	<b><u>10,891,066</u></b>

**6 Financial Investments**

Long term investment in BFS	<b>12</b>	1,500,000	1,500,000
Atlantis Beach Baptist College Loan	<b>14</b>	250,000	250,000
The William Kennedy Trust		238,726	1,743,985
William Kennedy Revaluation - June 2019		<u>40,583</u>	<u>-</u>
		<b><u>2,029,309</u></b>	<b><u>3,493,985</u></b>

The William Kennedy Trust balance previously included the Minnie Bairstow Trust as part of the Baptist Union of Western Australia, this trust is no longer consolidated into the financial records of BUWA.

**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 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>7 Trade and other payables</b>		
Accounts Payable	188,200	140,248
Accrued Liabilities	275,257	321,683
	<u>463,457</u>	<u>461,931</u>
<b>8 Provisions</b>		
<b>Current</b>		
Safe church claims provision	130,206	150,206
Redress funds provision	14 378,458	-
Annual leave provision	159,611	167,061
Long service leave provision	766,280	747,036
	<u>1,434,555</u>	<u>1,064,303</u>
<b>Non Current</b>		
Long service leave	<u>204,607</u>	<u>105,725</u>
<b>9 Other Liabilities</b>		
Income in Advance	503,317	376,301
Third Party Funds Held in Trust	70,678	570,000
Other	382,732	598,620
	<u>956,727</u>	<u>1,544,921</u>
<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	(176,145)	47,003
<b>Cash flows excluded from profit attributable to operating activities</b>		
(Gain) Loss on disposal of property, plant and equipment	(694)	(17,905)
<b>Non-cash flows in profit:</b>		
Depreciation and amortisation	201,008	98,647
<b>Changes in assets and liabilities</b>		
Decrease/(increase) in trade and other receivables	(509,424)	(28,533)
(Decrease)/increase in trade payables and accruals	1,525	127,636
Decrease/(increase) in other operating assets	10,348	(44,659)
(Decrease)/increase in provisions	469,133	243,309
(Decrease)/increase in tax payable	-	(17,804)
	<u>(4,249)</u>	<u>407,694</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 2019**

**11 Financial Risk Management**

The Association's financial instruments consist mainly of deposits and investments with Baptist Financial Services, trade receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
Cash and cash equivalents	3,955,513	5,078,571
Trade and other receivables	416,836	107,412
Financial Investments	2,029,309	3,493,985
	<u><b>6,401,658</b></u>	<u><b>8,679,968</b></u>
<b>Financial Liabilities</b>		
Trade and other payables	463,457	461,931
	<u><b>463,457</b></u>	<u><b>461,931</b></u>

The Association's Council is responsible for, among other issues, monitoring and managing financial risk exposures of the association. The Council monitors the association's transactions and reviews the effectiveness of controls relating to credit risk, financial risk and interest rate risk.

The council members' overall risk management strategy seeks to ensure that the association meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

The main risks the association is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk. There have been no substantive changes in the types of risks the association is exposed to, how these risks arise, or the Council's objectives, policies and processes for managing and measuring the risks from the previous period.

**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 2019**

**a. Liquidity Risk**

Liquidity risk arises from the possibility that the association might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The association manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities; and
- only investing surplus cash with major financial institutions.

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed.

**b. Credit Risk**

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the association.

Credit risk is managed through maintaining procedures (such as the utilisation of systems for the approval, granting and removal of credit limits, regular monitoring of exposure against such limits, and monitoring of the financial stability of significant customers and counterparties) ensuring, to the extent possible, that members and counterparties to transactions are of sound credit worthiness.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the council has otherwise cleared as being financially sound.

*Credit risk exposures*

The maximum exposure to credit risk by class of recognised financial assets at balance date is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the balance sheet.

Risk is minimised in the rental bonds held that are available for use to cover arrears if the tenant vacates the property.

The association has no significant concentration of credit risk with any single counterparty or group of counterparties.

**c. Market Risk**

**Interest rate risk**

The association is not exposed to any significant interest rate risk.

**Fair Value Estimation**

The carrying values of financial assets and financial liabilities are at approximately fair values.



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 2019

**12 Fair Value Measurements**

The association measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Leasehold land and buildings

The association does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

**(a) Fair Value Hierarchy**

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be categorised into. The levels are outlined below:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

*Valuation techniques*

The association selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the association are consistent with one or more of the following valuation approaches:

- *Market approach*: uses prices and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- *Income approach*: converts estimated future cash flows or income and expenses into a single current (i.e. discounted) value.
- *Cost approach*: reflects the current replacement cost of an asset at its current service capacity.

**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 2019**

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the association gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The following table provides the fair value of the association's assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

<b>Recurring fair value measurements</b>	<b>Level 3</b>	<b>Level 1 &amp; 2</b>
Financial Investments	1,500,000	-
Total assets recognised at fair value	1,500,000	-

In June 2011, the Baptist Union of WA agreed to contribute \$1.5m ("Capital Contribution") to Baptist Financial Services Australia Ltd. The financial investment has unobservable inputs to determine a fair value, therefore, it is held on the basis it receives a return from Baptist Financial Services Australia Ltd.

### **13 Related Party Transactions**

There are various entities within the wider Australia Baptist Network where transactions are made on normal commercial terms and conditions and at market rates.

#### **Key management personnel**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly, including its council members, is considered key management personnel.

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Short-term employee benefits:	338,214	337,382

**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 2019**

**14 Contingent Liabilities**

**a Atlantis Beach Baptist College Loan and Guarantee**

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

**b Redress Support Provision (Churches only Pool)**

The 2018 Assembly passed the following motion:

*"That a Redress Support Pool will be created and managed by The Baptist Union of Western Australia Incorporated in line with the document presented to the Assembly."*

*"That Baptist Insurance Services reserves be directed to the Redress Support Pool, providing the initial fund and in lieu of churches first year contribution to the Redress Support Pool."*

The "Redress Support Pool" has been established in the consolidated accounts with an amount of \$378,458, representing the transfer back to BUWA of the BIS reserves which were in lieu of churches first year contributions.

No payments have been made from this Pool for the year ended 30 June 2019.

Please also note:

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 could be significant.

**15 Subsequent Events**

There have been no events after balance sheet date which require disclosure in the financial statements.

**16 Association Details**

The registered office of the association is:

Baptist Churches of Western Australia  
21 Rowe Avenue, Rivervale WA 6103

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

**STATEMENT BY MEMBERS OF THE COUNCIL**

In the opinion of the Council;

1) The financial report, including notes, as set out on pages 7 to 19 are in accordance with the Incorporated Associations Act (WA) 2015 and the Australian Charities and Not-for-profits Commission Act 2012 and:

- a) comply with the Accounting Standards; and
- b) give a true and fair view of the Association's financial position as at 30 June 2019 and of its performance for the year ended on that date.

2) In the Directors' opinion there are reasonable grounds to believe that the Association 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:** 12 September 2019



## 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 2019, the Income statement, Statement of changes in equity 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 2019 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.

#### 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 12 day of September 2019.

Shreeve & Carslake

Shreeve & Carslake  
Chartered Accountants

Phil Shreeve

Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA

**Baptist Relief Fund Inc.**  
**Special Purpose Financial Report 2018-19**  
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, 2019 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:



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**Chairman**

**Dated:** 13.9.2019

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

**BALANCE SHEET**  
**AS AT 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash Assets	2	33,604	33,503
<b>TOTAL CURRENT ASSETS</b>		<u>33,604</u>	<u>33,503</u>
<b>TOTAL ASSETS</b>		<u><u>33,604</u></u>	<u><u>33,503</u></u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
		-	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>NET ASSETS</b>		<u><u>33,604</u></u>	<u><u>33,503</u></u>
<b>EQUITY</b>			
Open Balance Equity		33,503	33,403
Surplus for the year		101	101
<b>TOTAL EQUITY</b>		<u><u>33,604</u></u>	<u><u>33,503</u></u>

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 2019**

	Note	2019 \$	2018 \$
<b>INCOME</b>			
Donation received for general purpose		50	50
Interest received		601	601
		<u>651</u>	<u>651</u>
<b>LESS EXPENDITURE</b>			
Support given to fire victims		-	-
Accounting and audit costs		550	550
		<u>550</u>	<u>550</u>
<b>SURPLUS FOR THE YEAR</b>		<u><b>101</b></u>	<u><b>101</b></u>

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 2019**

	Note	2019 \$	2018 \$
<b>Cash flows from operating activities</b>			
Receipts from operating activities		651	650
Payments to suppliers and employees		(550)	(550)
<b>Net cash provided by operating activities</b>	3	101	100
<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		101	100
Cash and cash equivalents at beginning of financial year		33,503	33,403
Cash and cash equivalents at end of financial year	2	33,604	33,503

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 2019**

**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 2019**

	2019 \$	2018 \$
<b>2 Cash Assets</b>		
BFS Cheque	492	51
BFS Hi Savings	33,112	33,452
	33,604	33,503
 <b>3 Cash Flow Information</b>		
<b>Reconciliation of cash Flow from Operations with Profit after Income Tax</b>		
Profit after income tax	101	101
<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	-	-
	100	100



## 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 2019, 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 2019 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 2012*.

##### 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 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 12 day of September 2019.

  
Shreeve & Carslake  
Chartered Accountants

  
Phil Shreeve - Partner

At 24 Walters Drive, Herdsman Business Park, WA

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## **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)