



## ANNUAL REPORT

# CONTENTS

**05** Executive Minister Report

**06** COCWA On Mission Team

**09** Properties Committee

**09** Churches & Partners

**10** Board & Committee Members

**14** Kids & Youth Vision

**16** Properties & Funds

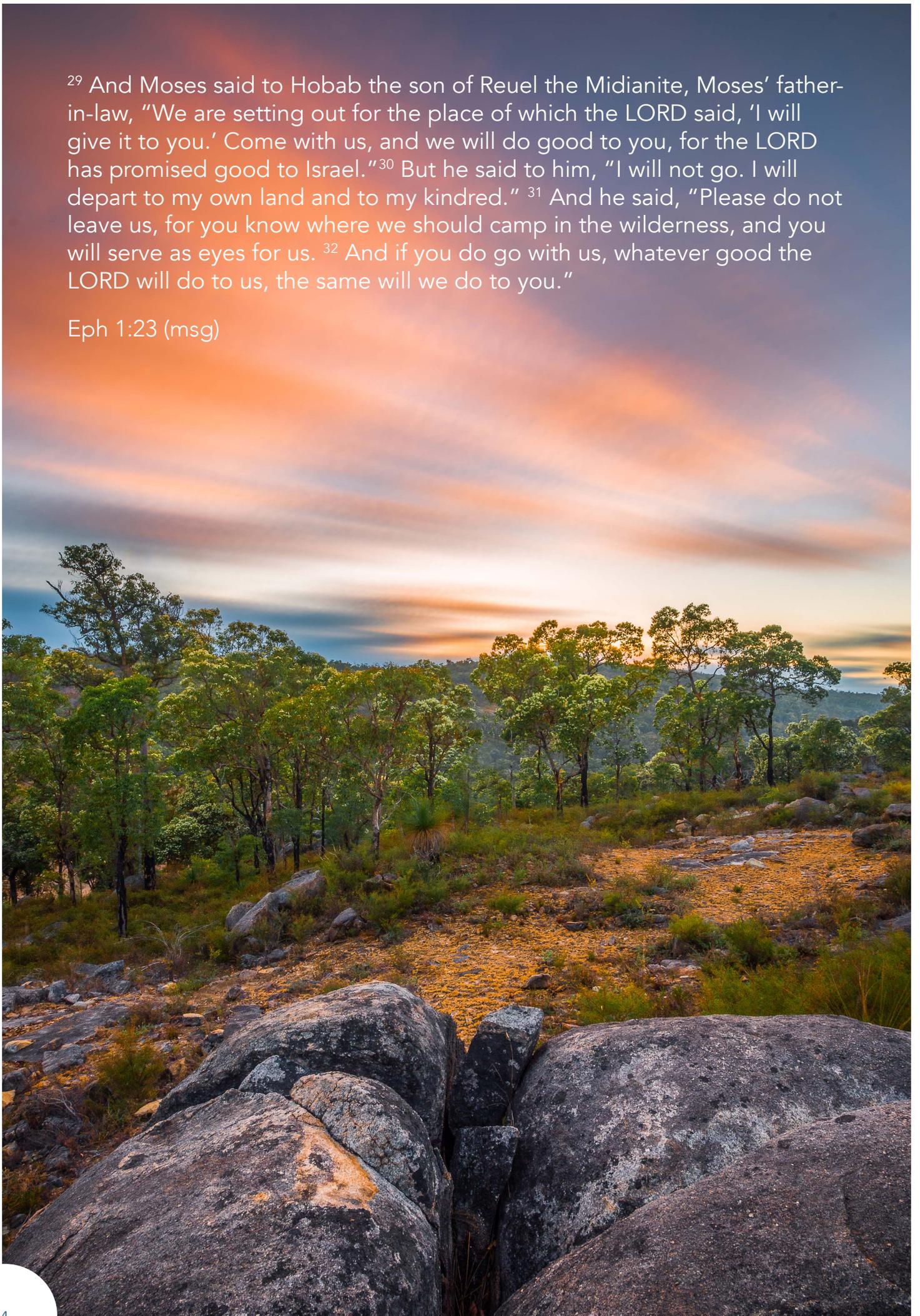
**17** New Works

**19** Financial Snapshot



<sup>29</sup> And Moses said to Hobab the son of Reuel the Midianite, Moses' father-in-law, "We are setting out for the place of which the LORD said, 'I will give it to you.' Come with us, and we will do good to you, for the LORD has promised good to Israel."<sup>30</sup> But he said to him, "I will not go. I will depart to my own land and to my kindred."<sup>31</sup> And he said, "Please do not leave us, for you know where we should camp in the wilderness, and you will serve as eyes for us."<sup>32</sup> And if you do go with us, whatever good the LORD will do to us, the same will we do to you."

Eph 1:23 (msg)





# COME WITH US

You may be tired of the negative social commentary in relation to the Christian Church in Australia and around the world. The critique is certainly justified in the face of revelations of the extent of abuse that has occurred within the broader church context which may be why this passage from Numbers has captivated my reflections for several months now.

I'm intrigued by the invitation of Moses to Hobab. With the cloud of the Lord's presence right in front of his eyes, Moses extends the generous hospitality of God to Hobab. Moses does good to Hobab through affirmation and through invitation. We hear the echo of the Gospel news that whosoever will, may come into the community of Christ. The good news of Jesus is that through his life, death and resurrection, he welcomes us into life and freedom.

British Pastor, Terry Virgo tells the story of coming across the words, "Come with us and we will do you good!" attached to the front door of a church in the UK. As I listened to his message I wondered how people would respond if we were to attach these same words of invitation to the entrances of our churches. How do we think the community would respond? Would they believe us? What about within the church community? Would we believe each other?

The trouble with so much negativity in our social environment is that we run the risk of believing it ourselves. It is appropriate that we express sorrow and apology when we hurt and do damage. It is not appropriate that we retreat to the margins and sit quietly in the corner. Like Moses, we need to stand up, recognise that the Lord is always with us and get on inviting people into the good that God does for us.

What is the good that God does to us? Through Christ, He sets us free!

Through Christ he becomes our peace. I'm increasingly convinced that it is our proclamation and demonstration of the peace of Christ, mediated through lives and churches, that is the goodness through which we can invite people into God's welcome of eternal life and freedom.

The invitation to "Come with us ..." lives in the Objects of our Association. I recently reviewed the Objects and as I read through them, I was struck by the generosity expressed in the ways that we have articulated our purposes. Our desire is to do good to one another, expressed in practical ways through which we seek to fulfil the mission of Christ. For this reason, we have asked each person who serves on our staff team or on our Board or committees to reflect on why it is that they give so much of their time and energy. The responses in this report are just a small sample of the goodness that exists and is shared across our family of churches as people gather through networking, events and the sharing of prayer, resources and encouragement. This goodness that we do to and for each other as we share in the mission of Christ is not something that is easy to measure, but it exists and it's appropriate to pause and give thanks.

From all of us on the COCWA Board, Committees and Team, thank you for the privilege of serving and supporting the churches and partners of our Association. May the invitation to "Come with us ..." be heard with increasing clarity in Western Australia as we live deeper into the goodness of Jesus Christ our Lord and Saviour.

**TANIA WATSON**

*Executive Minister*

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# COCWA ON MISSION TEAM

THESE ARE THE PEOPLE COMMITTED TO EMPOWERING AND ENCOURAGING OUR CHURCHES.



**BARRY THYGESEN**

*MINISTERS IN RETIREMENT*

My purpose in this ministry of "Support to Retired and Retiring Ministers" is to assist our ministers to refocus on God's perspective on retirement, and live counter culture lives where we may even have our most significant contribution as a follower of Jesus still ahead of us.



**ARMIT KHARIA**

*YOUTH & YOUNG ADULT DEVELOPMENT*

Seeing emerging generations recognise that the Kingdom of God is worth living and dying for. As we look to equip and empower teams of people all over our state to better serve the youth and young adults in their communities, our desire is to influence wider culture and to have young people who are committed to loving God and loving others.



**BILL ADDISON**

*MINISTRY SUPPORT MINISTER*

It is a genuine privilege for me to celebrate with our churches and leaders. Together we share Gospel stories of how our God is at work in us - developing faith, hope and love; and through us as He reaches out with His life changing message of Good News. It is a privilege to be invited to come alongside churches and leaders as together in Christ, we navigate the relational tensions and differing perspectives and expectations that are a part of being in community.



**JONO VOSE**

*KIDS VISION*

One of the great joys I have coming alongside the Kids Vision team, is connecting and engaging Kids Ministry Pastors, Leaders and Team Members to each other within the COCWA movement. There is something powerful that happens when people realise they are appreciated, seen and that they are not alone on their journey. The challenges of building God's kingdom don't feel so daunting and victories can be shared together. It has been such a joy to see Kids Ministry Leaders and their teams connect and be encouraged, learn together and celebrate one another. It brings me great hope for the future to see kids ministries develop strength through a growing support network.



**PETER BARNEY**

*NEW WORKS MINISTER*

Returning last year to work within the Churches of Christ movement, I was reminded of how unique it is to be a movement that is held together by a shared purpose of reflecting the love of Christ to all people. In a time where there is uncertainty about our future, many organisations are aiming to hold together through hierarchy or allowing controlling individuals to seize power. I am so excited to be a part of a project where we aim to stay together through the bonds of a common love for Jesus, a passion for all people and practicing the discipline of staying united while allowing diversity. It may just be the most exciting project to be a part of.



**SIENNY WAHONO**

*FINANCE MANAGER*

It is a privilege for me develop and manage the Bookkeeping service. This service provides churches time and freedom and it is evident that this service is having a positive impact on churches. Churches have noted that using COCWA bookkeeping services gives them more clarity, understanding and control over every aspect of their finances. When we are using God given gifts and passions to bless one another, the body of Christ will flourish. It is such a joy for me to see that my qualification in finance can contribute to churches growth in the COCWA movement, by providing confidence and peace to their financial circumstances. It would be a pleasure to minister to any new churches who would be interested in this service.



**JOHN HUTCHINSON**

*MINISTRY SUPPORT MINISTER*

I never get tired of encouraging and inspiring people towards a closer and more intimate knowledge and experience of God. It is a great privilege to be able to do this as I share and pray with many of our COCWA ministers and leaders. Personally and corporately when the direction of our heart is toward God and we join together on mission, I am excited about the possibilities where we can be a reflection of Jesus' love in and through our churches.



**JEREMY BOURDON**

*SPORTS MINISTER*

I love that I get to help churches and communities look after the whole person, from encouraging an active and healthy life to dealing with the mental, emotional, and spiritual side as well. We can often times loose the focus on how our physical health directly correlates with our spiritual health so it excites me that Church of Christ and On Mission Games specifically has brought this into the forefront.



**COLIN BATTERSBY**

*GMP PARTNERSHIP COORDINATOR WA*

Relationships is at the centre of why I love what I do within our movement. It's a real privilege to walk alongside others in ministry and to see how God can take the broken things of our lives (and this world) and redeem them for his purposes. No two days are the same - every new conversation and experience is an opportunity for God to "show up" in surprising ways as we participate in his ministry of love and reconciliation.



**JOHN INGHAM**

*YOUTH VISION*

I do what I do because I want to see youth ministries go further than even before. It is so important that as churches and youth ministries we stand together united. What we are able to do together is better than what we can do alone. I love being a part of the ALL-in events that bring churches together because as the wider church movement gathers we are inspired by the bigger picture and begin to see what the 'church' as a whole is really capable of.



**JO ELLERY**

*ADMINISTRATION*

It is a privilege to work and use my gifts in administration at COCWA. I am surrounded by people who love God and are passionate about encouraging the church communities to grow in their faith and service for Christ. This is a huge blessing for me.



**KATE WHEATLEY**

*ADMINISTRATION*

I am able to use my love for communicating with people all throughout the day. Each person that emails, calls or talks to me is communicating something that is important to them, which needs to be passed onto another person, group of people or the entire COC movement. I just love that!

# PROPERTIES COMMITTEE

**TANIA WATSON**

*EXECUTIVE MINISTER*

**JESS RADNEY**

*ARCHITECT*

**JOLENE GRIFFITHS**

*CHAIRMAN, PROPERTY REDEVELOPMENT*

**AUDREY KO**

*LAWYER*

**SIMON OEI**

*REAL ESTATE BUSINESS OWNER*

**LARRY LUONG**

*PRIVATE CLIENT MANAGER*

# CHURCHES & PARTNERS

## CHURCHES

Beckenham Community Church  
Bridgeley Church of Christ  
Bridgetown Church of Christ  
Bruce Rock Church of Christ  
Bunbury Aboriginal Christian Fellowship  
Carnarvon Church of Christ  
Church @ The Stadium  
Church of Christ Albany  
Church of Christ Bassendean  
Church of Christ Bullcreek  
Church of Christ Collie  
Church of Christ Kalgoorlie  
Church of Christ, Wembley Downs  
City Church of Christ Perth  
Cornerstone Church of Christ  
Corrigin Church of Christ  
Dalkeith Road Church of Christ  
Dowerin Church of Christ  
Dunsborough Church of Christ  
Eastlake Church  
Elevate Church  
Encounter Church  
Esperance Church of Christ  
Foothills Church of Christ  
Fremantle Church of Christ  
Geraldton Church of Christ  
Harvey Church of Christ  
Indonesian Family Church  
Jesus Central  
Jesus es el Camino  
Kalamunda Church of Christ  
Kingsley Church of Christ

Lake Gwelup Christian Church  
Lifestreams Christian Church  
Lifestreams Karawara  
Living Grace Dianella Church  
Maylands Church of Christ  
Merredin Church of Christ  
Morawa Church of Christ  
Mount Pleasant Church of Christ  
Mukinbudin Church of Christ  
Narembeen Church of Christ  
New Spring Church  
Nollamara Church of Christ  
Noranda Church of Christ  
Norseman Community Church  
Perth Arabic Christian Centre  
Rockingham Church of Christ  
Roleystone Community Church  
Serpentine Church of Christ  
Shalom House Church  
South Bunbury Church of Christ  
Southern River Church  
Spires Life Church  
Subiaco Church of Christ  
The Rocks Ministry  
Thornlie Church of Christ  
True North Church - Merriwa  
Valley Church of Christ  
Warnbro Community Church  
Warwick Church of Christ  
Westcity Church of Christ  
York Church of Christ

## PARTNERS

The Bethanie Group  
Bethesda Hospital  
Building Extension Mutual Fund  
Churches of Christ Sport and Recreation  
Connections Counselling WA  
Crossways Community Services  
Initiate Australia  
Moorditj Keila  
Shalom House Group  
Sonlife Ministries

# BOARD & COMMITTEE MEMBERS



**RYAN LADEN**

*COCWA BOARD  
CHAIRPERSON*

My time as the Chair of our associational board is quickly coming to an end. It has been a pleasure to serve the Lord by serving the interests of our association.

Before I go, I wanted to stop and focus our collective attention on the number one most important aspect of our movement of churches that has been wildly important to me as I have served in this capacity.

For me, I hold the primacy of the local church up as the single most compelling reason for my involvement in the affairs of this association of churches. Said another way, I believe the local church is the purpose and the focus of our association. Our organised collection of local churches that we call an association exists to further the mission of the local church. All else that we do falls under this top level priority. Without the will and the sacrifice of the local church, there would be nothing called COCWA, there would be nothing to organise and mobilise in our board meetings.

It has been my pleasure to serve and to sacrifice for this mission. I would not be as willing to sacrifice my time or treasure in the service of anything smaller or less compelling. No other agency or organisation compares to the richness and purpose of the local church. Nothing.

As such, I will continue to support our association long after I have been replaced and forgotten because our work is eternal and essential.

Thank you for being a part of the mission.



**JOLENE GRIFFITHS**

*CHAIRPERSON PROPERTIES COMMITTEE*

I have always been intrigued by the way God chose skilled, knowledgeable and able workers filled with the Spirit of God to build the temple; a space that reflected His glory. The walls and floors of the Temple shaped by craftsman became a space filled with wonder and warmth; Gold. Silver. Timber. Beauty. Strength. This inspires me to encourage churches to create spaces that draw people into the presence of God. Spaces that echo the warm, tender and kind welcome of God's presence. I want to see a time where churches grow and thrive in ways we have not yet imagined. I want to use whatever knowledge and skill I have to encourage and empower COCWA and the future church as it explores the locations and buildings where are children and children's children will see and worship Jesus more, fully and differently.



**KEVIN-NEIL WARD**

*COCWA BOARD MEMBER*

As the Senior Chaplain at Fresh Start Recovery Program, I sincerely believe the church has a crucial role to play in the journey of recovery from addiction. There is a huge growth in addiction among our community: not just drug use such as alcohol, opioids and methamphetamine, but also internet and porn addiction. Ideally, people need to seek treatment and rehabilitation from appropriate organisations (such as Shalom House, Esther House, Teen Challenge, Fresh Start Recovery and others), but the final stage of recovery (long term maintenance) involves accountability and community support – the very things the church is positioned to offer. Churches of Christ in WA have an opportunity to look at ways we can provide safe spaces of acceptance, forgiveness and growth, places to embrace repentance and redemption, bringing Christ-shaped love to one another and to the world around us.



**DONELLE RIVETT**

*COCWA BOARD MEMBER*

Our role on the Board is to serve our Churches in a way that honours and supports ministry and mission not only in your church, but across our churches in WA. For me, my service is to use the gifts, experience and expertise that I have been given the opportunity to develop along the way, and use them to honour God. It's a privilege to be able to serve the wider Churches of Christ community as a Board Member for our association. My hope is that the work that I do at the Board and committee level, supports and strengthens churches to bring the love and peace of Christ to our communities and beyond.



**AUDREY KO**

*PROPERTIES COMMITTEE MEMBER*

As a lawyer, I am trained to think from a legal point of view and have been able to contribute from that perspective. However, I have always felt it is also important to view matters from a compassionate angle. It has been particularly rewarding for me to see churches (big and small, all going through different seasons and cycles) thrive with the support and encouragement of CoCWA and the Properties Committee. To see God working through His church and its members and to experience the passion His people have to obey His commands to "make disciples of all nations" has in turn encouraged me in my own walk with God. I consider it a privilege to serve on the Properties Committee and am humbled by the fact that God considers me worthy to serve Him in this way.



**LARRY LUONG**

*PROPERTIES COMMITTEE  
MEMBER*

I am often reminded of 1 Peter 4:10. My own experiences (through life & work) are unique as we all walk along different paths in life. The destination however is similar - we are all called to God at different times, to serve a purpose, to help our brothers & sisters take an extra step forward. I enjoy the collective experiences of many so that we make well-informed decisions. Seeing churches prosper as we work On Mission together reaffirms my own walk with Christ.



**WERNER SOONTIENS**

*COCWA BOARD MEMBER  
& FINANCE COMMITTEE  
MEMBER*

My wife and I have been living by the motto we 'help where we can' for a very long time. Doing this, we hope to 'bless where we can'. For us the blessing of others, sometimes in a well-planned and orchestrated way, sometimes absolutely random, is mostly an intention of passing blessing forward. So, I hope to alleviate burdens, show kindness and infuse grace. For me, being a member of the COCWA Board and the Finance Committee (who does not love a budget meeting?) is simply bringing aspects of life experience and understanding, knowledge and insights of commerce education, and sharing these. As such I hope to be the part of His church that I am supposed to be during this season of life.



**JESS RADNY**

*PROPERTIES COMMITTEE  
MEMBER*

God gives us good gifts and what a privilege it is to use mine in Architecture to bring to the Properties Committee. I hope to contribute by helping to spark creative ways that the church can inhabit our communities. My role reminds me of an image of a wolfpack I saw recently. The oldest and sickest wolves go in front of the pack, next some of the strongest to protect, then the rest in the middle, another three of the strongest to protect from the rear. Finally, the leader trails the end ready to run in any direction required to protect his pack. This type of leadership is what Christ demonstrated and what we hope to emulate through our commitment to serve COCWA.



**SIMON OEIJ**

*PROPERTIES COMMITTEE  
MEMBER*

Serving on the properties sub-committee of COCWA is a privilege and great opportunity to be involved in the future growth of God's kingdom in WA. Hearing stories of past committee members and the impact that they have had on churches motivates me to want to build a legacy for the future. Legacy provides a pathway to further God's kingdom as we sow generously into the future so that we gift potential not burdens. Serving at COCWA reminds me that we are here to work together in bringing people to Jesus now and in the future through seeds sown in real estate acquisition and good stewardship.



**HENRY THONG**

*COCWA BOARD MEMBER*

My name is Henry Thong and I am humbled by an opportunity to use my 30+ years of financial management experience in the Churches of Christ setting. Of recent years I have been consulting to small start-up companies. These often-struggling companies have some of these characteristics - great vision, passionate people, short on funds, sometimes shy on risk-taking, sometimes risk-prone to their peril. They do have some similarities to "us" don't they? I'm motivated by the thought that to grow the Church, we need to tap into the financial and non-financial resources within the Church to do so. It is becoming more difficult to survive in our cocoons of faith. I am challenged by the parable of the talents (Matt 25) and how might faithfully and wisely leverage our financial and human assets to expand the Kingdom by spreading the gospel, to build into our next generation (the youth) and champion good works that stem from the love of Christ.



**JOSH NIPPS**

*COCWA BOARD MEMBER*

It has been a privilege to serve on the Churches of Christ WA board for the last 4 years. I am a firm believer in the hope that Christ brings is best seen through the love of the local church. The body of Christ is captured best when love is displayed in and through His people. When I think about this movement, one which I have been a part of all my life - I am excited and encouraged for God's Kingdom flourishing in all of Western Australia.



**YouthVision**  
WESTERN AUSTRALIA



# KIDS & YOUTH VISION

Through the past 2 years, COCWA has been working closely with the Youth Vision staff and Executive team to review the ministry of Youth Vision.

Building on the solid legacy and foundation of Youth Vision, this ministry has now come within the direct oversight of the COCWA Board. This move reflects the high level of trust that exists between the Youth Vision Executive and the COCWA Board. More importantly, it reflects the deep concern shared by COCWA and Youth Vision in relation to the challenges being faced by the churches in their mission to support families to raise their children into faith in Christ.

An analysis of annual statistical data collected from all COCWA churches indicates that whilst there is continued growth across adults in the Movement, there is a growing gap between adults and the numbers of youth and children. Since the reintroduction of Kids Vision, the numbers of children has risen slightly, but both sets of statistics are concerning.

A specific research project into youth ministry is due to be given to the COCWA Board in November 2018. We look forward to sharing this with the churches so that together, we can share in the challenge to reach young people with the Good News of Jesus in ways that they can understand and access.

In the meantime, we are celebrating the great work being done by parents, youth leaders and volunteers. Through this past year, Youth Vision have seen increased participation in their Merge Nights and the reintroduction of the Edge Camp. State Youth Games, in close partnership with CCSRA continues to stand as one of the premier Christian youth events in WA.

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# PROPERTIES & FUNDS

The COCWA Finance and Properties Committee have commenced a review of COCWA's assets in order to assess COCWA's ongoing capacity to leverage these for the benefit of churches into the future.

Key financial challenges already identified relate to the ongoing funding for Kids and Youth Vision. Both of these ministries have some legacy funding but this will not support the long term provision of ministry.

The COCWA Properties Committee is looking at ways in which the property assets can be leveraged for the purposes of future property needs but also as a means by which people can be supported through equipping and training.

Our Association is blessed by people who are bringing their business skills to the task of stewardship. We look forward to inviting a broader group of people from across the Churches to share their ideas and expertise in 2019.

## PROPERTY SNAPSHOTS:

3.3% reduction in the value of COCWA property assets due to Valuer General land valuation changes.

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The Binningup Church Property was gifted to COCWA for the benefit of Binningup and the broader Churches as a Retreat Centre. The Binningup Church community continues to meet weekly.

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COCWA supports churches through access to properties. This means a saving of at least \$100,000 annually in savings for churches who may otherwise have to pay for access to properties.

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In 2019, we expect to have acquired at least one new large parcel of land north of Perth. The Committee is also looking at land east and south of Perth.

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Custodianship of the Hedland properties is being transferred to GMP as a direct means by which the Aboriginal people of Hedland can have ownership for their own missional future.

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The Revolving Capital Fund currently has 6 interest free loans out to churches totalling \$350,000.

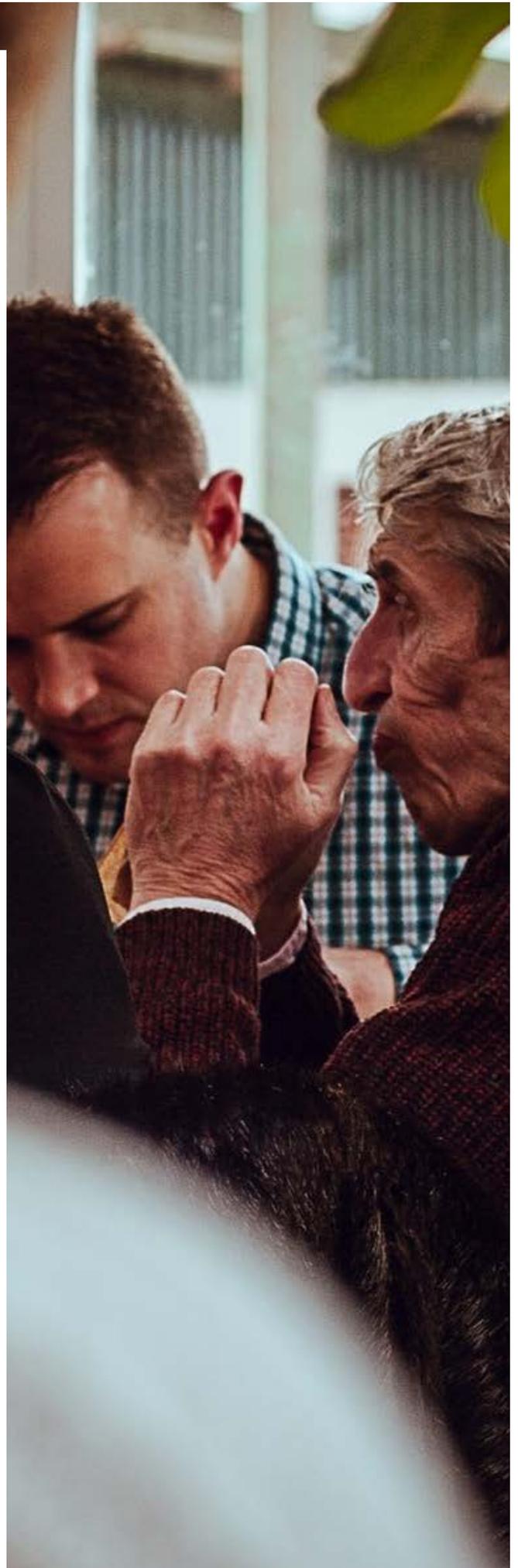
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# NEW WORKS

Disruption has fast become the new normal of life in Australia. This is having a direct impact on the life and wellbeing of churches as the way in which people access worship, teaching and Christian community connection changes.

Through our COCWA Research plan (funded through a Bethanie Gift), we are collecting stories, learnings and ideas from across the churches. We've also been making lots of connections with the broader Christian community: forming person-to-person links with people who are exploring similar ministry ideas.

So far we've identified that there are some really good ministry initiatives germinating. We look forward to developing plans next year with Churches in the hope that we can see COCWA's resources help to feed and fertilise Gospel initiatives: from church planting to missional enterprises to seeing people trained and equipped.





# FINANCIAL SNAPSHOT

## INCOME



PARTNER CONTRIBUTIONS  
AND DONATIONS

35%



CHURCH CONTRIBUTIONS

29%



INSURANCE

26%



INTEREST ON FUNDS

10%

## EXPENSES

Our greatest investment is into people, both the COCWA Staff team who deliver services and support directly to people. Operational support includes the management of the COCWA insurance programme, COCWA Bookkeeping Service and the delivery of the COCWA Safe programme. The COCWA Operations Team also provides direct assistance for Churches in relation to Constitutions and property matters. This year the Team has also worked hard to help churches and ministers in the wind-up of the Minister's Long Service Leave scheme (MEBS).

COCWA providing funding support for churches who have undertaken website and rebranding projects through Helium Digital Marketing.

COCWA direct funding into the leadership development of people through events: On Mission Together Annual Retreat (with Dr Rob Reimer) to individual sponsorships for people in the Arrow Leadership Programme.

COCWA has committed to seed funding the On Mission Sports Minister (Jeremy Bourdon) for 3 years in partnership with CCSRA.

We are deeply appreciative of the generosity of Bethanie who approached COCWA with an offer to fund the On Mission Developer (Peter Barney) role for 3 years.

40%

OF COCWA MINISTRY TEAM TIME IS GIVEN  
TOWARDS PASTORAL SUPPORT

45%

OF COCWA MINISTRY TEAM TIME -  
ASSISTING CHURCH BOARDS AND  
LEADERSHIP TEAMS

15%

DEVELOPING CHURCH  
SUPPORT RESOURCES

The background of the page features several thin, light grey lines that intersect to form various geometric shapes, including triangles and polygons. These lines are scattered across the page, with some extending from the top and bottom edges towards the center.

**CHURCHES OF CHRIST IN WA**

22 Plantation Street MENORA WA 6050

**MAIL TO** PO Box 458 DIANELLA WA 6059

**PHONE** +61 8 9471 8500

**WEB** [www.cocwa.com.au](http://www.cocwa.com.au)

**EMAIL** [admin@cocwa.com.au](mailto:admin@cocwa.com.au)

**OFFICE HOURS:** Monday-Thursday, 9am-3pm

**CHURCHES OF CHRIST IN WESTERN  
AUSTRALIA INC**  
ABN 31 572 638 871

**SPECIAL PURPOSE  
FINANCIAL REPORT**  
FOR THE YEAR ENDED 30 JUNE 2018

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**CONTENTS**

	<b>Page No.</b>
Statement by the Board	2
Assets & Liabilities Statement	3
Statement of Changes in Equity	5
Statement of Cash Flow	6
Income and Expenditure Statement	7
Notes to the Financial Statements	8
Independent Audit Report	10
Assets & Liabilities Statement - Youth Vision WA	12
Income and Expenditure Statement - Youth Vision WA	13
Notes to the Financial Statements - Youth Vision WA	14
Independent Audit Report - Youth Vision WA	15

CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC  
ABN 31 572 638 871

STATEMENT BY THE BOARD  
For The Year Ended 30 June 2018

The Board has determined that this Special Purpose Financial Report should be prepared in accordance with the accounting policies outlined to Note 1 to the Financial Statements.

In the opinion of the Board:

1. the accompanying Income & Expenditure statement is drawn up so as to present fairly the Surplus of Churches of Christ in WA Inc. for the year ended 30 June 2018.
2. the accompanying of Assets & Liabilities statement is drawn up so as to present fairly the state of affairs of the Churches of Christ in WA Inc. as at 30 June 2018.
3. at the date of this statement there are reasonable grounds to believe that Churches of Christ in WA Inc will be able to pay its debts as and when they fall due. The accounts of Churches of Christ in WA Inc have been made out in accordance with the basis of accounting described in note 1 to the accounts.
4. the financial statements and notes satisfy the requirements of The Australian Charities and Not-for-Profits Commission Act 2012.
5. the Board has complied with the Governance Standards of the ACNC.

This statement is made and is signed for and on behalf of the Board:

  
Chairman

  
Executive Minister

Dated:

17/10/18

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**ASSETS & LIABILITIES STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>Bank</b>			
Operations Cash at Bank		204,494.74	147,216.43
New Works		1,176,417.08	1,150,844.07
Church Property		5,026,325.03	4,921,615.60
Growth Fund		407,866.74	396,436.40
Board Fund		3,507,214.34	4,050,171.85
Revolving Capital Fund		1,425,388.57	1,328,957.91
		<u>11,747,706.50</u>	<u>11,995,242.26</u>
<b>Other Assets</b>			
Revolving Capital Loan Fund (to Churches)		310,000.00	356,500.00
Operations Receivables		144,631.06	148,696.48
		<u>12,202,337.56</u>	<u>12,500,438.74</u>
<b>TOTAL CURRENT ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Office equipment and Vehicles	3	34,057.93	34,057.93
Land	4	1,488,089.50	1,470,100.00
Land and Building (Church )	4	13,456,540.00	13,909,165.05
Land and Building (Rent Out)	4	10,579,200.00	10,699,800.00
Property Shares		25,160.70	25,160.70
		<u>25,583,048.13</u>	<u>26,138,283.68</u>
<b>TOTAL NON-CURRENT ASSETS</b>			
<b>TOTAL ASSETS</b>			
		<u>37,785,385.69</u>	<u>38,638,722.42</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable		98,864.46	248,465.22
GST Payable		26,975.00	75,663.04
Payroll Liabilities		29,344.30	29,574.80
		<u>155,183.76</u>	<u>353,703.06</u>
<b>TOTAL CURRENT LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
New Works		500,000.00	500,000.00
		<u>500,000.00</u>	<u>500,000.00</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>			
		<u>655,183.76</u>	<u>853,703.06</u>
<b>NET ASSETS</b>			
		<u>37,130,201.93</u>	<u>37,785,019.36</u>

The accompanying notes form part of these financial statements.

CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC  
ABN 31 572 638 871

ASSETS & LIABILITIES STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017	
	\$	\$	
<b>EQUITY</b>			
Opening Balance Equity	5,043,879.48	5,043,879.48	-
Accumulated Funds	878,882.15	878,882.15	
Current Year Earnings	210,418.12	3,870,893.16	
Reserves	5 23,889,678.74	24,439,628.41	
Retained Earnings	7,107,343.44	3,551,736.16	
<b>TOTAL EQUITY</b>	<b>37,130,201.93</b>	<b>37,785,019.36</b>	

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 30 JUNE 2018**

	Retained Earnings \$	Reserve \$	Total \$
<b>Balance at 1 July 2016</b>	9,474,497.79	27,389,773.74	36,864,271.53
<b>Comprehensive income</b>			
Profit (loss) attributable to members	2,362,563.16		2,362,563.16
Revaluation of land		(1,441,815.33)	(1,441,815.33)
Transfer on sale of asset	1,508,330.00	(1,508,330.00)	-
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>3,870,893.16</u>	<u>(2,950,145.33)</u>	<u>920,747.83</u>
<b>Balance at 30 June 2017</b>	<u>13,345,390.95</u>	<u>24,439,628.41</u>	<u>37,785,019.36</u>
<b>Balance at 1 July 2017</b>	13,345,390.95	24,439,628.41	37,785,019.36
<b>Comprehensive income</b>			
Profit (loss) attributable to members	210,418.12		210,418.12
Revaluation of land	(315,285.88)	(549,949.67)	(865,235.55)
Transfer on sale of asset	-	-	-
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>(104,867.76)</u>	<u>(549,949.67)</u>	<u>(654,817.43)</u>
<b>Balance at 30 June 2018</b>	<u>13,240,523.19</u>	<u>23,889,678.74</u>	<u>37,130,201.93</u>

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Receipts from operations		1,793,486.28	2,356,174.68
Payments to suppliers and employees		(2,347,787.25)	(2,279,134.40)
Interest received		276,765.21	298,164.93
<b>Net cash provided by operating activities</b>	<b>8</b>	<u>(277,535.76)</u>	<u>375,205.21</u>
<b>Cash flows from investing activities</b>			
(Purchase) / Sell of Property, Plant & Equipment		30,000.00	3,627,756.93
(Purchase) / Sell of Church Property			
(Purchase) / Sell of Buildings			
(Purchase) / Sell of Plant and Equipment			
(Purchase) / Sell of Furniture and fittings			
<b>Net cash provided/(used in) investing activities</b>		<u>30,000.00</u>	<u>3,627,756.93</u>
<b>Cash flows (used in)/from financing activities</b>			
Repayment of reserve fund			
<b>Net cash (used in)/provided by financing activities</b>		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash held		(247,535.76)	4,002,962.14
Cash and cash equivalents at beginning of financial year		<u>11,995,242.26</u>	<u>7,992,280.12</u>
<b>Cash and cash equivalents at end of financial year</b>		<u><u>11,747,706.50</u></u>	<u><u>11,995,242.26</u></u>

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Operations General		750,823.68	628,598.62
Operations Affiliation Fees		413,489.99	407,373.19
Operations Insurance		441,676.46	421,699.00
Revolving Capital Fund		37,943.16	36,069.75
Properties - General		331,140.50	325,879.32
Properties - Proceeds on sale of land (net of direct selling costs) and gifted		340,000.00	3,850,507.49
New Works		33,181.94	32,323.20
Growth Fund		11,430.34	11,117.54
		<b>2,359,686.07</b>	<b>5,713,568.11</b>
<b>LESS EXPENDITURE</b>			
Operations General		1,404,167.78	1,197,033.01
Operations Insurance		251,611.57	235,029.56
Properties		493,414.57	401,127.48
New Works		74.03	9,484.90
		<b>2,149,267.95</b>	<b>1,842,674.95</b>
<b>NET OPERATING SURPLUS / (DEFICIT)</b>		<b>210,418.12</b>	<b>3,870,893.16</b>

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial report has been drawn up as a special purpose financial report for the purpose of fulfilling the requirements of Churches of Christ In Western Australia Inc, Division 60 of the Australian Charities and Not -for-profits Commission Act 2012 and the WA Associations Incorporation Act 2015. This report provides members with information about the Church as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

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

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

This is a consolidated financial report that covers Board operations and property transactions.

The Board have determined that the Churches of Christ In Western Australia Inc 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.

**2. FINANCIAL POSITION**

The accounts have been prepared on the going concern basis, which contemplates continuity of normal Incorporated Body activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

**3. PROPERTY PLANT & EQUIPMENT**

Fixed assets, excluding buildings and motor vehicles, were written off in the 2014 financial year as a result of change in accounting policy.

The current year policy is that fixed assets excluding building and motor vehicles will be written off in the year of purchase.

**4. LAND & BUILDINGS**

Land and Buildings were first revalued during the 2010/2011 year. The carrying amount now shown in the balance sheet has been adopted from the value most recently determined by the Valuer General for unimproved land of each location. Previously land and buildings were carried at cost. The revaluation surplus was credited to a property capital reserve in equity. The carrying values will be reviewed and adjusted from time to time, as and when the properties are revalued.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC**  
**ABN 31 572 638 871**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

This class of asset includes property in the name of Churches of Christ in WA Inc. and made available to affiliated member churches and for other approved purposes. The terms of each utilisation arrangement vary with the individual circumstances. In previous years there was no documentation in place to outline the terms of these arrangements. There is a process currently underway to document and outline the terms of these arrangements.

Churches of Christ in WA Inc. has a contingent asset amounting to \$1,488,100 due to the terms specified in the Deeds of Transfer between Churches of Christ in WA Inc and related Churches.

**5. EQUITY**

The surplus of property revaluation was credited to the property capital reserve.

**6. TAXATION**

In accordance with the Income Tax Assessment Act 1997, the income of the Incorporated Body is exempt from tax.

**7. PROVISIONS**

Churches of Christ in WA Inc. provides special provisions for the following under Board accounts;

- Annual Leave
- Country Ministry
- Insurance Contingency
- Leadership Development
- Resources Centre Maintenance
- Kidsvision

**8. CASH FLOW INFORMATION**

**Reconciliation of cash Flow from Operations with Profit after Income Tax**

Net Surplus / (Deficit)	210,418.12	3,870,893.16
<b>Cash flows excluded from profit attributable to operating activities</b>		
Gain on disposal of property, plant and equipment	(310,000.00)	(3,700,226.04)
<b>Non-cash flows in profit:</b>		
Depreciation and amortisation		-
<b>Changes in assets and liabilities</b>		
Decrease/(increase) in trade and other receivables	20,565.42	354,583.39
(Decrease)/increase in trade payables and accruals	(188,374.88)	189,362.05
(Decrease)/increase in other payables	(10,144.42)	(339,407.35)
	<b>(277,535.76)</b>	<b>375,205.21</b>

# INDEPENDENT AUDIT REPORT

**To the Members of Churches of Christ In Western Australia Inc.**

## **Report on the Financial Report**

We have audited the financial report of Churches of Christ in WA Inc which comprises the assets & liabilities statement as at 30 June 2018, the income & expenditure 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 Executive Committee declaration.

In our opinion the financial report of Churches of Christ in WA Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

## **Basis of Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

## **Emphasis if 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 the Association's Constitution, 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 Executive Committee for the Financial Report**

The Executive Committee of Churches of Christ in WA 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 Executive Committee 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.

## INDEPENDENT AUDIT REPORT

### Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonable of accounting estimates and related disclosures made by The Executive Committee of Churches of Christ in WA Inc.
- Conclude on the appropriateness of The Executive Committee of Churches of Christ in WA Inc 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 The Executive Committee of Churches of Christ in WA Inc 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 19<sup>th</sup> day of October 2018.

Shreeve & Carslake  
Chartered Accountants

Geoffrey Carslake - Partner

At 24 Walters Drive, Herdsman Business Park, WA

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC - YOUTH VISION WA  
ABN 31 572 638 871**

**ASSETS & LIABILITIES STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Youth Vision WA		1,570.07	16,905.32
Mutual Fund		404,682.91	444,094.06
CCFS - Youth Vision WA		5,528.45	37,799.99
Accounts Receivable		-	600.00
<b>TOTAL CURRENT ASSETS</b>		<b>411,781.43</b>	<b>499,399.37</b>
<b>TOTAL ASSETS</b>		<b>411,781.43</b>	<b>499,399.37</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable		-	10,279.07
GST		-	(3,729.47)
Superannuation		-	296.16
Suspense		-	-
Wages		-	284.00
Provision - Parkerville Funds		95,606.04	95,606.04
<b>TOTAL CURRENT LIABILITIES</b>		<b>95,606.04</b>	<b>102,735.80</b>
<b>TOTAL LIABILITIES</b>		<b>95,606.04</b>	<b>102,735.80</b>
<b>NET ASSETS</b>		<b>316,175.39</b>	<b>396,663.57</b>
<b>EQUITY</b>			
Retained Earnings		396,663.57	467,423.76
Net Income		(80,488.18)	(70,760.19)
<b>TOTAL EQUITY</b>		<b>316,175.39</b>	<b>396,663.57</b>

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC - YOUTH VISION WA  
ABN 31 572 638 871**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Donation		1,410.00	4,145.50
Edge Camp		11,138.50	15,144.90
Recharge Leasders Retreat		670.00	3,336.31
Interest		10,656.23	12,388.96
State Youth Games		1,500.00	91,254.75
		<u>25,374.73</u>	<u>126,270.42</u>
<b>LESS OPERATING EXPENSES</b>			
Operations		59,063.28	63,360.44
Development		9,720.71	15,130.37
Event		37,078.92	118,539.80
		<u>105,862.91</u>	<u>197,030.61</u>
<b>NET OPERATING SURPLUS / (DEFICIT)</b>		<u><b>(80,488.18)</b></u>	<u><b>(70,760.19)</b></u>

The accompanying notes form part of these financial statements.

**CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC - YOUTH VISION WA  
ABN 31 572 638 871**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial report has been drawn up as a special purpose financial report for the purpose of fulfilling the requirements of Churches of Christ In Western Australia Inc - Youth Vision WA, Division 60 of the Australian Charities and Not -for-profits Commission Act 2012 and the WA Associations Incorporation Act 2015. This report provides members with information about the Church as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

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

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

The Board have determined that the Youth Vision WA 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.

## INDEPENDENT AUDIT REPORT

**To the Members of Churches of Christ In Western Australia Inc.**

### **Report on the Financial Report**

We have audited the financial report of Churches of Christ in WA – Youth Vision WA, which comprises the assets & liabilities statement as at 30 June 2018, the income & expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial report of Churches of Christ in WA – Youth Vision WA, has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

### **Basis of Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### **Emphasis if 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 the Association's Constitution, 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 Executive Committee for the Financial Report**

The Administration and Finance Department of Churches of Christ in WA 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 Administration and Finance Department of Churches of Christ in WA Inc 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.

## INDEPENDENT AUDIT REPORT

### Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonable of accounting estimates and related disclosures made by The Administration and Finance Department of Churches of Christ in WA Inc.
- Conclude on the appropriateness of The Administration and Finance Department of Churches of Christ in WA Inc 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 Administration and Finance Department of Churches of Christ in WA Inc 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 19<sup>th</sup> day of October 2018.



Shreeve & Carslake  
Chartered Accountants



Geoffrey Carslake - Partner

At 24 Walters Drive, Herdsman Business Park, WA