
Churches
of Christ
in Western Australia Inc
2026
Annual Report

Churches of Christ in Western Australia Inc

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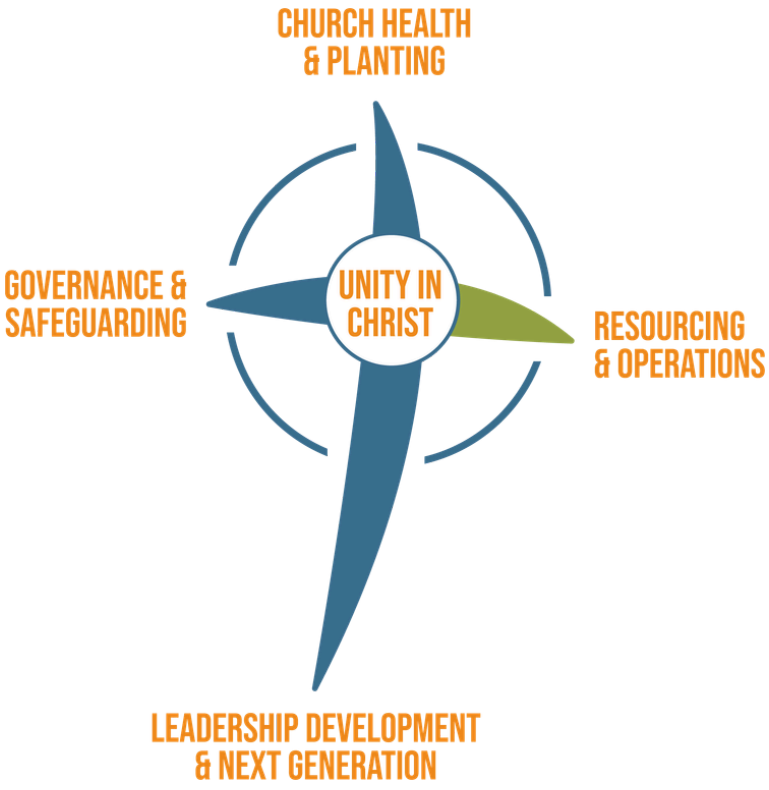
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Churches of Christ in Western Australia Inc

STRATEGIC PRIORITIES



CORE VALUES

GENEROUS
connected | friendly | open | faithful

PRAYERFUL
engaged | kingdom-minded | unity | belonging

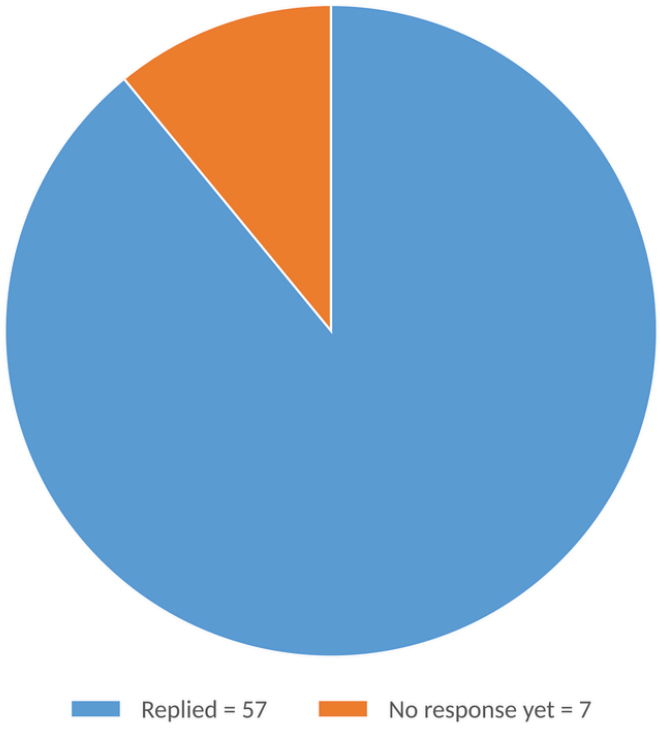
INNOVATIVE
hope-filled | original | diverse

ENCOURAGING
collarborative | giving | trusted | accepting

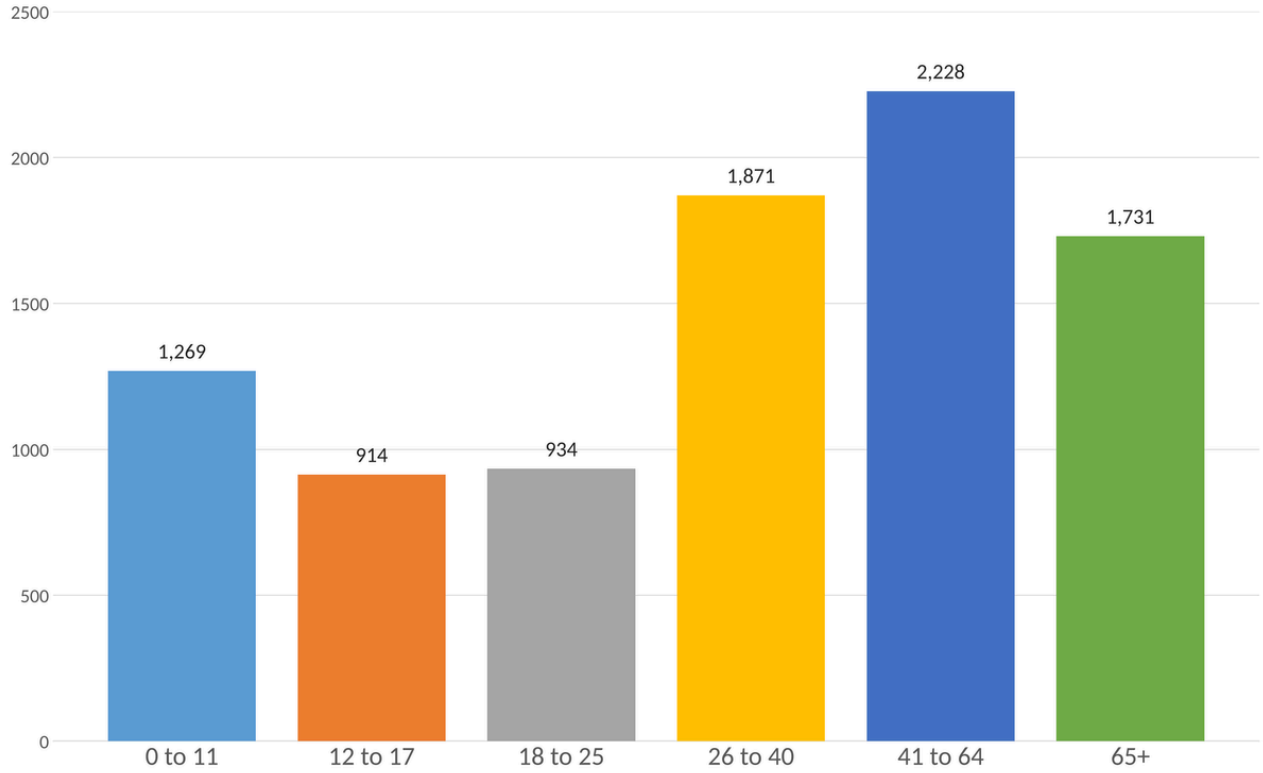
EMPOWERING
unleashing | supportive | intentional

Churches of Christ in Western Australia Inc

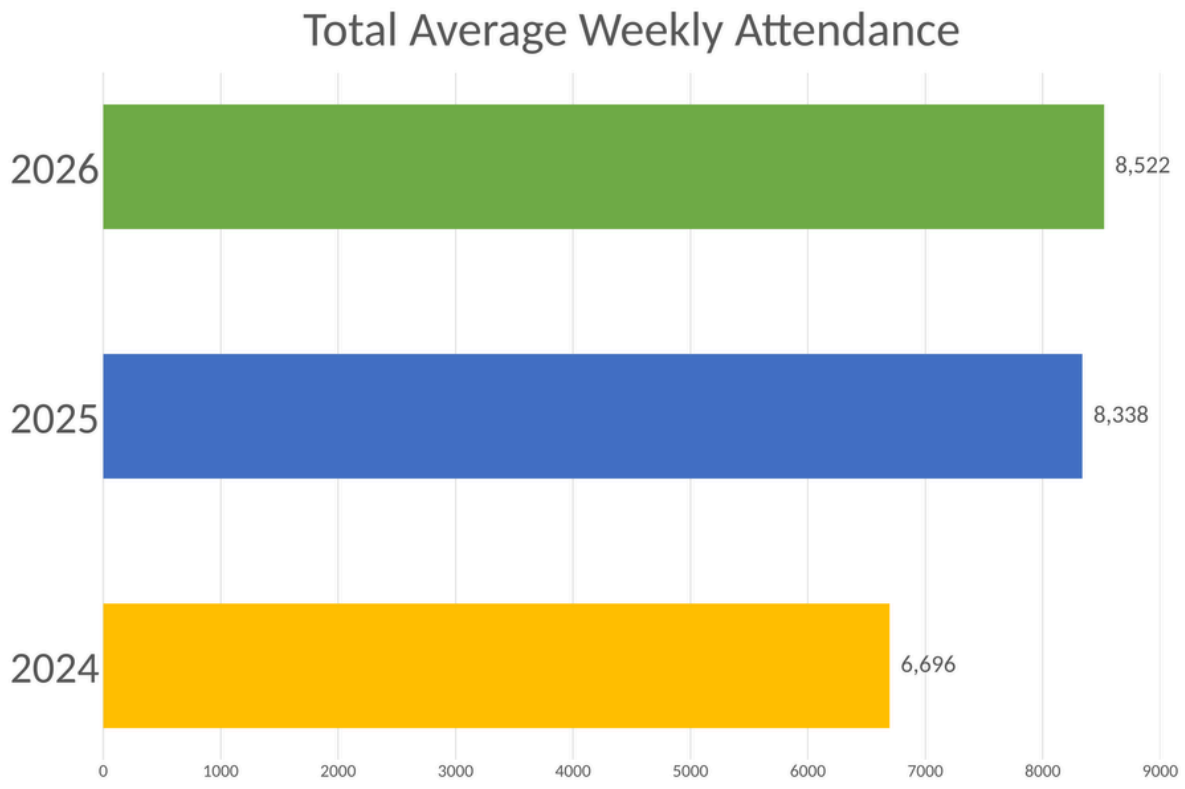
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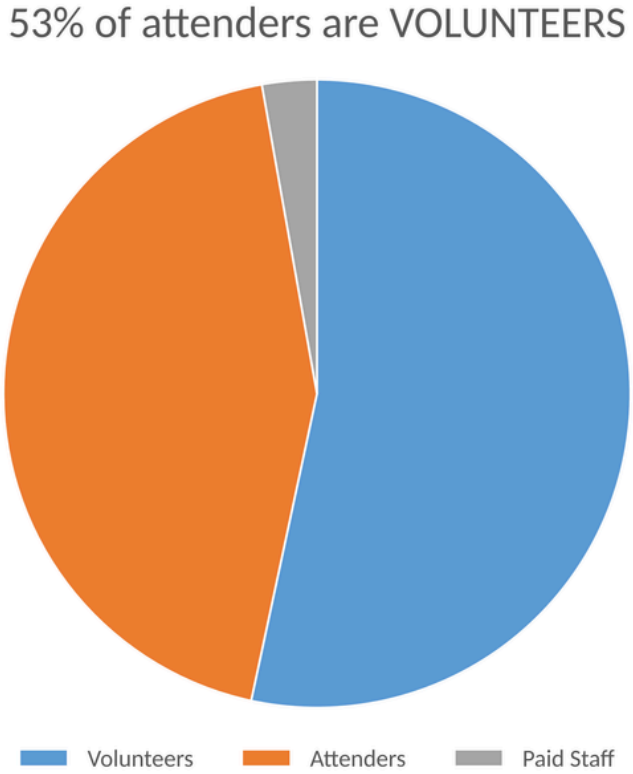


Average Attendance Demographics 2026



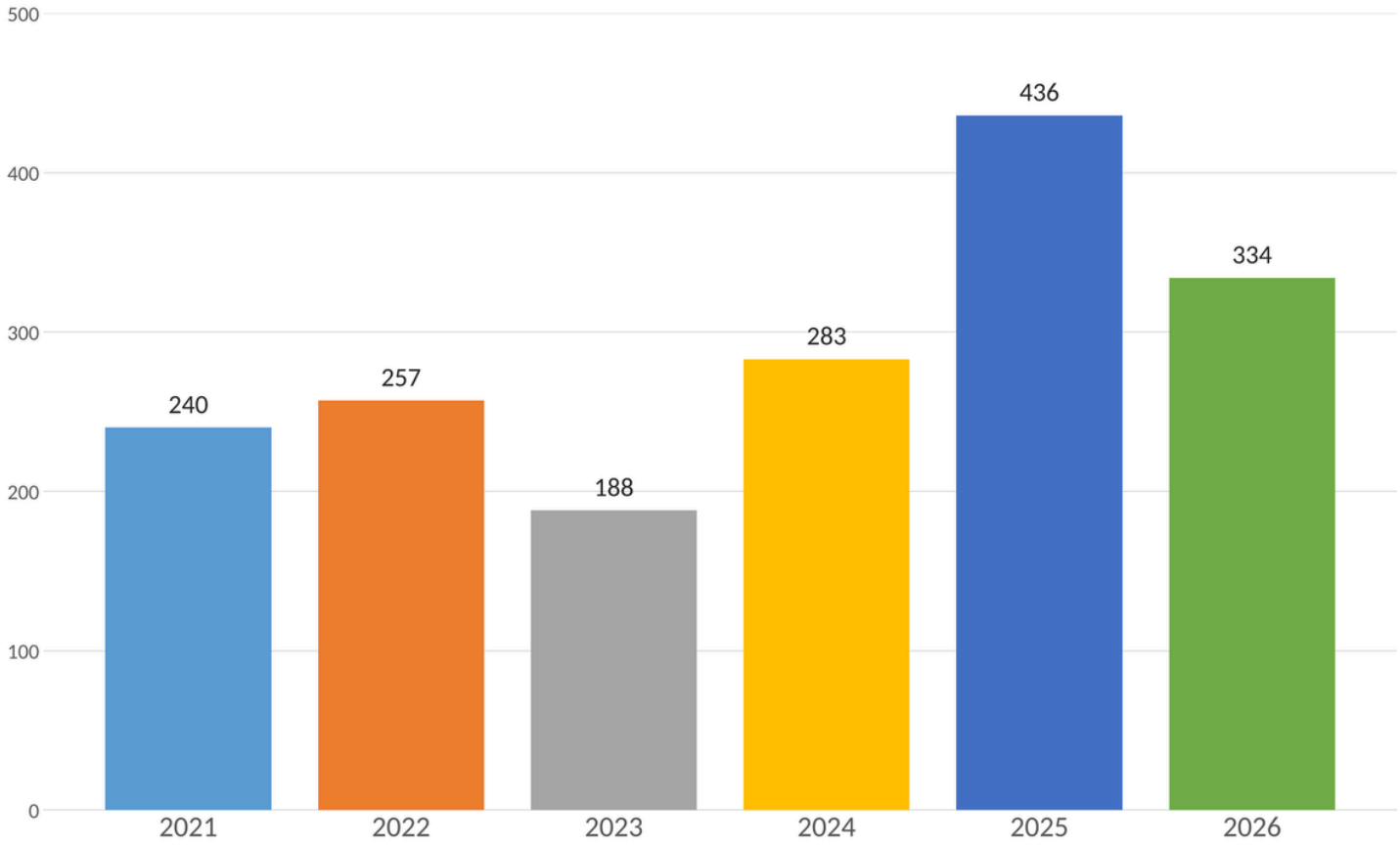
Churches of Christ in Western Australia Inc





Churches of Christ in Western Australia Inc

Baptisms





FROM THE CHAIRPERSON

GOD IS BUILDING SOMETHING SIGNIFICANT AMONG US

One of the things I have become increasingly aware of this year is that God is building something significant among us. Not simply an association. Not simply a collection of churches, chaplains and ministry partners. But a movement of people who are learning what it means to walk together and encourage one another in God's mission.

As I look across Churches of Christ in Western Australia, I see different churches with different stories, different communities and different challenges. And yet there is a growing sense that we are in this together. For that, I am super excited. I am grateful to God for the people who make up our movement, people who are generous with their time, passionate about Jesus, willing to share their experience and prepared to roll up their sleeves and serve this movement.

Our five strategic priorities continue to provide a focal point and a framework for this journey:

1. Unity in Christ
2. Leadership Development and Next Generation
3. Church Health and Planting
4. Resourcing and Operations
5. Governance and Safeguarding

They are all very significant vehicles that will guide us towards becoming healthier, stronger and more effective in sharing Jesus across Western Australia.

WE ARE SO MUCH BETTER TOGETHER

One of the great gifts of this past year has been the opportunity to simply be together.

Our **All In Gatherings** have become an important part of the rhythm of our Association. I love seeing ministry leaders, chaplains and partners in the same room; praying together, sharing stories, laughing together and cheering each other on.

I have also loved watching every one of our **"Stories from the Movement."** Every single story has encouraged me so much. Thanks, Jeremy, for making this happen and thanks to every one of you for sharing your story.

Our **Senior Ministers' Retreat** was another highlight. Having the opportunity to slow down, connect and encourage one another is always such a blessing. I particularly enjoyed connecting with our regional leaders and getting to know some of the newer ministers who have joined our movement.

As a Senior Minister myself, I know how valuable it is to have people who understand the joys and challenges of ministry, people who can pray with you, listen to you and remind you that you are not doing this alone.

I believe this growing culture of relationship is one of the great strengths of our movement.

INVESTING IN WHAT COMES NEXT

If we want to see healthy churches in the future, we need to invest today in the people who will lead them. This year we have continued to do that in some very practical ways.

Our **Leadership Development and Next Generation Team**, led by Jeremy Bourdon, has continued to create opportunities for leaders to grow. Edge Camp provided significant opportunities for young people to develop their faith and leadership. State Youth Games continues to be an incredible expression of what can happen when churches work together.
And perhaps most importantly, we have been able to directly invest in emerging leaders through employment partnerships with some of our local churches. Every investment represents a person. Every person represents potential. And every emerging leader represents another opportunity for the church to grow into the future.

CREATING SPACE FOR CHURCHES TO FLOURISH

We have also continued to look for practical ways to support churches in the different seasons they find themselves in. Several churches have received funding to assist with **church planting and replanting**, while a number of churches continue to engage with Manna Consulting to assess their church health and impact.

Sometimes health means planting something new. Sometimes it means rebuilding something that has become tired. Sometimes it means stopping, listening and asking difficult questions. And sometimes it simply means having someone walk alongside you for a season.

Our role as an Association is to create space, provide resources and walk alongside our churches as they seek to discern what God is asking them to do in their current and next season.

STRENGTHENING THE FOUNDATIONS AND LEADERSHIP

Alongside all of this exciting ministry, we have continued to work on some of the less visible but incredibly important aspects of our Association.

Our Governance and Safeguarding efforts have been well received by churches boards and chairpersons, and we have continued to provide opportunities for churches to develop their professional skills and capacity.

All of our task force subcommittees have continued to faithfully serve our movement. To all involved, thank you for your investment.

Good governance, safe churches, responsible stewardship and healthy leadership create the foundations from which ministry can flourish. We want to be an Association where people are safe, churches are well led and the resources God has entrusted to us are stewarded wisely.

Special mention to our Board members. Thank you for your commitment to our movement and for bringing your gifts and skills to the table. Each of you are passionate about COCWA and that is evidenced in the way that you have served and governed this past year.

To the staff of Churches of Christ in WA, thank you for delivering the best possible services and support. It is such a blessing to know that ministry support is just a phone call away. Thanks for the coffee catch ups, administrative and financial support.

Lastly thank you, Steve, for leading the staff team and our movement. You bring Godly character and a unique set of gifts that we need in this season. Thanks for your wisdom, your pastoral heart and your collaborative leadership. We are praying for you as you lead us into what God has for us next.

WHAT MIGHT GOD DO NEXT?

What are you praying for, what are you wanting God to do in and through us?

- An Association that prays more deeply together.
- Churches that increasingly share resources, wisdom and people with one another.
- A movement that intentionally raises up the next generation.
- New churches planted and established churches renewed.
- Churches that are safe, healthy and well governed.
- More and more people finding and following Jesus.
-

I believe we will see more of this as we continue to walk together in unity.

GOD MAKES IT GROW

As we look to the year ahead, I am reminded that we each have a part to play. Some plant, some water, some lead, some encourage and some serve.

Paul reminds us in 1 Corinthians 3:6–9: "I planted the seed, Apollos watered it, but God makes it grow… For we are co-workers in God's service."

So let's keep being faithful with what God has entrusted to us. Let's keep investing in people, planting and revitalising churches, working together and trusting God with the growth.

God bless you, Churches of Christ in Western Australia.

Serving together

Rod Thom
Board Chair





FROM THE EXECUTIVE MINISTER

Last year I reflected on the Emmaus Road, and on how easily our hopes for ministry can be shaped by cultural and denominational assumptions until the risen Christ walks with us and reshapes them. Looking back on my first full year in this role, I believe that is what he has been doing among us. Slowly, and at times uncomfortably, he has been reshaping how we understand who we are together.

BECOMING WHO WE ALREADY ARE

Much of this year has been spent listening and building a big picture of our family of churches. One tentative observation has stayed with me… there really is no such thing as an "autonomous church" in the body of Christ.

That is why *Unity in Christ* sits at the centre of our Strategic Priorities. It is not a new idea. It comes straight out of the NT and is our Restoration inheritance. Our forebears were not trying to create another denomination – no doubt they would turn in their graves if they ever thought that is what we have become! They pleaded for Christians to recognise one another in Christ and to become in practice what they already were: one body.

So we have been learning to say it more carefully. We are not an association of autonomous churches. We are a family of self-governing, interdependent churches. We value the self-determination of the local congregation, but love Jesus and his body more. No church in the New Testament belongs only to itself. In Christ, we belong to one another.

At our Senior Ministers' Retreat, I challenged and encouraged our pastors to embrace these roots and to count the cost. That means laying down the posture of autonomy, reordering our ministries around interdependence, and resisting the pull towards denominationalism. Unity is not hard because it is complicated. It is hard because it is costly.

INTERDEPENDENCE IN PRACTICE

From where I sit, this whole year has been about becoming more *intentionally* interdependent. That thread runs through every part of this report.

Our new WA-based **church health team** has launched, so that churches can walk alongside churches through seasons of renewal rather than facing them alone.

Our **United on Mission - 70x15 by 2032** vision that we can all hang our hat on is about to launch. It invites every church in our family to take part in planting together, whether by planting, partnering, praying or resourcing, as we look towards 2032 and the bicentenary of the 1832 Stone–Campbell handshake that birthed a world-wide movement.

Through our **Next Gen and Leadership Development** work, we are raising up emerging leaders together, across churches, rather than each congregation carrying that load on its own.

And our **Governance, Safeguarding and Operational** supports are not "head office" functions. Paul describes the body as "joined and held together by every supporting ligament" (Eph 4:16). Ligaments don't control the body. They enable its parts to move together. That is the role the Resource Centre is called to play.

THANK YOU

I am deeply grateful to our Board for their prayerful and faithful support, and to our Resource Centre team, whose faithfulness makes this interdependence practical every week. Thank you also to every minister, chaplain, board member and volunteer who has shown up, leaned in and prioritised one another this year.

A dismembered body has no witness. But a diverse family of self-governing, interdependent churches, walking together in love, humility and shared mission, says something powerful to the world about the reconciling work of Jesus.

The invitation before us is simple, but costly: to become in practice what we already are in Christ.

"Make every effort to keep the unity of the Spirit through the bond of peace." (Eph 4:3)



Steve Poisat
Executive Minister



CHURCH PLANTING



Over the past year the church planting team has met together on several occasions approving funding for Living Grace and Encounter Church to plant new churches. The approved funding is released over a three-year period.

Third year funding amounts have also been released to Glen Forrest Church, True North Yanchep and North Reach (Encounter).

We are excited to be involved in the church planting space, and particularly as we embrace the 70 /15 by 2032 vision moving forward.

Serving together

Grant Cullen
Ministry Support

LEADERSHIP DEVELOPMENT & NEXT GEN



This year has continued to build momentum around our desire to develop leaders and create meaningful pathways for the next generation of ministers within Churches of Christ WA. Across our camps, gatherings, funding partnerships, and growing national connections, we continue to explore how we can better support people in the early stages of ministry and as they develop into long-term leaders in our movement.

DEVELOPING LEADERS THROUGH NEXT GEN MINISTRIES

One of the most encouraging aspects of the year has seen young leaders step into opportunities to serve, lead, and grow.

In January, Edge Camp brought together more than 60 leaders across two camps. These leaders played an important role in creating spaces where young people could explore faith, belonging and what it means to follow Jesus. Beyond the impact on the campers themselves, Edge continues to be an important environment for developing the leaders who serve within it. It provides young adults with opportunities to take responsibility, work alongside experienced leaders, discover their gifts, and grow in confidence as they serve others.

State Youth Games also provided another significant opportunity for leadership development. This year's event brought some wild weather and certainly made an interesting weekend of sport, but it also became our largest State Youth Games on record, with 1,500 people attending. The scale of the event requires a significant number of volunteers and leaders working together across churches, sports, and activities. It continues to demonstrate the capacity of our movement to create large-scale ministry opportunities while giving emerging leaders practical experience in serving and leading.

INVESTING IN THE NEXT GENERATION OF MINISTERS

Over the past three years, the Next Gen Scholarship and Grant program has provided development opportunities for 16 leaders across 14 churches in our movement. This has been an important investment in people who are beginning to find their place in ministry and leadership.

As we reflected on the program this year, the Next Gen Team spent time reviewing both the goals of the funding and the outcomes we hoped to see. While the scholarship and grant model has been valuable, we recognised an opportunity to move towards something that could provide greater support to both the individual minister and the local church.
This has led to the development of the **COCWA Next Gen Partner Program.**

The new program is designed to provide greater financial support for churches as they create new or expanding roles for Next Gen ministers. More importantly, it moves beyond simply funding a position and seeks to establish a more intentional development pathway around the person and the church.
The program brings together financial partnership, intentional development, mentoring, and connection with the wider movement. The goal is to help churches not simply employ the next generation of ministers but actively develop them into long-term leaders.

This year we were able to support five Next Gen ministers across five different churches through the new program. We are excited about what this model can become as we continue to learn alongside the churches and ministers involved.

CONNECTING NATIONALLY THROUGH RISE

A significant highlight this year was being able to take seven Next Gen ministers and three mentors from WA to the Rise Summit on the Sunshine Coast.
Rise Summit brought together around 80 Next Gen ministers and mentors from across Churches of Christ Australia for a focused time of reflection, connection and development. The gathering created space for ministers to consider their journey so far, hear from others in similar stages of ministry and explore what it might look like to build sustainable and long-term ministry careers.

One of the most valuable aspects of Rise has been the opportunity to learn from the collective wisdom of our movement. Younger ministers are experiencing many of the same challenges and opportunities, but they are also bringing fresh ideas, questions, and excitement about the future of the Church.

For our WA participants, being part of this national gathering provided connections and relationships that extend beyond our state. It also reminded us that while each state has its own context, strengths, and challenges, there is significant value in learning from one another and working together.

BEYOND CONFERENCE: SUPPORTING GENERATIONS MINISTRY

This year, Churches of Christ WA took on the responsibility of Beyond Conference, following the faithful work of Warnbro Community Church, which had created and operated the conference for many years. We are grateful for the foundation they established and the commitment they have shown in supporting those serving children, young people and families across our churches.

As the conference transitions into this next chapter, we are seeking to broaden its focus to **Generations Ministry as a whole**, recognising the importance of supporting those working across every stage of life and helping churches develop ministries that connect and disciple people across generations.

Over the two days, we were joined by Dr Graham Stanton from Ridley College's Centre for Children and Young People, who shared his insights and experience with those attending. We were encouraged to see individuals and ministry teams from a range of churches come together to learn, connect and be equipped for their work.

Beyond Conference provides an important opportunity to invest in the people who faithfully serve in generations ministry. As we look to the future, we hope to continue building on the strong foundation established by Warnbro, creating a space where leaders can grow in confidence, share ideas and be encouraged in the important work of discipling the next generation and the generations beyond them.

TOWARDS A NATIONAL LEADERSHIP DEVELOPMENT STRATEGY

The development of Rise Summit has also opened the door to broader conversations about how we approach leadership development across Churches of Christ Australia.
Throughout the year, I have been working with National Council to explore what a national strategy for leadership development could look like. This work has now led to the establishment of the Rise Collective National Project Lead role.
The purpose of this role is to help strengthen leadership development across our movement through four key areas:

1. Vocational and spiritual formation for those serving in ministry.
2. Meaningful resourcing to support ministers in their ongoing development.
3. A national leadership pathway that helps people navigate the different stages of ministry and leadership.
4. Movement-wide connection among the next generation of leaders.

Importantly, this is not about creating one national model that every state must adopt. Each state brings its own context, strengths, relationships, and existing initiatives. There is already significant work happening across the country. The opportunity is to better understand what each state is doing, learn from one another, and identify where we can support each other.

LOOKING FORWARD

The work of Leadership Development and Next Gen is ultimately about people. Programs, funding, and events are valuable because they create environments where people can be encouraged, challenged, equipped, and supported.

This year has given us a strong foundation to continue building on. From the more than 60 leaders serving at Edge, to the 1,500 people at State Youth Games, to the five ministers supported through the new Next Gen Partner Program and the seven WA ministers who joined the Rise Summit, we are seeing a growing investment in the people who will shape the future of our movement.

Our challenge moving forward is to continue moving from individual initiatives towards a connected culture of leadership development. We want to see people supported not only when they first step into ministry, but throughout the early and formative years of their vocation. We want churches to feel equipped to develop their own leaders, while also knowing they are part of something bigger.



Our hope is that through intentional development, meaningful relationships and a willingness to learn from one another, we can help the next generation of leaders build lives and ministries that are faithful, healthy, and sustainable for the long term.

Serving together

Jeremy Bourdon
Ministry Support- Next Gen



OPERATIONS

Having grown up in a Church of Christ and ministered in one for the last 12 years, it has been a joy to join the CoCWA Resource Team this year. It has been an incredible journey so far, serving alongside a wonderful team who love Jesus and want the very best for our churches as we support and resource them. I'm especially grateful to Lauren Carroll for the strong foundations she laid in this role, and for her help during the handover.

As a team, we've been dreaming about what it looks like to serve and resource our churches well, and I'm pleased to bring my experience from the local church to help build what we're doing. We are currently reshaping and building our systems and processes so that we can better serve our movement into the future.

Our resource team has been busy this year, providing bookkeeping support to 14 of our churches as well as arranging accreditations, insurance, loans and grants. Through our partnership with Bethanie, it has been wonderful to see the impact churches are having with grant funding for 12 initiatives this year. Each one intentionally engages people beyond the church community and creates positive outcomes for older Australians through connection, belonging, wellbeing and participation. After many years at our Plantation street office, this year we officially bought this space from Bethanie, as our CoCWA home for the future.

GOVERNANCE & SAFEGUARDING

While staffing changes meant fewer Governance Excellence sessions this year, we were still able to gather with Michael from Klaritas for our Bringing Clarity to Governance training night. We have also begun partnering with Baptist Churches WA on how we bring both governance and safeguarding training to our churches. This is an exciting partnership, and I'm looking forward to seeing it grow.

We have continued to respond to church needs as they arise, and to offer subsidised ChildSafe Australia training, for Churches of Christ staff and volunteers.

This year we officially launched the Bastion CoCWA Safe program. It is a valuable tool that helps churches meet legislation, reduce risk and manage compliance across areas such as child safety, governance, financial safeguards, staff and volunteer safety, people practices, fire and property safety, and physical hazards. We are thankful for the Bastion team and the way they have helped ease the compliance and safety burden that churches feel.

LOOKING AHEAD

One of the exciting things ahead in 2027 is an online resource and training hub. It will support boards, ministers and church leadership teams wherever they are in our state, so keep your eyes out for it next year.

I'm looking forward to all that God has for our churches as we look ahead, with joy in Him and anticipation for all He will do.

A big thank you to our resource team (Sienny, Tracey, Jo, Paddy and Lauren), our Board and our Properties Committee. Each of you serves faithfully and diligently, and you live out the words of Colossians 3:23:

"Whatever you do, work at it with all your heart, as working for the Lord."

Thank you for the opportunity to serve you. I am incredibly grateful for the men and women leading our churches, and I count it a privilege to journey alongside each of you. Please know you're always welcome to reach out.

Serving together

Kylie Hofer
Operations and Church Support (Governance & Safeguarding)

RESOURCE CENTRE TEAM | It's our privilege to serve you

MINISTRY SUPPORT TEAM



STEVE POISAT



GRANT CULLEN



JEREMY BOURDON



JOHN HUTCHINSON



JACKSON FITZGERALD (INTERN)

OPS & ADMIN TEAM



KYLIE HOFER



TRACEY D'MELLO



JO ELLERY

FINANCE TEAM



SIENNY WAHONO



PATRICK NG



LAUREN HARVEY

BOARD



ROD THOM
Chair
Lifestreams Church



KAYLEIGH MALITZ
Vice Chair
Dalkeith Road Church



STEVE POISAT
Executive Minister
Redeemer Church



LAUREN CARROLL
Secretary
Westcity Church



RICHARD TAN
Firstlight Church



STEVE BORGONO
Bassendean Church



JOSH EDWARDS
Eastlake Church



JONATHAN ONG
Firstlight Church











2026 SNAPSHOT

- BEYOND CONFERENCE
- LAUNCH 2026
- EAGERLY DESIRE CONFERENCE WITH ROD REIMER
- GOVERNANCE TRAINING
- CONNECT RETREAT
- SENIOR MINISTER RETREAT
- NORTH WEST VISIT
- GOLDFIELDS AND WHEATBELT VISIT
- RISE SUMMIT
- EDGE CAMP
- STATE YOUTH GAMES
- UNITED ON MISSION: ALL IN







CHURCHES OF CHRIST IN WA FAMILY

Albany
Bassendean
Beckenham
Bridgeley, Northam
Bridgetown
Bruce Rock
Bunbury Aboriginal
Carnarvon
Collie
Cornerstone, Busselton
Church242, Vasse
Corrigin
Dalkeith Road, Nedlands
Dowerin
Dunsborough
Eastlake, Greenfields
Elevate, Rivervale
Encounter- Wangara, Tapping
Exmouth
Firstlight, Gwelup
Foothills, Forrestfield
Fremantle
Geraldton
Glen Forrest
Hagiasmos Family Church, Carlisle
Harvey
Hedland, Port Hedland
Jesus is the Way, Nollamara
Kalgoorlie
Kingsley
Lake Gwelup
Lifestreams - Karawara, Bull Creek, South Perth, Stirling
Living Grace, Dianella
Coastal Christian Church, Mandurah
Maylands
Merredin
Morawa
Mount Pleasant, Booragoon
Mukinbudin
Mundaring
Narembeen
New Spring, Kelmscott
Nollamara
Noranda
Norseman
Oikos- City, Myaree
Perth Arabic, Noranda
Perth Hills, Kalamunda
Redeemer, Karrinyup
Rockingham
Roleystone
Serpentine
Shalom, Beechboro
South Bunbury
Southern River
Subiaco
Thornlie
True North- Mullaloo, Merriwa, City, Yanchep
The Common, Willagee
Warnbro
Warwick
Wembley Downs
Westcity, Wembley
York

CHURCHES OF CHRIST IN WA MINISTRY PARTNERS

Bethesda
Bethanie
Crossways Community Services
Initiate Australia
Shalom House
Christian Finance Australia
Youth Care
Sonlife Ministries
Cosmos Alliance
BlueSky Pilbara
Riverview Church
Masters and Co. Psychology
Churches of Christ Sport & Recreation Assoc.
Global Mission Partners
Australian College of Ministries



Churches of Christ in Western Australia Inc

2027 PENCIL IT IN!

JANUARY
17-23 EDGE CAMP

FEBRUARY
18 LAUNCH

MARCH
TBC CMA GOVERNANCE ROADSHOW

APRIL
23-26 WA RISE COLLECTIVE
28-29 ACCREDITATION CONNECT RETREAT

MAY
4-6 SENIOR MINISTERS RETREAT

JUNE
4-7 STATE YOUTH GAMES
21 ROB REIMER CONFERENCE TBC

JULY
13 RE CONNECT RETREAT

AUGUST
6-7 BEYOND CONFERENCE
14 NORTH WEST TRIP
TBC GOVERNANCE TRAINING

SEPTEMBER
1- 5 EAST TRIP
23 ALL IN GATHERING

OCTOBER
21 -22 SOUTH WEST TRIP

NOVEMBER
11 AGM

DECEMBER
23 COCWA OFFICE CLOSURE

Churches of Christ in Western Australia Inc

RESOURCE CENTRE

22 Plantation St, Menora
www.cocwa.com.au
08 94718500
admin@cocwa.com.au
Open Tues, Weds, Thurs 9am-3pm.

SPECIAL PURPOSE FINANCIAL REPORT

Churches of Christ in Western Australia Inc
ABN 31 572 638 871
For the year ended 30 June 2026

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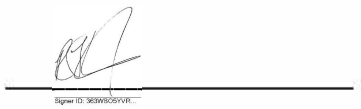
STATEMENT BY THE BOARD

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

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 2026.
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 2026 .
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 in accordance with subsection 60.15 (2) of the Australian Charities and Not-for-profits Commission Regulations 2022 and is signed for and on behalf of the Board by:

Chairperson: 

Executive Minister: 

Dated: 05/11/2026

INCOME AND EXPENDITURE STATEMENT

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

	NOTES	2026	2025
Income			
Operations - General		1,017,569	660,690
Operations - Affiliation Fees		296,792	281,881
Operations - Insurance		792,324	717,855
Revolving Capital Fund		109,060	34,222
Properties - General		415,127	249,123
Church Planting		62,616	37,078
Growth Fund		32,120	7,290
Donations		6,576	796,993
Total Income		**2,732,184**	**2,785,131**
Other Income			
Property Sales	2	6,997,732	-
Total Other Income		**6,997,732**	**-**
Expenditure			
Operations - General		1,325,004	1,110,476
Operations - Insurance		792,324	717,855
Properties	2	3,404,379	437,470
Church Planting		134,584	150,060
Total Expenses		**5,656,292**	**2,415,860**
Net Operating Surplus / (Deficit)		**4,073,625**	**369,270**

The accompanying notes form part of these financial statements.

ASSETS AND LIABILITIES STATEMENT

Churches of Christ in Western Australia Inc
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Bank			
Operations - Cash at Bank	3	5,772,267	371,966
Church Planting		1,017,747	1,089,715
Church Property		2,972,203	2,953,027
Growth Fund		502,472	470,352
Board Fund		5,369,752	6,019,305
Revolving Capital Fund		1,982,774	1,587,328
Total Bank		**17,617,217**	**12,491,693**
Other Assets			
Revolving Capital Loan Fund (to Churches)	4	420,427	692,763
Operations Receivables		322,618	227,889
GST Receivable		172,479	2,360
Total Other Assets		**915,524**	**923,012**
Non-Current Assets			
Office Equipment and Vehicles		149,010	156,697
Land and Building (Office)		1,893,086	-
Land (Under Restrictive Covenant)	5	2,418,090	2,418,090
Land and Building (Church)		14,549,740	17,559,416
Land and Building (Rent Out)		8,050,000	8,050,000
Property Shares		25,161	25,161
Total Non-Current Assets		**27,085,086**	**28,209,363**
Total Assets		**45,617,827**	**41,624,069**
Liabilities			
Current Liabilities			
Accounts Payable	6	122,802	103,008
Payroll Liabilities	7	89,483	94,375
Provisions	8	202,448	297,216
Total Current Liabilities		**414,733**	**494,600**
Total Liabilities		**414,733**	**494,600**
Net Assets		**45,203,094**	**41,129,469**
Member's Funds			
Accumulated Funds		17,356,354	16,796,101
Current Year Earnings		4,073,625	369,270
Reserves		23,773,115	23,964,097
Total Member's Funds		**45,203,094**	**41,129,469**

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

	2026	2025
Equity		
Opening Balance	41,129,469	40,898,199
Increases		
Profit for the Period	4,073,625	369,270
Other Decreases	-	(138,000)
Total Increases	**4,073,625**	**231,270**
Total Equity	**45,203,094**	**41,129,469**

STATEMENT OF CASH FLOWS

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

	2026	2025
Operating activities		
Receipts from operations	1,840,369	2,484,057
Payments to suppliers and employees	(2,715,403)	(2,923,750)
Interest received	899,304	316,880
Total Cash Flows from/(used in) operating activities	**24,270**	**(122,813)**

	2026	2025
Investing activities		
(Purchase) / Sale of Building	5,104,646	-
(Purchase) / Sale of Office Plant & Equipment	(3,393)	(115,885)
Total Cash Flows used in investing activities	**5,101,253**	**(115,885)**

	2026	2025
Cash and Cash Equivalent at End of Financial Year		
Cash and cash equivalent at beginning of financial year	12,491,693	12,730,391
Net (decrease) / increase in cash held	5,125,523	(238,698)
Total Cash and Cash Equivalent at End of Financial Year	**17,617,217**	**12,491,693**

NOTES TO THE FINANCIAL STATEMENTS

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

1. Summary of Significant 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.
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 124 Related Party Disclosures
AASB 1048 Interpretation of Standards
AASB 1054 Australian Additional Disclosures.

(a) Income Tax

Churches of Christ in Western Australia Inc is exempt from payment of income tax under the item 1.2 of section 50.5 of the Income Assessment Act 1997.

(b) Property, Plant and Equipment (PPE)

Freehold Land and Buildings are shown on the Balance Sheet at revalued cost. Property Improvements are carried at cost.
The depreciable amount of all Plant and Equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.
Plant and Equipment is measured at cost less, where applicable, accumulated depreciation and any impairment losses.

(c) Depreciation

The depreciable amount of property, plant and equipment (excluding freehold land) is depreciated on a straight-line basis. Depreciation commences from the time the asset is available for its intended use.
The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. 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.

(d) Employee Benefits

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by the employee up to the reporting date.

(e) Provisions

Provisions are recognised when the entity 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 are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

2. Disposal of Darnell Avenue Property

During the year the property at Darnell Avenue was disposed. Total proceeds from the sale were $6,972,732 consisting of $6,907,273 for the 8 lots held plus penalty interest received of $65,459 and a $25,000 payment for a terminated sale.

Expenses on the Darnell Avenue property are recorded as $3,272,553 consisting of the write-off of the original purchase price of $3,009,676, agent commissions of $127,441 and other sales expenses including apportioned rates and taxes of $135,436. The balance of the $3,404,379 properties expense relates to other properties still held.

It was determined to record the sale as separate income and expense line items as the original purchase price and development costs were paid by the property fund managed by Churches of Christ in Western Australia Inc. As the project has spanned multiple financial years, in order to assist in tracking total costs to be reimbursed to the property fund, the costs have been separated from the sales proceeds, rather than recording the sale through a Gain on Disposal account.

	2026	2025
3. Operations - Cash at Bank		
CCFS - Online Accumulator	-	156,820
CCFS - Easy Access	-	200,485
CCFS - #561	-	1
CFA - General #22112	147,192	-
CFA - Saver #22110	312,212	-
CFA 31days - OPS #22156	5,111,951	-
Westpac COCWA	200,913	14,660
Total Operations - Cash at Bank	**5,772,267**	**371,966**

	2026	2025
4. Revolving Capital Loan Fund		
Loan to Bassendean Church	-	200,000
Loan to Dianella Church	14,052	-
Loan to Eastlake Church	155,500	19,500
Loan to Elevate Church	65,667	-
Loan To Exmouth Church	35,000	200,000
Loan to Kalamunda Church	105,208	53,958
Loan to Lifestream Bull Creek Church	20,000	-
Loan to New Spring Church	25,000	50,000
Loan to True North Church	-	169,304
Total Revolving Capital Loan Fund	**420,427**	**692,763**

These notes should be read in conjunction with the attached audit report.

5. Asset Retained Under Restrictive Covenant

COCWA executed a deed of transfer of land to the following land as a non-monetary contribution:

- *Mundaring Church of Christ - $ 92,089.50*
- *Scarborough Church of Christ - $ 900,000.00*
- *True North Church of Christ - $ 496,000.00*
- *Maylands Church of Christ - $ 930,000.00*

The deed includes restrictive covenants that impose specific conditions on the recipient's use and disposition of the land. These conditions ensure that the land continues to be used in alignment with COCWA's mission and objectives.
In accordance with the principle of substance over form outlined in AASB 116 and AASB 10, management has assessed that COCWA retains control and beneficial interest over the asset. Consequently, despite legal title being transferred, the land continues to be recognized on the statement of financial position. The recognition reflects management's judgment that risks and rewards associated with the asset remain largely with COCWA.

	2026	2025
6. Accounts Payable		
Contra Account.	529	-
Credit Card - COCWA Westpac	(9,807)	(5,103)
Trade creditors	(113,523)	(97,905)
Total Accounts Payable	**(122,802)**	**(103,008)**

	2026	2025
7. Payroll Liabilities		
Wages Payable	9,126	21,723
Provision - Annual & Long Service Leave	(98,705)	(110,414)
Superannuation Payable	96	(5,684)
Total Payroll Liabilities	**(89,483)**	**(94,375)**

	2026	2025
8. Provisions		
Binningup Trust - Uganda	(3,157)	(15,157)
Binningup Trust - Rwanda	-	(12,957)
Corrigin Trust	(30,876)	(34,616)
Prov - Bethanie Church Safe Fund	(4,596)	(28,618)
Prov - Bethanie Mission & Community	(42,976)	(57,500)
Prov - Beyond Conference	(4,679)	-
Provision - Computer	(9,000)	-
Provision - Discipleship	(17,262)	(17,262)
Provision - Ins Property Valuations	(39,200)	(65,250)
Prov - Insurance Claim Reserve	(50,000)	(25,000)
Prov - Insurance Fund Reserve	(703)	(40,857)
Total Provisions	**(202,448)**	**(297,216)**

These notes should be read in conjunction with the attached audit report.

9. Cash Flow Information

	2026	2025
Reconciliation of cash flow from operations with profit after income tax		
Profit after income tax	4,073,625	369,270
Cash flows exculded from profit attributable to operating activities		
Sales proceeds from property	(6,997,732)	-
Non-cash flows in profit		
Cost of property	3,009,676	-
Depreciation and amortisation	11,080	-
Changes in assets and liabilities		
Decrease / (increase) in trade and other receivables	7,488	15,806
(Decrease) / increase in trade payables and accruals	19,794	(580,397)
(Decrease) / increase in other payables	-	(8,979)
(Decrease) / increase in payroll liabilities	(4,892)	(16,838)
(Decrease) / increase in other provisions	(94,768)	98,325
Total Cash Flow Information	**24,270**	**(122,813)**

10. Auditor Remuneration

	2026	2025
Audit Fees	10,561	10,254
Total Auditor Remuneration	**10,561**	**10,254**

11. Related Party Disclosures

Churches of Christ in Western Australia Inc's related parties include its Key Management Personnel (KMP) and any entities controlled or significantly influence by those KMP.

During the financial year ended 30 June 2026, there were no reportable transactions or balances between Churches of Christ in Western Australia Inc and any of its related parties.

INDEPENDENT AUDITOR'S REPORT

Churches of Christ in Western Australia Inc
For the year ended 30 June 2026

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 Western Australia Inc which comprises the statement of financial position as at 2026, the profit and loss 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 Board.
In our opinion the financial report of Churches of Christ in Western Australia 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 2026 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 2022.*

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 auditor independence requirements of the ACNC Act, and 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 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 Board for the Financial Report

The Board of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards and the ACNC Act and for such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and 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 Responsibilities for the Audit of the Financial Report

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

perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonable of accounting estimates and related disclosures made by the Board.

- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

Dated this 6th day of November 2026.

Shreeve & Carslake

Shreeve & Carslake

Chartered Accountants

Phillip Shreeve - Partner

Suite 1, 467 Scarborough Beach Road, Osborne Park, WA