



**Churches
of Christ**
in Western Australia Inc

2025

ANNUAL REPORT



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Serving together



FROM THE CHAIRPERSON

As I reflect on this past year, I once again feel a deep sense of gratitude. I thank God that I am part of a movement of churches, chaplains, and partners who are passionately seeking to follow Jesus and be on mission to see restoration happen in lives, in churches and in our state and beyond. Our movement is full of people who are generous, talented, and Spirit-led, and it has been inspiring to see how God has been at work among us this past year.

Together we continue to pursue our four strategic priorities:

1. Leadership Development
2. Church Planting and Health
3. Collaboration
4. Governance Excellence

Once again I need to thank everyone who serves on our teams and committees, as well as those who faithfully support our work through the Ministry Ethics Group, Finance/Projects, and Risk Committees. Your service strengthens our association and blesses so many. To my fellow Board Members — thank you for prayerfully stewarding the governance of our movement with diligence and humility. To our COCWA staff — thank you for resourcing, encouraging, and equipping our churches, chaplains, and partners.

John, we celebrate you and your leadership. It has been a privilege to serve with you in this past season and we look forward to hearing about your long service leave and seeing what God has in store for you and Julie moving forward. Lauren thanks for all of the “back end” hard work that you have done for the Board this year and in leading us and the operations team. Steve it is great to have you as our new Executive Minister. We believe that you are the person God wants to lead our movement for this season and he has called you and gifted you to fulfil that calling. Please know we are praying for you and standing with you.

THIS YEAR, WE’VE BEEN BLESSED TO SEE GOD WORK IN SO MANY WAYS:

- Our “All in Gathering” was again a huge success. I love that this space is for our ministry teams, chaplains and partners and it’s a chance for everyone to connect and feel a part of something bigger
- We had fantastic Senior Ministers’ Retreat in the city. A highlight for me was connecting with many of the new ministers that have recently joined our movement
- 3 churches have received funding to plant and replant. Four of our churches have accessed the opportunity to work with Manna Consulting who is helping them assess their church health and impact
- In our leadership development space, we hosted two Edge Camps, State Youth Games had over 1,400 participants and volunteers and five churches participated in our funding program (one scholarship and four grants)
- Governance and Board Training Seminars have been a gift to many of our churches
- We provided a number of seminars encouraging our churches to upskill and professionally develop
- Lastly we praise God for Heidi Rawson from Neometrics for leading us through a very successful recruitment process for our new Executive Minister. I especially appreciated how thorough it was and how it honoured John Hutchinson all the way through

Each of these moments reflects God’s faithfulness and the collective effort of our movement.

AS WE LOOK TO THE YEAR AHEAD, I'D LIKE TO INVITE YOU TO CONTINUE TO PARTNER WITH US AND PRAY:

- That our churches grow, thrive, and multiply
- We do have a number of vacant positions on our committees so if you believe you can bring some of your gifts and skills to the table and serve our movement, we would love to hear from you
- I would love for us to continue seeing a deepening prayer culture across our movement
- Let's together keep planting churches and seeing revitalisation and renewal happen in our more established ones
- Let's keep making sure that our churches are SAFE places and are governed excellently

THANK YOU FOR TAKING THE TIME TO READ THIS ANNUAL REPORT AND FOR THE ROLE YOU PLAY IN OUR SHARED MISSION.

I leave you with this scripture as both an encouragement and challenge for us as a movement:

Hebrews 10:23–25

"Let us hold unswervingly to the hope we profess, for he who promised is faithful. And let us consider how we may spur one another on toward love and good deeds, not giving up meeting together, as some are in the habit of doing, but encouraging one another—and all the more as you see the Day approaching."

This scripture is encouragement for us to persevere, to keep gathering as one, and to keep hope alive in these uncertain but also exciting times.
God bless you Churches of Christ in WA.

Rod Thom
Board Chair &
Senior Minister, Lifestreams Church.



FROM THE EXECUTIVE MINISTER

It has only been a few months since I stepped into the role of Executive Minister in May, following a two-month overlap with John Hutchinson. That period of shadowing was invaluable, and I want to thank the Board for their excellent succession process which allowed for a smooth transition. I also wish to acknowledge John's faithful and fruitful leadership over the past five years, during which he pastored the team and guided the association with wisdom and care.

A HEALTHY AND MOTIVATED TEAM

One of the greatest blessings of beginning in this role has been to inherit a healthy and motivated team at the Resource Centre. Each member of staff has demonstrated not only dedication but also a willingness to take on additional days where needed, and grow their "competency toolbox" so that we can serve our family of churches more effectively.

This year has seen a restructure of our Church Support team. We have intentionally consolidated roles, allowing Jeremy Bourdon (Next Gen & Leadership Development) and Grant Cullen (Church Planting & Collaboration) to increase to four days a week. John Hutchinson will return mid-November and continue serving on the Church Support team. This builds greater capacity and availability within the team while also positioning us to develop new initiatives such as a new WA based church health team.

CHURCH ENGAGEMENT AND SUPPORT

Since commencing in May, I have had the privilege of connecting with 33 (and counting) churches and ministers. These visits and conversations have spanned from Albany, Busso, Collie, Harvey and Vasse in the south, to Carnarvon and Geraldton in the north, to Perth-and-surrounds in Como, Dianella, Freo, Kalamunda, Lake Gwelup, Mandurah, Mount Pleasant, Mundaring, Nollamara, Noranda, and York. Support has ranged from walking with churches through ministerial transitions, to engaging in consultations, pastoral care, prayer, preaching and property discussions. Alongside these visits, I have also attended COCWA partner events with Bethanie, Bethesda, ACOM, GMP and CCSRA strengthening relationships that enable us to better serve our churches.

STRATEGIC DIRECTION 2026–2030

A second key focus for the board this year (after the appointment of a new EM) has been the preparation of a new Strategic Priorities Plan for 2026–2030. This plan will guide the next season of our association's mission and builds on the foundations of the previous four strategic priorities. The plan identifies five priorities:

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

While each of these is vital, I am especially drawn to highlight *Unity in Christ* as our central priority. In an increasingly complex environment—socially, politically, and organisationally—it is Christ himself who holds us together as an interdependent family of diverse churches (Col 1:17-18). From this unity flows our ability to collaborate, grow healthy leaders, plant and revitalise congregations, and steward governance and operations with excellence.

GOVERNANCE AND OPERATIONS

Significant steps have been taken this year to strengthen governance and operational support:

- Preparing and submitting our application to be a Christian Ministry Advancement (CMA) certified board.
- As our Operations Manager and Secretary of the Board, Lauren enrolled in and has made progress in her Diploma of Governance and Josh Edwards graduated the CMA board intern program.
- Trialing software systems to help churches manage compliance better.
- Ongoing Governance Excellence training and Chairpersons' Network gatherings.
- Continued administration of grants, loans, and compliance services that directly resource local churches.

Our operations team has been steadfast, providing essential services in insurance, bookkeeping, accreditation, compliance, and communications. I am grateful for their patience and wisdom as I have learned the ropes.

REFLECTION

As I reflect on this first season, I am drawn again to the Emmaus Road story in Luke 24. The disciples' expectations of the Kingdom were challenged and reshaped as the risen Christ walked with them, opened the Scriptures, and made himself known in the breaking of bread.

I believe this for us. Our strategies and hopes for ministry can so easily be shaped by cultural, denominational and even political assumptions. Yet the resurrection of Jesus calls us to lift our eyes in *resurrection-shaped hope*—a hope that is neither naive nor triumphalistic, but grounded in the presence of the risen Christ, who, by his Spirit is leading his people to serve God's purposes in our generation.

This is a moment to prepare our churches to be sanctuaries of rest and formation in an age of exhaustion; to disciple a new generation hungry for encountering the truth in Jesus; and to participate more intentionally in God's Kingdom coming on earth as it is in heaven.

My prayer is that our eyes will be opened (Eph 1:18) and our hearts will burn within us as we continue this journey together. May we walk forward as a family of churches united in Christ, serving God's purposes in our generation, with holy anticipation of what the Spirit of God is doing among us. In Christ together.

Steve Poisat
Executive Minister



CHURCH AND MINISTRY DEVELOPMENT



This year has been full of opportunities to walk alongside churches, pastors, and chaplains across WA. My main areas of focus:

- Supporting churches, ministers, and chaplains
- Encouraging and resourcing church planting
- Building collaboration across our association
- Overseeing accreditation and re-accreditation for ministers and chaplains

HIGHLIGHTS FROM THE YEAR

- Launch Event – An evening for all ministers, chaplains, board members and team members to gather, celebrate, and launch the year ahead.
- Senior Ministers Retreat – A great time away for refreshment, connection, and encouragement.
- Connect Retreat – Bringing together newly accredited ministers and chaplains to connect with God others and the ethos and history of Churches of Christ.

CHURCH HEALTH

Four churches have been working with Manna Consulting, taking intentional steps toward becoming healthier and more effective in their mission.

Daron Crothers wrapped up his role in church planting and church health after facilitating all of the above funding, alongside the Church Planting and Mobilisation Team. Daron has been integral in the development of a solid foundation and strategy that equips, and funds established churches to multiply and plant churches. A great job and thank you Daron!

Grant Cullen

Church Support and Ministers' Wellbeing



NEXT GEN LEADERSHIP DEVELOPMENT

This year in the Next Gen Leadership Development space has been one of learning, reflection, and moving forward into the future of how we can continue building this initiative. While much of our work has focused on strengthening the foundations for a more sustainable future to support those in the early stages of ministry, we have also celebrated some significant God moments that we are deeply encouraged by.

EDGE CAMP — GROWING AND MULTIPLYING

For the first time, Edge Camp ran as two separate camps: one for Years 11–12 and another for Years 7–10. This change was driven by both growing numbers and the desire to create intentional spaces for leadership training.

Edge Camp, for those unfamiliar, is a combined youth camp run with various churches across WA. It provides young people with a place to explore faith, build community, and connect with peers from different churches.

A major new feature this year was the launch of Camp+, a leadership pathway for Year 12 students. During their camp, these students were given space to explore their leadership gifts while learning from the leaders around them. When their camp concluded, they transitioned into a junior leadership role for the Years 7–10 camp. This model of *learning, watching, and then doing* gave them valuable hands-on ministry experience and has laid the groundwork for the next generation of leaders.

STATE YOUTH GAMES — EXPANDING AND STRENGTHENING

State Youth Games (SYG) continues to be one of the largest youth events on the calendar. In 2025, the event grew again, with nearly 1,400 participants and volunteers involved, representing 22 churches from across WA.

This year also brought a key opportunity for growth through an internal audit of risk and safety. We invited:

- Josh Leauanae, Insurance Director for Churches of Christ Insurance, and
- Viliamu (Vili) Leuga, Safe Places and Professional Standards Consultant for Churches of Christ Vic/Tas.

Together, they reviewed both our policies and the on-the-ground running of the event. Their feedback affirmed that SYG is a safe, well-run space for churches to attend, which was incredibly encouraging. We plan to continue inviting Josh and Vili to partner with us in refining policy and procedure into the future.

NEXT GEN FUNDING — SUPPORTING LOCAL CHURCHES

This year, five churches participated in our Next Gen Funding Program, with one scholarship and four grants approved. The participating churches were:

- Cornerstone Church
- Warnbro Community Church
- The Common
- Mundaring Church of Christ
- Maylands Church

Through this program, we are able to support and equip leaders and churches as they invest in the development of young leaders within their communities.

LOOKING AHEAD TO 2026

As we move into 2026, our focus is on expanding the Next Gen and Leadership Development space through the rollout of new grants and the launch of a fresh strategic direction for COCWA. We look forward to sharing more updates as these plans unfold, and we are excited to see how God will continue to raise up leaders for the next generation of ministry.

In summary, 2025 has been a year of laying foundations, celebrating growth, and stepping boldly into the future. We are thankful for the churches, leaders, and young people who continue to engage with these initiatives, and we look forward to seeing how God will keep shaping this work in the years ahead.

Serving together,

Jeremy Bourdon

Church Support, Next Gen Leadership Development



OPERATIONS

Despite 2025 being a year of significant change for our team, I am really proud of how everybody has adapted and grown throughout the year. We have welcomed two new team members this year with Lauren Harvey joining our bookkeeping team and Steve as our incoming Executive Minister. Both Lauren and Steve have seamlessly become part of the CoCWA team, and we are thankful for the experience and vibrancy they bring. Paddy has gone to two days a week to take a pastoral care role in his church, and Jo, Grant and Jeremy have all added an extra day to their work week to increase our team's capacity to support the association.

Sienny, Paddy and Lauren, have continued to offer bookkeeping services to 13 of our churches and enjoy all the interactions they get to have with people on the ground in our local churches. Each of our churches has its own specific context so they are kept busy with all the bookkeeping nuances that they encounter. Tracey and Jo continue to be the friendly faces behind our administration, playing vital roles in keeping us ticking along and engaging with all our churches. Tracey continues to curate our On Mission Weekly, which I know many of you read and keep up with. Jo has once again been the consistent voice on the end of your insurance enquiries and helped to coordinate the three-yearly property valuations that have recently taken place in September.

Our church support team were busy this year travelling far and wide to meet with as many ministers and chaplains as they can to offer support and encouragement for the many ministry challenges that you are all familiar with. One of their favourite opportunities is being able to meet with those ministers and chaplains seeking accreditation renewals or applying for the first time so please congratulate the following ministers who were endorsed for the first time this past year:

- Bethany Uren – Warnbro Church
- Braden Fildes – Subi Church
- Brodie Teoh – Cornerstone Church
- Gershom Ong – Oikos Church
- Jamie Boland – Nollamara Church of Christ
- Jono Goode – Harvey Church of Christ
- Joshua Seykora – Cornerstone Church
- Michael Gray – Eastlake Church
- Ray Forlin – Subi Church
- Stewart Te Namu – Kalgoorlie Church of Christ
- Vanessa Coleman – Living Grace
- Xander Coleman – Living Grace

I must give my thanks once again to Richard Affleck, Trevor Harvey and Harvey Collins for their involvement in our Governance Excellence Team. In partnership we have been able to continue with the 'Chairpersons Network' meeting together twice this year and then also heading north with John before his long service leave to provide governance training in Geraldton. We have also offered sponsorships for church board members to attend governance training through the 'Institute of Community Directors' and have strengthened our relationship with Christian Ministry Advancement (CMA) with myself, Sienny (CoCWA Finance Manager), Rod (CoCWA Board Chair), Kayleigh (CoCWA Vice Chair) and Josh (CoCWA CMA Board Intern) attending this year's CMA conference in Melbourne and also by contributing to the development of the church specific board member training they are currently developing, which will hopefully be ready for 2026.

In our Church Safe support, we have continued to be able to respond to various church needs as they have arisen as well as offering subsidised online 'ChildSafe Australia' training for Churches of Christ volunteers, with many churches and volunteers taking us up on this offer. In response to new Work Health and Safety legislation we have been able to partner with 'Empatia' and have created the opportunity for our churches to take part in an assessment survey for their staff and volunteers (this is currently underway for those churches who chose to be part of this) and then followed up with training workshops for church leadership, and an awareness session for church Boards, both of which will take place later in November.

Recently we have also begun working with Bastion System's to create a Churches of Christ WA specific platform to assist churches with their safety and compliance needs. We are currently piloting this software with a few of our churches to road test it ahead of the launch in early 2026. This will allow churches for a small opt in fee to be able to manage and review their compliance needs across property and people. We are thankful for our brothers and sisters in Churches of Christ Vic/Tas for introducing us to the team at Bastion who are passionate about easing the compliance and safety burden that churches feel.

Thank you for the opportunity to serve you again this past year, I am incredibly grateful for the many wonderful men and women leading our churches and count it a privilege to be able to support and offer resources to you.

Serving together,

Lauren Carroll
Operations Manager

RESOURCE CENTRE TEAM

It's our privilege to serve you

MINISTRY TEAM



STEVE POISAT



GRANT CULLEN



JEREMY BOURDON



JOHN HUTCHINSON

OPERATIONS AND ADMINISTRATION TEAM



LAUREN CARROLL



TRACEY D'MELLO



JO ELLERY



SIENNY WAHONO



PATRICK NG



LAUREN HARVEY

FINANCE TEAM

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



2025 SNAPSHOT

- Launch Dinner for church and ministry staff at The Raffles Hotel
- Senior Minister Retreat in the city
- Chairperson Networking Sessions
- Connect Retreat for newly accredited ministers
- Family Domestic Violence Training with Zonta House Refuge Association for Ministers and Chaplains
- Your Story Young People Research Presentation and Workshop with Graham Stanton
- North West Ministers visit to support and encourage regional churches
- South West Ministers visit to support and encourage regional churches
- State Youth Games
- Edge Camp for youth and young adults
- Online and in-person Governance training and upskilling for church boards
- Online Child Safe Training for leaders and volunteers
- Church Health Workshop with Manna Consulting
- Bethanie Missional Grants approved to eight churches
- Parkerville Trust Funds allocated to three church projects



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

Harvey
Hedland, Port Hedland
Jesus is the Way, Nollamara
Kalamunda
Kalgoorlie
Kingsley
Lake Gwelup
Lifestreams - Karawara, Bull
Creek, South Perth, Stirling
Living Grace, Dianella
Mandurah Deo Gloria
Maylands
Merredin
Morawa
Mount Pleasant, Booragoon
Mukinbudin
Mundaring
Narembeen
New Spring, Kelmscott
Nollamara
Noranda
Norseman
Oikos- City, Myaree
Perth Arabic, Noranda

Redeemer, Karrinyup
Rockingham
Roleystone
Serpentine
Shalom, Beechboro
South Bunbury
Southern River
Subiaco
Thornlie
True North- Mullaloo, Merriwa,
City, Yanchep
The Common, Willagee
The First Indonesian Pentecostal,
Carlisle
Warnbro
Warwick
Wembley Downs
Westcity, Wembley
York





CHURCHES OF CHRIST IN WA FAMILY PARTNERS

GLOBAL MISSION PARTNERS (GMP)

Global Mission Partners wishes to express our sincerest gratitude to all the churches and members of COCWA who have prayed, encouraged, visited and financially supported our partners overseas and within Australia this past year.

16 COCWA churches and 145 households from across the state contributed to the work of Global Mission Partners this last year. This support means we are able to advance our mission through our three program areas - the gospel through International Church Partnerships (ICP), our Christian aid and development work through Churches of Christ Overseas Aid (COCOA) and carry on our support for Indigenous Ministries Australia (IMA).

ICP has helped train and equip 758 leaders across 11 countries which has resulted in 20 new churches and 909 people coming to faith in Jesus, often in very difficult and sometimes persecuted circumstances. This year Global Mission Partners hosted Hery Susanto from CCTSI (one of our ICP partners in Indonesia) who visited VIC and WA and spent time with COCWA leadership and hosting mission workshops at Subi Church. This tour saw over 2,700 people hear about CCTSI's unique leadership training approach, including the audience of Sonshine FM.

Our next Discovery Trip is to Zimbabwe in July 2026 — a place I've seen tremendous church growth and revival, with whole villages coming to faith. Please see our website for details if you'd like to join us.

COCOA partners are inspiring examples of sharing God's love in desperate settings.

- In response to the Vanuatu earthquake, Churches of Christ Vanuatu have mobilised to provide counselling and psychosocial support to those who fear the aftershocks and sleeping inside. Over 1,000 were directly assisted.
- Amidst drought and water shortages in Zimbabwe, Showers of Blessing dug 11 wells (boreholes) this year, providing communities with access to clean water.
- For those seeking generational change through education in South Sudan, Christian Mercy International distributed 90 families with goats (3 each) - a sign of prosperity.
- Among low-caste families who pick through rubbish for their survival, Hosanna Ministries in India is providing early education and livelihood skills to break the cycle of poverty.

Although Remy concluded his role with IMA in WA this past year, Global Mission Partners continues to provide support to the Bunbury Aboriginal Christian Fellowship (WA) and also to Dareton Youth and Community Centre (VIC). IMA is developing a new future vision, focused on supporting emerging Indigenous leaders and building positive cross-cultural relations. This past year IMA has hosted 38 people on our cultural immersions (Discovery Trips) and 140 on our Songlines tours. We hope you might join us for one soon.

A significant milestone for Global Mission Partners this year has been the introduction of our new brand and website. This is a new look for a new season of mission.

Global Mission Partners



CHURCHES OF CHRIST IN WA FAMILY PARTNERS

AUSTRALIAN COLLEGE OF MINISTRIES (ACOM)

The Australian College of Ministries exists to equip students to thrive as Disciples of Christ in a rapidly changing world.

We are a college of ministry, specialising in equipping God's people wherever they work, minister and live—in the church, workplace and community. This is our heart as we partner with churches and organisations across the country to help prepare people for Kingdom service and to see God's Church flourish.

ACOM was first established in 1998 with the merger of our NSW and Qld Churches of Christ Theological Colleges. The West Australian Hub was established at South Perth Church of Christ under the leadership of David Stanford, and we have had a presence in WA ever since.

In 2023, ACOM and Stirling College combined to form 'One National College' for Churches of Christ in Australia, paving the way for national ownership of the College and for all State Conferences to contribute to the strategic direction of the College as together we prepare people for Ministry in our churches and ministries around the country and beyond.

Personally, it is my privilege to have worked for ACOM for 20 years and to have led the College for the past five years. Having trained at the NSW College in Carlingford, my first involvement with teaching Youth Ministry classes at the College began when I was Associate Minister at Thornlie Church of Christ, where I served for seven years. I also had the privilege of serving as the COCWA Youth Vision Ministry Coach.

ACOM is known for our focus on spiritual formation, practical ministry training, face-to-face facilitations, and mission, all centred on helping local churches to thrive with well-equipped, Kingdom-ready servants. At ACOM, we remain committed to bringing the academy to the church, training men & women where they are and at a pace that suits them, so that our churches might thrive! I am pleased to share that our new

Church Planting awards at Diploma, Bachelor, and Masters levels are ready to launch in February 2026. Additionally, we've relaunched our Local Church 1-Year Internship Program. We invite inquiries about these opportunities, along with all other ACOM programs.

I'm also pleased to report that in 2024, we enrolled 208 students into new awards. This represents another significant enrolment of students into new awards and a continued positive sign for future growth and sustainability. We also graduated 175 students in 2024, 42 of whom were from Churches of Christ. We particularly congratulate the following WA CofC graduates.

- Casper BADENHORST – True North – Master of Theological Studies
- Matthew Carlson – Cornerstone – Master of Theological Studies
- Rebekah COLLINS – True North – Associate Degree in Counselling
- Ethan Beatts – Bridegley – Undergraduate Certificate in Ministry

ACOM's student body continues to thrive, with over 500 students studying a variety of awards focusing on Ministry Formation, Professional Development, Leadership and Mission, Christian Counselling, and Chaplaincy. We continue to be blessed by students' stories of transformation and equipping for the ministry and mission that God has called them to.

Neale Meredith
Principal & CEO



1,165

aged care residents

1,875

aged care clients

1,083

retirement village residents

624

housing tenants

2,530

employees

293

volunteers

CHURCHES OF CHRIST IN WA FAMILY PARTNERS

BETHANIE

The Bethanie Mission: To demonstrate the love of God by positively changing the way Australians experience ageing – every customer, every family, every community, every day.

The relationship between Bethanie and COCWA remains a cornerstone of our shared mission to serve older Australians with compassion and purpose. Building on more than seventy years of partnership, Bethanie continues to collaborate with COCWA on special events and initiatives that enrich the lives of our residents and clients. Grant funding and joint projects enable us to extend our reach and impact, ensuring that our services remain accessible, innovative, and aligned with the spiritual and community values both organisations uphold.

As we move forward, this enduring partnership will remain central to our commitment to holistic, person-centred care across Western Australia, reflecting the love of God in every interaction and every community we serve.



CHURCHES OF CHRIST IN WA FAMILY PARTNERS

SPORTS MINISTRY (CCSRA)

The past year has been a vibrant period for Churches of Christ Sports Ministry, marked by significant growth in vision, community engagement, competition, and new opportunities. Our reach now firmly includes a third regular venue, the Herb Graham Recreation Centre—one of the original sites for Churches of Christ basketball, bringing a sense of history full circle.

Our community now encompasses over 14,000 people. Within this group, we are dedicated to sharing the message that everyone is important, valued, and loved by God, created in His image. Notable highlights this year include appointing two new NBL1 chaplains: Sam Dix, who joined the Men's team from Youth Care, and Lea Cockram, who moved from the WABL space to support the Women's team. While we can't directly link these appointments to both teams reaching the NBL1 State Championship games, it's certainly an interesting coincidence!

We also launched a monthly prayer breakfast, inviting local churches and the community to join us in prayer, share a meal, and hear stories from people navigating the intersection of faith, family, and sport. CCSRA has continued its partnership with Churches of Christ to deliver the State Youth Games and Edge Camp—events designed to help churches provide evangelistic opportunities and support a discipleship framework for developing young leaders in Christ.

Finally, we are pleased to announce renewed financial support from the state government, enabling further expansion at Warwick Stadium. This will include relocating the Perth Wildcats and Perth Lynx to Warwick and increasing court access for community use.

CHURCHES OF CHRIST IN WA MINISTRY PARTNERS

Bethesda
Crossways Community Services
Initiate Australia
Moorditj Keila
Shalom House

Sonlife Ministries
Cosmos Alliance
Blue Sky Pilbara
Riverview Church
Masters and Co. Psychology

2026 PENCIL IT IN!

JANUARY

17-23 EDGE CAMP

FEBRUARY

12 LAUNCH

MARCH

18-19 CONNECTION ACCREDITATION RETREAT

23-25 NATIONAL COUNCIL MEETINGS

APRIL

TBC EAST MINISTERS GATHERING

MAY

5-7 SENIOR MINISTERS RETREAT

29-1 STATE YOUTH GAMES

JUNE

TBC NORTHWEST MINISTERS GATHERINGS

JULY

20-22 NATIONAL COUNCIL MEETINGS

31-1 BEYOND CONFERENCE

AUGUST

29-31 SOUTHWEST MINISTERS GATHERING

SEPTEMBER

7-8 RE-CONNECT MINISTERS RETREAT

10-11 RE-CONNECT CHAPLAINS RETREAT

21-23 RISE NATIONAL YOUTH LEADERS

OCTOBER

19-21 NATIONAL COUNCIL MEETINGS

28-29 ALL-IN CONFERENCE

NOVEMBER

19 AGM

DECEMBER

23 COCWA OFFICE CLOSURE



**Churches
of Christ**

in Western Australia Inc

RESOURCE CENTRE

WE'RE HERE FOR YOU!

22 Plantation St, Menora

www.cocwa.com.au

08 94718500

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 2025

Prepared by Wade Services Trust

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STATEMENT BY THE BOARD

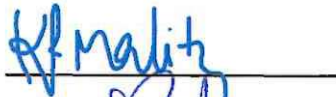
Churches of Christ in Western Australia Inc For the year ended 30 June 2025

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:

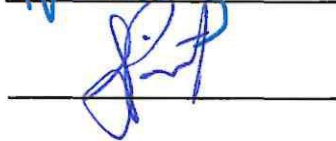
1. the accompanying Income & Expenditure statement is drawn up so as to present fairly the Surplus of Churches of Christ in WA Inc. for the year ended 30 June 2025.
2. the accompanying of Assets & Liabilities statement is drawn up so as to present fairly the state of affairs of the Churches of Christ in WA Inc. as at 30 June 2025.
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: 22/10/2025

INCOME AND EXPENDITURE STATEMENT

Churches of Christ in Western Australia Inc

For the year ended 30 June 2025

	2025	2024
Income		
Operations - General	578,190	596,624
Operations - Affiliation Fees	281,881	240,049
Operations - Insurance	717,855	722,235
Revolving Capital Fund	34,222	71,386
Properties - General	249,123	337,113
Church Planting	119,578	108,376
Growth Fund	7,290	18,700
Donations	796,993	23,129
Total Income	2,785,131	2,117,611
Expenditure		
Operations - General	1,110,076	1,129,588
Operations - Insurance	717,855	681,090
Properties	437,870	194,592
Church Planting	150,060	112,476
Total Expenses	2,415,860	2,117,745
Net Operating Surplus / (Deficit)	369,270	(134)

The accompanying notes form part of these financial statements.

ASSETS AND LIABILITIES STATEMENT

Churches of Christ in Western Australia Inc As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Bank			
Operations - Cash at Bank	2	371,966	565,687
Church Planting		1,089,715	1,200,698
Church Property		2,953,027	3,141,374
Growth Fund		470,352	463,062
Board Fund		6,019,305	5,792,935
Revolving Capital Fund		1,587,328	1,566,635
Total Bank		12,491,693	12,730,391
Other Assets			
Revolving Capital Loan Fund (to Churches)	3	692,763	670,381
Operations Receivables		227,889	268,438
GST Receivable		2,360	-
Total Other Assets		923,012	938,818
Non-Current Assets			
Office Equipment and Vehicles		156,697	40,813
Land (Under Restrictive Covenant)	4	2,418,090	2,418,090
Land and Building (Church)		17,559,416	17,697,416
Land and Building (Rent Out)		8,050,000	8,050,000
Property Shares		25,161	25,161
Total Non-Current Assets		28,209,363	28,231,478
Total Assets		41,624,069	41,900,688
Liabilities			
Current Liabilities			
Accounts Payable	5	103,008	683,405
GST Payable		-	8,979
Payroll Liabilities	6	94,375	111,214
Provisions	7	297,216	198,892
Total Current Liabilities		494,600	1,002,490
Total Liabilities		494,600	1,002,490
Net Assets		41,129,469	40,898,199
Member's Funds			
Accumulated Funds		16,796,101	16,751,795
Current Year Earnings		369,270	(134)
Reserves		23,964,097	24,146,538
Total Member's Funds		41,129,469	40,898,199

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 2025

	2025	2024
Equity		
Opening Balance	40,898,199	40,898,333
Increases		
Profit for the Period	369,270	(134)
Other Decreases	(138,000)	-
Total Increases	231,270	(134)
Total Equity	41,129,469	40,898,199

STATEMENT OF CASH FLOWS

Churches of Christ in Western Australia Inc For the year ended 30 June 2025

	2025	2024
Operating activities		
Receipts from operations	2,484,057	1,881,957
Payments to suppliers and employees	(2,923,750)	(1,423,657)
Interest received	316,880	415,939
Total Cash Flows from/(used in) operating activities	(122,813)	874,238
	2025	2024
Investing activities		
(Purchase) / Sale of Office Plant & Equipment	(115,885)	-
Total Cash Flows used in investing activities	(115,885)	-
	2025	2024
Cash and Cash Equivalent at End of Financial Year		
Cash and cash equivalent at beginning of financial year	12,730,391	11,856,153
Net (decrease) / increase in cash held	(238,698)	874,238
Total Cash and Cash Equivalent at End of Financial Year	12,491,693	12,730,391

NOTES TO THE FINANCIAL STATEMENTS

Churches of Christ in Western Australia Inc For the year ended 30 June 2025

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 Council 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.

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

(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.

	2025	2024
2. Operations - Cash at Bank		
CCFS - Online Accumulator	156,820	33
CCFS - Easy Access	200,485	553,066
CCFS - #561	1	1
Westpac COCWA	14,660	12,587
Total Operations - Cash at Bank	371,966	565,687
	2025	2024

3. Revolving Capital Loan Fund

Loan to Bassendean Church	200,000	200,000
Loan to Eastlake Church	19,500	28,500
Loan To Exmouth Church	200,000	200,000
Loan to Kalamunda Church	53,958	16,430
Loan to New Spring Church	50,000	50,000
Loan to True North Church	169,304	175,451
Total Revolving Capital Loan Fund	692,763	670,381

4. 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.

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

	2025	2024
5. Accounts Payable		
Credit Card - COCWA Westpac	(5,103)	(4,837)
Trade creditors	(97,905)	(678,569)
Total Accounts Payable	(103,008)	(683,405)
	2025	2024

6. Payroll Liabilities

Wages Payable	21,723	(2,304)
Provision - Annual & Long Service Leave	(110,414)	(104,601)
Superannuation Payable	(5,684)	(4,308)
Total Payroll Liabilities	(94,375)	(111,214)
	2025	2024

7. Provisions

Accrued Expenses	-	(12,500)
Binningup Trust - Uganda	(15,157)	(21,200)
Binningup Trust - Rwanda	(12,957)	(19,000)
Corrigin Trust	(34,616)	(36,029)
Prov - Bethanie Church Safe Fund	(28,618)	(38,683)
Prov - Bethanie Mission & Community	(57,500)	-
Provision - Discipleship	(17,262)	(19,413)
Provision - Ins Property Valuations	(65,250)	(50,500)
Prov - Insurance Reserve	(65,857)	-
Provision - Vehicle	-	(1,567)
Total Provisions	(297,216)	(198,892)
	2025	2024

8. Cash Flow Information

Reconciliation of cash flow from operations with profit after income tax		
Profit after income tax	369,270	(134)
Cash flows excuded from profit attributable to operating activities		
Gain on disposal of property, plant and equipment	-	-
Non-cash flows in profit		
Depreciation and amortisation	-	-
Changes in assets and liabilities		
Decrease / (increase) in trade and other receivables	15,806	180,285
(Decrease) / increase in trade payables and accruals	(580,397)	598,628
(Decrease) / increase in other payables	(8,979)	5,816
(Decrease) / increase in payroll liabilities	(16,838)	51,034
(Decrease) / increase in other provisions	98,325	38,609
Total Cash Flow Information	(122,813)	874,238

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

	2025	2024
9. Auditor Remuneration		
Audit Fees	10,254	9,955
Total Auditor Remuneration	10,254	9,955

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

INDEPENDENT AUDITOR'S REPORT

Churches of Christ in Western Australia Inc For the year ended 30 June 2025

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 2025, 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 Council.

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 2025 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 Council for the Financial Report

The Council 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 council 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 Council 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 Council.
- Conclude on the appropriateness of the Council'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 are main solely responsible for our audit opinion.

We communicate with the Council 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 27th day of October 2025.

Shreeve & Carslake

Shreeve & Carslake

Chartered Accountants



Phillip Shreeve - Partner

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

**CHURCHES OF CHRIST BUILDING EXTENSION
MUTUAL FUND INC**

ABN 87 156 900 553

**SPECIAL PURPOSE
FINANCIAL REPORT**

FOR THE PERIOD ENDED 31 JANUARY 2025

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC

ABN 87 156 900 553

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CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC

ABN 87 156 900 553

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 31 JANUARY 2025

	Note	1 Jul - 31 Jan 2025 \$	1 Jul to 30 Jun 2024 \$
INCOME			
Interest Received		160,516	488,456
TOTAL INCOME		<u>160,516</u>	<u>488,456</u>
EXPENDITURE			
Audit Fee		5,000	2,501
Affiliation & Admin Fees - COCWA		-	10,000
Insurance Expense		-	6,481
Interest Credited to Depositors		106,047	274,172
Legal and Consultancy Fees		5,000	5,055
TOTAL EXPENDITURE		<u>116,047</u>	<u>298,209</u>
SURPLUS/(LOSS) FROM ORDINARY ACTIVITIES		<u>44,469</u>	<u>190,247</u>
OTHER COMPREHENSIVE INCOME/(LOSS)			
Distribution to CoCWA	4	(770,573)	-
TOTAL OTHER COMPREHENSIVE INCOME		<u>(770,573)</u>	<u>-</u>
TOTAL COMPREHENSIVE SURPLUS/(LOSS) FOR THE YEAR		<u>(726,104)</u>	<u>190,247</u>

The accompanying notes form part of these financial statements.

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC
ABN 87 156 900 553

STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2025

	1 Jul - 31 Jan 2025	1 Jul to 30 Jun 2024
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents		2,698,002
Loan Accounts	-	4,789,235
TOTAL CURRENT ASSETS	-	7,487,237
TOTAL ASSETS	-	7,487,237
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	-	-
GST Payable	-	(1,588)
Investment Accounts	-	6,762,721
TOTAL CURRENT LIABILITIES	-	6,761,133
TOTAL LIABILITIES	-	6,761,133
NET ASSETS	-	726,104
EQUITY		
Accumulated Funds	691,842	691,842
Retained Earnings	34,262	(155,985)
Net Income	(726,104)	190,247
TOTAL EQUITY	-	726,104

The accompanying notes form part of these financial statements.

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC
ABN 87 156 900 553

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 JANUARY 2025

	1 Jul - 31 Jan 2025	1 Jul to 30 Jun 2024
Note	\$	\$
Cash flows from operating activities		
Movement in customer balances	(1,971,898)	202,342
Payments to suppliers and employees	(116,047)	(298,209)
Distribution to CoCWA	(770,573)	-
Interest received	160,516	488,456
Other Income	-	-
Net cash inflow from operating activities	<u>(2,698,002)</u>	<u>392,589</u>
Cash flows from investing activities		
Acquisition of investment	-	-
Net cash outflow from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	-	-
Net cash inflow/(outflow) from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held	<u>(2,698,002)</u>	<u>392,589</u>
Cash at beginning of the financial year	2,698,002	2,305,413
Cash at the end of the financial period	<u>-</u>	<u>2,698,002</u>

The accompanying notes form part of these financial statements.

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC

ABN 87 156 900 553

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2025

1. STATEMENT OF ACCOUNTING POLICIES

The financial report has been drawn up as a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the WA Associations Incorporation Act 2015. The Board has determined that Churches of Christ Building Extension Mutual Find Inc is not a reporting entity and the report is for distribution to the members of the Churches of Christ Building Extension Mutual Find Inc.

This report provides members with information about the Board 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 recognition and measurement requirements specified by all other Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) and the disclosure requirements of the standards mentioned below.

The Board of Churches of Christ Building Extension Mutual Find Inc have determined that the Board 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) FINANCIAL POSITION / BASIS OF PRESENTATION

The accounts have not 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. The liquidity method of balance sheet presentation has been adopted as it is considered that this disclosure is more appropriate due to the circumstances outlined in Note 4.

(B) LOANS

Loans are approved in accordance with the conditions specified in the constitution of the Incorporated Body and subject to the discretion of the Board.

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC

ABN 87 156 900 553

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2025

1. STATEMENT OF ACCOUNTING POLICIES (continue)

(C) TAXATION

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

(D) INVESTMENT

Managed investments are reported at market value as at 31 January 2025 (PY 30 June 2024).

2. RELATED PARTY DISCLOSURES

There is no related party transactions for the year.

3. AUDITOR'S REMUNERATION

Remuneration of the auditor:

- Year-end auditing or reviewing the financial statements
- Final auditing or reviewing the financial statements

	1 Jul - 31 Jan 2025	1 Jul to 30 Jun 2024
	\$	\$
	2,500	2,500
	2,500	-
	<u>5,000</u>	<u>2,500</u>

4. SIGNIFICANT EVENTS

Dissolution of Incorporation

The Board of Churches of Christ Building Extension Mutual Fund Inc resolve to dissolve the association and voluntarily cancel the association's incorporation. Following satisfaction of all debts and liabilities and upon an approval by the Commissioner for Consumer Protection, all assets will be transferred to Churches of Christ in Western Australia Inc.

CHURCHES OF CHRIST BUILDING EXTENSION MUTUAL FUND INC

ABN 87 156 900 553

STATEMENT BY BOARD

The Board has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board:

1. the accompanying Profit & Loss statement is drawn up so as to present fairly the Profit/(Loss) of Churches of Christ Building Extension Mutual Fund Inc as at 31 January 2025.
2. at the date of this statement there are reasonable grounds to believe that Churches of Christ Building Extension Mutual Fund Inc will be able to pay its debts as and when they fall due. The accounts of Churches of Christ Building Extension Mutual Fund Inc have been made out in accordance with the basis of accounting described in note 1 to the accounts

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Chairman:



Rod White

Treasurer:



Kim Bowers

Dated:

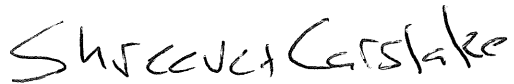
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AUDITORS INDEPENDENCE DECLARATION

To the Board of Churches of Christ Building Extension Mutual Fund Inc.

I declare that, to the best of my knowledge and belief, for the period ended 31 January 2025:

- i. there has been no contravention of any applicable code of professional conduct in respect of the audit.



Shreeve & Carslake
Chartered Accountants



Phillip Shreeve - Partner

Dated this 11th day of March 2025

467 Scarborough Beach Road, Osborne Park, WA

INDEPENDENT AUDIT REPORT

To the Members of Churches of Christ Building Extension Mutual Fund Inc.

Report on the Financial Report

We have audited the financial report of Churches of Christ Building Extension Mutual Fund Inc which comprises the Statement of financial position as at 31 January 2025, the profit and loss, 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 Building Extension Mutual Fund 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 31 January 2025 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

Basis of Opinion

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

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of 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 is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

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.

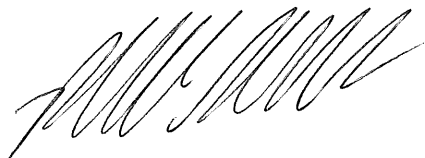
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- 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 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.

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.



Shreeve & Carslake
Chartered Accountants



Phillip Shreeve - Partner

Dated this 11th day of March 2025.

At 467 Scarborough Beach Road, Osborne Park, WA