

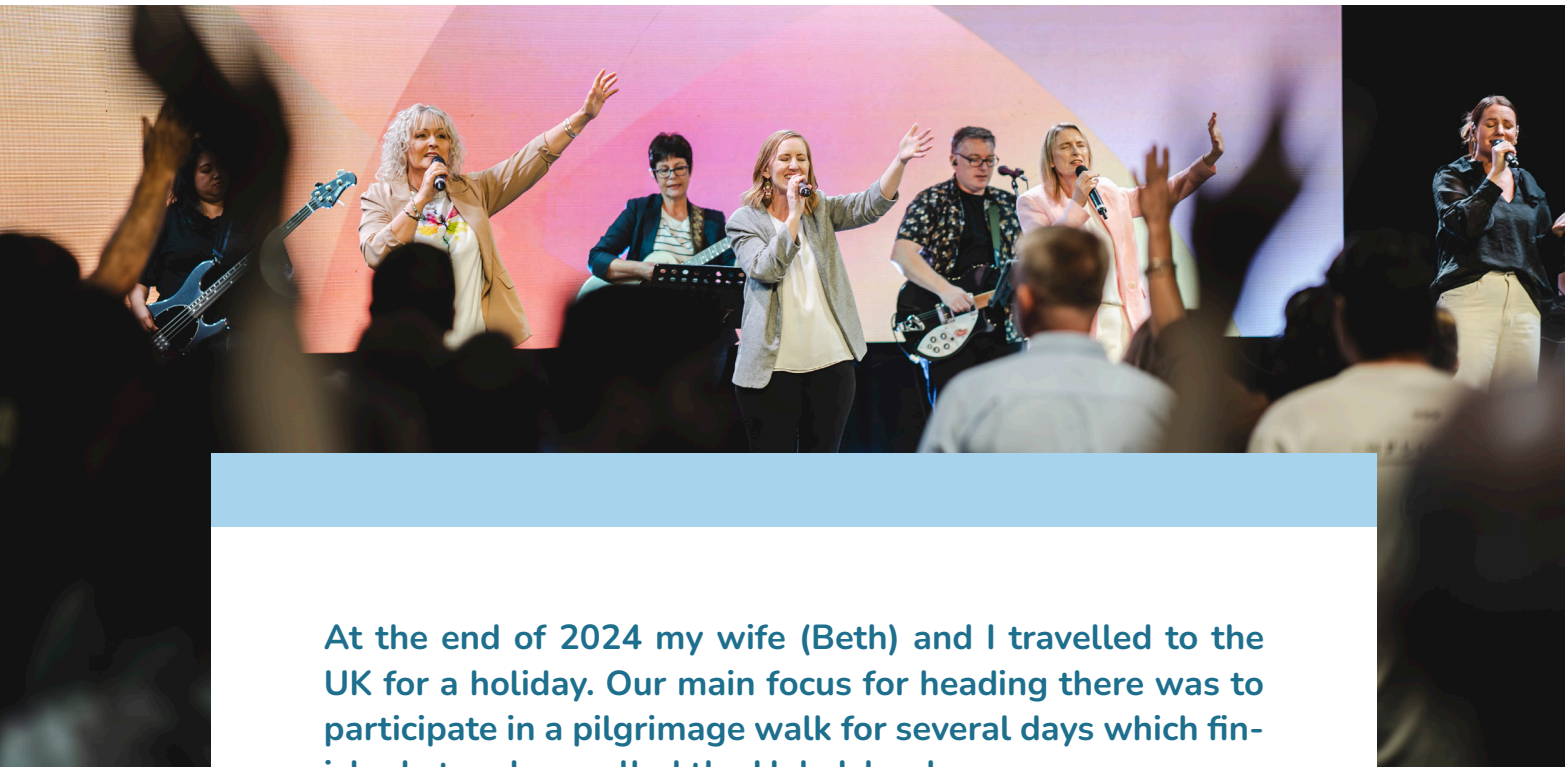
true north

ANNUAL REPORT 2024



A tribe of
generous and
courageous people
on a journey to
live by love

ELDERS REPORT



At the end of 2024 my wife (Beth) and I travelled to the UK for a holiday. Our main focus for heading there was to participate in a pilgrimage walk for several days which finished at a place called the Holy Island.

We also hired a car and travelled to various locations throughout the country. One of the locations was in Wales and whilst there we visited a disused Slate Mine that had been revitalised and converted into an adventure course made up of Zip Lines inside the cave. The course we decided to test ourselves on had 14 ziplines of various lengths and at varying heights up to about 40 metres above the ground. The zip lines were a real buzz with a fair bit of adrenaline flowing.

However, to get to each of the Zip Lines required crawling through tunnels, up and down ladders, climbing steep sheer walls of the cave with tiny metal steps fixed into the walls big enough for only one foot on them at a time and swinging rope bridges you had to manoeuvre across with very little for you to hang onto. As indicated much of this was done with a 30-40 metre drop below you. Throughout the whole course we were attached to a harness line that prevented us from falling to the cave floor, which gives you some

ELDERS REPORT

reassurance but if you slipped you would be dangling from the wire until you either pulled yourself back up (possibly) or they sent someone out to rescue you. There was no time during the whole course where Beth and I did slip or lost our grip (even with sweaty hands). So, in hindsight we could have finished the course without the need for the harness.

However, this got me thinking that without the so-called lifeline of reassurance that the harness gave us would I have been as confident or even capable of completing the course without this lifeline.

Possibly – possibly not - but my sense is that my fear would have overtaken me. Fear can be a paralysing force. It can stop you doing, stop you helping, stop you giving, stop you loving. Fear if you let it, can stop you from finding real joy.

David shares with us in **Psalm 27: 1-2** *“The Lord is my light and my salvation – whom shall I fear? The Lord is the stronghold of my life – of whom shall I be afraid?”* and in **Psalm 55: 22 & 23** David says; *“Cast your cares on the Lord and he will sustain you.....as for me I will trust in the Lord.”*

I love these passages of reassurance. I could try achieving things through my own strength, and who knows I may even succeed from a human point of view. Just as I possibly could have finished the Zip Line course with no lifeline of reassurance attached to me.

BUT

That lifeline of the harness gave me an assurance that if I fell, it would be there to stop me falling.

For me, Jesus is my lifeline of assurance that no matter the obstacles I may face I can conquer them without fear. I may fall often but I still have and hold onto hope.

As a tribe here at True North we are made up of many individuals – *each of us with our own story and journey of life experiences and challenges.* May we each earnestly seek Jesus to be our lifeline and as a body may we collectively be a support and lifeline to each other as we strive to be a light to our family, friends and community.

Over this past year at True North, we have all mourned the passing of Lisa and celebrated the impact her life has had on each of us. Lisa's lifeline was total reliance and faith in our Heavenly Father. I know from my own personal experience Lisa's faith has grown mine as it has for so many others as she shared many aspects of her journey in such a powerful and vulnerable manner over this time. Lisa's legacy continues to impact and shape the True North tribe.

I want to take this opportunity to acknowledge our amazing staff here at True North who have shown through the challenges of this past year that their reliance on Jesus and their support for one another has been their lifeline through it all. This is also a true testament to our senior Pastor Dean in the strong leadership he has shown over the many years developing our staff that they were able to step in and lead without any noticeable effect while Dean had some extended time off. I would especially like to acknowledge Michelle Goemans

ELDERS REPORT

as she stepped into the Interim Senior Pastor role during this time. Her wisdom, enthusiasm and ability to gather the team together as one was very integral to True North continuing to see growth and strengthening of the faith of our people.

Once again words cannot adequately express our appreciation to our amazing Tribe here at True North who use their giftings each week to honour and serve our Father. Your willingness to do this humbly, and with so much joy shows the true heart of each one of you.

I would also like to acknowledge the team of Elders that we have here at True North. It has been a year of unexpected challenges and as a team you have sought prayerfully the wisdom of God as we have navigated the year. Your leadership has been a blessing and working with our staff has seen true unity at work.

Let me close with these words, a verse I quoted last year:

"Blessed is the one who trusts in the Lord, whose confidence is in him. They will be like a tree planted by the water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always green. It has no worries in a year of drought and never fails to bear fruit." **Jeremiah 17: 7 & 8**

Trust in God, regardless of the circumstances, the fear, the uncertainty, trust in the Lord and the power of his might. Let him do His thing. You just might find real joy.

Grace and Peace.

Brian Smyth

Chairman of the Eldership at True North Church

Eldership Team at True North

Graeme Jones, Dawn Turner, Jarrod Heglund, Lorraine Routledge, Alison Taylor, Dean Groetzinger



Brian Smyth
CHAIRMAN



Jarrod Heglund



Alison Taylor



Lorraine



Graeme Jones

SENIOR PASTOR REPORT



Looking back over 2024, there is so much to be thankful for as a church. Numbers can never capture everything that happens in a year, yet we know that behind every number you'll see here is a person, with their own story, and who God is at work in their life through His Church.

There were plenty of new highlight moments across the year; beginning a Tenebrae service in the City, midnight on Christmas Eve as well. We officially planted another church with our fourth campus in Yanchep. We hosted our first Soul Care conference with Rob Reimer in August. There were highlight moments that are powerful year after year, Women's retreat, Easter weekend, Youth winter camp, Imagine. At a glance, it is a year that reminds me we are progressing toward the vision God placed in our hearts nearly 10 years ago: to **become a centre for renewal as we passionately pursue the Presence of God**. We have four church campuses, each seeing new believers come to faith and being baptised, more in 2024 than any other year in our history. Each seeing people growing, learning to love God with all their heart, soul, mind and strength. From Alpha to Compass to 115 Collective to Alta-1 to Carols each year, we are taking the Gospel to people in unique and powerful ways. These are just glimpses of what happens each week through our tribe, and so much more could be said about our children's, youth, young adults, seniors ministries or the impact happening globally through your faithful giving. Our church is a living testimony that Jesus is alive and well and still at work, still doing what he's always done: Building his church.

SENIOR PASTOR REPORT

Behind all of this is always the faithful work, service, and sacrifice of the pillars in Jesus' Church. I've been reading our friend Mark Sayers' brilliant new book "Platforms to Pillars," where he highlights the vital need for followers of Jesus who choose to be pillars in a world more focused on platform. "In the kingdom of God, pillars live to create a supportive space for others to thrive. Their actions contribute to the strength and spiritual health of the people of God...Through their resilience, courage and fortitude, pillars bear loads for others by taking responsibility and offering support and encouragement...The ability of pillars to persevere under pressure over long passages of time is an essential part of their ability to partner with God in His Kingdom's mission in the world...The devotion of pillars offers communities a living example of a life lived for Jesus"

It is impossible for me to look at 2024 and not feel compelled to honour and give thanks for two pillars in our church, both dear to me personally but also to our church. Two who helped make our church what we celebrate today, and both who finished their own race last year.

The first is Dr. Martin Sanders, who went home to the Lord in January of 2024. Without Martin, I would not have ended up in Australia let alone our church. He was my professor when I began studying for ministry in NY and my greatest inspiration and role model for what it means to be a pastor. There are hundreds of people in our church who have their own personal connection to Martin and his impact on their faith. Nearly 20 years ago, he was an interim Senior Pastor at a key moment in the days of Whitford Church. And in 2015, after enduring a long and painful season of illness and the passing of his wife Dianna, Martin began making regular trips to minister to our church, during his favourite time of the year across January and February. He would preach, do seminars and conferences, minister to people in our church, build into our staff team, our elders, as well as coaching me and helping refine our vision. His last trip was in 2020 just before the borders would close. But even if you did not know him personally, anyone who calls True North home has been impacted by his legacy. Martin was not only my greatest teacher and mentor, but also like another father to me, wrapped up in a best friend as well. For every person who has ever been impacted at any level through my own ministry or leadership, it's impossible to overstate how significant his impact was on me first. He was one of the unseen pillars in our church, whose faithful service helped create so many of the spaces we now enjoy the fruit of.

The second person I want to honour is, of course, Lisa Groetzinger. While there are countless ways I could honour her personally, here I want to honour her contribution to our church. She was a true pillar in every sense, capable of shouldering great pressure, leaving behind an example of a life lived for Jesus, never seen more so than her final eighteen month journey with a terminal diagnosis. Over 15 years in our church, there were so many contributions she made as a leader in the formal sense. She was always willing to fill a role when needed or to do what needed doing. Whether starting a MOPs ministry to see young mums introduced to Jesus or others find community, to officially joining our staff team in 2015, overseeing discipleship and next steps, to leading our children's ministry, to stepping in as an interim campus pastor, to managing our communications or helping lead our staff team. Those were just some of the responsibilities she formally held over 10 years on staff, and she did each with her trademark commitment to excellence. But even more powerful was the example of a life lived for Jesus over 15 years at our church. She was known consistently as someone who

SENIOR PASTOR REPORT

was warm, welcoming, ready with a smile and a listening ear for whoever might cross her path, and authentic in her journey. She could teach from the front, and it always rang true because of the way her words matched her way of life. She shared her learnings and journey with Christ with great openness and authenticity all the way along, and so it was natural for her to continue that when her diagnosis came. Over and over people would remark to us how profoundly her example of journeying through pain was impacting their own faith and how they saw it impacting our church as a whole.

Those were some of her publicly impacting moments, but often unseen was the pillar she was for me. Not a decision or idea that mattered to me wasn't run through her first. It was through her encouragement that so many of the faith steps I felt God calling me to lead over the years were taken. So much of what moves a church forward or backward happens first in the home of a leader. Her support, encouragement, and wisdom helped guide our church in so many unseen ways across our time in ministry together at True North. If you have been impacted by the ministry of True North at any point in the past 15 years, whether you knew her or not, her leadership has touched your life. She finished her race on July 25, 2024, and was no doubt welcomed joyfully into her Heavenly Father's Presence with a 'well done good and faithful servant.'

I want to thank our staff and elders as a whole. If pillars are those who can shoulder great weight and responsibility and leave an example for the Body, you are those who are consistently willing to live as pillars. It could be said of each of you, in any given year. But specifically I want to thank you for all of the ways you shouldered my responsibilities when I was not able. Through all of the journey you were supportive, present, loving, and willing to do whatever you could to lighten the load on us. When Lisa passed, not only did you 'keep things going,' but together you all continued to move our church forward. When I reflect on 2024, I will always give God great thanks for your love and partnership in the Gospel.

And lastly to the pillars scattered across the entire tribe at True North: thank you for you playing your part in the Body of Christ. We are blessed to have a church full of so many pillars. People who see the church not as one more 'service' to make use of, but as a community of people on mission with Jesus. You serve, you give, you pray, you look out for others. You share your faith, you invite people along, you ask the Lord, "how can I serve you best in this season," whatever the season may be. It is the pillars across our church who create the space where God can move in so many lives. Being a pillar is not necessarily easy and it is not necessarily comfortable. But it brings us into alignment with the very purposes for which we were created. To know God, to become like Him, to partner with Him in seeing things on earth become as they are in heaven.

The simple fact that you care enough about our church, our mission, our future to read this booklet means you are more likely than not a pillar in our church, or a pillar in the making. Thank you for playing your part in the body. Together, we are seeing God do great things in our day.

With great love,
Dean Groetzinger
Senior Pastor

BY THE NUMBERS

Giving

\$1,313,758

Legacy Offering

\$74,505

Avg. Sunday - Adults

540

- 39** City
- 223** Merriwa
- 226** Mullaloo
- 52** Yanchep

Avg. Sunday - Kids

118

- City
- 40** Merriwa
- 53** Mullaloo
- 25** Yanchep



- 472** People in Teams
- 122** Soul Care Attendees
- 474** Imagine Attendees
- 220** Alpha Completed
- 22K** Church Online Views

BAPTISMS



In 2024, we witnessed a powerful move of God through the waters of baptism, celebrating 63 baptisms, Praise God!

Each number represents a life with a story of transformation, faith, and new beginnings in Christ. God is on the move in our tribe!

These baptisms have flowed out of the hundreds exploring faith, life and meaning through our Alpha course, incredibly special Easter Sunday baptism services, from True North Youth, where our young people are boldly responding to Jesus and all across our campuses.

From the heart of the city through to Yanchep, we've seen people make their public declaration of faith in stunning locations — from the Swan

River with our City campus, to the beautiful Yanchep Lagoon in the ocean.

Every baptism is a celebration, a milestone, and a testimony of God's grace at work. We give Him all the glory for what has been an unforgettable year of renewal!



63 BAPTISMS IN 2024

ALPHA



God continues to build his church, drawing people to himself and using our church to create spaces for people to explore faith, life and meaning.

In 2024, we hosted 9 Alphas, including an Alpha in Wooraloo prison! Over the year we had a total of 455 attendees at our Alpha parties which equated to 200 guests attending Alpha, our highest party to attendance conversion yet, plus another 20 men in prison Alpha. Each term our Alpha guests attend a retreat in WA's South West with each retreat seeing people baptised!

2024 saw significant leadership opportunities for our congregation with close to 20 people trained as Alpha group hosts. Glen Smyth (Mullaloo) and Vikki Poyner (Merriwa) took the reins of lead-

ership and did a fantastic job creating a space for people to feel welcome and safe to explore faith. Jackie Knight led the charge in prison Alpha which holds many challenges in gaining access into the prisons.

Overall 2024 was a year of growth and opportunity in Alpha and we anticipate God continuing to breathe upon this ministry and for many to come to faith because of True North church's active pursuit of the great commission, going out and inviting those who don't know Jesus yet to an opportunity to encounter the living God!

9 Alpha's
200 Alpha Guests
455 Party Attendees
20 Prison Alpha

YANCHEP LAUNCH



2024 was a milestone year with the exciting launch of our Yanchep campus at Yanchep Secondary College!

We began with a soft launch over Easter Sunday, welcoming many visitors from the local community, followed by our official launch in June which was a great celebration of what God is beginning in Yanchep.

Since then, our Yanchep campus has continued to grow as a vibrant, faith-filled tribe. We've also stayed active and present in the local area through events like the Yanchep Carols, Yanchep Summer Surf Salt markets, and Get Reel, building relationships and shining the light of Jesus in practical and meaningful ways.

We're full of faith for what's ahead as God continues to move in Yanchep!



IMAGINE



Imagine is always one the best times of the year..

as we gather all in as a church for 3 nights and 2 days of time together to build community and pursue God's presence together.

We heard many great messages from many guests such as Al Gordon from Saint Church (UK), Cody Byrne from Tribes Church (Victoria Park) and our own senior Pastor Dean Groetzinger opened Imagine with a great word. The All in dinner was a great highlight having everyone eat together at the table.



474

Attended Imagine
and Imagine Kids

CAROLS

True North Carols are all about bringing the good news of hope and joy to our wider community. It is an incredible opportunity God has graced us with to share the good news of what happened through the birth of Christ and to help people create memories that will last them a lifetime through these events. 2024 combined our themes of **LOVE, JOY, PEACE** and **HOPE** shared throughout our city!

The continued growth of all of our carols events is a testament to how loved these events are by every one who comes. This is only possible with the dedication of a team of over 200 volunteers at our three Carols events who give their time, energy and expertise to serve the community.



Yanchep Carols

7000+



Heathridge Carols

15,000+



City Carols

10,000+



BRIDGE SPACES

COMPASS ELC & 115 COLLECTIVE

Compass Early Learning and Care (ELC) has had an incredible year filled with growth, innovation, and deepened community connections

In 2024, we proudly cared for 248 children each week and 162 families, reflecting the increasing trust families place in our programs.

From expanding inclusive learning environments to enhancing professional development for educators, Compass ELC has remained steadfast in its commitment to nurturing children's natural curiosity and creativity. This year saw the successful implementation of new pedagogical approaches grounded in play-based, emergent learning, alongside meaningful collaborations with families and local partners. With a focus on equity, sustainability, and child-led exploration,

Compass ELC continues to strive to be seen as a leader in early years education—celebrating the voices of children and honouring the relationships at the heart of learning.

248

Children

162

Families



Led by Chef Nick and an incredible team, 115 Collective continues to be a vibrant hub of hospitality and connection

Serving over 1,800 people each week with passion, excellence, and the best burgers around!

In the midst of a busy café schedule, the space is also used for Alpha each week, fueling conversations about faith with great food. They also play a key role in hosting and catering events year round at Merriwa.

1800 served by 115 each week

GENERATIONS

True North Kids

2024 was a year of growth, new beginnings, and God's continued faithfulness in True North Kids!

We welcomed new team members—Laura Johns (Yanchep), Hayley Ryan (Mullaloo), and Molly Lewin as Kids Director. Our Merriwa campus thrived under an incredible volunteer team.

A highlight was seeing Jasper, one of our student leaders from Merriwa, baptised in March. Our student leaders continue to bring life, fun, and community to TNK each week.

We launched Yanchep TNK in July with 72 kids and leaders celebrating together, and over 70 kids joined our Holiday Hangs in April. At Imagine, our “Heroes of the Bible” theme brought faith to life through worship, games, trading cards, and even a silent disco!

A new Sunday check-in system was introduced, making the process smoother for families. We ended the year with joyful Family Christmas Services across campuses—full of angels, shepherds, and a whole lot of joy.



True North Youth

TNY is where teens aged 12–17 gather to pursue Jesus together.

In a world full of challenges and noise, we believe this generation is hungry for something real and we want to help them find it in Christ. At TNY, everything we do flows from our core values: Faith, Fun, and Friends.

2024 was an incredible year of growth, with new leadership, fresh faces, and more young people encountering Jesus.

Wintercamp was a major highlight. Under the theme “Unshakeable,” God moved powerfully, impacting lives in ways that continue beyond the camp itself. Weekly prayer walks and worship nights set the stage for what became a life-changing moment for many.

‘Fill the Front Row’ expanded in 2024, helping teens stay connected in church beyond their youth years. With new team members Hayley Ingham and Grace Eversden, we saw this thrive across Mullaloo, Yanchep, and Merriwa.

GENERATIONS

True North Young Adults

2024 marked the exciting re-launch of our Young Adults gatherings!

We began in April with just 13 people and a deep hunger for God, connection, and community. By year's end, up to 60 young adults were gathering regularly to encounter God, build friendships, and find their place in our church family.

A major highlight was State Youth Games, more than a fun weekend, it was a time of deep connection, growing faith, and lasting memories.

Beyond numbers, the real win was seeing young adults take meaningful steps with Jesus—getting baptised, joining Connect Groups, and stepping up to serve. We're thankful for all God has done—and excited for what's next!



Super Tuesday

In 2024, Super Tuesday celebrated 16 years of community, connection, and care.

Each year brings new faces while we also say goodbye to cherished members. The group continues to offer support and the love of Jesus to all who come.

We began the year with our traditional picnic at Neil Hawkins Park, enjoying 48 pizzas and plenty of laughter. Weekly, we averaged 103 attendees and 59 participants in our Monday Exercise class. These gatherings remain full of life, fun, and meaningful connection.

Our Bring & Buy stall continued as a popular and effective fundraiser, alongside other initiatives, helping us raise over \$23,000 this year. Funds went to a wide range of causes, including \$3,600 for a Ukrainian school, \$4,000 toward improvements at Mullaloo, and support for True North Youth, Young Adults, Pink Jade in Myanmar, and Global Mission Partners.

We were also blessed by engaging speakers throughout the year, including Prof. Ralph Martins (Alzheimer's research), Bob Kucera (policing and politics), Mon Parker (Earth Mission Asia), and Pastor George from Kenya, among others.

At its heart, Super Tuesday is about friendship, faith, and fun—serving together, growing together, and sharing the love of Jesus with all who attend.

GENERATIONS

Super Monday

Super Monday's for over 55's is very relevant for today as we have an ageing population and for our seniors it has been increasingly hard to stay connected with friends and family. Some seniors feel quite isolated due to retirement and losing contact with co-workers or losing a partner.

Our Super Monday team's heart is for our seniors to have a place to come where they know people care and they are cared for and to form friendships and to feel part of the community. Our seniors are aware we are part of the church and we have had several who have now attended church also at times we have had a prayer time for certain situations which they have embraced. We have seen friendships grow to where some meet on other days outside Super Monday.

formed organically from the retreat, creating a continued space for life-on-life ministry and deeper relationships.

Our theme, 'Courageous,' resonated deeply, stirring within us a boldness to step out and follow where God is leading. It has been a year of profound growth, connection, and courageous faith."

True North Women

This past year, we've witnessed God's incredible work in women's lives through our yearly gatherings.

Our Women's Retreat stood out as a significant time where we came together, intentionally pursuing God and uniting across all our locations.

This retreat served as a powerful catalyst, sparking new connections and spurring one another on in our faith journeys. Remarkably, connect groups



GLOBAL IMPACT



One of the ways we love our neighbour is through our Global Impact giving. Each year, 5% of our giving is specifically set aside to go beyond our local context in demonstrating the love of God. In 2024 we partnered with numerous organisations around the world to demonstrate the love of God in extraordinary ways!

Open Doors Australia	\$10,000
Opportunity International	\$5,000
Opportunity International (Mother's Day)	\$5,000
GMP (Showers of Blessing)	\$10,000
GMP Project (Vanuatu Earthquake Appeal)	\$1,467.53
South Sudan Patuet Education Project	\$4,000
Destiny Rescue	\$10,000
Compassion Australia (Mums & Babies)	\$5,000
International Justice Mission	\$10,000
Christian Blind Mission	\$5,000
Local Church Global Outreach Conference	\$388.64
TOTAL	\$65,856.17

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

**SPECIAL PURPOSE
FINANCIAL REPORT**
FOR THE YEAR ENDED 31 DECEMBER 2024

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

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**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

STATEMENT BY THE ELDERS AND FINANCE COMMITTEE

In the opinion of the Elders & Finance Committee of Whitford Church of Christ Inc the financial statements, set out on pages 2 to 11, for the year ended 31 December 2024:

- a. present fairly the financial position of the Church at 31 December 2024 and the resulting receipts and payments of its operations for the year then ended; and
- b. there were reasonable grounds to believe that the church will be able to pay it's debts on and when they fall due.

Signed in accordance with the resolutions of the Elders and the Finance Committee.

Dated at Perth this 16th day of MAY 2025.



Elder



Accounts Manager

Dated: 16/05/2025

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	2	558,266	742,779
Receivables	3	276,712	123,751
TOTAL CURRENT ASSETS		834,978	866,530
NON-CURRENT ASSETS			
Land 19 Scaphella Avenue - @ Market Valuation April 2004		789,487	789,487
Land New - @ Market Valuation April 2004		890,513	890,513
Buildings Existing - @ AON Valuation June 2007		1,425,696	1,425,696
less Accumulated Depreciation		(49,557)	(49,557)
Buildings Ministry Centre - @ AON Valuation June 2007		3,353,304	3,353,304
less Accumulated Depreciation		(193,357)	(193,357)
Buildings Ministry Centre - Improvements at cost		329,468	329,468
Fixtures & Fittings		496,649	496,649
less Accumulated Depreciation		(450,178)	(410,849)
Plant & Equipment		504,719	468,702
less Accumulated Depreciation		(487,450)	(468,702)
Merriwa Land		780,000	780,000
Merriwa Building - at cost		7,058,856	7,058,856
less Accumulated Depreciation		(1,411,771)	(1,235,300)
TOTAL NON-CURRENT ASSETS		13,036,379	13,234,910
TOTAL ASSETS		13,871,357	14,101,440
LIABILITIES			
CURRENT LIABILITIES			
Payables	4	184,150	216,054
Provision for Long Service Leave		67,696	64,559
Provision for Annual Leave		58,748	51,683
Loan - Church of Christ		172,560	178,317
Loan - CCFS		180,000	-
TOTAL CURRENT LIABILITIES		663,154	510,613

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 \$	2023 \$
NON-CURRENT LIABILITIES			
Provision for Long Service Leave		17,781	14,593
Loan - CCFS	5	7,489,735	7,790,535
TOTAL NON-CURRENT LIABILITIES		<u>7,507,516</u>	<u>7,805,128</u>
TOTAL LIABILITIES		<u>8,170,670</u>	<u>8,315,741</u>
NET ASSETS		<u>5,700,687</u>	<u>5,785,699</u>
EQUITY			
Capital Reserve		3,760,174	3,760,174
Retained Earnings		2,025,036	2,179,219
Current Year Surplus / (Deficit)		<u>(84,523)</u>	<u>(153,694)</u>
TOTAL EQUITY		<u>5,700,687</u>	<u>5,785,699</u>

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

STATEMENT OF CHANGES IN EQUITY

AS AT 31 DECEMBER 2024

	Retained Earnings \$	Asset revaluation reserve \$	Total \$
Balance at 1 January 2023	2,179,219	3,760,174	5,939,393
Comprehensive income			
Adjustment: foundation reclass	-		-
Profit (loss) attributable to members - General	(166,699)	-	(166,699)
Profit (loss) attributable to members - Building fund	13,005	-	13,005
Total comprehensive income for the year attributable to members of the association	<u>(153,694)</u>	<u>-</u>	<u>(153,694)</u>
Balance at 31 December 2023	<u>2,025,525</u>	<u>3,760,174</u>	<u>5,785,699</u>
Balance at 1 January 2024	2,025,525	3,760,174	5,785,699
Comprehensive Income			
Profit (loss) attributable to members - General	(100,227)	-	(100,227)
Profit (loss) attributable to members - Building fund	15,215	-	15,215
Total comprehensive income for the year attributable to members of the association	<u>(85,012)</u>	<u>-</u>	<u>(85,012)</u>
Balance at 31 December 2024	<u>1,940,513</u>	<u>3,760,174</u>	<u>5,700,687</u>

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from operations		3,598,081	3,252,603
Payments to suppliers and employees		(3,620,020)	(2,976,612)
Net cash provided by operating activities		<u>(21,939)</u>	<u>275,991</u>
Cash flows from investing activities			
Purchase / Sell of Furniture, Fittings & Equipment		(36,017)	(11,558)
Purchase / Sell of Merriwa Land & Buildings		-	-
Net cash provided/(used in) investing activities		<u>(36,017)</u>	<u>(11,558)</u>
Cash flows (used in)/from financing activities			
Proceeds (Advance) to ELC		-	-
Repayment of Borrowings (net)		(126,557)	(89,252)
Net cash (used in)/provided by financing activities		<u>(126,557)</u>	<u>(89,252)</u>
Net (decrease)/increase in cash held		(184,513)	175,181
Cash and cash equivalents at beginning of financial year		<u>742,779</u>	<u>567,598</u>
Cash and cash equivalents at end of financial year	2	<u>558,266</u>	<u>742,779</u>

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

INCOME & EXPENDITURE STATEMENT - GENERAL

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 \$	2023 \$
INCOME			
Café		908,989	808,489
Education		15,215	13,235
Operations		2,132,791	1,765,027
Outreach		418,893	331,165
Point Functions		76,403	76,035
Program		183,536	165,770
TOTAL INCOME		3,735,827	3,159,721
EXPENSES			
Café		951,461	825,143
Education		-	230
Operations		1,219,917	1,088,368
Outreach		604,797	403,372
Personnel		756,375	654,867
Point Functions		49,527	81,362
Program		238,272	260,072
TOTAL EXPENSES		3,820,349	3,313,414
NET (DEFICIT) / SURPLUS		(84,522)	(153,693)
ADD BACKS			
Depreciation - Building, furniture, fittings & equipment		255,648	259,154
TOTAL ADD BACKS		255,648	259,154
NET OPERATING (DEFICIT) / SURPLUS		171,126	105,461

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

INCOME & EXPENDITURE STATEMENT - EDUCATION BUILDING TRUST

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 \$	2023 \$
INCOME			
Donation		15,215	13,235
Interest Received		-	-
TOTAL INCOME		15,215	13,235
EXPENSES			
Other Expenses		-	230
TOTAL EXPENSES		-	230
NET (DEFICIT) / SURPLUS		15,215	13,005

The accompanying notes form part of these financial statements.

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. STATEMENT OF ACCOUNTING POLICIES

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution of Whitfords Church Inc, Division 60 of the Australian Charities and Not-for-profit Commission Act 2012 and the WA Associations Incorporation Act 2015. The Elders have determined that Whitfords Church Inc is not a reporting entity and therefore as a minimum applies the following accounting standards to the extent that they are relevant.

AASB 101, Presentation of Financial Statements
AASB 107, Statement of Cash Flows
AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1048, Interpretation of Standards
AASB 1054, Australian Additional Disclosures.
AASB 1058 Income of Not-for-profits
AASB 116 Property, Plant & Equipment
AASB 119 Employee Entitlements

In the opinion of the Board, to best enable members to understand the nature of the Loans, the Board has elected not to adopt AASB 9 Financial Instruments Loans and has retained the Loans at their contracted value as permitted under the Standard.

The Board has chosen not to apply AASB16 Leases to account for the right-of-use asset and a corresponding lease liability. In the opinion of the Board, accounting for the actual rent expense for the year best enables the user to understand the position and performance of the entity.

Other than electing not to adopt AASB 9 for its Loans and AASB 16 for its Leases, 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 above.

The financial report has been prepared on the accruals basis and based on historical cost and does not take into account changing money values or current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The following material accounting policies, which are consistent with previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

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

(b) Property, Plant & Equipment

Land and Buildings are carried at cost or valuation on the balance sheet. The AON valuation of buildings and improvements was for insurance purposes on the basis of reinstatement value. Insurance on buildings has been based on the valuation in the AON report. Fixed assets, excluding buildings and freehold land, are depreciated over their estimated useful lives using the straight line method.

Depreciation rates:	Plant and equipment	100 %
	Furniture and fittings	11.25 – 15 %

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

(c) Employee Entitlements

Provision is made for employee entitlement benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries, annual leave and long service leave and they are measured at their nominal value plus anticipated on costs as at the balance date.

(d) Taxation

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

(e) Non-Current Assets

The carrying amounts of non-current assets, except buildings as noted in Note 1(b), are reviewed to determine whether they are in excess of their recoverable amount at the balance date. If the carrying amount of a non-current asset exceeds the recoverable amount, the asset is written down to the lower amount.

	2024	2023
	\$	\$
2 Cash Assets		
Cash at Bank - General	7,148	7,366
Cash at Bank - Education Bldg Trust	5,848	897
Cash at Bank - Super Tuesday	5,957	3,572
Investments at Call - General	67,418	160,952
Investments at Call - Education Bldg Trust	15,270	15,087
Investments at Call - CCFS	301,679	466,679
Cash at Bank - City Campus	33,559	18,851
Cash at Bank - Yanchep Campus	40,552	-
Education Building Fund	80,835	69,375
	<u>558,266</u>	<u>742,779</u>
3 Receivables		
Trade Receivables	261,996	112,037
Other	14,716	11,714
	<u>276,712</u>	<u>123,751</u>

**WHITFORD CHURCH OF CHRIST INC.
OPERATING AS
TRUE NORTH CHURCH
ABN 69 136 339 351**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 \$	2023 \$
4 Payables		
Payables	139,574	244,481
Other payables	24,769	(40,861)
ATO Clearing	6,816	4,120
Superannuation Payable	12,991	8,314
	<u>184,150</u>	<u>216,054</u>
5 Loans		
The loan is held with Church of Christ Financial Services. It has has been contracted for a 20 year term and is interest only for the first 3 years then principal and interest. The loan is mortgaged over 19 Scaphella Avenue, Mullaloo and 869 Conolly Drive, Merriwa.		
6 Auditor's Remuneration		
Remuneration of the auditor for the financial statement audit was \$8,100 (2024: \$8,100), there was no other services provided.		
7 Key Management Personnel Remuneration		
There is one key management person who is remunerated and does not have key management personnel services provided by a separate management entity. Therefore, it is not required to declare the persons remuneration in the financial statements.		
8 Related Party Transactions		
There were no related party transactions to disclose.		
Refer to Note 7 for Key Management Personnel Remuneration.		
9 Events After the Reporting Period		
There were no events after reporting period.		

INDEPENDENT AUDIT REPORT
to the members of
WHITFORD CHURCH OF CHRIST INC.
ABN 69 136 339 351

Opinion

We have audited the special purpose financial report of Whitford Church of Christ Inc. (the Church) which comprises the balance sheet as at 31 December 2024, Income & Expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Elders and Finance Committee assertion statement.

In our opinion the special purpose financial report of Whitford Church of Christ 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 Church's financial position as at 31 December 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards 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 Church 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 Church to meet the requirements of the Church'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 Those Charged with Governance for the Financial Report

The Elders and Finance Committee are 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 a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Church'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 management either intends to liquidate the Church or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Church'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 this financial report.

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

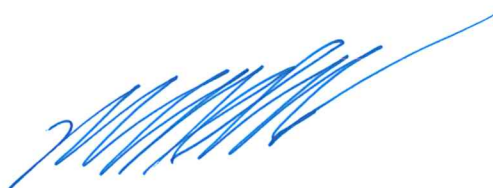
- Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains 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 Church's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by The Elders and Finance Committee.
- Concludes on the appropriateness of The Elders and Finance Committee 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 Church's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Church to cease to continue as a going concern.
- Evaluates 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 Elders and management 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 16th day of May 2025

Shreeve & Carslake

Shreeve & Carslake



P G Shreeve

At 467 Scarborough Beach Road, Osborne Park, WA