

international network of churches

Annual Report

inc
international
network of
churches

BORN
FOR
MORE.

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Our shared *vision*

Australia for Christ.

Our shared *mission*

To make disciples, empower leaders and to multiply healthy churches across Australia.

Our shared *values*

- Faith with Stewardship
- Growing Relationships with Results
- Winning Souls and Influencing Communities
- Learning with Equipping



Ross Abraham

Chairman's Report



This Annual Report is a reflection on the longevity and strength of our Movement as we edge towards our 50-year celebration in 2024. I want to take a moment to reflect on the essence of our Movement and the very heart of our mission: to make disciples, empower leaders, and multiply healthy churches across Australia. These three fundamentals have been the guiding drivers that have shaped our path and undergird our vision, Australia for Christ.

Fundamental to Australia for Christ is our Movement making disciples. Through our various ministries, we are witnessing lives transformed, hearts renewed, and a community strengthened by the grace of God. The ministry highlights throughout this report showcase how we are outworking our calling.

Empowering leaders continues to be a focus through discussions at all levels of our organisation.

We believe in equipping men and women with the skills, knowledge, and spiritual development to fulfil their call. As we nurture strong leaders, we not only strengthen our churches and ministries but deepen the bench for the growth of our Movement.

Our continued belief and investment in CHC as our primary training arm brings together this value of equipping. Our relatively new pastoral accreditation

process and continual development requirements also contribute to our commitment to our pastors and leaders being lifelong learners.

Over 65% of our Senior Pastor roles have been transitioned to new Pastors over the last seven years. This figure shows both the depth of leaders in our pipelines and the health of our Movement to replace such a significant amount of called leaders to pastoral ministry. Over the last decade, the average age of an INC Senior Pastor has also dropped from 55 to 49 years old. This reduction is a positive indicator of regeneration within our Movement.

Multiplying healthy churches is the 'secret sauce' of an expansive future. Through church planting, additional language services and increasing the number of church services, we are multiplying and making room for communities to find a relationship with Christ. INC's commitment to spiritually vibrant and healthy churches is reaping a harvest, with the level of faith and passion experienced at our pastors' gatherings.

I want to take this opportunity to express my deepest gratitude to each pastor and leader for their unwavering dedication to our Movement. Your prayers, focus, and investment have been the backbone of our strong position. With faith-filled hearts and confidence, we step into the next season of what God has planned for INC – and our job is to bring our faith and stewardship to His plans.

As we move forward, let us maintain our focus on the vision that unites us – Australia for Christ. God's message of love, hope, and redemption remains steadfast in a constantly changing world. Let us continue to embrace new ideas and strategies while remaining anchored to our DNA.

I am stirred about the future of our Movement. With God's guidance, we can re-dig the wells of prayer and see revival in our nation. Through our ministries, I am confident we will continue to make a profound difference in the lives of individuals, families, and communities.

Ross

OVER 65% of INC Senior Pastor roles have transitioned to new Pastors over the last 7 years.

Over the last 10yrs the average age of an INC Senior Pastor has decreased by **ALMOST 11%**

ALMOST 50 YRS Celebrating longevity as we look forward to celebrating 50 years in 2024.



National Executive *Members*



Ross Abraham

Chairman

Pastor Ross Abraham has been the Chairman of International Network of Churches (INC) and Global Care Australia for 11 years and a member of the National Executive for 15 years. He holds a Diploma of Ministry, Certificate in Church Planting from Cherrybrook USA and a Certificate in Train the Trainer. Ross has recently completed a Diploma of Alcohol and Other Drugs and a Diploma of Mental Health to equip himself further for pastoral leadership. He has also been sharpening his leadership through learning the new skill of horsemanship and completing an Equine Assisted Mental Health Course. He is passionate about living a life of adventure, having trekked Kokoda seven times, hiked the Overland Track and led several cycling events, pedalling tens of thousands of kilometres around Australia to raise money for Global Care Australia.



Geoff Woodward

Deputy Chairman

Pastor Geoff Woodward has been a National Executive Member for 24 years. He is the Deputy Chairman of INC in Australia and the INC International Director. He is currently the Senior Pastor of Metro Church in WA, a church he started in 1988. He has been in pastoral leadership since 1975 and was ordained in INC in 1986. Geoff has been in various ministry roles, including Youth Pastor, Assistant Pastor and State Chairman for WA. He also has experience in the not-for-profit sector, including Director of Transform Cambodia for 13 years, head of Red Frogs WA and Director of HOPE. Geoff also holds a Certificate from the Arthur Blessitt School of Evangelism and is a graduate of the Dale Carnegie Leadership Course. He is passionate about the future of INC.



Suellen Holmes

Secretary

Pastor Suellen Holmes has been the Secretary of the National Executive for 10 years. She also works in the INC Office as part of the team delivering services to the Movement. Suellen has been involved in ministry since 1986, and was ordained with INC in 2008. She has held a range of directorships and senior executive roles across corporate and not-for-profit organisations. She is an FCPA and holds a Master in Laws (Enterprise Governance), a Graduate Diploma of Applied Corporate Governance, and a Bachelor of Business. Suellen also completed a CFO Intensive at the Wharton School of the University of Pennsylvania. Her areas of expertise are governance, strategic direction and leadership.



Phil Campbell

Member

Pastor Phil Campbell has been a National Executive Member for 15 years. He is the Senior Pastor of Faith Family Church in four locations across NSW and is the Network Leader of Network200. Phil was ordained with INC in 2005, and during this time has served as the Regional Pastor for the Mid North Coast for four years, NSW State Chairman for nine years, Vice Chairman of the CHC Council, and served on the State Executive for two years. Along with his extensive ministry and pastoral leadership experience, Phil holds a Master of Business Administration from QUT and recently completed a Graduate Certificate in Early Education through Harvard.



Rebecca Connett

Member

Pastor Rebecca Connett joined the National Executive in 2020. She was part of the pioneering Red Frogs team on the Gold Coast in 1997 and Sunshine Coast in 2000. With her husband Dave, Rebecca served as Youth and Young Adults Pastor at Suncoast Church from 2000 to 2008. Together, they now serve as Senior Pastors of Goodlife Church in NSW. Rebecca is the Dean of Goodlife Leadership College, training leaders in ministry and theology. She has a Bachelor of Science (Physiology and Pharmacology), a Diploma of Ministry, and a Certificate IV in Training and Assessment.



Jonathan Gullo

Member

Pastor Jonathan Gullo has been a member of the National Executive since 2020. He brings experience working within various educational institutions, community organisations, and within the arts and pop culture. Jonathan has been the Lead Pastor of Suncoast Church on the Sunshine Coast for nine years and leads Impact Church in Canberra. He is a lifelong member of INC and was a Youth and Young Adults Pastor for 10 years before taking on his current role. He also worked in schools in both Australia and the UK. Jonathan has a Bachelor's degree in Sociology and a theological diploma. Jonathan also oversees Suncoast Christian College, a P-12 school, and Suncoast Care, which houses a low-cost supermarket, soup kitchen, and various support ministries for the local community. He also serves on several boards for different ministry organisations.



Gary Hourigan

Member

Pastor Gary Hourigan has been a National Executive Member for 11 years. He is the National Director of Church Health and works closely with pastors in assessments, transitions and appointments, drawing on his developed skills and professional qualifications in coaching and training. Gary has been ordained in INC for 30 years and served on the Operations Board for 27 years. He is also part of the Heads of Churches in Queensland – the cross-denominational body responsible for lobbying for the rights of churches in Queensland. Gary has various qualifications, including a Certificate IV in Ministry, Certificate IV in Assessment and Workplace Training, CoachNet Coach and Coach Trainer, Certificate of Accreditation Harrison Assessments (Debriefing and Coaching, Employment Development), Everything DiSC Accreditation and is a Natural Church Development Accredited Coach and Trainer. He also has experience in management in the banking sector.



Mark Ramsey

Member

Pastor Mark Ramsey has been a National Executive Member for 23 years. He is currently the Senior Pastor of Citipointe Church which has multiple locations across QLD, NZ, Europe and the USA. Mark was ordained in INC in 1987. During this time, he has been the National Chairman in the USA, Chair of the Operations Board for 15 years, and part of the INC Global Oversight. He is currently on the Oversight of Churches, including Majestic Church, New Zealand, Victory Church and The Rock Church, USA. Mark brings valuable ministry and leadership experience, and business and entrepreneurial experience gained through property development and real estate investment. Mark is passionate about the influence of the local church in the world – equipping leaders and investing in the next generation.



Ken Wootton

Member

We welcomed Pastor Ken Wootton to the National Executive in 2022. Pastor Ken has been ordained with INC since 1997. Ken has been the Lead Pastor of Highlands Church since 2012. Highlands currently has two locations in the Darling Downs region and is a local church that impacts the lives of thousands of people every week. He is the Chairman of Highlands Christian College Toowoomba and Highlands Early Learning Centre. His hobbies include cycling, hiking and fitness training. He participated in the cycle and Kokoda Trail legs of the ECare1000 "mega-triathlon" in North Queensland and Papua New Guinea to raise funds for Global Care. Ken is also the Network Leader of NetworkPlus.

Operations Board *Members*



Josh Usher
Chairman

CURRENT ROLES:

Chair, INC Operations Board
Senior Pastor, Noosa Church

QUALIFICATIONS:

Certified Chair Executive Program

PROFESSIONAL MEMBERSHIPS:

Member of Advisory Board Centre

EXPERIENCE:

INC Operations Board Member for 10 years. Over 20 years in INC, three as a member, seven as Associate Pastor, and 13 years as Senior Pastor.



Peter Geizer
Secretary

CURRENT ROLES:

General Manager, INC Invest
Secretary, INC Operations Board
Chair Secretary, INC Invest Advisory Board
General Manager, Highpoint Business Centre
Secretary, Christian Heritage College (CHC) Council Board
Chair, CHC Finance, Risk Management and Audit Committee
Chair, INC Business and Legal Steering Committee
Course Coordinator and Lecturer, CHC School of Ministries
Member Representative, INC Superannuation Policy Committee
Treasurer, Committee of Management, Networx Church Springwood
Advisory Consultant and Director, various external entities and industries

QUALIFICATIONS:

Certificate in Ministry
Certificate in Biblical Studies
Diploma in Biblical Studies
Diploma in Technical Analysis
Bachelor of Business, Marketing and HR Management
Graduate Diploma in Applied Finance and Investments
Master of Business Administration
Doctor of Philosophy in Educational Leadership
Commissioner of Declarations in Queensland

PROFESSIONAL MEMBERSHIPS:

Fellow, Australian Institute of Leaders and Managers
Chartered Member, Australian Institute of Human Resources
Member, Australian Institute of Company Directors

EXPERIENCE:

Corporate banking and commercial finance over 25 years. Board and advisory roles in industries including property development and construction, private mortgage management funds, P-12 and tertiary education, training and development, church and charity NFP sector. Executive Pastor and ministry roles since 2000.



Gideon Bosman

Member

CURRENT ROLES:

Chief Financial Officer, Hiflow Industries
Member, INC Invest Advisory Board
Member, CHC Finance, Risk Management and Audit Committee

QUALIFICATIONS:

Bachelor of Commerce (Accounting and Finance)
CPA (Certified Practising Accountant) Australia

PROFESSIONAL MEMBERSHIPS:

Member, CPA Australia

EXPERIENCE:

CFO at Hiflow since 2013. Previously, a Senior Business Banking Manager at NAB for six years. Prior to that, Auditor at PwC (PricewaterhouseCoopers) for three years.



Romy Fulljames

Member

CURRENT ROLES:

Director/Principal Lawyer, Fulljames Law
Sessional Lecturer, Christian Heritage College
Member, Citipointe Christian College School Board

QUALIFICATIONS:

Bachelor of Laws (Hons)
Bachelor of Arts (Spanish and International Relations)

PROFESSIONAL MEMBERSHIPS:

Solicitor of the Supreme Court of Queensland
Member, Queensland Law Society
Member, Women Lawyers Association of Queensland Inc

EXPERIENCE:

Extensive experience in business law and succession law, including estate planning and estate administration.



Ashley Gullo

Member

CURRENT ROLES:

Director / Senior Lawyer, Brandon & Gullo Lawyers
Member, INC Business & Legal Steering Committee
Business and Legal Advisor to various boards and entities

QUALIFICATIONS:

Bachelor of Laws (Hons)
Bachelor of Commerce
Certificate in Ministry
Diploma in Financial Services (Fin. Planning)
Graduate Diploma in Legal Practice
Certificate in Nutritional Farming

PROFESSIONAL MEMBERSHIPS:

Solicitor of the High Court of Australia
Solicitor of the Supreme Court of Queensland
Member, Queensland Law Society
Member, Australian Lawyers Alliance
Member, Queensland Council for Civil Liberties

EXPERIENCE:

Practising lawyer for over 20 years (16 years at partner level). Sixteen years experience as a company director, business advisor and board member.

AWARDS:

Australian Institute of Management; Fast 100 List, Business Review Weekly and Australian Financial Review 2013, 2015 and 2017; Doyle's Guide Best Lawyers 2018 and 2019.

Operations Board *Members*



Mike Mulheran

Member

CURRENT ROLES:

Global Operations Pastor, Citipointe Church
Member, Committee of Management, Citipointe Church
Chair, Global Care Board, Citipointe Church
Member, Foundation Board, Citipointe Church
Member, Red Frogs Australia
Treasurer/Secretary, Oasis Church INC (DBA Citipointe Church Nashville)
Treasurer/Secretary, Citipointe Church Northern Colorado
Treasurer, Citipointe Church Auckland

QUALIFICATIONS:

Certificate in Ministry
Bachelor of Business

EXPERIENCE:

Ten years working as a General Manager for a multi-national company. Over the past 25 years, Mike has held various church positions and currently serves as the Global Operations Pastor for Citipointe Church, overseeing 10 locations.



Joshua Pellowe

Member

CURRENT ROLES:

Senior Pastor, Kingdom Hope
Sessional Lecturer, Christian Heritage College
Advisory Director, various Non-Profit Organisations

QUALIFICATIONS:

Master of Business Administration
Master of Business (Integrated Marketing Communication)
Bachelor of Ministry

EXPERIENCE:

7 years pastoring
7 years lecturing at Christian Heritage College
16 years of business ownership and company directorship before heading into Market Research Consultancy as a Communication Strategist
Assistant Media Manager Brisbane Roar



Leonie van Lelyveld

Member

CURRENT ROLES:

INC Group Accountant
Member, Committee of Management, Beacon Church

QUALIFICATIONS:

Bachelor of Commerce (Hons) in Accounting

EXPERIENCE:

Auditing, accounting, financial reporting, risk management, strategic planning, corporate performance reporting and auditing.



Pictured: Building for future generations: the new Suncoast Christian College primary school signature building. Read more on Page 9.

Operations Board & INC Invest Report

FINANCIAL PERFORMANCE AND POSITION: A YEAR OF POSITIVE GROWTH

The Operations Board is pleased to report that INC's consolidated financial results for the 2022 calendar year present another positive performance and a strong financial position. Key results include total income at \$161.4M (an increase of 7.1% on the previous year), total assets of \$279.5M and total net assets of \$206M. The earnings for the Group came to \$19.7M before depreciation and interest expense and a net surplus of \$8.7M. In addition, the Movement's interest cover (based on EBIT or earnings before interest but after deprecation) was assessed at 9.6 times, well above our minimum benchmark of 1.75 times.

Overall, this is a pleasing result and continues the long-term year-on-year income and asset growth trend. Increased activity, evidenced by revenue growth and the substantial investment level made in 2022, indicates the Movement has responded well coming out of the 2020-21 pandemic-related conditions. The annual consolidated results were audited by BDO Australia and reported to the Australian Charities and Not-for-Profits Commission (ACNC) in line with the Group's regulatory requirements.

STRATEGIC INVESTMENTS AND CONSTRUCTION PROJECTS

Over the last 12 months, major construction projects include the Suncoast Christian College primary school signature building⁽¹⁾. The building and additional complementary works subsequently approved will bring the total project cost to over \$22M. Construction work is being undertaken by national building company BADGE, who are incredibly pleased with the progress to date. The school community is excited to see the roof now in place with the fit-out work commencing. The Suncoast campus is expected to have over 100 tradespeople working on-site as the fit-out stage is rolled out. The new facility will cater to all primary school students and enable re-purposing of the existing primary classrooms for secondary school use. The signature building, designed and project managed by well-known Brisbane-based firm M3 Architecture, is expected to be completed well before the end of the year in readiness for the start of the 2024 school year.

Other projects undertaken over the last 18 months include the construction of a new fitness centre at Victory College as an extension to the College's gymnasium. This state-of-the-art facility will be available for student classes and staff use. Extension and renovation works have also taken place at Heartlands Church Casino, Riverside Church Dubbo⁽²⁾,

Citipointe North Church, and Citipointe Christian College. In the second half of 2022, The Vines Community Church Muswellbrook⁽²⁾ purchased a second property for their Global Care work and future church services. This purchase was completed from local cash reserves without the need for borrowed funds.

INC INVEST: NAVIGATING FINANCIAL LANDSCAPES

Funded projects throughout the Movement continue to receive the support of INC Invest. Recently the INC Invest Advisory Board welcomed a third independent member, Gideon Bosman, to the Advisory Board. Gideon is a national commercial business CFO and previously held a management role with NAB. An accountant by qualification, Gideon also serves as an Operations Board member. Existing independent members and long-standing advisory board members Leon Stephan (Managing Partner,



⁽¹⁾Laying a bible in the foundation of the new Suncoast Christian College building.



⁽²⁾The Vines Church Muswellbrook foodcare operation plans to move into the lower level of the new building by September 2023. Featured is a before and after of the facility.



Advivo Accountants and Advisors) and Craig Stanton (Manager, Business and Retail Credit Risk, Suncorp), continue to provide valuable support as the treasury navigates the current interest rate environment, following 12 RBA cash rate rises from May 2022 to June 2023. INC Invest has absorbed a growing percentage of rate rises and will continue to provide loan rate relief where possible.

The Advisory Board is pleased to report the annual INC Invest Loan Portfolio Review at the end of 2022 risk graded the INC loan book as sound with all loans within arrangements. The INC Invest office continues to monitor the Movement's loan portfolio closely. INC Invest earnings for 2022 were reported at \$985k. Furthermore, the treasury office currently retains over \$750k in reserves as a provision for financial assistance. In February 2023, INC Invest reported the Movement was self-funding 80% of its loan book needs at that time, which is a credible result.

valued at \$1.16M. Shellharbour Community Church and childcare facility was revalued from \$2.95M to \$3.2M. The Citipointe West Rosemary Street property at Durack in Brisbane was revalued at \$2.15M, an increase of \$650k over the last valuation undertaken in 2020. Due to land rezoning in the Wickham Terrace area of Newcastle, the Goodlife Church facility was revalued this year at \$2.7M, an increase of \$1.85M in the last three years.

Highlands' properties at Highfields and Hume Street, Toowoomba, also reported significant value increases. The Highfields 100-acre property, currently subject to plans for a new church, college and childcare precinct, was purchased in 2021 for \$3.05M and has been revalued at \$3.56M. In addition, the Toowoomba campus at Hume Street, previously valued at \$12M three years ago, has been revalued at \$26M on an alternative use basis. Adopting a 'continuing use' methodology, incorporating the



⁽⁴⁾Impact Church Canberra recently reported property value at \$1.8M, an increase on the previous valuation of \$750k.

Road location in 2021 for \$345k. They have now obtained fresh valuations showing a combined property value of \$2.97M, an overall increase of \$620k, which includes the adjoining property now valued at \$650k. The significant improvement in property valuations over the last 18 months reflects increases in construction costs in the Australian building sector over the same period.

TEAM DYNAMICS AND FUTURE PLANS

INC Invest staff changes have included the addition of Joel Brand as an INC Invest associate. Joel previously worked with the INC Office in accounts and is a welcomed addition to the INC Invest team. With the INC Office relocating to Carindale, a second office is currently being established for INC Invest alongside the shared office staff at Carindale and is expected to be in operation in the second half of 2023.

CONTINUED DEDICATION AND UNITY

As always, the Operations Board and INC Invest Advisory Board would like to thank our INC Chair, Ps Ross Abraham, the National Executive, the INC Office staff, and the leadership team of INC for their continued support and assistance. While the last 12 months have been challenging as budgets have adjusted to meet the changing economic conditions, INC continues to perform well. To the many INC leaders, pastors, staff, and community members, thank you for your continued commitment and service as we move forward in unity.

⁽³⁾The Seacoast Church facility has increased in value by \$475,000 over the last three years.



PROPERTY VALUATIONS: INCREASING VALUES AND IMPACTS

Over the last 12 months, professional valuations have been undertaken on several INC church and college properties. All valuations have shown significantly increased property values, including the Seacoast Church Ballina⁽³⁾ church facility, now valued at \$1.93M, an increase of \$475k over the last three years. Seacoast Church also celebrated clearing all related loan borrowings in the last 12 months.

Other locations revalued include the Riverside Church Dubbo property, previously valued at \$695k and now

value of church, college and childcare buildings, the Hume Street campus professional valuation increases to \$43M.

More recently, fresh valuations for Impact Church Canberra⁽⁴⁾ and Empower Church Caloundra reported property values at \$1.8M and \$2.65M, respectively. This is an increase on the previous valuations of \$750k for Impact Church and \$650k for Empower Church, a pleasing result given that the Caloundra property was only purchased in 2021.

New Life City Church at Orange purchased a second adjoining property to their existing Molong

Generational Leadership *Pillar*

The INC Generational Leadership (GL) Pillar is focused on equipping and developing young leaders throughout the INC Movement. Through many conversations with pastors, leaders and coaches, a sustainable and scalable plan is taking shape to best address emerging leaders' development needs to gain maximum benefit from INC's vast existing training resources.

of leaders, particularly those early in their journey. Coaching can offer immediate help and assist leaders in developing a healthy and sustainable, lifelong ministry practice. There is also an intention to organise further professional development days for specific ministry leaders in areas identified as essential for their growth and effectiveness. Additionally, these days will create opportunities to integrate with existing facilitated support in our Movement.

ONLINE CONTENT AND ENGAGEMENT ENHANCEMENT

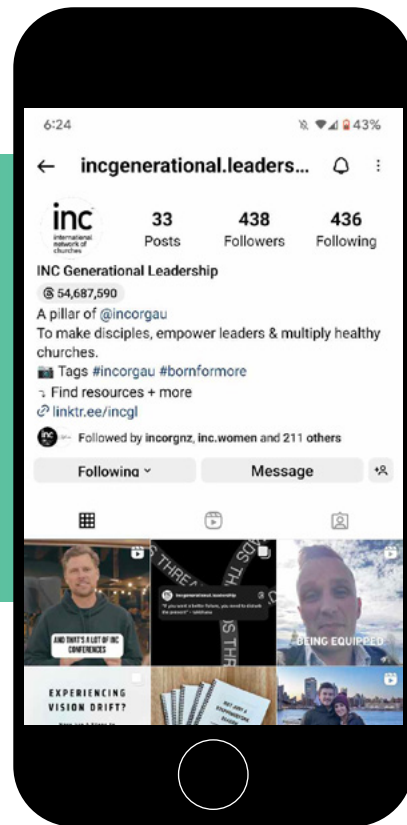
Forming a dedicated team is necessary to initiate the early stages of this plan to ensure progress continues until full implementation. This plan includes increased online content and engagement through the well-received social media account, as well as the development of specifically curated resources like upcoming podcasts, the organisation of content in the INC Collective and gathering the numerous resources found within many INC churches that would benefit other leaders in our great Movement.

EXPLORING DEEPER CONTEXTUAL INSIGHTS

Furthermore, small 'mastermind' gatherings and online professional development courses will be trialled later this year to gain deeper insights into the specific needs of different contexts. These trials will inform the development process and refine the plan accordingly. Moving forward, the focus will be on identifying and training individuals who can facilitate coaching and mentoring relationships within the Generational Leadership Pillar. This is one of the exciting prospects of the GL Pillar, as it will increase connection for our young leaders and their exposure to other INC churches, ministries, leaders and strategies to support them in their leadership journey. Investment through having someone walk alongside a young leader, helping work through impactful strategies, encouraging personal discipleship and celebrating them in the ministry are invaluable ways to create a stronger and more unified body over the coming years.

EMPOWERING LEADERS THROUGH COACHING AND MENTORING

Coaching has been an ongoing practice within INC at various levels. We want to ensure it is used effectively for the continual development



EQUIPPING YOUNG LEADERS FOR IMPACTFUL LEADERSHIP

The INC Generational Leadership Pillar is committed to providing young leaders with the necessary resources, support, and opportunities for growth, ensuring a strong future for INC. By implementing these initiatives, the INC Generational Leadership Pillar aims to create a sustainable and scalable framework for nurturing the next generation of leaders. Through coaching, mentoring, and targeted training, young leaders will be equipped to make a lasting impact for God's Kingdom.





Cultural & Theological Leadership *Pillar*

ENGAGING WITH A SHIFTING CULTURAL LANDSCAPE

Over the last half-century, there has been a seismic shift in Australian culture and worldview, from its traditional Judeo-Christian heritage towards a secular and humanistic vision, leading to significant changes in the attitudes and opinions held by the general public towards religion and morality. Unfortunately, the Church has not always been successful at keeping abreast of this cultural shift, offering an informed, rational and prophetic voice to the nation – a voice that provides an alternative and superior vision of human flourishing. Thus, it is more important than ever that we develop a comprehensive, rational and Spirit-led expression of what INC believes to be true, from the fundamentals of theology underpinning our Movement, to the cultural questions being discussed in the public space. The Theological and Cultural Leadership (TCL) Pillar aims to assist in meeting this need, serving the INC Movement by providing clear and considered recommendations to the National Executive. Such recommendations will help empower our pastors and leaders to proclaim the gospel faithfully and better equip them to meet the needs of the current cultural moment.

FORMATION AND COMPOSITION OF THE PILLAR

In late 2022 the TCL Pillar was formed, and an initial phase of recruitment of team members was conducted, resulting in a small number of pastors and leaders within INC being selected as volunteer team members, responsible for contributing to the research, writing and editing of TCL Pillar projects.

CURRENT PROJECTS AND INITIATIVES

The team is currently in the research and writing phase of our first project, which concerns the important cultural topics of gender and sexuality. We aim to bring this work to a conclusion by the end of October 2023.

The team is also in very early discussions around the upcoming Voice to Parliament Referendum. The main goal of our work in this area would not be to offer political opinions or advice but rather formulate a small number of questions that will help our pastors, leaders and congregations think in a Biblical, theologically sound way that leads to Spirit-led action.

PODCAST EPISODES AND CULTURAL ENGAGEMENT

The TCL Pillar has also produced four podcast episodes that are available on the INC Collective:

- Interview with Stephen McAlpine, author of the 2021 Christian Book of the Year, *Being the Bad Guys*, about

recent shifts in Australian culture and how Christians can continue to bear witness in an increasingly hostile environment

- Interview with Pastor Andrew Staggs, Dean of CHC's School of Ministries, discussing INC's Pentecostal distinctives and how to engage in Spirit-led study well.
- Interview with Dan Paterson, Founder of Questioning Christianity, about the questions most people are asking, and how pastors and leaders can adjust their communication to meet those needs.
- Interview with Simon Smart, Executive Director of the Centre for Public Christianity, on faith and belief across the different demographics in Australia and how to build bridges rather than walls with the culture.



These podcast episodes help expose our pastors and leaders to the discussion around our current cultural milieu. In some ways, they help diagnose or put words to what they are most likely encountering and experiencing in their communities and churches whilst providing hope and practical insight into how we can better reach people for Christ.

FUTURE DIRECTION AND EXPANSION

Looking to the future, the TCL Pillar will continue its research to complete the projects discussed above while also seeking to increase the number of helpful resources available on the INC Collective, including recommended books and articles. Finally, the TCLP will continue producing more podcast episodes with other key cultural thinkers from Australia and around the world.

Business & Legal Leadership *Pillar*

The Business and Legal (BL) steering committee was formed in 2022, consisting of independent members Ashley Gullo and Isaac Moody, in addition to Ken Wootton (Senior Pastor, Highlands Church) and Peter Geizer (INC Invest).

As a lawyer, Ashley has served on the Operations Board of INC for many years and operates the highly awarded legal firm Brandon and Gullo, which he founded in 2007. Ashley and his wife Karen are well known for the financial management seminars they conduct throughout Australia and for being active members of Suncoast Church.

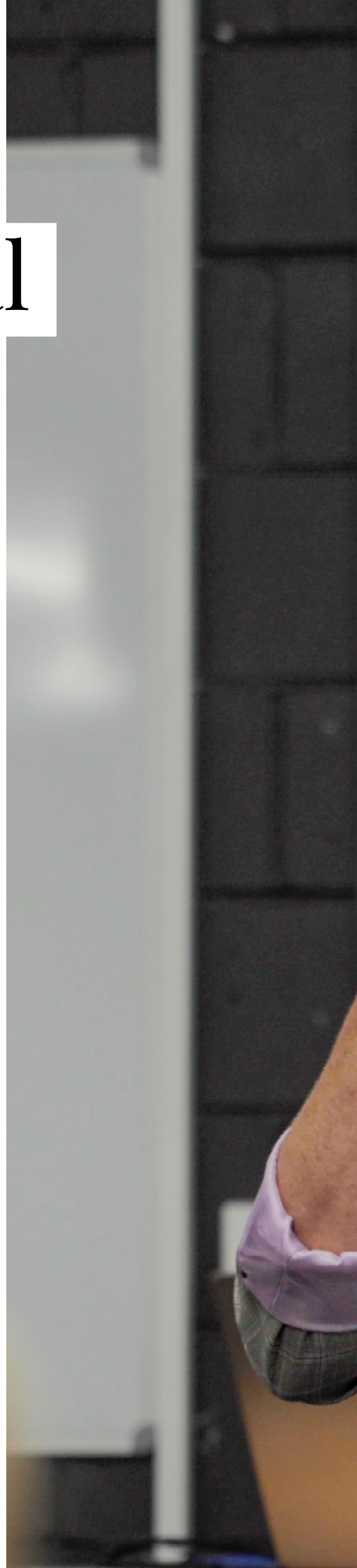
We are also pleased to have the services of entrepreneur Isaac Moody. Isaac is an alumnus of Highlands Christian College and was instrumental in the start of Easterfest in Toowoomba, which operated for

many years. In addition to operating various businesses, Isaac is Chair of Compassion Australia and an active member of the Highlands Highfields congregation.

Over the last several months, the BL steering committee has made several recommendations concerning the legal structure of INC and governance procedures, and has tabled a constitutional discussion paper.

Planning is underway to develop a platform to better support and engage with business and professional lay leaders throughout the INC Movement.

The BL committee is a positive new development for the health and efficiency of our Movement.

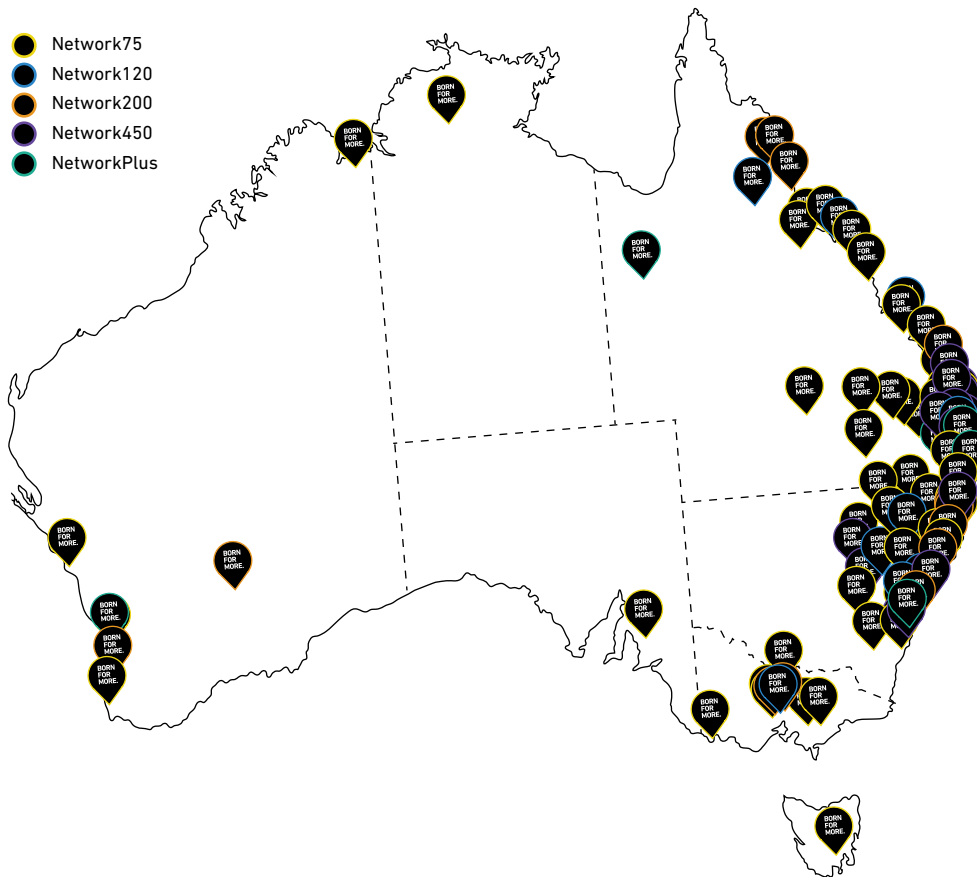




INC Churches

Across Australia





AUSTRALIAN CAPITAL TERRITORY

Impact Church Canberra

NEW SOUTH WALES

3D Church Cronulla
 Action Church Macksville
 Arise Church Lismore
 Armidale Christian Outreach Centre
 City Church Batemans Bay
 City Church Macarthur
 City Church Nowra
 ConXions Church Murwillumbah
 Daybreak Church Wyoming
 Elevation Church Hills
 Elevation Church Penrith
 Faith Family Coffs Harbour
 Faith Family Gloucester
 Faith Family Grafton
 Faith Family Taree
 Goodlife Church Newcastle
 Goodlife Church Toronto
 HeartHouse Port Macquarie
 Heartland Church Gilgandra
 Heartlands Church Casino
 Ignite Church Cowra
 Kingdom Community Church Warners Bay
 Kingdom Community Church Weston
 Local Church Forster Tuncurry
 My Church South West Rocks
 New Life City Church
 One Life Church Mudgee
 Revelations Western Sydney
 Riverside Church Dubbo
 Riverside Church Wellington
 Sapphire City Church on the Corner Inverell
 Seacoast Church Ballina
 Shellharbour Community Church
 The Gathering Tweed
 The Gathering Yamba
 The Rock Church Port Stephens
 The Vines Community Church Muswellbrook
 The Way Collective Church Tamworth
 Thrive Church Coonabarabran
 Thrive Church Narrabri
 Transformation Church Kempsey
 Turningpoint Church Gunnedah

NORTHERN TERRITORY

Katherine Christian Outreach Centre

QUEENSLAND

360 Church Rockhampton
 360 Church Yeppoon
 Beacon Church Redlands
 Bowen Christian Outreach Centre
 Bribie Island INC
 Charleville Christian Outreach Centre
 Charters Towers Christian Outreach Centre
 Christian Outreach Centre Mt Isa
 Citicoast Church Bundaberg
 Citipointe Brisbane
 Citipointe Ipswich
 Citipointe North
 Citipointe Pine Rivers
 Citipointe Redcliffe
 Citipointe West
 Citybridge Church Logan
 CLEAR Ministries Cairns
 Coast Alive Church Maroochydore
 Connect Church Caboolture
 Crosspoint Church Wamuran
 Crossroads Christian Outreach Centre Miles
 Dalby Christian Outreach Centre
 Elevation Church Cairns
 Elevation Church Gold Coast
 Empower Church Caloundra
 Empower Church Innisfail
 Harvest Point Church Beaudesert
 Harvest Point Church Boonah
 Harvest Point Church St George
 Heart Church Roma
 Heartlife Church Narangba
 Highlands Church Highfields
 Highlands Church Middle Ridge
 Hope Community Church Childers
 Kingaroy Christian Outreach Centre
 Kingdom Hope Holmview
 Life Impact Church Mackay
 Mary Valley Church
 NetworX Church Springwood

QUEENSLAND (continued)

Noosa Church
 Northpointe Church Atherton
 Safe Harbour Family Church Russell Island
 Suncoast Church Woombye
 The Range Christian Outreach Centre Montville
 The Valley Church Canungra
 Transformation Church Gladstone
 U R Church Burdekin
 U R Church Townsville
 Victory Church Bridgeman Downs
 Victory Church Gympie
 Victory Church Maryborough
 Western Downs Life Church Chinchilla
 Westgate Church Bellbird Park
 Whitsunday Impact Church

SOUTH AUSTRALIA

Lifeforce Church Golden Grove

TASMANIA

Embassy Church Hobart

VICTORIA

Centerpoint Church Melbourne
 Centerpoint Church Melton
 Citiport Church Portland
 Day-Star Church Dandenong
 Elevation Church Melbourne West
 Infinity Church South Morang
 Liberty Church Epping
 Now Church Moe
 Now Church Traralgon
 Riverside Church Cobram

WESTERN AUSTRALIA

Churchwest Kalgoorlie
 Crossroads Perth
 Elevation Church Mandurah
 Geraldton Christian Outreach Centre
 King's Church Kununurra
 Metro Church Perth
 Surfside Church Margaret River



Real life read:

The positive impact *of faith* and foodcare

Pictured: One of the many amazing volunteers that make INC foodcare operations possible all over Australia.

This real-life story was shared with one of our local Global Care operations.

Names have been changed to protect privacy.

My name is Amanda*. I'm married with three kids.

My husband and I grew up in Christian homes and met through church. We have travelled and lived in many different places, attending a lot of churches. In doing that, we have seen some awesome stuff but also witnessed some horrors and with that and COVID, we stepped away from church and from God.

My husband is a builder and had a venture that didn't work out, which put us in massive debt. He became severely depressed and started drinking. I took a full-time job to help ease the financial load, but it wasn't enough to pull my husband out of his depression fog. I spent the best part of a year wondering if today was the day I would get a call to say he had killed himself and would pray God would bring him back each night. I had no family here, working full time, trying to be both mum and dad for my kids and keep my husband alive. I have never felt so alone. I couldn't tell anyone how bad he was (he had asked me not to), so I was trying to act like everything was fine.

He hit rock bottom, with suicide on his mind every minute of every day, drinking to try to escape that and the feeling of failure.

Some friends invited us to church

as they had something special on. While we were there, a speaker talked about an alcoholic recovery program they were about to start. My husband signed up that day, quit drinking that day, found a counsellor that week, and said to God, 'well, this is it. Either do something and help me out of this mess, or I'm done.' God did.

Over several weeks of the recovery program and counselling, and no longer drinking, he started to get better.

I, however, still felt so alone. Why did I have to go through all that? Why did I have to be the strong one? That week we decided to try out church again... During the service, I felt God tell me He was going to show me His love; he was going to pour out his love on me like I have never known.

We went home and went about our week. My husband had had a very slow month of work, and we couldn't pay bills. He had come so far with the counsellor, eight months sober, but I knew we couldn't afford to keep paying for counselling, let alone the other bills. But again, I felt God telling me to keep him going there as he still really needed it. That is when I discovered the local foodcare (Global Care). I met Christy*, who saw me with tears in my eyes, filled me up, and sent me on my way, saying, 'Please come back next week!' I was too proud to admit defeat,

but there I was, humbled and helped.

I did go back, and after a particularly bad week with more financial strain, wondering how I would pay for my child's specialist appointments, I was met by Rebecca*, who filled my car to overflowing far beyond my requests. 'Hey Mumma', she would say, loading my car up.

I drove away that day, pulled over and broke down (emotionally). All I could hear was God saying over and over, 'I told you I would pour my love out on you. You are not alone. I am here, and I love you.'

It is a humbling thing to have to ask for help. I'm not good at it at all. It's really, really hard, especially for a proud person like myself. I often think there are many more people so much more deserving than I, but this is why I wanted to tell my story. I can't give anything back for what I have received, but I can share my experience.

I appreciate that it's a hand up, not a hand out too! And I can still have dignity in paying for what I can afford.

So, from the absolute bottom of my heart, thank you for all you do. I will be forever grateful (especially for Rebecca and Christy, who showed me love and light in dark times).

**names have been changed for privacy reasons*

Foodcare for my family means:



- A husband who is alive because we can pay for the counsellor he needs
- Children who can see their specialists
- A family who can eat veggies & something other than cereal for dinner!



National Coordinator's Report

Global Care Australia



I want to express my heartfelt gratitude to all our pastors, donors, volunteers, and partners who contributed their time, resources, and expertise to back our mission. None of our achievements would be possible without their unwavering dedication and support.
— Andy Backhouse

The primary mission of Global Care Australia is to love and serve communities in need through various programs, partnerships, and humanitarian initiatives. Our main objectives over the past year were to enhance our existing projects, expand our reach, and maximise our positive impact on the lives of those we serve.

We did this by actively seeking collaborations with local communities and like-minded organisations to maximise the impact of our outreach initiatives. Noteworthy partners to thank include GIVIT, Foodbank, Rotary Australia, and Mid Richmond Neighbourhood Centre.

Documentary



In April 2023, the Global Care documentary was shown at the Gold Coast Film Festival. The documentary is an incredible resource for local operations to showcase the scale and impact of Global Care over the years, and instil hope in the community.

New Website



In May 2023, we proudly launched a new website. The website champions the work of Global Care through the local church. These resources, along with the addition of new trailers and articles on The Collective, are just a couple of ways we have been able to support the mission of the local operations.

Disaster Recovery



As the Northern Rivers region enters its second year in disaster recovery, Global Care volunteers are still on the ground working to support families and businesses. Many INC churches have supported the flood-affected communities of Casino, Coraki, Woodburn, and Lismore throughout the response and recovery phases. We can never underestimate the local church's role in a community; simply being present and noticing others brings incredible value.



We remain committed to our mission of providing love, care, and support to vulnerable communities. At a national level, we aim to equip and empower our local Global Care operations to establish sustainable programs and expand into underserved areas. We are excited to be fostering new strategic partnerships, developing new fundraising initiatives, and improving our ability to communicate the impact of our operations.



Suncoast Care

Promoting
Hope Amidst
the Fear

In Nambour on Queensland's Sunshine Coast, *Suncoast Care* has operated a low-cost grocery store for several years.

In Nambour on the Sunshine Coast in Queensland, Suncoast Care has operated a low-cost grocery store for several years. Over time, Suncoast Care has expanded and now supports local schools through a pantries program, runs a weekly soup kitchen, and offers emergency assistance hampers.

Like other parts of the country, lower socio-economic groups on the Sunshine Coast need help to keep up with the rising cost of living. Suncoast Care Director Karen Gullo says that 'the need for food assistance is constantly ramping up.'

Before COVID, Suncoast Care was providing around 40 hot meals per night. In 2022, the distribution of hot meals more than doubled, with Suncoast Care providing 33,390 hot meals throughout the year. In 2023, the care service has seen a 250% increase in distributed meals compared to pre-COVID figures.

For many residents, living week to week is becoming a shared reality. Suncoast Care has filled the gap

The capacity of a single organisation is limited. However, when we collaborate with others and share resources, we can have a more significant impact and reach more people in need. By the end of 2022, Suncoast Care contributed over 1.3 tonnes of food and \$6,296 to other local organisations.

The low-cost grocery store, open weekly from Monday to Friday, served 52,675 customers in 2022. Suncoast Care distributed over 240 tonnes of fruit and vegetables through their grocery store and other food care services. By promoting healthier food choices and ensuring adequate accessibility to fresh food, Suncoast Care is contributing to the long-term health and prosperity of the Sunshine Coast region.

We are incredibly grateful and proud of those generously investing in this mission. Without the support of a volunteer army, these programs would not function. In 2022, volunteers contributed 18,537 hours of service.

Suncoast Care serves the Sunshine Coast community:

- Serving more than 33,000 hot meals in 2022
- Distributing 500+ hampers in 2022
- Providing 1.8 tonnes of food and \$2,300+ to local schools

for many families and individuals, distributing 500 hampers to those in need this year.

The impact of food insecurity can be particularly profound for children. Parents living in insecure households say that, at times, their children may go a whole day without eating fresh food, go to school without breakfast, go to bed without dinner, or go to school without lunch. The immediate impact of food insecurity on children includes irritability, change in sleeping patterns, anger outbursts, unhappiness, poor behaviour, and an inability to concentrate at school. Through their pantries program, Suncoast Care provided 1.8 tonnes of food and \$2,325 to local schools in the region. This effort has significantly contributed to the nourishment of students, supporting positive learning outcomes and the health of growing bodies.

The increasing needs of residents in the community are undeniable. Many Global Care directors like Karen have had to accommodate and expand rapidly to meet the needs. For Suncoast Care, finding more efficient ways to raise funds for their services is a priority. Through their social enterprise café, the local operation has already raised enough funds for a full-time staff member to cook hot meals.

Across Australia, Global Care has 39 active food care operations. These operations include low-cost grocery stores, school breakfast feeding programs, community kitchens, and emergency food hampers. Despite differences in scale and reach, each operation can connect with vulnerable residents and provide hope for the future through food provision.

Boxes of Hope

Nurturing
Resilience & Relief
Amidst Crisis



In early 2022, communities across the Northern Rivers region were devastated by a record-breaking flood event. The compounding impacts of a pre-existing housing crisis, a devastating flood event, and the ever-increasing cost of living have caused various social problems for the region.

Before the flood, Murwillumbah already had a permanent and transient homeless population. Since the flood, this has only increased. As the struggle to provide food and shelter for many families continues, Global Care Murwillumbah has stepped in to provide relief.

Over the last year, Global Care Murwillumbah has distributed 253 hampers to needy individuals and families. Hampers often contain non-perishable items, canned meals, snack items, and canned fruit. The hampers are designed to feed a family for half a week. At Christmas time, volunteers add toys, fruit mince pies, chocolates, and custard to the hampers for seasonal cheer.

The provision of groceries has alleviated the burden of food insecurity for families, but we would like to assist further. Local Global Care Coordinator Samuel Leveridge says, 'families are

grateful for the food, but then always ask about accommodation.' While this local operation only has a handful of regular volunteers, they have still been able to offer temporary accommodation for families in need and purchase tents for the growing homeless population.

To adapt to the growing needs, Global Care Murwillumbah has partnered with the local school and real estate agent to identify which people most need assistance. As the operation has expanded its services for the community, God's financial provision has enabled the program to continue. For example, the local operation recently acquired a \$2,500 grant to purchase tents for homeless people, as well as receiving an anonymous \$2,500 donation! Samuel is starting to think strategically about how the operation can appropriately support homeless and at-risk populations in the community for the long term.

We are thankful to have a community committed to the outworking of God's love. The hampers given out to the community are called Boxes of Hope, a fitting name for the impact of such a gift.

Matthew 25:35-37

For I was hungry, and *you fed me,*
 I was thirsty, and *you gave me a drink,*
 I was homeless, and *you gave me a room,*
 I was shivering, and *you gave me clothes,*
 I was sick, and *you stopped to visit,*
 I was in prison, and *you came to me.*



Region in Focus:

South Pacific



INC Churches across the *South Pacific*

- Papua New Guinea** 350+ churches
- Solomon Islands** 80 churches
- Fiji** 38 churches
- Vanuatu** 30+ churches
- Tonga** 3 churches



The following report provides an overview of recent progress and developments within the Solomon Islands and other South Pacific nations.

SOLOMON ISLANDS

Geographical Location

The Solomon Islands are part of Oceania, consisting of over 900 islands with six major islands situated northeast of Australia, with a convenient 3-hour flight distance from Brisbane.

Population

The Solomon Islands have an estimated population of approximately 800,000, with over 40,000 individuals residing in the capital city of Honiara. The average age of the population ranges from middle to late twenties.

Primary Industries

The primary economic activities in the Solomon Islands include fishing, logging, and palm oil production.

Religious Activities

The Solomon Islands have long been a significant focus for INC. Over the past 35 years, around 80 churches have been established, contributing to the Movement’s growth within the South Pacific region.

Balasuna Bible College

Thirty-three years ago, the Balasuna Bible College was established. Since its inception, the college has produced over 1,200 graduates, leading to the establishment of more than 200 churches.

Acknowledging Challenges

Despite challenges such as the civil war in the Solomon Islands during the early 2000s and recent upheavals, the substantial progress in these regions is attributed to the influence and power of the Holy Spirit.

Leadership

Pastor Murray Townsend has played a pivotal role in overseeing the development of the church in



2023 Fiji Conference

the Solomon Islands and Papua New Guinea. His dedication has contributed to the transformation of countless lives in the South Pacific.

Other Leaders

In New Zealand and Tonga, Pastor James Stevens, Chairman of INC New Zealand, leads the efforts, while Pastor Shane Cook oversees Vanuatu.

VANUATU

Geographical Location

Vanuatu is a group of roughly 80 islands between the Solomon Islands and New Caledonia and can be reached within a 3-hour flight from Sydney.

Population

The population of Vanuatu is approximately 300,000.

Church Progress

We continue to see growth of the Movement within Vanuatu, with 30+ INC churches now dispersed across the islands.

Humanitarian Efforts

In March 2023, Vanuatu was struck by a category four and a subsequent category five tropical cyclone, coupled with two earthquakes. These events led to widespread destruction of crops, resulting in a severe food shortage. Immediate food relief of \$10,000 was sent through the collaborative efforts of Global Care Australia, Shellharbour Community Church, and INC.

To aid the recovery process in Port Vila and Tanna Island, plans were initiated to send a 40-foot shipping container with relief supplies. Financial contributions, donations, and support from INC churches, Global Care, and Shellharbour Community Church facilitated the successful shipment, which arrived in Vanuatu in early July. The estimated value of donated goods exceeded \$110,000.

Opportunities for Involvement

There is still further need as the recovery continues. Individuals interested in supporting INC’s efforts in Vanuatu are encouraged to participate in various ways, such as joining outreach and medical teams and assisting with reconstruction projects. Vanuatu’s proximity to our shores and its no-visa requirement makes opportunities for involvement simpler and more convenient.

The steady progress in the South Pacific is encouraging, with a strong focus on discipleship and humanitarian aid. The dedication of leaders and collaborative efforts from various INC churches and ministries have played a valuable role in positively impacting the lives of people across these island nations.



2022 Bible College graduation: Solomon Islands

Ministry in Focus: *45 Years of Citipointe Christian College*

Founded on 16th May 1978, Citipointe Christian College embarked on a journey with a resolute purpose - to provide Christian education for students so that they may know Jesus as their Lord and Saviour. To equip them so they may make a difference in the world for good and for God.



CELEBRATION OF THE MILESTONE

This year, Citipointe Christian College reached a significant milestone, commemorating its 45th anniversary. The momentous occasion was marked by a Foundation Day Assembly, where current students and esteemed alums gathered to reminisce and share reflections on their educational experiences.

COMMITMENT TO ACADEMIC EXCELLENCE

A cornerstone value at Citipointe Christian College is the pursuit of academic excellence. The institution diligently encourages students to set ambitious goals, striving earnestly to attain their utmost potential in their academic pursuits. Dedication to academic diversity is paralleled by the commitment to fostering an environment of mutual respect, while at the same time preparing students to capitalise on future local and global opportunities.

FOUNDATIONAL LEARNING GOALS

Citipointe Christian College's educational framework is underpinned by four major learning goals:

- Promotion of equity and excellence.
- Development of students as successful learners.
- Development of students as confident and creative individuals.
- Development of students as active and informed citizens.



VISION FOR THE FUTURE

Citipointe Christian College's vision is to be a truly great Christian school, encouraging its students to achieve their personal best, to contribute to the common good and to human flourishing.

Students *Celebrate*

Amidst the celebrations, students enjoyed a shared moment of fun, gathering to eat cupcakes. The occasion fostered a sense of unity as Year 12 students graciously offered cupcakes to their younger counterparts in the Prep class, symbolising the inception of their Citipointe educational journey.



Alumni Hall of Fame *Induction*

A Citipointe alumnus is inducted every two years into the prestigious Alumni Hall of Fame on Foundation Day. This year's honoured inductee was Kyla Alexander, Class of 1990, recognised for her outstanding commitment to a Christian mission. The accolade acknowledges her accomplishments within her field and notable contributions to the common good and human flourishing. Her dedication to the adage 'do justice, love kindness, and walk humbly with God' (Micah 6:8) is evident in her efforts to care for children with disabilities in China.

Scan the QR Code below, and you can hear from Kyla as she shares what inspires her to make a difference in the world.



DID YOU KNOW?

Citipointe Christian College is the oldest of INC's four P-12 Colleges across Queensland.

INC Education

Providers:

Learning with

Equipping



Learning with Equipping continues to be one of INC's shared values.

We value personal growth and strive to provide pathways and resources for equipping every generation.

These are our education partners:

EARLY EDUCATION



P-12 COLLEGES



HIGHER EDUCATION



INC National Office Update

INC Office Moves to *Carindale*



In March 2023, the INC Office moved back where our movement first purchased property, our Carindale site. The decision to move was made to support the team at Christian Heritage College (CHC) during a challenging time and to unify the entire campus. The location also provides a permanent place for all future Chairs, and is well located near a major international airport for our domestic and international INC family to access.

POST-COVID CHALLENGES

Post-COVID, CHC has faced some difficult years, as has higher education across Australia. However, we felt strongly about helping to strengthen this critical mission for the next generation of Australians. At a leadership gathering in 2022, a room of some of our younger pastors stated that CHC is vital for our strategic plan to see a reformation in Australia, so let's fight for it.

CHC'S ROLE IN EDUCATION

There are many mission fields that need Christians to carry the presence of God into their workplaces. We need to help Christian schools remain Christian with passionate Christian teachers. We need Christian counsellors speaking life over the

hurting, we need godly business leaders, and of course, we need ministry-ready pastors and chaplains to reach the broken and serve the church. CHC offers world-class degrees in all these fields, taught from a Christian perspective, because all the gifts and talents we have been given can be used for the glory of God. The tertiary landscape has changed quickly over the past few years into a space where Christians no longer feel comfortable studying at a secular university because the teaching opposes their faith.

RE-DIGGING THE WELLS

At the Gatherings this year, God gave a word to re-dig the wells. This resonated with many across the movement. Some even had shovels made with "Australia for Christ" and "New Zealand for Christ" written on them, symbolising the toil required to bring revival to our nations. CHC is one of these wells that we are re-digging and believing will help pave the way for revival and the awakening of the coming generation. Working together on how best to serve the movement has been an exciting experience. We are future focused on the bigger and bolder plans God has for us all.

Because He's not done yet.



Christian Outreach Centre


**CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$'000	2021 \$'000
Revenue	4	156,610	146,542
Other income	5	4,752	4,198
Salaries and related expenses	6(a)	(99,960)	(91,478)
General operational expenses		(13,376)	(11,895)
Facilities management and maintenance		(8,474)	(7,851)
Utilities and outgoings		(4,302)	(4,315)
Trade purchases		(4,100)	(3,565)
Donations and mission giving		(3,177)	(2,314)
Other expenses from ordinary activities		(8,289)	(8,598)
Earnings before interest, tax, depreciation and amortisation		19,684	20,724
Depreciation and amortisation expenses		(9,963)	(9,869)
Interest expense	7	(1,011)	(918)
Net surplus before income tax		8,710	9,937
Income tax expense		-	-
Net surplus for the year		8,710	9,937

The above consolidated income statement should be read in conjunction with the accompanying notes.

Christian Outreach Centre


**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$'000	2021 \$'000
Net surplus for the year		8,710	9,937
Other comprehensive income			
<i>Items that will not be reclassified to surplus or deficit</i>			
Gain/(loss) on property revaluation	16	2,140	-
Other comprehensive income for the year		2,140	-
Total comprehensive income for the year		10,850	9,937

The above consolidated statement of comprehensive income should be read in conjunction with the accompanying notes.

Christian Outreach Centre


**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022**

	Note	2022 \$'000	2021 \$'000
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	14,048	12,204
Trade and other receivables	9	3,545	2,655
Prepayments		1,157	1,152
Inventories		1,342	1,093
TOTAL CURRENT ASSETS		20,092	17,104
NON-CURRENT ASSETS			
Property, plant and equipment	10	259,344	248,971
Trade and other receivables		63	57
TOTAL NON-CURRENT ASSETS		259,407	249,028
TOTAL ASSETS		279,499	266,132
LIABILITIES			
CURRENT LIABILITIES			
Borrowings	11	6,095	5,497
Trade and other payables	12	10,642	10,894
Lease Liabilities		1,648	1,576
Provisions	13	9,249	9,152
Income in Advance		329	566
TOTAL CURRENT LIABILITIES		27,963	27,685
NON-CURRENT LIABILITIES			
Borrowings	14	40,262	38,042
Provisions	15	1,904	1,966
Lease Liabilities		3,409	3,328
TOTAL NON-CURRENT LIABILITIES		45,575	43,336
TOTAL LIABILITIES		73,538	71,021
NET ASSETS		205,961	195,111
FUNDS			
Reserves		76,926	75,040
Retained earnings		129,035	120,071
TOTAL FUNDS		205,961	195,111

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Christian Outreach Centre

**CONSOLIDATED STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Reserves \$'000	Retained Earnings \$'000	Total Funds \$'000
Balance at 1 January 2021		74,786	110,388	185,174
Surplus for the year		-	9,937	9,937
Other comprehensive income for the year	16	-	-	-
Total comprehensive income for the year		-	9,937	9,937
Transfers between reserves		254	(254)	-
Balance at 31 December 2021		75,040	120,071	195,111
Balance at 1 January 2021		75,040	120,071	195,111
Surplus for the year		-	8,710	8,710
Other comprehensive income for the year	16	2,140	-	2,140
Total comprehensive income for the year		2,140	8,710	10,850
Transfers between reserves		(254)	254	-
Balance at 31 December 2022		76,926	129,035	205,961

The above consolidated statement of changes in funds should be read in conjunction with the accompanying notes.

Christian Outreach Centre


**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$'000	2021 \$'000
Operating Activities			
Surplus before taxation		8,710	9,937
Adjustment for:			
Depreciation		9,963	9,869
Bad and doubtful debts		324	367
Loss/(Gain) on sale of assets		(411)	(527)
Interest income		(55)	(253)
Interest expense		1,011	918
		19,542	20,311
(Increase)/ Decrease in trade and other receivables		(1,225)	(279)
Decrease/(increase) in inventories		(249)	64
Increase/(Decrease) in employee provisions		35	1,493
Increase/(Decrease) in trade and other payables		(252)	1,078
Increase/(Decrease) in income in advance		(237)	(207)
Cash generated from operations		17,614	22,460
Interest paid		(1,011)	(918)
<i>Net cash flows from operating activities</i>		16,603	21,542
Cash Flows From Investing Activities			
Payments for property, plant and equipment		(18,983)	(24,485)
Proceeds from sale of property, plant and equipment		1,566	3,877
Interest received	5	55	253
<i>Net cash flows used in investing activities</i>		(17,362)	(20,355)
Financing Activities			
Proceeds/(repayment) of borrowings		2,818	3,824
Proceeds/(repayment) of lease liabilities		(215)	(1,299)
<i>Net cash flows used in financing activities</i>		2,603	2,525
Net (decrease)/increase in cash and cash equivalents		1,844	3,712
Cash and cash equivalents at 1 January		12,204	8,492
Cash and cash equivalents at 31 December		14,048	12,204

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Corporate Information

Christian Outreach Centre is incorporated under Letters Patent issued pursuant to the Religious Education and Charitable Institutions Act 1861-1967 on 9th September, 1976. The organisation is a not for profit entity established to pursue charitable purposes only and must apply its income in promoting those purposes.

Christian Outreach Centre has a registered trading name of International Network of Churches which is now in common use for the organisation.

The address of the registered office of Christian Outreach Centre is:
3374 Pacific Highway,
Springwood QLD 4127

The National Executive is of the view that the Group is a going concern. The Group has a reported working capital deficit of \$7.87 million for the year ended 31 December 2022. External banking facility agreements are in place with Westpac Banking Corporation (Westpac) to manage the Group's cash movement needs.

Included in the working capital deficit is \$5.81 million in Members' investment funds held. It is unlikely that all of the funds would be withdrawn and not replaced in the 2022 financial year. The Group is required to maintain sufficient margin in its multi-option credit agreement with Westpac to cover all Member investments at any given time should the investment funds be called upon.

The working capital deficit also includes accrued long service leave entitlements of \$6.8 million. In the normal course of operations, it is unlikely that this will need to be paid out in full in any one year.

Note 2. Summary of Significant Accounting Policies

(a) Basis of Preparation

The National Executive has determined that Christian Outreach Centre is not a reporting entity because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report, which has been prepared in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the following Australian Accounting Standards:

AASB 10 Consolidated Financial Statements
AASB 15 Revenue from Contracts with Customers
AASB 16 Leases
AASB 101 Presentation of Financial Statements
AASB 107 Statement of Cash Flows
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110 Events After the End of the Reporting Period

AASB 1048 Interpretation of Standards

AASB 1054 Australian Additional Disclosure

The financial report has been prepared in accordance with the recognition and measurement requirements of other applicable accounting standards.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The financial report is presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

(b) Basis of Consolidation

The consolidated financial statements comprise the financial statements of Christian Outreach Centre and its subsidiaries and special purpose entities (the Group) as at 31 December 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. Specifically, the Group controls a subsidiary if and only if the Group has:

- i) Power over the subsidiary (i.e. existing rights that give it the current ability to direct the relevant activities of the subsidiary);
- ii) Exposure, or rights, to variable returns from its involvement with the subsidiary; and
- iii) The ability to use its power over the subsidiary to affect its returns.

When the group has less than a majority of the voting or similar rights of a subsidiary, the Group considers all relevant facts and circumstances in assessing whether it has power over a subsidiary including:

- i) The contractual arrangement with the other vote holders of the subsidiary
- ii) Rights arising from other contractual arrangements
- iii) The Group's voting rights and potential voting rights

All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS



Note 2. Summary of Significant Accounting Policies (continued)

(c) Revenue

Government grants

Revenue from government grants received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised upon receipt.

Donations, Tithes and Offerings

Revenue from fundraising, including donations titles and offerings, is recognised when received.

Tuition and Educational Related Income

Fees and other educational related income is recognised on an accruals basis consistent with the provision of the relevant educational service, and taking into consideration the completion of all material performance obligations.

Rendering of Services

Revenue from services provided by the Group is recognised over time as the services are rendered.

Sale of Goods

Revenue from sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of the delivery.

Interest Income

Interest income is recognised as interest accrues using the effective interest method. This is the method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial assets to the net carrying amount of the financial assets.

All revenue is stated net of the amount of goods and services tax (GST).

(d) Pastors and Employee Benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to reporting date.

Short term employee benefits

Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows based on Australian corporate bonds at the reporting date. Contributions are made by the Group to employees' superannuation funds and are charged as expenses when incurred.

Other long term employee benefits

The long service leave is managed by the local church and local Global Care operations for their staff. The Colleges manage the long service leave for their staff. An employee's period of service is measured across the Group.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

(e) Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the consolidated entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any re-measurement of lease liabilities.

The consolidated entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (continued)

(f) Impairment of Assets

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. As a not-for-profit entity, value in use of property, plant and equipment and intangible assets at cost includes depreciated replacement cost.

(g) Income Tax

Christian Outreach Centre is exempt from income tax under section 50-5 of the Income Tax Assessment Act 1997.

(h) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(i) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less, and overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities on the statement of financial position.

(j) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit loss. Refer to note 2(f) for further discussion on the determination of impairment losses.

(k) Property, Plant and Equipment

Property, plant and equipment is carried at cost less, when applicable, any accumulated depreciation and impairment loss, and is depreciated on a basis and rates designed to write off the cost of the assets over their useful lives, commencing from the time the asset is ready for use.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income.

Land and buildings are revalued by independent externally qualified valuations on a selective basis in agreement with the Group's lender, Westpac Banking Corporation. Because not all assets within a class are valued within a short period of time, INC does not comply with AASB 116 Property, Plant and Equipment. It is not feasible to comply with this standard for the Group at this point.

Depreciation

Items of property, plant and equipment (other than land) are depreciated over their useful lives to the Group commencing from the time the asset is held ready for use. Depreciation is calculated on a straight line basis over the expected useful economic lives of the assets as follows:

CATEGORY	RATE (%)	RATE (%)
Freehold buildings	0.5	5.0
Plant and equipment	5.0	25.0
Furniture and fittings	7.5	25.0
Computer equipment	25.0	33.3
Motor vehicle	10.0	25.0
Library resources	20.0	50.0

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS



Note 2. Summary of Significant Accounting Policies (continued)

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

(l) Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date.

(m) Lease Liability

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the consolidated entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Group has elected to account for short-term lease assets by recognising the payments in relation to short term leases as an expense in profit or loss on a straight-line basis over the lease term.

On the statement of financial position, lease liabilities have been included in current and non-current liabilities.

(n) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(o) Reclassification

Prior period amounts are reclassified in order to conform to the current period's presentation.

(p) Accounting Standards Issued Not Yet Effective

At the date of authorisation of these financial statements, certain new standards, amendments and interpretations to existing standards have been published but are not yet effective, and have not been adopted early by the Group.

Management have assessed all standards and amendments to standards that have been issued but are not yet effective for the year ended 31 December 2022 and do not believe any will have a material impact on the group's financial statements and have therefore not early adopted any of these standards.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Note 3. Significant accounting judgments, estimates and assumptions

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The National Executive evaluates estimates and judgements incorporated into the financial report based on historical knowledge and best available information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Group.

(a) Incremental Borrowing Rate

The Group has applied as a key judgement on the calculation of right-of-use assets and lease liabilities. The lease liabilities are measured at amortised cost using the incremental rate to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment of 7.5% for 31 December 2022.

(b) Employee benefits

Employee benefits are accrued at the current rate of earnings. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows based on Australian corporate bonds at the reporting date.

(c) Impairment

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

(d) Estimation of useful lives of assets

The Group determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The depreciation and amortisation charge will increase where the useful lives are less than the previously estimated lives, or the asset is technically obsolete.

(e) Determining the lease term

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination

options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). Potential future cash outflows have not been included in the lease liabilities because it is not reasonably certain that leases will be extended (or not terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs which effects this assessment and that is within the control of the lessee.

(f) Determining whether a grant contains enforceable and sufficiently specific obligations

The interaction between AASB 15 and AASB 1058 require management to assess whether the government grants and other funding received need to be accounted for under AASB 15 or AASB 1058. Key to this assessment is whether the government grants and other funding agreements contain:

- a contract with a customer that creates 'enforceable' rights and obligations, and
- the contract includes 'sufficiently specific' performance obligations.

Critical judgement was applied by management in assessing whether a promise is 'sufficiently specific', taking into account all facts and circumstances and any conditions specified in the arrangement (whether explicit or implicit) regarding the promised goods or services. This involves firstly identifying all the activities of Group is required to perform under the contract, and determining which activities transfer goods and services to the customer. Where there are multiple goods or services transferred, the management must assess whether each good or service is a distinct performance obligation or should be combined with other goods or services to form a single performance obligation.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS



Note 4. Revenue	2022 \$'000	2021 \$'000
Government Grants – Recurring	64,146	58,183
Government Grants – Non-recurring	822	1,316
Tuition revenue	43,151	41,580
Tithes and offering	25,644	24,038
Donations	8,613	6,778
Sales	7,504	8,913
Rental of premises	2,313	2,237
Fund raising	3,022	2,395
Departmental income	1,025	890
Events	232	125
Conferences	36	43
Management fees	102	44
Revenue	156,610	146,542

Note 4(a). Government Grants

Commonwealth government		
- Department of Education	49,759	48,083
State Government		
- Department of Education	15,209	11,416
Other Income	64,968	59,499

Note 5. Other Income

Other income	4,286	3,418
Interest	55	253
Net profit on sale of assets	411	527
Other Income	4,752	4,198

Note 6. Expenses**Salaries and related expenses**

Operating salaries and related expenses	90,633	83,195
Superannuation expense	8,239	7,178
Long service leave expense	1,088	1,105
	99,960	91,478

Note 7. Interest Expense

Interest expense – Westpac Banking Corporation	747	649
Interest expense – Members & Related Parties	81	35
Interest expense – Leases	71	100
Interest expense – Other	112	134
Interest Expense	1,011	918

Interest expenses – Westpac Banking Corporation includes Line Fee of \$245,229 (2020 - \$357,658).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

	2022 \$'000	2021 \$'000
Note 8. Current Assets – Cash and Cash Equivalents		
Cash at bank	13,364	11,661
Term deposits	608	504
Cash on hand	76	39
	14,048	12,204
Note 9. Current Assets – Trade and Other Receivables		
Trade receivables	3,430	3,097
Less: Provision for impairment of trade receivables	(1,304)	(1,343)
Other receivables	1,419	901
	3,545	2,655
Note 10 – Non-Current Assets – Property, Plant and Equipment		
Land and buildings	279,505	266,574
Less: Accumulated depreciation	(42,201)	(38,506)
	237,304	228,068
Plant and equipment – at cost	29,110	22,426
Less: Accumulated depreciation	(21,222)	(16,557)
	7,888	5,869
Furniture and fittings – at cost	17,176	15,881
Less: Accumulated depreciation	(12,485)	(11,522)
	4,691	4,359
Computer Equipment – at cost	4,829	8,659
Less: Accumulated depreciation	(3,151)	(5,877)
	1,678	2,782
Motor Vehicles – at cost	12,441	11,658
Less: Accumulated depreciation	(7,620)	(7,080)
	4,821	4,578
Right-of-Use Assets	6,241	6,564
Less: Accumulated amortisation	(3,279)	(3,249)
	2,962	3,315
Total property, plant and equipment	259,344	248,971

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS



	2022 \$'000	2021 \$'000
Note 11. Current Liabilities – Borrowings		
Funds from members & related parties	5,813	5,256
Bank loans and overdrafts	282	241
	6,095	5,497

As at 31 December 2022, the Group has a \$66.25 million multi-option facility with Westpac to cover all member investments at any given time should the funds from members and related parties be called upon (refer to Note 1).

Note 12. Current Liabilities – Trade and other payables		
Trade payables	8,436	8,696
Accrued expenses	2,206	2,198
	10,642	10,894

Note 13. Current Liabilities – Provisions		
Employee benefits – long service leave	6,780	6,833
Employee benefits – annual leave	2,469	2,319
	9,249	9,152

Note 14. Non-Current Liabilities – Borrowings		
Bank loans	32,745	32,939
Other borrowings	7,517	5,103
	40,262	38,042

Note 15. Non-Current Liabilities – Provisions		
Employee benefits – long service leave	1,904	1,966
	1,904	1,966

Note 16. Analysis of amounts recognised in other comprehensive income	Reserves \$'000	Retained Earnings \$'000	Total \$'000
Year to 31 December 2022			
Asset revaluation	2,140	-	2,140
	2,140	-	2,140
Year to 31 December 2021			
Asset revaluation	-	-	-
	-	-	-

The asset revaluation arises from an increase in the independently assessed value of a number of properties within the Group in the prior year.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

	2022 \$'000	2021 \$'000
Note 17. Key Management Personnel Remuneration		
The aggregate compensation made to key management personnel of the group is set out below:		
Aggregate compensation	1,894	1,748

Note 18. Contingent Liabilities

The educational institutions in the group providing P-12 education receive grants from both the Australian and Queensland Governments. Under the arrangements entered into between Christian Outreach Centre and the Australian and Queensland Governments there are conditions which if breached in a 20-year period can result in repayment of grant monies. The National Executive are of the opinion that the educational institutions will continue in their current capacities and therefore the liability is unlikely to eventuate.

On 6 May 2021, the Federal Minister for Social Services entered Christian Outreach Centre into the National Redress Scheme (NRS). There was one claim of \$81,481 accepted as at 31 December 2022 and has been settled after year end. Five claims are pending a decision or acceptance and there is a potential liability of \$395,000 based on management's estimates.

There are seven claims that have been made outside the NRS. Although still subject to the process of investigation and assessment, if these claims were successful, the potential liability based on insurance and lawyers' estimates and net of insurance cover, may be up to \$1,320,000. We have not accrued any amounts in respect of these potential claims as the events and amounts are uncertain.

Note 19. Events Occurring After the Reporting Period

No matter or circumstance has arisen since 31 December 2022 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

	2022 \$'000	2021 \$'000
Note 20. Capital Commitments		
Major capital commitments contracted for but not capitalised in the financial statements:		
Suncoast Christian College Primary School Building project	13,875	-
Note 21. Auditor Remuneration		
Audit and review of Group Financial Statements (including Component Auditors)	375	355

**Financial Statements For
the Year Ended 31 December 2022**

DECLARATION BY THE NATIONAL EXECUTIVE

The National Executive have determined that Christian Outreach Centre trading as International Network of Churches is not a reporting entity and that these special purpose consolidated financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The National Executive of Christian Outreach Centre trading as International Network of Churches declare that in the National Executive's opinion:

1. The financial statements, comprising the consolidated income statement, consolidated statement of comprehensive income, consolidated statement of financial position, and accompanying notes, are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
 - a. comply with Accounting Standards as described in Note 1 to the financial statements; and
 - b. give a true and fair view of the Group's financial position as at 31 December 2022 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. There are reasonable grounds to believe that the Group will be able to pay all of its debts, as and when they become due and payable.

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

Chairman: 

Secretary: 

Dated: 27/06/2023



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INDEPENDENT AUDITOR'S REPORT

To the members of Christian Outreach Centre trading as International Network of Churches

Report on the Audit of the Financial Report

Qualified opinion

We have audited the financial report of Christian Outreach Centre trading as International Network of Churches (the registered entity) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 31 December 2022, the consolidated income statement, the consolidated statement of comprehensive income, the consolidated statement of changes in funds and the consolidated statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the declaration by the National Executive.

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial report of Christian Outreach Centre trading as International Network of Churches, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the Group's financial position as at 31 December 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 2 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for qualified opinion

Donations, Tithes and Offerings Revenue are a significant source of fundraising revenue for the group. The group has determined that it is impracticable to establish control over the collection of Donations, Tithes and Offerings Revenue prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to Donations, Tithes and Offerings Revenue had to be restricted to the amounts recorded in the financial records amounting to \$34.2million (2021: \$30.8 million). We therefore are unable to express an opinion whether Donations, Tithes and Offerings Revenue for the group recorded are complete.

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 Group in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (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 qualified opinion.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.



Emphasis of matter - Basis of accounting

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Group's financial reporting responsibilities under the *ACNC Act*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of National Executive for the Financial Report

The National Executive of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *ACNC Act*. The National Executive's responsibility also includes such internal control as the National Executive determine is necessary to enable the preparation of a 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 National Executive are responsible for assessing the Group'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 National Executive either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

BDO


A J Whyte

Director

Brisbane, 27 June 2023



2023 Annual Report
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Churches**

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