

MEMBERS MEETING



20 OCTOBER 10:45AM

INFORMATION AVAILABLE THROUGH THE
WEEKLY EMAIL & AT THE WELCOME DESK

BRACKEN RIDGE BAPTIST CHURCH

AGENDA FOR MEMBERS MEETING

20 October 2024

Thank you for attending our Members Meeting. Anyone who calls Bracken Ridge Baptist home is welcome to attend and participate in the meeting. However, voting is restricted to Full and Associate Members of the Church.

Please ensure that you sign the attendance register.

AGENDA ITEMS

1. Welcome And Opening Prayer
2. Adoption Of Minutes From Previous Meeting Held On 9 June 2024 – Vote By Show Of Hands (Details Attached)

MOTION: That the Minutes of the 9 June 2024 Members Meeting be accepted as a correct record of that meeting.

3. Welcome New Members

- a. John Powell
- b. Jenny Powell
- c. Mali Rivers
- d. Riko Kerr

4. Appointment Of Scrutineers – Vote By Show Of Hands

MOTION: That _____ & _____ are appointed as scrutineers for the 20 October 2024 Members Meeting.

5. Council Member Changes (Details Attached)

6. Council Member Nominations – Vote By Secret Ballot

MOTION: *That David Elvery, Clinton Rivers, Rachael Pickard, & Simon Byrne be appointed to the Church Council for a term of 2 years from 20 October 2024.*

7. Details Surrounding Ashley Hicks Maternity Leave

8. Commitment Sunday Feedback

9. Stage One Building Update

10. Adoption of Annual Financial Statement (Details Attached)

MOTION: *That the Financial Statement of the Bracken Ridge Baptist Church for the year ended 30 June 2024 be adopted.*

11. Appointment of Auditor – Vote By Show Of Hands

MOTION: *That Matthew Lane be appointed to review the Financial Statement of Bracken Ridge Baptist Church for the year ended 30 June 2025.*

12. Adoption of Safe Churches Policy Safe Policy– Vote By Show Of Hands (Details Attached)

MOTION: *That the QB Safe Churches Policy be adopted until next reviewed at the 2025 AGM.*

13. Close In Prayer



ADOPTION OF MINUTES

9 JUNE 2024



BRACKEN RIDGE BAPTIST CHURCH

MINUTES of MEMBERS MEETING

9 JUNE 2024

1. Welcome And Opening Prayer

Opened in prayer by David Luthy at 10:45am

2. Adoption Of Minutes From Previous Meeting Held On 22 October 2023 – Vote By Show Of Hands

MOTION: *That the Minutes of the 22 October 2023 Members Meeting be accepted as a correct record of that meeting.*

- Moved: Alix Taylor.
- Seconded: Danny Van Abkoude.
- Passed.

3. Welcome New Members

Nalin Guntuka

Lipika Angalakurthi

Marnie Buchanan

Rachel Kingwell

Steve Davey

4. Staffing Update

5. Presentation of the 2024-25 Budget

Budget presented by Alex Sweetman.

Questions from the floor.

MOTION: *That Bracken Ridge Baptist adopts the presented budget for the 2024/25 financial year.*

- Moved: Alex Sweetman.
- Seconded: Steve Davey.
- Vote by show of hands.
- Passed.

6. Practicing The Way

Dave Ang - Discipleship Pastor

7. Building Update

Alex Sweetman

Finalisation of Stage One

8. Council Nominations Open

Room for more Church Council members.

Nomination forms available through the weekly email or by contacting the Church Office.

Acknowledge and prayer for the current Council members.

9. Close In Prayer 11:30am



COUNCIL MEMBER CHANGES



DETAILS SURROUNDING COUNCIL MEMBER CHANGES

THERESE HENDERSON (OUTGOING)

Therese Henderson has served on our Church Council faithfully for several years and we are so thankful for her diligent service! The Henderson family have recently moved house and are seeking to find a church community closer to their new home. Therese's husband, Andrew (pictured), was also an invaluable member of the health team as we journeyed together through the COVID-19 pandemic. We will be sad to see Therese and the rest of the family go (including Therese's valuable part of our worship ministry), however we seek to bless them as they look for a new church community. Please continue to be in prayer for the whole family as they make this transition together.



SIMON BYRNE (INCOMING)

Simon Byrne and his family (Kimberly [pictured], Ezekiel [age 10], & Anna [age 8]) have been coming to our church for quite a while and became members about 18 months ago. Simon has extensive experience as a Civil Engineer and has previously served as an Elder at Windsor Road Baptist Church in Red Hill. The Byrnes' family currently live in Fitzgibbon and are involved in several areas across the life of the church.



RACHAEL PICKARD (INCOMING)

Rachael Pickard (previously Bhatnagar) and her husband, Andrew (pictured) are currently living in Burpengary East and became members about 18 months ago. Although becoming members 18 months ago, Rachael has spent many of her formative years as a part of Bracken Ridge Baptist. Rachael is currently the Chaplain at Albany Hills State School, and has also spent many years as the Chaplain at Bracken Ridge State School, and Brighton State School. Rachael has previously served on the board of Connect Baptist Church and is currently serving as a worship leader regularly at our Sunday morning services.





ANNUAL FINANCIAL STATEMENT





2023-24 Financial Year Report

DEAR CHURCH,

THANK YOU FOR CONSIDERATELY READING OUR END OF YEAR FINANCIAL STATEMENT. ATTACHED YOU WILL FIND A FOUR PAGE SUMMARY WHICH ACCURATELY REFLECTS WHAT WE ARE ACTIVELY INVESTING INTO AS A CHURCH. ALSO ATTACHED IS OUR ALREADY ADOPTED BUDGET FOR 2024-25 AND OUR FULL AUDITED 2024 FINANCIAL REPORT.

IN THE GOSPELS JESUS OFTEN DISCUSSES MONEY/POSSESSIONS, IN FACT 288 VERSES DEAL DIRECTLY WITH THE SUBJECT OF MONEY. HE IS SPEAKING PRIMARILY TO INDIVIDUALS BUT WE ALSO BELIEVE CHURCHES NEED TO WISELY HANDLE THEIR FINANCIAL RESOURCES. WE INVEST INTO OUR VISION OF BRINGING THE LIFE, FREEDOM AND HOPE FOUND IN JESUS INTO THE LIVES OF ALL. THANK YOU FOR YOUR CONTINUED SUPPORT INTO JESUS' KINGDOM THROUGH OUR CHURCH.

Summary Profit and Loss

Total Revenue	\$669,503
Total Expenses	\$577,868
Profit per Financial Statement	\$91,636
Profit (Loss) excluding Building Fund	(\$25,172)

Cash Balances

Operating Balance	\$29,765
Building Fund	\$185,468

Mission - Why do we exist?

WE EXIST TO EXPERIENCE AND SHARE THE LIFE, FREEDOM, AND HOPE FOUND IN JESUS.

Values

AT BRACKEN RIDGE BAPTIST CHURCH, WE VALUE...

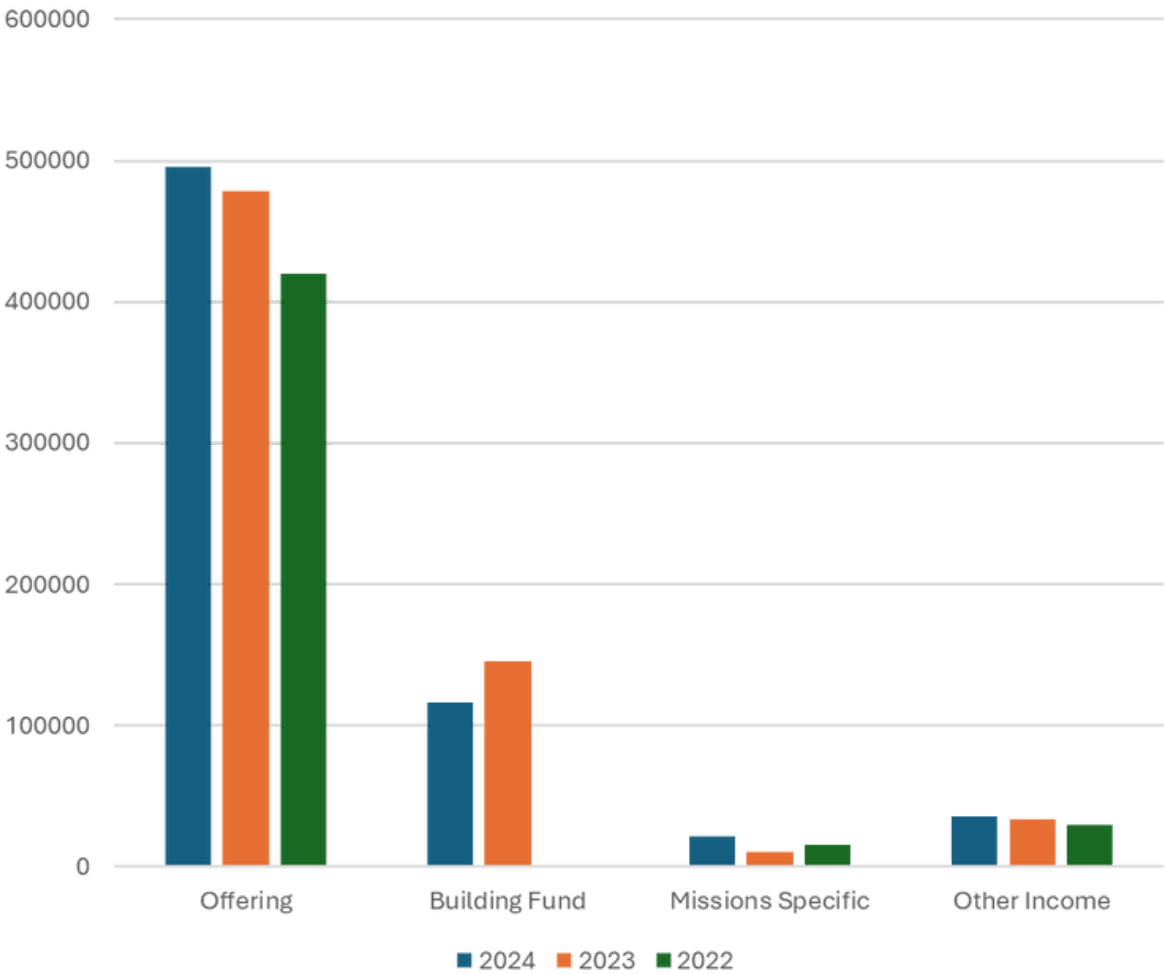
- FAMILY
- GRACE
- DIVERSITY
- AUTHENTICITY
- ADVANCEMENT

Contents

- 2 INCOME SUMMARY
- 3 EXPENSES SUMMARY
- 4 MISSIONS
- 4 BUILDING FOR THE FUTURE

Income Summary 2023-24

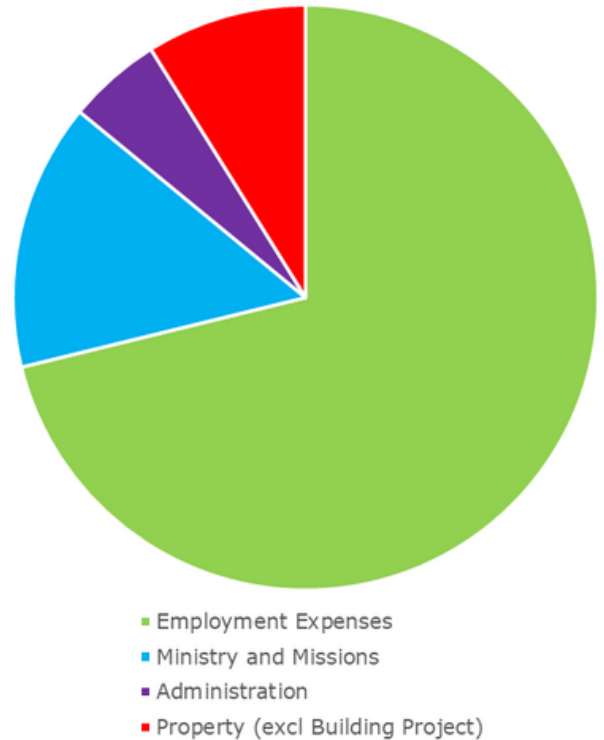
	Budget	Actual	Variance
Offering	529,300	495,367	94%
Building Fund	0	116,808	
Missions Fundraising	0	21,617	
Other Income	39,980	35,713	89%



Expenses Summary 2023-24

Traditional Summary

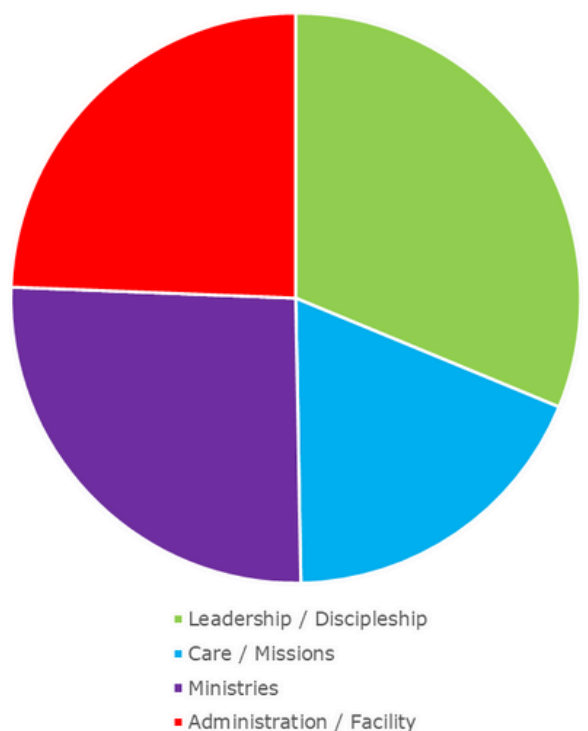
	Budget	Actual	Variance
Staff Costs	393,659	411,312	104%
Ministry & Mission	84,280	85,378	101%
Administration	43,100	29,949	69%
Property (excl Building Project)	48,240	51,229	106%
TOTAL	569,279	577,868	102%



Vision-aligned Summary

Categorising all expenses into the area they contribute to (including all staff costs)

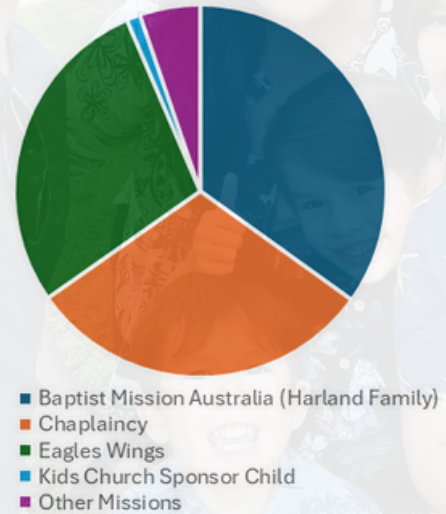
	Actual	Percentage
Leadership / Discipleship	180,486	31%
Care / Missions	106,801	19%
Ministries	149,675	26%
Administration / Facility	140,905	24%
TOTAL	577,868	



Missions

BRACKEN RIDGE BAPTIST CHURCH HIGHLY VALUES THE INVESTMENT INTO LOCAL AND INTERNATIONAL MISSIONS BOTH THROUGH THE CHURCH BUDGET AND SEPARATE FUNDRAISING. BELOW OUTLINES WHERE THIS WAS ALLOCATED IN 2023-24

Baptist Mission Australia (Harland Family)	14,003	35%
Chaplaincy	12,178	30%
Eagles Wings	11,336	28%
Kids Church Sponsor Child	480	1%
Other Missions	211	5%
TOTAL	40,108	



Building For the Future

AS WE PURSUE OUR VISION FOR THE FUTURE, WE SEE A NEED TO INVEST INTO OUR FACILITY. TO CREATE SPACES THAT LEAD TO FLOURISHING IN OUR MINISTRIES AND SERVICES. WE ARE VERY EXCITED ABOUT THE NEW OPPORTUNITIES THIS CREATES TO EXTEND THE LIFE, FREEDOM AND HOPE FOUND IN JESUS.

\$262,688

TOTAL GIVING TO THE BUILDING FUND

\$77,220

SPENT SO FAR ON STAGE 1 BUILDING
(CAFE RENOVATION AND PRELIMINARY COSTS FOR
STAGE 1 NEW OUTDOOR AREA)

\$185,468

BUILDING FUND BALANCE AT 30/6/2024

\$822,000

ANTICIPATED FUTURE COSTS OF STAGE 1
OUTDOOR AREA AND PLAYGROUND

\$250,000

BUILDING FUND TARGET BEFORE
CONSTRUCTION STARTS

STAGE 1 BUILDING INCLUDES:

- A LARGE COVERED OUTDOOR AREA TRANSFORMING THE ENTRANCE AND GATHERING SPACES OF OUR CHURCH
- AN INTEGRATED CAFE SPACE WITH INDOOR AND OUTDOOR SEATING OPTIONS
- A NEW AND LARGER PLAYGROUND TO FACILITATE OUR GROWING CHILDREN'S MINISTRIES

BAPTIST CHURCH BRACKEN RIDGE
2024 FINANCIAL REPORT



Phone / Fax: (07) 5502 8968

Mobile: 0430 132 902

Email: glen@auditright.com.au

Website: auditright.com.au

BAPTIST CHURCH BRACKEN RIDGE
CONTENTS OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTENTS	PAGE
Income and Expenditure Statement	1
Assets and Liabilities Statement	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-10
Annual Statements Give True and Fair View	11
Independent Auditor's Report	12-13

BAPTIST CHURCH BRACKEN RIDGE
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
INCOME			
Building fund donations		116,807.50	145,880.28
Events income	2a	27,139.74	25,850.44
Facility hire		4,427.28	1,590.90
General donations		800.00	200.00
Interest		3,268.96	1,535.96
Missions income	3a	21,616.63	11,046.05
Other income		76.68	4,184.00
Tithes and offerings		495,366.51	478,022.43
		<u>669,503.30</u>	<u>668,310.06</u>
EXPENDITURE			
Bank charges		1,200.89	1,569.39
Bapshare contributions		13,500.00	12,000.00
Computer equipment and software		4,016.12	2,794.89
Employment expenses	4	411,311.70	404,482.01
Events expenses	2b	31,691.53	30,670.98
Ministry / department expenses	5	13,578.59	17,922.51
Missions	3b	40,107.94	38,122.14
Office expenses		837.26	770.97
Printing and stationery		3,620.08	4,645.84
Property expenses	6	51,229.17	99,683.40
Sundry expense		3,966.16	68.41
Telephone and internet		2,808.20	3,539.27
		<u>577,867.64</u>	<u>616,269.81</u>
Current year surplus / (deficit) before income tax		91,635.66	52,040.25
Income tax expense		0.00	0.00
Net current year surplus / (deficit) after income tax		<u>91,635.66</u>	<u>52,040.25</u>
RETAINED SURPLUS / (DEFICIT) AT THE BEGINNING OF THE FINANCIAL YEAR		<u>1,592,838.91</u>	<u>1,540,798.66</u>
RETAINED SURPLUS / (DEFICIT) AT THE END OF THE FINANCIAL YEAR		<u>1,684,474.57</u>	<u>1,592,838.91</u>

BAPTIST CHURCH BRACKEN RIDGE
ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	215,233.19	169,639.81
Accounts receivable and other debtors	8	5,575.00	2,284.00
TOTAL CURRENT ASSETS		220,808.19	171,923.81
NON-CURRENT ASSETS			
Property, plant and equipment	9	3,428,911.88	3,384,000.00
TOTAL NON-CURRENT ASSETS		3,428,911.88	3,384,000.00
TOTAL ASSETS		3,649,720.07	3,555,923.81
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	10	22,061.60	22,909.70
Employee provisions	11	32,944.30	29,935.60
TOTAL CURRENT LIABILITIES		55,005.90	52,845.30
NON CURRENT LIABILITIES			
Long term liabilities		0.00	0.00
TOTAL NON CURRENT LIABILITIES		0.00	0.00
TOTAL LIABILITIES		55,005.90	52,845.30
NET ASSETS		3,594,714.17	3,503,078.51
MEMBERS' FUNDS			
Asset Revaluation Reserve		1,910,239.60	1,910,239.60
Retained surplus / (deficit)		1,684,474.57	1,592,838.91
TOTAL MEMBERS' FUNDS		3,594,714.17	3,503,078.51

BAPTIST CHURCH BRACKEN RIDGE
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Retained Surplus / (Deficit)
	\$
Balance at 1 July 2022	<u>1,540,798.66</u>
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	
Other comprehensive income for the year	<u>52,040.25</u>
Total comprehensive income attributable to members of the entity	<u>52,040.25</u>
Balance at 30 June 2023	<u>1,592,838.91</u>
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	91,635.66
Other comprehensive income for the year	<u>0.00</u>
Total comprehensive income attributable to members of the entity	<u>91,635.66</u>
Balance at 30 June 2024	<u><u>1,684,474.57</u></u>

BAPTIST CHURCH BRACKEN RIDGE
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from donations and operations		662,943.34	666,290.10
Payments to suppliers and employees		(575,707.04)	(605,064.09)
Interest received		3,268.96	1,535.96
Interest paid		0.00	0.00
		<hr/>	<hr/>
Net cash (used in)/generated from operating activities	12	90,505.26	62,761.97
		<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant and equipment		(44,911.88)	0.00
		<hr/>	<hr/>
Net cash used in investing activities		(44,911.88)	0.00
		<hr/>	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		0.00	0.00
		<hr/>	<hr/>
Net cash used in financing activities		0.00	0.00
		<hr/>	<hr/>
Net increase in cash held		45,593.38	62,761.97
Cash on hand at the beginning of the financial year		169,639.81	106,877.84
		<hr/>	<hr/>
Cash on hand at the end of the financial year	7	215,233.19	169,639.81
		<hr/>	<hr/>

The accompanying notes form part of these financial statements.

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the Entity's Constitution. The entity is a not-for-profit entity. The committee has determined that the entity is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

Statement of Compliance

The financial report has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the basis of recognition and measurement specified by all Australian Accounting Standards and Interpretations.

Basis of Preparation

The financial statements have been prepared on an accruals basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

a. **Income Tax**

This entity is exempt from income tax under the provisions of the *Income Tax Assessment Act*.

b. **Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the entity commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either of the unexpired period of the lease or the estimated useful lives of the improvements.

c. **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

d. **Employee Provisions**

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

e. **Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Significant Accounting Policies (cont'd)

f. Cash and Cash Equivalents

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

g. Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

h. Revenue and Other Income

The association is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the association is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue and Other Income

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 .

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards.

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions).

The association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Significant Accounting Policies (cont'd)

Interest Income

Interest revenue is recognised using the effective interest method.

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

j. New and Amended Accounting Policies Adopted by the Entity

AASB 2021-2: Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates

The entity adopted AASB 2021-2 which makes small amendments to a number of standards including the following: AASB 7, AASB 101, AASB 108 and AASB 134

The adoption of the amendment did not have a material impact on the financial statements.

Note 2: Events

	2024	2023
	\$	\$
a. INCOME		
BRXMAS Carnival sales	4,594.29	3,759.54
BRXMAS Sponsorship	22,545.45	22,090.90
	<u>27,139.74</u>	<u>25,850.44</u>
b. EXPENSES		
BRXMAS	36,849.19	31,859.86
Church camps	2.96	2,422.69
General	0.00	(195.87)
Kid's holiday club	(2,975.17)	(3,415.70)
Thailand team	(2,185.45)	0.00
	<u>31,691.53</u>	<u>30,670.98</u>

Note 3: Missions

	2024	2023
	\$	\$
a. INCOME		
Baptist Mission Australia	5,265.75	2,719.10
Chaplaincy	3,851.53	3,332.33
Eagles Wings	11,093.25	250.00
Mercy International	193.00	2,134.90
Miscellaneous Designated Gifts	1,213.10	2,609.72
	<u>21,616.63</u>	<u>11,046.05</u>

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 3: Missions (cont'd)

	2024	2023
	\$	\$
b. EXPENSES		
Baptist Mission Australia	14,003.16	14,823.21
Chaplaincy	12,177.98	18,147.53
Eagle Wings	11,335.70	250.00
Kids Church Sponsor Child	480.00	480.00
Mercy International	193.00	2,134.90
Miscellaneous	1,218.10	2,286.50
Missions Support	700.00	0.00
	<hr/> 40,107.94	<hr/> 38,122.14

Note 4: Employment Expenses

	2024	2023
	\$	\$
Other staff costs	4,194.37	3,658.13
Professional supervision	2,506.37	2,006.37
Provision for annual leave	5,225.19	25,310.45
Provision for long service leave	1,554.44	9,807.31
Superannuation	38,852.58	33,854.22
Wages and salaries (including tax exempt benefits)	358,080.58	329,087.87
WorkCare premium	898.17	757.66
	<hr/> 411,311.70	<hr/> 404,482.01

Note 5: Ministry / Department Expenses

	2024	2023
	\$	\$
Children's expenses	220.98	1,414.22
Community care	949.41	2,131.88
Curriculum	1,095.44	1,591.36
Discipleship	6,278.64	5,932.84
Sunday services	2,848.23	2,574.29
Worship	1,442.67	2,436.89
Youth Expenses	743.22	1,841.03
	<hr/> 13,578.59	<hr/> 17,922.51

Note 6: Property Expenses

	2024	2023
	\$	\$
Building - Stage 1	0.00	32,308.16
Cafe	1,139.44	0.00
Cleaning	4,800.00	6,160.00
Facility Improvements	775.78	22,357.05
Insurance	13,883.00	13,267.25
Running Costs	30,630.95	25,590.94
	<hr/> 51,229.17	<hr/> 99,683.40

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 7: Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash at bank - Baplink S6.3 Operating	140,093.19	94,499.81
Cash at bank - Baplink I3 Term Investment	75,000.00	75,000.00
Cash on hand - Petty Cash & Float	140.00	140.00
	<u>215,233.19</u>	<u>169,639.81</u>

Note 8: Accounts Receivable and Other Debtors

	2024	2023
	\$	\$
Accounts receivable	5,575.00	800.00
Amounts receivable - ATO	0.00	934.00
GST receivable	0.00	550.00
	<u>5,575.00</u>	<u>2,284.00</u>

Note 9: Property, Plant and Equipment

	2024	2023
	\$	\$
Land and Buildings at cost	3,384,000.00	3,384,000.00
<i>Properties are held in trust by The Baptist Union of Queensland</i>	<u>3,384,000.00</u>	<u>3,384,000.00</u>
Property Improvements at cost	44,911.88	0.00
Less accumulated depreciation	0.00	0.00
	<u>44,911.88</u>	<u>0.00</u>
	<u>3,428,911.88</u>	<u>3,384,000.00</u>

BAPTIST CHURCH BRACKEN RIDGE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 10: Accounts Payable and Other Payables

	2024	2023
	\$	\$
Accounts payable	4,826.92	8,884.50
Boys Brigade	2,922.89	702.64
Catering	0.00	581.73
Craft group	1,186.66	606.66
Embrace account	1,130.27	1,285.19
Girls Brigade	1,789.34	2,352.03
GST payable	73.05	0.00
Homeschooling Hub	650.00	700.00
Kids Club	1,626.87	533.82
Mainly Music	408.84	293.66
Men's ministry	(604.56)	(1,485.01)
Provision capital expenditure	5,180.45	8,310.04
Red Frogs	633.55	0.00
Seniors account	1,496.71	958.17
Worship / Music reserve	0.00	940.57
Young Adults	0.00	(4,111.60)
Youth	740.61	2,357.30
	<hr/> 22,061.60	<hr/> 22,909.70

Note 11: Employee Provisions

	2024	2023
	\$	\$
Provision for annual leave	30,535.64	25,310.45
Provision for long service leave	2,408.66	4,625.15
	<hr/> 32,944.30	<hr/> 29,935.60

Note 12: Cash Flow Information

	2024	2023
	\$	\$
Reconciliation of cash flows from operations with net current year surplus / (deficit)		
Net current year surplus / (deficit)	91,635.66	52,040.25
Changes in assets and liabilities:		
(increase)/decrease in accounts receivable and other debtors	(3,291.00)	(484.00)
increase/(decrease) in trade creditors and accruals	(848.10)	(14,959.14)
increase/(decrease) in employee provisions	3,008.70	26,164.86
	<hr/> 90,505.26	<hr/> 62,761.97


BAPTIST CHURCH BRACKEN RIDGE
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF ENTITY

In accordance with a resolution of the board of Baptist Church Bracken Ridge, the members of the board declare that the financial statements:

- present a true and fair view of the financial position of Baptist Church Bracken Ridge as at 30 JUNE 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the entity's Constitution; and
- at the date of this statement, there are reasonable grounds to believe that Baptist Church Bracken Ridge will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the board by:


Name: Narelle Dart
Title: Chair of Church Council


Name: David Luthy
Title: Lead Pastor

Dated this 1st day of October 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BAPTIST CHURCH BRACKEN RIDGE**Qualified Opinion**

We have audited the financial report of Baptist Church Bracken Ridge (the Entity), which comprises the assets and liabilities statement as at 30 June 2024, the income and expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the certification by members of the committee.

In our opinion, except for the effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial report presents fairly, in all material respects, the financial position of the entity as at 30 June 2024 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

Receipts were generally not issued for donations received during the period and consequently it was not possible for audit testing to extend beyond monies recorded as banked in the accounting records in relation to this class of income.

We conducted our audit in accordance with the 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 entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the entity to meet the requirements of *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013*. 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 the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013*, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the entity'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 committee either intends to liquidate the entity or to cease operations, or has 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



Glen Klein FCPA
Director
Audit Right Pty Ltd
1 October 2024

BRACKEN RIDGE BAPTIST CHURCH

Budget approved by members

	Proposed 2024/25	2023-24 Estimate	2023-24 Budget
Income			
Operating Income			
Bank Interest	\$ 1,800	\$ 3,269	\$ 1,500
Church Offerings ¹	\$ 548,600	\$ 500,000	\$ 529,300
General Donations	\$ -	\$ 750	\$ -
Facility Hire	\$ 4,000	\$ 3,800	\$ 3,000
Kids Church Offering	\$ 480	\$ 600	\$ 480
Total Operating Income	\$ 554,880	\$ 508,419	\$ 534,280
Operating Expenses			
ADMINISTRATION			
Bank Charges	\$ 1,500	\$ 1,300	\$ 1,800
Computer Equipment and Software	\$ 4,500	\$ 3,600	\$ 3,000
Insurance	\$ 15,000	\$ 13,883	\$ 15,000
Office	\$ 800	\$ 720	\$ 800
Phone & Internet	\$ 3,000	\$ 2,900	\$ 4,000
Queensland Baptists Contribution	\$ 15,100	\$ 13,500	\$ 14,500
Photocopier	\$ 3,500	\$ 3,000	\$ 4,000
Total ADMINISTRATION	\$ 43,400	\$ 38,903	\$ 43,100
BUDGETED MISSIONS			
Chaplaincy	\$ 14,400	\$ 10,200	\$ 14,400
Community Care	\$ 2,000	\$ 900	\$ 2,000
Kids Church Sponsor Child	\$ 480	\$ 480	\$ 480
Mission Support Fund	\$ 3,000	\$ 1,400	\$ 3,000
Missions-Aust-O/seas (Harlands)	\$ 12,000	\$ 12,000	\$ 12,000
Total BUDGETED MISSIONS	\$ 31,880	\$ 24,980	\$ 31,880
MINISTRIES			
Sunday Services	\$ 3,000	\$ 2,100	\$ 3,000
Café	\$ 1,000	\$ 800	\$ 2,000
Youth	\$ 1,500	\$ 1,100	\$ 1,500
Childrens	\$ 2,000	\$ 1,300	\$ 2,000
Curriculum	\$ 1,400	\$ 1,400	\$ 1,400
Discipleship	\$ 5,000	\$ 5,700	\$ 5,000
Worship	\$ 2,500	\$ 2,400	\$ 2,500
Total MINISTRIES	\$ 16,400	\$ 14,800	\$ 17,400
PASTORAL			
Long Service Leave	\$ 6,000	\$ 6,000	\$ 5,000
Other Staff Costs	\$ 3,500	\$ 3,400	\$ 3,500
Professional Supervision	\$ 2,000	\$ 2,100	\$ 2,000
Salaries	\$ 368,945	\$ 358,000	\$ 344,468
Superannuation	\$ 42,429	\$ 39,380	\$ 37,891
WorkCare Premium	\$ 1,000	\$ 898	\$ 800
Total PASTORAL	\$ 423,874	\$ 409,778	\$ 393,659
PROPERTY			
Facility Improvements ²	\$ 8,000	\$ 5,500	\$ 10,000
Cleaning	\$ 6,240	\$ 5,280	\$ 6,240
Loan Payment for Renovation (10 year P&I) ³	\$ -	\$ -	\$ 12,000
Running Costs	\$ 25,000	\$ 26,500	\$ 20,000
Total PROPERTY	\$ 39,240	\$ 37,280	\$ 48,240
Total Operating Expenses	\$ 554,794	\$ 525,741	\$ 534,279
Gross Profit	\$ 86	\$ (17,322)	\$ 1
Plus Non-Operating Income			
Carols	\$ 40,000	\$ 27,140	\$ 35,000
Designated Missions Giving	\$ -	\$ 24,000	\$ -
Total Non Operating Income	\$ 40,000	\$ 51,140	\$ 35,000
Less Non-Operating Expenses			
Carols Expenses	\$ 40,000	\$ 36,217	\$ 35,000
Designated Missions Expenses	\$ -	\$ 24,000	\$ -
Total Non-operating Expenses	\$ 40,000	\$ 60,217	\$ 35,000
Net Profit	\$ 86	\$ (26,399)	\$ 1

Footnotes

1 Church offerings weekly budget of \$10550

2 Facility Improvements budget remains lower than usual due to the renovations being paid for by the building fund

3 Any loan payments will be taken out of the building fund

Church offerings budget increase of 3.6% compared to the 2023-24 budget (\$10179)

Staff Composition

David Luthy 5 days/week

David Ang 4 days/week

Ashley Hicks 3.5 days/week

Leigh Macpherson 2.5 days/week

Alexander Sweetman 2.5 days/week

Kassandra Sweetman 2 days/week

Deanna Suosaari 2 days/week

Graham Folling 1 day/week



SAFE CHURCHES POLICY



DETAILS SURROUNDING SAFE CHURCHES POLICY

Over the past several years, we have been done whatever if required to stay up-to-date with current legislation in keeping young people safe. This has included mandatory blue cards for those who work with people under 18 years old, as well as training for these people as well. Our training has been done through “Safety Management Online” and whilst this has been helpful, there are current requirements that Queensland Baptists are encouraging all of their churches to put into place.

Previously, a great deal of emphasis has been placed on Child Safe spaces (which is a good thing), however there has recently been a great push for churches to not just seek to protect minors, but also protect anyone who might be vulnerable who interacts with our church. As such, Queensland Baptists have recently released a new **“Safe Churches”** policy which has been worked on at length which has been approved at several different levels. You are able to see the content of this policy on the following pages, however it is still going through its final approval (to be done over the next few weeks) which is why the formatting still requires some editing.

If you are involved in any ministry within our church, it would be helpful if you could read through this Safe Churches Policy. There will be more training required for people involved in ministries, however the level of training will be tailored to someone’s interaction with vulnerable people. This is not just about ticking a box; this is about genuinely seeking to care for and protect those in our church and wider community who are most vulnerable.

Insert CHURCH NAME / LOGO

Safe Spaces

Safeguarding Policy

Blue Card Services (a part of the Queensland Government) requires all mandated organisations working with children and young people to develop and implement a Child and Youth Risk Management Strategy.

This Safe Spaces Safeguarding Policy (hereinafter referred to as “the Policy”) is the Child and Youth Risk Management Strategy of

CHURCH NAME, hereinafter referred to as “the Church”.

Please note: If your church has an annual turnover exceeding \$3 million, you will fall into the category of complying with the Australian Privacy Principles.

Purpose

Underlying this Policy is the acknowledgement that safe spaces begin and end with the knowledge that God's love is for all people. The Church is committed to the Biblical call to care for the vulnerable and acknowledges God's special concern for the poor, the marginalised and the oppressed. There are many biblical references to this call. We reference the following as a specific mandate from God to ensure safety and protection especially for children, young people and vulnerable adults in our community.

- "Love the Lord your God with all your heart, soul, mind and strength and love your neighbour as yourself." (Mark 12:30-31)
- "Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow." (Isaiah 1:17)
- "Speak up for those who cannot speak for themselves, for the rights of all who are destitute." (Proverbs 31:8)
- "My command is this: Love each other as I have loved you." (John 15:12)
- "Let the children come to me, and do not hinder them, for the kingdom of God belongs to such as these." (Mark 10:14)
- "Whoever welcomes one of these little children in my name welcomes me." (Mark 9:37)

With this in mind, the Church has adopted this Safe Spaces Safeguarding Policy to:

- Provide a safeguarding framework to inform, guide and support the stakeholders who work with and participate in our ministries and activities; and
- Fulfill our legal and insurance obligations in relation to:
 - Staff and volunteers engaged in working with children, young people, and vulnerable adults; and
 - Reporting matters, including child sexual abuse, sexual misconduct and reportable conduct involving a child, to government authorities.

This safeguarding policy outlines the commitment of the Church to Queensland's 8 Mandatory Requirements*. These include:

OUR COMMITMENT	1. A statement of commitment to the safety and wellbeing of children and the protection of children from harm. 2. A Code of conduct for stakeholders who interact with children, young people and vulnerable adults.
OUR CAPABILITY	3. Written procedures for recruiting, selecting, training and managing staff and volunteers.
MANAGING CONCERNS	4. Policies & procedures for handling disclosures or suspicions of harm, including reporting guidelines. 5. A plan for managing breaches of your risk management strategy. 6. Risk management plans for high-risk activities and special events.

MAINTAINING CONSISTENCY	<p>7. Policies & procedures for managing compliance with the blue card system.</p> <p>8. Strategies for communication & support.</p>
------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------

*Note: The Royal Commission into Institutional Responses to Child Sexual Abuse recommended the adoption of the National Principles for Child Safe Organisations. At the time this policy was made those National Principles have not been adopted as part of the law in Queensland. Instead, in Queensland organisations such as QB must comply with the 8 Mandatory Requirements.

Scope

This Strategy applies to:

- All Church Governance group, staff, and volunteers; and
- All people who are involved in or attend the Church and its programs, including visitors, parents, and contractors.

Definitions

Abuse – Any form of abuse, exploitation, coercion or ill-treatment. This might include but is not limited to physical abuse, verbal or emotional abuse, spiritual abuse, sexual abuse, mental or psychological abuse, or neglect.

Blue Card – The card issued by Queensland Government’s Blue Card Services after an application is received, verifying suitability for working with children, young people and vulnerable adults. A positive notice always accompanies a Blue Card approval. Where the term ‘Blue Card’ is used in this policy, it also refers to the positive notice issued by Blue Card Services.

Children - An individual under the age of 16 years old.

Safeguarding - Appropriate measures put in place to protect children, young people and vulnerable adults from harm.

Stakeholders - Refers to all people (other than staff or volunteers) who have contact with a ministry involving children, young people and vulnerable adults. These may include parents, carers, the participants themselves, visitors, and contractors to the ministry.

Vulnerable Adult - An individual aged 18 years and above who is or may be unable to take care of themselves or is unable to protect themselves against harm or exploitation by reason of age, illness, trauma or disability, or any other reason and includes those who suffer disadvantage such as social and financial hardship.

Young person / people - Refers to a person / people who is / are 16 or 17 years old.

Role Definitions

Please refer to the Position Description of each role for more information.

Junior Volunteer – under 18 years of age - Refers to volunteers under the age of 18 who have contact with children, young people and vulnerable adults under the supervision of an adult Team Member/Ministry Leader. Whilst they do not have the **leadership** responsibilities of an adult, it is important that there is appropriate screening, training and management.

Leadership & Governance - Persons appointed by the Church according to its constitution as responsible and accountable to the church members for the governance of the Church. Can include elders, deacons, council members, board members or pastoral staff.

Ministry Leader - Refers to the person (staff or volunteer) leading a ministry, program or activity which involves children, young people or vulnerable adults.

Safe Spaces Coordinator(s) - Refers to the person (ideally two staff or volunteer) appointed by the Church governance group to manage the Safe Spaces Team in practical implementation of this strategy under the guidance of the Church governance. Ideally coordinator(s) would be someone with experience in best practice for child safety and either a governance member or an experienced Ministry Leader. Safe Spaces Coordinators must report to the Senior Pastor when critical incidents occur.

Safe Spaces Team – **Where achievable, it is recommended to have a team of** people (staff or volunteer) appointed by the Church governance group to assist the Safe Spaces Coordinator(s) in the practical implementation of this strategy under the guidance of the Church governance group. Ideally this team will include the Senior Pastor, someone from the governance group, ministry leaders, an administrator and someone with experience in best practice for child safety (e.g.: police, teacher, doctor, child safety officer, lawyer, nurse).

Team Member - Refers to both paid staff and volunteers who have contact with children, young people and vulnerable adults.

1 Policy

The following outlines the Church's commitment to **Queensland's 8 Mandatory Requirements**.

Mandatory Requirement 1 - STATEMENT OF COMMITMENT

At our Church, we believe it is important to respect and treat everyone as unique individuals created by God, and to give special attention to the care, protection and wellbeing of children, young people and vulnerable adults.

Our church is committed to being a safe space for all and will provide a supportive environment by:

- Ensuring staff and volunteers are appropriately screened and trained and behave in a manner that resembles and represents Christ's attitude and approach;
- Providing safe environments and ministries that promote spiritual, social, and physical safety and personal growth and development; and
- Promoting a culture of safety throughout the Church, constantly communicating, and reinforcing our commitment across all aspects of ministries and activities.

We have zero tolerance for any form of abuse or harm to children, young people and vulnerable adults and are committed to actively seeking to prevent this abuse and harm. This includes maintaining an open and aware culture, treating all concerns and allegations raised seriously, not minimising the impact of abuse and harm on the victim, and promptly responding to all concerns and allegations.

The Church is dedicated to providing safe spaces for everyone and are committed to fulfilling our responsibilities under the [Mandatory Requirements](#) set out by the Queensland Government Blue Card Services.

For more details, please see: [Guidelines for Statements of Commitment.](#)

Mandatory Requirement 2 - CODE OF CONDUCT

We recognise that everyone is important to God, and therefore to us. All care is taken by the church to provide a safe environment for all involved in our ministries. As well as a Code of Conduct for staff and volunteers, the Church has expectations for children, youth, and parents, carers and visitors whilst attending or interacting in our ministries.

These Codes of Conduct define expectations relating to standards of behaviour for all people involved with the Church and its ministries. It provides clear guidelines about what is expected, the consequences of not meeting these expectations and information on how to report inappropriate behaviour.

These Codes of Conduct will be:

- part of the selection and training process for working or volunteering at the Church;
- visible to any guests or visitors participating in ministries or activities involving children, young people or vulnerable adults; and
- reviewed by the Church Governance Group and the Safe Spaces Team on an annual basis.

For more details, please see: [Guidelines for the Code of Conduct.](#)

Please see the following Codes of Conduct for more details:
Code of Ethics and Ministry Practice for QB Ministers
Code of Conduct – Staff and Volunteers
Code of Conduct – Junior Volunteer (under 18 years old)
Code of Conduct – General (Parents & Visitors, Youth, Children)

Mandatory Requirement3 - RECRUITMENT, SELECTION, TRAINING AND MANAGEMENT

3.a) Recruitment and Selection of Staff and Volunteers

The Church recognises the importance of recruiting staff and volunteers who have the right gifts, skills, and abilities to fulfill their roles. Whilst this is important for all roles in the Church, we especially acknowledge this importance with roles working with children, young people and vulnerable adults.

To ensure this, the Church will screen and train all staff, leaders and volunteers involved in any ministry, program, or activity of the Church. All staff and volunteers are to be recruited, selected, and inducted in accordance with the Procedure for Recruitment and Training of Staff and Volunteers.

3.b) Training of Staff and Volunteers

The Church acknowledges the importance of providing initial and ongoing training and support to staff and volunteers.

All staff and volunteers in contact with children, young people or vulnerable adults must undertake mandatory safeguarding training as part of their induction (and every three years thereafter) as well as annual refresher training. This includes training on definitions of abuse, reporting obligations, risk management, duty of care, positional power, transparency and accountability, and protecting vulnerable people.

The Safe Spaces Coordinator is responsible for ensuring that a training plan is set in place and there is adequate recordkeeping of training applied. For details on training requirements refer to the Procedure for Recruitment and Training of Staff and Volunteers.

3.c) Management of Standards of Behaviour for Staff and Volunteers

The Church expects all staff and volunteers to uphold the relevant Code of Conduct(s) which provide clear guidelines on expected behaviour when working with children, young people and vulnerable adults and the consequences of not meeting these expectations.

The Church also expects staff and volunteers to provide safe environments and follow the Guidelines for Creating Safe Environments. Any breaches of these standards will be dealt with under Section 5 – Complaint Handling.

For more details, please see: Procedure for Recruitment and Training of Staff and Volunteers; Guidelines for the Creating Safe Environments.

Mandatory Requirement 4 - RESPONDING TO CHILD PROTECTION CONCERNS

Children, young people and vulnerable adults can only be protected from harm if it is reported and dealt with quickly and effectively. Therefore, the Church will ensure appropriate and timely reporting of all disclosures or suspicions of harm and any complaints relating to child protection concerns, especially sexual abuse and/or sexual misconduct involving a child in accordance with the Procedure for Responding to Child Protection Concerns.

The Church will ensure that Child Protection concerns will be reported to a Safe Spaces Coordinator or a member of the Safe Spaces Team and the relevant authorities as soon as possible and in accordance with legislative requirements.

For more details, please see: Procedure for Responding to Child Protection Concerns.

Mandatory Requirement 5 - COMPLAINT HANDLING

The Church will respond to complaints about breaches of the Code of Conduct quickly and in accordance with the Procedure for Handling Complaints against Staff and Volunteers. These apply to both minor breaches and serious breaches, including child sexual abuse or sexual misconduct involving a child, young person or vulnerable adult.

For any complaints against Pastoral Staff, these are to be reported and investigated according to the Queensland Baptists Ethical Issues Response Guidelines.

For more details, please see: Procedure for Handling Complaints against Staff and Volunteers; Queensland Baptist Ethical Issues Response Guidelines.

Mandatory Requirement 6 - CREATING SAFE ENVIRONMENTS

The Church will ensure that physical, spiritual and emotional, and online environments promote safety and wellbeing and minimise the opportunity for children, young people and vulnerable adults to be harmed.

6.a) Safe Physical Environments

- The Church will comply with Workplace Health and Safety requirements as well as consider the impact of the physical environment on the potential for risk especially to children, young people and vulnerable adults.
- If the Church property has any residential facility on or adjacent to the church property that is under direct management and control of the Church (including private rental) then the Church will ensure that all regular adult occupants of that property hold a current Blue Card for the duration of their residence.

- The Church will consider whether any ministries it supports, including overseas ministries, have appropriate child protection policies in place. *(If you are a charity this is a requirement under the Australian Charities and Not-for-profits Commission [ACNC] external conduct standards.)*

6.b) Safe Spiritual and Emotional Environments

- The Church acknowledges and respects the diverse cultural, religious and family beliefs of each child, young person or vulnerable adult.
- The Church desires for all people to feel safe in any of our ministries. This especially applies to those deemed vulnerable in our society.
- It is important to us that our children, young people and vulnerable adults feel safe at all times during our ministries. Should they feel unsafe at any point, there are clear guidelines in place as to who they can speak to.

6.c) Safe Online Environments

- The Church will promote safe online behaviour in any electronic communication.
- In accordance with current privacy laws, the Church will seek permission to use media (photos, media, etc.) in marketing and promotion and will ensure these remain the property of the Church and are used only within the law.

For more details, please see: [Guidelines for Creating Safe Environments](#).

Please note: If your church has an annual turnover exceeding \$3 million, you will fall into the category of complying with the Australian Privacy Principles.

6.d) Risk Management

a. Managing Persons of Concern

A Person of Concern is someone who:

- Has pleaded guilty to, been convicted of, or has admitted to a sexual criminal offence;
- Has been found to have sexually offended, arising through due diligence checks related to recruitment;
- Is currently charged with a sexual offence;
- Has been the subject of an allegation of a sexual offence and this was not appropriately investigated;
- Has been found to have received an adverse risk assessment arising from sexual misconduct;
- Is deemed to be a risk to the safety of children, young people and vulnerable adults because of an adverse risk assessment relating to sexual misconduct;
- Exhibits constant wandering across other people's sexual boundaries.

A Christian congregation can be one of the few places where Persons of Concern, as the recipients of God's forgiveness, can mix with a Christian community. However, that forgiveness does not mean immunity from temptation to re-offend.

The Church is committed to providing a safe space for children, young people and vulnerable adults.

Should a Person of Concern be identified within the Church, the Safe Spaces Coordinator and Senior Pastor, in consultation with the QB Professional Standards Officer will assess and manage any person identified as a Persons of Concern in accordance with [An Australian Baptist Response to Persons of Concern](#).

For more details, please see: [An Australian Baptist Response to Persons of Concern](#).

b. Risk Assessments and Management Plans

The Church will ensure that Ministry Leaders assess the risks and complete a Risk Management Plan in [relation to any children, young people](#) and [vulnerable adult](#) programs or [activities](#) undertaken at, for or with the Church.

- For regular activities, the assessment will be conducted at least annually and whenever there are significant changes in the program activities, attendance, or location.
- For High-Risk Activities or Special Events, the Ministry Leader will complete a risk assessment.

All Risk Management Plans in relation to any children, young people and vulnerable adults are to be approved by the Safe Spaces Team beforehand and briefed with relevant staff and volunteers to ensure appropriate safe standards are met.

The Safe Church Coordinator will ensure that appropriate and reasonable precautions are adopted to address risks identified as part of a risk assessment. When considering what measures are appropriate, Ministry Leaders will consider the likelihood of an incident occurring, the seriousness of the consequences and the difficulty of avoiding the risk.

c. Incident Management – Responding and Reporting

The Church is committed to providing a safe environment for all. Part of this process is ensuring that

- a) Incidents, whether potential or actual, are responded to in an appropriate way; and
- b) Reporting and analysing occurs to ensure the incident doesn't happen again.

All incidents (including accidents and disclosures) whether suspected, perceived, potential or actual, will be managed through the [Procedure for Responding to an Incident \(Minor or Critical\)](#) and recorded on the [Safe Spaces Incident Response Form](#) or [electronic software equivalent](#).

For more details, please see: [Safe Spaces Incident Response Form](#).

6.e) Third Parties and Affiliated Entities

The Church will require any third party (tenant or external party using Church property) that provides services to children, young people and vulnerable adults to provide a copy of their child and youth risk management strategy at least annually.

The church will ensure that any affiliated entities (any entity or program that is, or is represented as, a ministry of the Church) comply with current child safety standards including annual reports to the Church Governance group regarding their child and youth risk management strategy.

Mandatory Requirement 7 - COMPLIANCE WITH QUEENSLAND'S BLUE CARD LAWS

7.a) Recordkeeping

The Church complies with recordkeeping requirements of the Blue Card system and are expected to comply with the Safe Spaces Recordkeeping Guidelines and the Guiding Principles of the Queensland Baptists Data Retention and Destruction Policy Clauses 2.4 and 4.5).

The Church will retain records in alignment with the Safe Spaces Recordkeeping Guidelines.

- Where records contain, or may contain, sensitive information, they will be kept in a manner that protects confidentiality and will only be accessed by a limited number of authorised persons.
- Where records are kept in hard copy, they will be held in a secure location with proper consideration of access, and physical conditions.
- Where records are kept electronically, they will be monitored to ensure security and ongoing accessibility.

For more details, please see: Safe Space Recordkeeping Guidelines; Privacy Policy*

**Please note: If your church has an annual turnover exceeding \$3 million, you will fall into the category of complying with the Australian Privacy Principles.*

7.b) Review and Accountability

a) Internal Review

The Church will review this policy annually, using the [Checklist for Annual Internal Review](#) and seeking input from staff, volunteers and stakeholders to which the policy applies.

b) External Review

As a church affiliated with the QB Movement, we are committed to ensuring that all Baptist Churches across Queensland are safe spaces.

QB Church Services have a specialised team that are available to assist the Church when required, we will seek advice from and communicate with QB Church Services in regard to:

- Any Child Protection Concerns – contact safespaces@qb.org.au
- Any Safeguarding policy advice and support – contact safespaces@qb.org.au
- Any complaints in regards to Pastors, Staff, Volunteers or Stakeholders – contact pso@qb.org.au
- Any knowledge of a Person of Concern within the Church. – contact pso@qb.org.au

1.1 Mandatory Requirement 8 - COMMUNICATION AND SUPPORT

8.a) Communication

The Church recognises this policy is most effective when it is communicated to all stakeholders.

The Safe Spaces Coordinator and the Church governance group will:

- Ensure that all stakeholders are aware of responsibilities and understand what is accepted behaviour for interacting with children, young people and vulnerable adults;
- Enable individuals to feel comfortable addressing issues of concern;
- Highlight the importance of the Church's commitment to protecting the safety and wellbeing of children, young people and vulnerable adults in our environment.

Child protection and a culture of safety is everyone's responsibility, and the Church is committed to considering and implementing new ways of communicating this.

8.b) Support

The Church recognises that stakeholders may require support to when dealing with issues such as behaviour management, conflict, bullying, child protection concerns or breaches of this policy. As such, the Safe Spaces Coordinator and Church Governance Group will ensure support is available.

The types of support that may be made available include:

- Partnering with external support and counselling services;
- Seeking guidance and advice from the Church's workplace health and safety officer/s;
- Providing additional training;
- Implementing mentoring or discipleship; or
- Mediation or other conflict resolution techniques.

2 Related Policies, Procedures and Guidelines

- Workplace Health and Safety Policy
- Safe Spaces Safeguarding Policy: Associated Policies, Procedures and Guidelines
- *Privacy Policy (if relevant to your church)*

3 Responsibilities & Accountabilities

- Church Governance Group– Approve the policy and approve annual audit to ensure compliance.
- Safe Spaces Coordinator and Team – Manage the practical implementation of the Safeguarding policy and undergo an annual audit and review.

4 Approval & Review

Policy Owner

Approved by - Director of QB Services

Date Approved – yearly at board meeting

Date of Next Review November 2025

Version Control

Version	Date	Main Changes
---------	------	--------------

