



2022

Annual  
Report

mnd   
*Western Australia*



## Staff

Chief Executive Officer	<b>Courtney D'Mello</b>
Fundraising and Events Manager	<b>Sarah Wiley</b>
Accountant	<b>Ling Lee</b>
Administration and Accounts Receivable	<b>Anne Northall</b>
Administration and Events Coordinator	<b>Anita Nici</b>
Marketing Coordinator	<b>Jasmin Woodhall</b>
MND Advisors	<b>Joan Ellis, Emma Evans (South West region), Jade Arnott and Oonagh Vereker</b>
Respiratory Physiotherapist	<b>Vivienne Travlos</b>
Occupational Therapists	<b>Sophie Nunn and Terrie Simpson</b>
Coordinators of Support	<b>Jodie Nicks and Shanaz Lambat</b>
Allied Health Assistant / Equipment Coordinator	<b>Tuti Clift</b>

## Board of Management

President	<b>Prof Samar Aoun</b>
Vice President	<b>Dr Rob Edis</b>
Treasurer	<b>Helen Kraus</b>
Members	<b>Drew Bathgate Maureen Bathgate Lachlan Haughey Melissa Cashman Meredith Corr Prof Anthony Akkari Paul Rogers Guy Marchesani</b>

## Patron

**Hannah Beazley MLA**

## Ambassadors

**Kirsten Whitby  
Narelda Jacobs**

## Motor Neurone Disease Association of Western Australia

ABN **49 312 430 982**

**Unit 1/184 Raleigh Street  
Carlisle WA 6101**

\* **(08) 6186 4133**

\* **admin@mndawa.asn.au**

\* **www.mndawa.asn.au**

In the spirit of reconciliation, MNDWA acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

## Life Members

<b>Karen Brown</b>	<b>Keith Potger</b>
<b>Janet Johns</b>	<b>Jon Sanders</b>
<b>Christine Kingsnorth</b>	<b>Karen Smart</b>
<b>Marie Macdonald</b>	<b>Julie Touchell</b>
<b>Emanuel Manolios</b>	<b>David Whiteman</b>
<b>Peter Murray</b>	<b>Ross Whiteman</b>

## Honorary Accountant

**Mr Tony Silipo**



## About us

The Motor Neurone Disease Association of Western Australia (MNDAWA) provides vital care and support services for people living with Motor Neurone Disease, their carers and their families. MND is a progressive neurological condition that attacks the motor neurones (nerves). This disease is diagnosed in people of all ages, men and women. Currently there is no cure, however symptoms can be managed to help the person achieve the best possible quality of life.

MNDAWA offers care coordination, allied health services and emotional support, understanding that MND progresses differently in every individual.

MNDAWA relies heavily on the generosity and strength of the community to assist in increasing awareness and understanding of MND. With this support, the Association can continue to offer specialised care and support services for families living with MND.

### *Vision*

To be the recognised provider of care and support for people with MND and their families in Western Australia (WA) by adopting person and family centered best practices.

### *Mission*

To lead in the specialist support, enhancement of quality of life, awareness raising and promotion of research for people living with MND.

### *Values*

*Care* Members, clients and their carers are our primary focus. We strive to understand and meet their needs in a compassionate manner to enhance the quality of life and care for people living with MND in WA.

*Inclusivity* The individuality of people is recognised and we acknowledge their rights.

*Respect* We treat everyone with respect, dignity and patience.

*Equity* We strive to enable equity of access to care and support services to people living with MND in WA, irrespective of their geographical location.

*Collaboration* We collaborate with professionals to build knowledge and pursue excellence in the care and support of people living with MND.

*Quality* We strive for continuous improvement in all we do: From association governance, management of staff and volunteers, liaison with professionals as well as the wider community and relationships with sponsors and partners in the pursuit of quality performance and best practice.





## A message from the *President, Chief Executive Officer and Treasurer.*

The 2021-2022 financial year provided many challenges and opportunities. As an association we have continued to grow and to evolve to meet the needs of our MND community.

COVID continued to cause disruption and devastating affects worldwide. Western Australia has seen a greater impact than other years as we faced our highest case numbers due in part to the opening of the borders. This posed a worrying time for all of us, particularly those with compromised immune systems or health concerns. Our wonderful staff at MNDAWA continued to provide vital care services, ensuring extra precautions were taken wherever possible and we thank them for their continued dedication and compassion.

Internally we have seen staffing changes including welcoming new Chief Executive Officer, Courtney D'Mello. We would like to acknowledge the work and dedication of the outgoing Chief Executive Officer, Andrew Hirst who advanced the Association over his four years in the role. Courtney has brought a new energy to the leadership and we look forward to seeing her plans come to fruition.

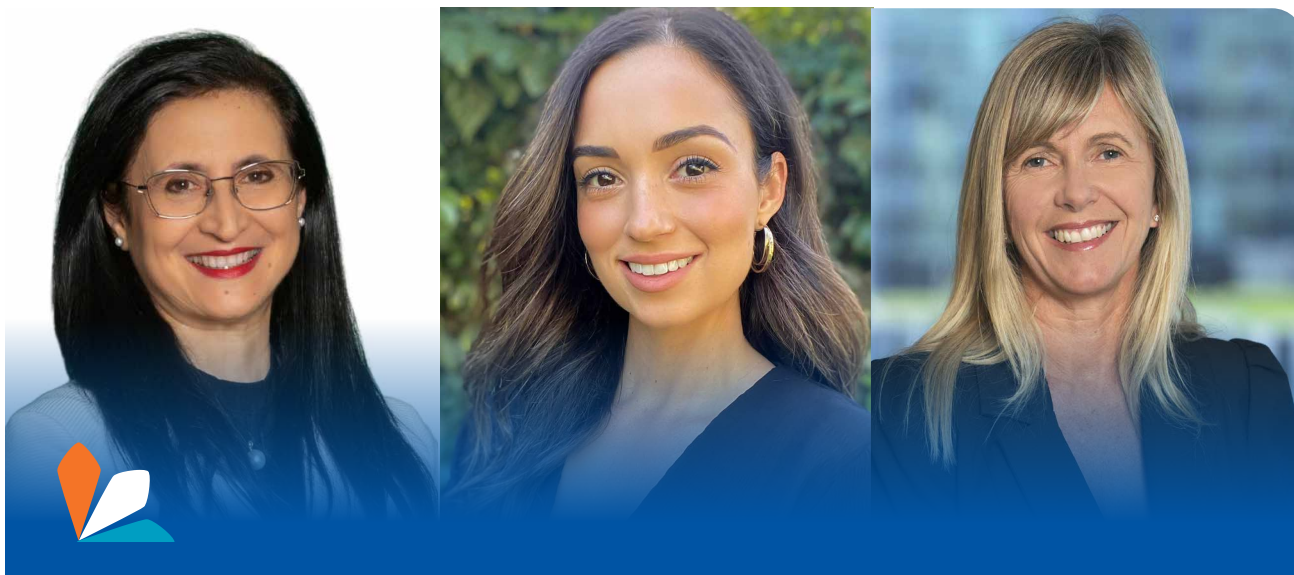
We are grateful for the support of the WA Department of Health and we work closely with them to ensure seamless support for our clients and to keep up to date with changes to services. We would like to thank Fight MND and Care Cure Support for generously providing funding for the purchase of equipment. Perpetual has provided funds for a third occupational therapist for the 2023 financial year and we very much value their continued support for this much needed service.

The McCusker Charitable Foundation and the Scottish Masonic Charitable Foundation both contributed further funds to continue providing a respiratory physiotherapist which we are very grateful for. Lotterywest has provided a grant for much needed grief counselling services to our MND Community and we greatly appreciated a generous donation from the Bentley Hospital Auxiliary Inc. Further contributions are highlighted in the financial report pages.

As a registered charity, MNDAWA relies mostly on the community; be it business sponsorship, grants, bequests, donations or the sale of merchandise and fundraising event tickets. These various revenue streams are equally important as together they allow us to continue our services.

During this financial year, numerous community fundraising events were held. This covered a range of activities where an individual or group actively collected donations for the Association. We support these individuals through the provision of materials, signage and merchandise to sell. The kindness shown by these individuals captures the spirit of our supportive community.

Two donor appeals were held during the financial year, raising a total of \$92,000. These appeals are a chance for us to not only raise funds but also to provide information and increase understanding of MND and its impact on an individual as well as their family.



Our event calendar was as full as ever, bringing together clients, carers and families along with supporters, volunteers and the broader community. On the following pages you will see a snapshot of our events. Whilst most of our events were able to proceed, the Dive For Dollars was postponed due to COVID. The Walk to D'Feet MND and Unite Against MND Charity Ball were a great success. A huge thanks to our fundraising manager and the WA public for supporting these events. On behalf of the Association, we would like to acknowledge the amazing team of volunteers we have. Without the volunteers we simply could not host the outstanding events we do.

Towards the end of this reporting period we welcomed a new Patron, Hannah Beazley MLA. We are excited for the opportunities this partnership will bring as Hannah will represent our association through her networks and will assist in advocating for the needs of our MND community, starting with establishing the Parliamentary Friends of MND in Western Australia. This advocacy will be complemented by the work alongside other state-based MND Associations across Australia to communicate our needs to the Federal Government.

The Board has been working to review and update the strategic plan with the assistance of an external consultant, funded by a grant from the Health Department of WA. This is reviewed each year to ensure that priorities align with the needs of our clients and their carers. Many thanks to our Board members for their continued support and dedication. In particular we acknowledge the

contribution of our retiring Vice President, Dr Rob Edis, who served the Association over the past four years and the MND community over the past 40 years. To acknowledge Rob's dedication and long service, it is the pleasure of MNDAWA to award him a much deserved life membership.

Looking ahead, 2023 will mark the 40th anniversary of the Association. This significant milestone will be a time to look back at our achievements as well as the changes and advancements in research and treatment. Whilst we are proud of what we have achieved and the support we have provided, we look forward to the day when the world is free of MND and the Association is no longer required.

Our motto as always is:

*Until there is a cure, there is care.*

✿ **President Professor Samar Aoun**

✿ **Chief Executive Courtney D'Mello**

✿ **Treasurer Helen Kraus**



## The Year in *Pictures*



Walk to D'Feet MND was held in Perth and Bunbury.



*Unfortunately a number of events were impacted by Covid restrictions.*



The Quiz Night was again an enjoyable and successful evening.

Nine *Carers Lunches* were hosted to bring our supportive community together.



Pamper Day was hosted for clients and carers.





**Unite Against MND raised  
over \$80,000 in one night.**



*Community fundraising events were  
held across Perth and Western  
Australia in support of MNDWA.*



# MNDAWA Awards

The Annual MNDAWA Awards are an opportunity for the Association to recognise the individuals, groups and businesses which have supported us throughout the year.



## Donor Awards

- \* Silver Award – donations between \$5,000 and \$9,999.
  - Liberty Specialty Markets
  - Willy and Mimi Packer
- \* Gold Award – donations between \$10,000 and \$19,999.
  - CommBank Staff Foundation
  - Retravision
- \* Platinum Award – donations over \$20,000.
  - The Bentley Hospital Auxiliary Inc
  - Care, Cure, Support
  - FightMND
  - The Helen Leech Endowment
  - Lotterywest
  - The McCusker Charitable Foundation
  - The Scottish Masonic Charitable Foundation of WA



## Individual Awards

- \* **Volunteer of the Year 2022**  
**Denise Fox**
- \* **Fundraiser of the Year 2022**  
**Tony Spence**
- \* **Outstanding Health Professional**  
**Adrienna Elliot**
- \* **The Eleanor Mounsher Award**  
**Trudy Renshaw**
- \* **The President's Cup**  
**Helen Kraus**



## Fundraiser Awards

- \* Those who raised more than \$5,000
  - Fran Boyce - Ride 2 Rotto
  - Greg Cooke – Walk to D'Feet MND Perth
  - Meredith Corr and Jeremy Daniel – 20Ks for 20 Days & Dive For Dollars Rottnest
  - Dianna Glynn - Walk to D'Feet MND Bunbury
  - Suzanne Gulvin - Drink Tea For MND
  - Judith Harvey – Walk to D'Feet MND Perth
  - Vanessa Heindrich - Geraldton High Tea
  - Mark Houston - Big Freeze
  - Sharon Johns - Dongara High Tea
  - Amy Martindale - Walk to D'Feet MND Bunbury
  - Trudy Renshaw – Playing Through For MND
  - Mick Smith - Wanneroo Golf Club Open Day
  - Alison Soraru - Perth Modern School Fundraising Day
  - Tony Spence – World Record Attempt
  - Caroline Thompson – Walk to D'Feet MND Perth





# Thank you to These Supporters



## Platinum Partners

Acknowledging those who have donated over \$50,000 to the Association over the last ten years (July 2012 – June 2022).

- ✿ The Bentley Hospital Auxiliary Inc
- ✿ The Busby Family Fund
- ✿ Care Cure Support
- ✿ Country Women's Association of WA
- ✿ Department of Attorney General
- ✿ Fight MND
- ✿ Greg and Julie Hambley
- ✿ Harvey Norman Western Australia
- ✿ The Helen Leech Endowment
- ✿ McCusker Charitable Foundation
- ✿ Robert Minear
- ✿ Rotary Club of Attadale
- ✿ Santos Ltd



We would like to extend a special thank you to all those who have generously supported the Association during 2021/2022.

Without your contribution, MNDWA would be unable to deliver its specialised care and support services to the highest level.

## Donors

Acknowledging those who have donated \$1,000 and over to the Association over the last year (July 2021 to June 2022).

- |                         |  |
|-------------------------|--|
| • Amy Martindale        | • Matthew Dobson                                       |
| • Beth Hands            | • McCusker Charitable Foundation                       |
| • Caroline Thompson     | • Meredith Corr  |
| • Chloe George          | • Mimi and Willy Packer                                |
| • Denise Fox            | • Naja Branka Kos                                      |
| • Dianna Glynn          | • Penelope Willems                                     |
| • Emma Reilly           | • Perth Hash House Harriettes                          |
| • Fight MND             | • Perth Modern School                                  |
| • Fran Boyce            | • Peter Hale   |
| • Greg Cooke            | • Rayma Cole-Bucktin                                   |
| • Hannah Mars           | • Robert Minear  |
| • Heather McLean        | • Sarah Chester  |
| • Ian Gillespie         | • Selina Coleman                                       |
| • Jan Cicerello         | • Sharon Johns   |
| • Jenny Caldwell        | • Stephen Pollock                                      |
| • Kai Pitt              | • Suzanne Gulvin                                       |
| • Jo Lund               | • Terrie McGeough                                      |
| • Judith Harvey         | • The Busby Family Fund                                |
| • Judy Mobbs            | • The Scottish Masonic Charitable Foundation of WA Inc |
| • Julieann Healy        | • Tony Bird  |
| • Kelly Haughey         | • Tony Spence  |
| • Kyle Sherry           | • Trudy Renshaw  |
| • Lauren Reid-Dornbusch | • Vanessa Heinrich                                     |
| • Lecore Fredericks     | • Wanneroo Golf Club                                   |
| • Lisa Gregory          | • William Dobson                                       |
| • Mark Czerwenczuk      |  |
| • Mark Houston          |  |





# *Financial Report*

**For the year ended 30 June 2022**





## BOARD OF MANAGEMENT REPORT

Your board of management submits the financial report of Motor Neurone Disease Association WA Inc for the financial year ended 30 June 2022.

### Board Members

The names of board members throughout the year and at the date of this report are:

Professor Samar Aoun (President)  
Dr Robert Edis (Vice President)  
Dr Loren Flynn (Secretary) (resigned in November 2021)  
Helen Kraus (Treasurer)  
Drew Bathgate  
Maureen Bathgate  
Evan Battalis (resigned in November 2021)  
Lachlan Haughey  
Dennis Bertoldo (resigned in November 2021)  
Melissa Cashman  
Guy Marchesani (appointed in November 2021)  
Paul Rogers (appointed in November 2021)

### Operating Result

The net profit for the year ended 30 June 2022 amounted to \$194,800.

### Significant Change in the State of Affairs

The 2022 financial year saw the association return to a more normal economic performance and activity from the previous year. During the 2021 financial year the association was impacted by the COVID-19 pandemic, with the main economic impact being in the fundraising area as a number of fundraising activities had to be cancelled.

This year there has been much more activity in donations and fundraising with income increasing from \$484,954 to \$521,128 in 2022

### Principal Activities

The principal activities of the association during the financial year were to provide guidance and support services to those diagnosed with motor neurone disease and their families in Western Australia.

No significant change in the nature of these activities occurred during the year.

Signed in accordance with a resolution by the members of the board of management.

Board Member

Board Member

Dated: 1/11/2022

Perth, Western Australia



**ASSETS & LIABILITIES STATEMENT  
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	1,971,420	2,030,883
Trade and other receivables	3	20,531	-
Inventories	4	21,965	15,853
Other current assets	5	59,999	68,269
<b>TOTAL CURRENT ASSETS</b>		<u>2,073,915</u>	<u>2,115,005</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	711,482	641,139
Investments	7	726,740	537,666
Right of use asset	8	39,346	70,823
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,477,568</u>	<u>1,249,628</u>
<b>TOTAL ASSETS</b>		<u><u>3,551,483</u></u>	<u><u>3,364,633</u></u>
<b>CURRENT LIABILITIES</b>			
Grants and trust monies on hand	9	272,549	255,387
Trade and other payables	10	132,846	120,028
Provisions	11	57,287	67,724
<b>TOTAL CURRENT LIABILITIES</b>		<u>462,682</u>	<u>443,139</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	11	31,136	27,749
Lease liability – right of use asset	12	41,719	72,599
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>72,855</u>	<u>100,348</u>
<b>TOTAL LIABILITIES</b>		<u>535,537</u>	<u>543,487</u>
<b>NET ASSETS</b>		<u><u>3,015,946</u></u>	<u><u>2,821,146</u></u>
<b>MEMBERS' FUNDS</b>			
Retained surplus		<u>3,015,946</u>	<u>2,821,146</u>
<b>TOTAL MEMBERS' FUNDS</b>	13	<u><u>3,015,946</u></u>	<u><u>2,821,146</u></u>



## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Membership		891	1,430
Grants			
- Health Department of WA		519,155	433,165
- Perpetual Impact		59,521	63,518
- Fight MND		353,483	417,715
- Lotterywest		36,030	37,526
- Other grants	1	142,480	140,776
Donations & fundraising income (net)		521,128	484,954
NDIS income		243,772	66,356
Perpetual Investments – unrealized gain		(86,883)	37,654
Perpetual Investments - income		43,219	19,437
Interest		4,871	9,965
<b>Total income</b>		1,837,667	1,712,496
<b>Expenditure</b>			
<b>Family support services</b>			
MND advisory services		588,206	604,017
Information/education		58,868	40,811
Indirect care advisory services			
- Equipment purchase/maintenance & respite		263,141	200,711
- Client care support (NDIS)		462,572	229,670
<b>Administration</b>			
Administration costs		266,516	142,181
Board expenses/conference		3,564	6,636
<b>Total expenditure</b>		1,642,867	1,224,026
<b>Net current year surplus</b>		194,800	488,470

**Note:**

1. Other grant income is made up of the following:

- Transition Assistance Fund	\$13,878
- MND Connect	\$43,983
- Vitality	\$4,000
- Harcourts Foundation	\$1,422
- Scottish Masonic CF	\$13,613
- McCusker Charitable Foundation	\$55,584
- CommBank Staff Foundation	\$10,000





**STATEMENT OF FUNDRAISING  
INCOME & EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$ Net Income	2021 \$ Net Income
<b>Fundraising activities</b>			
Australia moves for MND		-	954
MND Ball	1	48,082	-
Bequest		16,243	10,109
Cape to Cape		-	52,309
Containers for Change		2,674	3,064
Community fundraising events		176,439	137,065
COVID-19 Appeal		-	525
Dive for Dollars	2	-	45,369
Donations – general	4	233,562	64,911
Donor appeal		92,629	82,954
Donated equipment	3	(43,085)	7,273
Tea for MND		14,334	8,810
IMO donations		13,780	39,458
Quiz night		10,489	16,138
Merchandise sales		4,812	5,882
Walk D’Feet		111,239	176,930
Less research donations		(10,000)	(11,038)
Administration	5	(120,533)	(121,353)
Fundraising fees		(5,544)	(11,286)
Fees associated with donations and fundraising		(23,993)	(23,120)
		<u>521,128</u>	<u>484,954</u>

**Note:**

1. July 2021 event  
(July 2020 event was run by an external party and the income was received into the community fundraising account).
2. Due to COVID restrictions in March, the event was postponed to November 2022.
3. Depreciation cost of donated equipment and Wearne Trust donated a car in this financial year
4. Including \$125K donation received from Bentley Hospital Auxiliary Inc.
5. 30% of the total costs of the items listed below was allocated to this account:
  - admin staff wages & associated costs, postages, photocopying and audit fee



**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022**

	<b>Members' Funds</b>	<b>Total</b>
<b>Balance at 30 June 2019</b>	2,350,287	2,350,287
Total changes in members' funds recognised in the income and expenditure statement	(17,611)	(17,611)
<b>Balance at 30 June 2020</b>	2,332,676	2,332,626
Total changes in members' funds recognised in the income and expenditure statement	488,470	488,470
<b>Balance at 30 June 2021</b>	2,821,146	2,821,146
Total changes in members' funds recognised in the income and expenditure statement	194,800	194,800
<b>Balance at 30 June 2022</b>	3,015,946	3,015,945



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from donations, fundraising and grants		2,058,660	1,199,415
Payments to suppliers		(1,546,039)	(923,070)
Interest received		6,087	9,909
Dividend received		30,970	-
Finance costs paid		(2,351)	-
		<hr/>	<hr/>
Net cash generated by operating activities	14	547,327	286,254
		<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investment portfolio		(296,084)	(500,000)
Purchase of property, plant and equipment		(328,926)	(458,365)
Proceeds from sale of plant and equipment		16,827	-
Proceeds from sale of investments		32,273	-
		<hr/>	<hr/>
Net cash used in investing activities		(575,910)	(958,365)
		<hr/>	<hr/>
Lease repayments		(30,880)	-
		<hr/>	<hr/>
Financing cashflow		(30,880)	-
		<hr/>	<hr/>
Net increase in cash and cash equivalents		(59,463)	(672,111)
Cash and cash equivalents at beginning of financial year		2,030,883	2,702,994
		<hr/>	<hr/>
<b>Cash and cash equivalents at end of financial year</b>	<b>2</b>	<b>1,971,420</b>	<b>2,030,883</b>
		<hr/> <hr/>	<hr/> <hr/>





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement 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 Associations Incorporation Act Western Australia. The board has determined that the association is not a reporting entity.

#### Statement of compliance

The financial report has been prepared in accordance with Associations Incorporation Act Western Australia, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

#### Basis of preparation

The financial statements have been prepared on an accrual 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

No provision for income tax has been raised as the association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### (b) Property, plant and equipment

Property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use.

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

Class of fixed assets	Depreciation rate
Motor vehicles	17%
Patient equipment	20% - 67%
Office equipment	10% - 67%



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

#### (c) Impairment of assets

At the end of each reporting period, the board reviews the carrying amounts of its assets to determine whether there is any indication that those assets have been impaired. If such indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the assets fair value less costs of disposal 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) 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.

#### (e) Accounts receivable and other debtors

Accounts receivable and other debtors includes amounts due from funders as well as amounts receivable from customers. Receivable expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivable are classified as non-current assets.

#### (f) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

#### 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 (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

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

#### 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.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

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

- 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)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.
- If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

#### Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

#### Interest Income

Interest income is recognised using the effective interest method.

#### Dividend Income

The association recognises dividends in profit or loss only when the right to receive payment of the dividend is established.

#### Income from sale of good

The association sells merchandise to the general public. Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers.

A receivable will be recognised when the goods are delivered. The association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales (which include those with volume discounts) are made within a credit term of 30 to 45 days.

Customers have a right to return products within 60 days as stipulated in the current contract terms. At the point of sale, a refund liability is recognised based on an estimate of the products expected to be returned, with a corresponding adjustment to revenue for these products.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

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

#### (g) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

#### (h) 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 Australia 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.





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

#### (i) Financial Assets

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either the purchase or the sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

##### Classification and subsequent measurement

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

The Association initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial measurement of financial instruments at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

#### Derecognition

A financial asset is derecognised when the holder’s contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Entity no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset’s carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity that the Association elected to classify as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

#### Impairment

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approaches to impairment, as applicable under AASB 9: *Financial Instruments*:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

#### *General approach*

Under the general approach, at each reporting period, the Association assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there has been no significant increase in credit risk since initial recognition, the Entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

#### *Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivable; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

#### *Purchased or originated credit-impaired approach*

For a financial assets that are considered to be credit-impaired (not on acquisition or originations), the Association measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.
- *Low credit risk operational simplification approach*
- If a financial asset is determined to have low credit risk at the initial reporting date, the Association assumes that the credit risk has not increased significantly since initial recognition and, accordingly, it can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Association applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

#### *Recognition of expected credit losses in financial statements*

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

### (j) **Accounts payable and other payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days or recognition of the liability.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### Note 1: Statement of significant accounting policies (continued)

#### (k) Employee provisions

Provision is made for the association'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.

#### (l) Provisions

Provisions are recognised when the association 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.





**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>Note 2: Cash and cash equivalents</b>		
Cash at bank - Bankwest	1,027,144	841,769
Petty Cash	500	500
Term deposit - Bankwest	943,776	938,614
Term deposit – Westpac	-	250,000
	<u>1,971,420</u>	<u>2,030,883</u>
<b>Note 3: Trade and other receivables</b>		
Trade debtor	14,245	-
Other debtor	6,286	-
	<u>20,531</u>	<u>-</u>
<b>Note 4: Inventories</b>		
Stock on hand	<u>21,965</u>	<u>15,853</u>
<b>Note 5: Other current assets</b>		
Prepayments	29,212	46,843
Accrued interest	1,986	3,202
Income receivable – Perpetual	25,162	17,982
Imputation credit refund due	3,639	242
	<u>59,999</u>	<u>68,269</u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 6: Property plant and equipment</b>		
Office equipment at cost	117,203	111,202
Less accumulated depreciation	(86,279)	(65,805)
	<u>30,906</u>	<u>45,397</u>
Patient equipment at cost	1,732,033	1,444,932
Less accumulated depreciation	(1,138,437)	(938,406)
	<u>593,596</u>	<u>506,526</u>
Motor Vehicles at cost	35,834	43,169
Less accumulated depreciation	(6,569)	(26,098)
	<u>29,265</u>	<u>17,071</u>
Fixtures, fittings & leasehold improvements	81,465	81,465
Less accumulated depreciation	(23,750)	(9,320)
	<u>57,715</u>	<u>72,145</u>
<b>Total property, plant and equipment</b>	<u><u>711,482</u></u>	<u><u>641,139</u></u>
<b>Note 7: Investments</b>		
<b>Perpetual</b>		
Listed securities	173,552	126,418
Managed investments	527,045	395,579
Cash	26,143	15,669
<b>Total property, plant and equipment</b>	<u><u>726,740</u></u>	<u><u>537,666</u></u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>Note 8: Right of use asset</b>		
The associations lease portfolio includes buildings, this lease has 3 years as its lease term, expiring on 30 September 2023		
<b>Options to extend or terminate</b>		
The lease includes an option to extend the lease for a further 3 years after the initial term.		
<i>AASB 16 related amounts recognised in the balance sheet are as follows:</i>		
Right of use lease asset	94,431	94,431
Less accumulated depreciation right of use asset	(55,085)	(23,608)
	<u>39,346</u>	<u>70,823</u>
<b>Note 9: Grants and trust monies on hand</b>		
Grants and trust monies on hand	<u>272,549</u>	<u>255,387</u>
<b>Note 10: Trade and other payables</b>		
The Ball	75,439	68,334
Credit card	1,128	(635)
Trade creditors	13,982	6,900
GST & PAYG	30,074	35,063
Superannuation	12,223	10,366
	<u>132,846</u>	<u>120,028</u>
<b>Note 11: Provisions</b>		
Current		
- Annual leave	57,287	67,724
Non-current		
- Long service leave	31,136	27,749
	<u>88,423</u>	<u>95,473</u>
<b>Note 12: Lease liability – right of use asset</b>		
Lease liability	<u>41,719</u>	<u>72,599</u>

The lease liability recognised above relates to the right of use assets as per *AASB 16 Leases*.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 13: Members' funds</b>		
Total members' funds at the beginning of the year.	2,821,146	2,332,676
Total changes in members' funds recognised in the income and expenditure statement	194,800	488,470
<b>Total members' funds as at 30 June 2022</b>	<b>3,015,946</b>	<b>2,821,146</b>
<b>Note 14: Statement of cash flow information</b>		
Reconciliation of cash flow from operations with operating profit	194,800	488,470
Non cash flows in operation		
Depreciation and amortisation	273,233	227,661
Unrealized capital gain	86,883	(37,666)
Gain/(loss) on sale of property, plant and equipment and investments	(5,236)	-
Changes in assets and liabilities		
Increase in stock	(6,112)	(749)
Increase in trade debtors	(29,892)	60,039
Increase in other assets	(6,910)	(18,224)
Decrease in prepayments	17,631	(40,409)
Increase in accrued interest	-	(56)
Increase in grants and trust monies	23,197	(409,817)
Increase in trade and other payables	6,783	66,969
Decrease in provisions	(7,050)	45,708
Increase in donated equipment	-	(97,448)
Net movement – right of use asset/liability	-	1,776
	<b>547,327</b>	<b>286,254</b>



## STATEMENT BY BOARD OF MANAGEMENT

In accordance with a resolution by the board of management of Motor Neurone Disease Association WA Inc., the members of the board declare that:

1. the financial statements as set out on pages 3 to 20 present a true and fair view of the financial position of Motor Neurone Disease Association WA Inc. as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial report and the requirements of the Associations Incorporations Act Western Australia; and.
2. at the date of this statement there are reasonable grounds to believe that Motor Neurone Disease Association WA Inc. will be able to pay its debts as and when they fall due.

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

Board Member

Board Member

Dated: 1/11/2022  
Perth, Western Australia





## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MOTOR NEURONE DISEASE ASSOCIATION WA INC

### Report on the Financial Report

#### Audited Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Motor Neurone Disease Association WA Inc. which comprises the assets and liabilities statement as at 30 June 2022, the income and expenditure statement for the year then ended, the statement of fundraising income and expenditure for the year then ended, statement of changes in equity, statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the board of management on the annual statements giving a true and fair view of the financial position and performance of the association.

Cash donations are a significant source of fundraising revenue for Motor Neurone Disease Association of Western Australia Inc. Motor Neurone Disease Association of Western Australia Inc. has determined that it is impracticable to establish control over the collection of cash donations 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 cash donations had to be restricted to Audit whether the recorded cash donations of Motor Neurone Disease Association of Western Australia Inc are complete.

In our opinion, except for the possible effects of the matter described in the above paragraph, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2022 and of 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 the Associations Incorporation Act 2015 (Western Australia).

#### Basis for opinion

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

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

#### Emphasis of matter – basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act Western Australia. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



## **INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MOTOR NEURONE DISEASE ASSOCIATION WA INC**

### **Responsibilities of the Board for the Financial Report**

The board is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act Western Australia and for such internal control as the board 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 board is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the board either intends to liquidate the association 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 this 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 on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
MOTOR NEURONE DISEASE ASSOCIATION WA INC**

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

**Owen & Plaistowe**  
Certified Practising Accountants



---

Hugh M E Plaistowe  
Partner

Dated: 02/11/2022

---

Perth, Western Australia



The Blue Cornflower is the national symbol of hope for Motor Neurone Disease. It may have a fragile appearance, but it is hardy in nature which is representative of the remarkable strength people living with MND have.

We live in hope that we will find a cure for Motor Neurone Disease.



*Until there is a cure, there is care.*

**Motor Neurone Disease Association of Western Australia**

**ABN 49 312 430 982**

**Unit 1/184 Raleigh Street  
Carlisle WA 6101**

\* (08) 6186 4133

\* [admin@mndawa.asn.au](mailto:admin@mndawa.asn.au)

\* [www.mndawa.asn.au](http://www.mndawa.asn.au)

