



**2023**

*Annual Report*



## 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 Volunteer Coordinator	<b>Anita Nici</b>
Marketing Coordinator	<b>Jasmin Woodhall</b>
MND Advisors	<b>Joan Ellis, Emma Evans (South West region), Jade Arnott and Anntoinette de Clifford</b>
Respiratory Physiotherapist	<b>Vivienne Travlos</b>
Occupational Therapists	<b>Sophie Nunn, Terrie Simpson and Emma Vincan</b>
Coordinators of Support	<b>Jodie Nicks and Emma Arnett</b>
Allied Health Assistant / Equipment Coordinator	<b>Tuti Cliff</b>

## Board of Management

President	<b>Prof Samar Aoun</b>
Vice President	<b>Maureen Bathgate</b>
Treasurer	<b>Helen Kraus</b>
Secretary	<b>Maeve Egan</b>
Members	<b>Drew Bathgate Lachlan Haughey Melissa Cashman Prof Anthony Akkari Paul Rogers Guy Marchesani Dr Tom Jenkins</b>

## Honorary Accountant

**Mr Tony Silipo**

## 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, MNDAWA 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 AO</b> |
| <b>Dr Rob Edis</b>          | <b>Jon Sanders</b>     |
| <b>Janet Johns</b>          | <b>Karen Smart</b>     |
| <b>Christine Kingsnorth</b> | <b>Julie Touchell</b>  |
| <b>Marie Macdonald</b>      | <b>David Whiteman</b>  |
| <b>Emanuel Manolios</b>     | <b>Ross Whiteman</b>   |
| <b>Peter Murray</b>         |                        |

## Patron

**Hannah Beazley MLA**

## Ambassadors

**Kirsten Whitby  
Narelda Jacobs  
Keith Potger AO**

Cover image: Matagarup Bridge (Perth) lit blue in recognition of Global MND Awareness Day, 21 June.

# 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.*

Together with the Board, we reflect on yet another busy year and we are sincerely proud of our association.

The Association was established in 1983, as the Motor Neurone Society of Western Australia. As we recognise our 40 year anniversary, we have taken time to reflect on our progress over the years. The Association was established to care for those living with MND, while hoping for the major breakthrough in research that would bring a cure to stop MND in its tracks. Unfortunately, despite the ongoing, worldwide research, we haven't seen that breakthrough yet.

We are deeply proud of the care and support we have provided to countless families over the past 40 years. As we look back at the four decades of service, our motto 'Until there is a cure, there is care' has never been more fitting.

Care and support are at the core of everything we do. Under our holistic approach to care, a client and their family can access emotional support as they come to terms with the diagnosis, practical assistance in navigating their paperwork and referrals, physiotherapy or occupational therapies as needed (depending on their individual situation) and importantly, access to our range of loan equipment.

As this reporting period commenced, the 2022 Annual General Meeting saw the appointment of Prof Samar Aoun as the continuing President and Maureen Bathgate stepping into the Vice President role. We also welcomed a new Board Member, Neurologist Dr Tom Jenkins.

Dr Rob Edis retired from his position as a Board Member, after being an integral part of the Association for 38 years. Dr Edis has been recognised as an outstanding practitioner within the field of neurology and neurology rehabilitation and has contributed greatly to many MNDAWA

projects. Further, in recognition of his contribution to the Association, Dr Edis was awarded a Life Membership.

Our team continued to grow with the appointment of an additional MND Advisor and additional Occupational Therapist. This is representative of the community need for this support, as our allied health services are constantly in high demand.

As a registered charity, we rely heavily on the generosity of community support. A large portion of our funding comes from grants, sponsorships and government funding. We are sincerely grateful for the support of the Department of Health, Fight MND, the McCusker Charitable Foundation, the Scottish Masonic Charitable Foundation of WA, the Theodore and Isabella Wearne Charitable Trust and Care Cure Support. There has also been significant contribution by several businesses in our community, which we are extremely grateful for. Further detail about this support can be found in our financial report within this publication.

We run a full calendar of events which are an avenue to raise awareness of MND as well as raising funds to support the Association. Notably, in this reporting period the Unite Against MND charity ball raised \$64,000 and the Walk to D'Feet MND raised a further \$150,000.

Further to this funding, we receive great support and generosity from individuals and groups in the community. These proactive individuals find creative ways to fundraise, be it via events, challenges, sponsorship or simply collecting donations. As always, we are grateful for the time, energy and funds given by these people.

The Association took a significant step in advocacy this year, through the establishment of the Parliamentary Friends of MND group. Established in partnership with MNDAWA Patron, Hannah Beazley MLA, this group was convened to represent and discuss the needs of those living with MND in Western Australia.

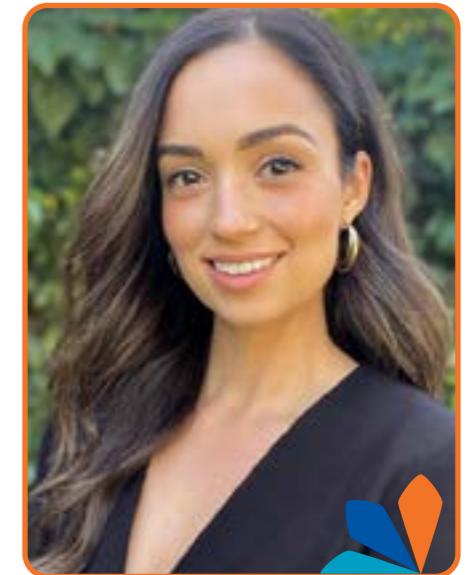
Our thanks to the members of this group for their time and dedication. We look forward to progressing discussions in the coming year.

**The Association's mission to lead in the specialist support, enhancement of quality of life, awareness raising and promotion of research for people living with MND continues to drive our strategic direction and our day-to-day operations.**

A client survey was conducted in 2023 (reflecting the reporting period) which showed largely positive feedback on the care and services we provide to those living with MND in Western Australia.

We continue to prioritise the quality of life for those living with MND, as well as holistic support for the carers and families.

- \* **President Professor Samar Aoun**
- \* **Chief Executive Officer Courtney D'Mello**
- \* **Treasurer Helen Kraus**





# Events



July 2022, \$64,000 Raised



March 2023, \$35,000 Raised



May 2023, \$150,000 Raised



Biannual Pamper Days



Let's Get Quizzical

Monthly Carers' Lunches



Hero Hike



# Thank you

## Donors

\* Acknowledging those who have donated \$1,000 and over to the Association over the period July 2022 to June 2023.

- Amy Martindale
- Brian Fitzgerald
- Caroline Thompson
- Charles Reeves
- Chris Dodgin
- David Roe
- Debbie Wormald
- EA & JA Heal
- Fiona Lake
- Gabe Chan
- Geoffrey Mcnamara
- Heather Mclean
- Jan Cicerello
- Jan O'Shea
- Jeremy Hembrough
- John Flood
- Kevin Brown
- Kym Archer
- Lawfirst Pty Ltd
- Lea Bingemann
- Lyn Bennett
- Meredith Corr
- Michelle Hayes
- MPA Skills
- NTJ Contracting
- Philip McCluskey
- Rob Ramsden
- Rob Sciorilli
- Robert Branchi
- Robynne McTaggart
- Rotary Club of Como
- Simon Polomka
- Ted Bearman
- The Estate of Derek Boothman
- The Giorgetta Charity Fund

## Sponsors

\* Businesses which have supported our various events throughout the year.

- Brightside Live
- Carers WA
- Crown Perth
- Helping Hand Group
- MPA Skills
- NTJ Contracting
- Phenomenon Creative Event Services



\* We would like to extend a special thank you to all those who have generously supported the Association during 2022/2023.

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

## Donor Awards

\* **Silver awards** – donations between \$5,000 and \$9,999.

- David Minear
- J G Edgecombe
- JEM Foundation
- Liberty Specialty Markets
- Mimi & Willy Packer
- Sheila Grainger
- Sistar Pty Ltd
- Steelforce
- Wormald Civil

\* **Gold award** – donations between \$10,000 and \$19,999.

- CommBank Staff Foundation
- Denise Solly
- HBF
- Red Dot Stores
- Terence Prindiville
- The Busby Family Fund

\* **Platinum award** – donations over \$20,000.

- Fight MND
- The Estate of Derek Boothman
- The Helen Leech Endowment
- The Scottish Masonic Charitable Foundation of WA
- The Theodore and Isabella Wearne Charitable Trust Inc

## Platinum Partners

\* Acknowledging those who have donated over \$50,000 to the Association over the last ten years (July 2013 – June 2023).

- Care Cure Support
- Country Women's Association of WA
- Department of Attorney General
- Department of Health
- Derek Boothman
- Fight MND
- Greg & Julie Hambley
- Harvey Norman Western Australia
- JEM Foundation
- Lotterywest
- Robert Minear
- Rotary Club of Attadale
- Santos Ltd
- The Bentley Ladies Auxiliary
- The Busby Family Fund
- The Helen Leech Endowment
- The McCusker Charitable Foundation
- The Theodore and Isabella Wearne Charitable Trust Inc



# Volunteers



Volunteers have given:

**292**  
hours of office administration

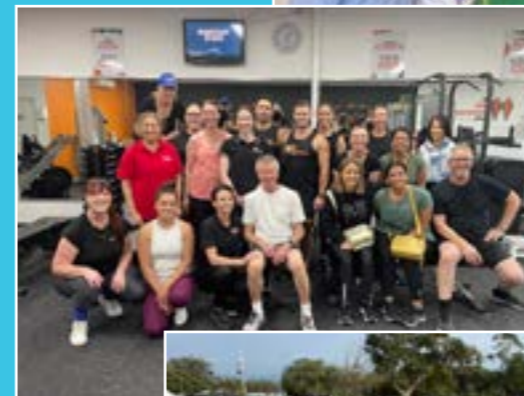
**18**  
hours of warehouse assistance

**258**  
hours of pamper day care

**432**  
hours of fundraising event support

... equivalent to a value of

**\$60,375**



## Community Fundraisers

\* The Association is sincerely grateful for the numerous supporters who have hosted events, sold merchandise or coordinated other creative initiatives to raise funds and raise awareness of MND.

The following individuals and groups have each raised more than \$5,000 for the Association.

- Chloe Papasergio
- Cottesloe Golf Club
- Ivan Erceg
- Jane Evans
- Jenny Caldwell
- Kojonup Football Club
- Old Boys Business Club
- Sharon Johns
- Siobahn Blumann
- Stand Up for MND
- Stepping Up for Nanna Di
- Team Charlie
- Team Glenys
- Team Heather
- Team KAS
- The Park Business Centre
- Trudy Renshaw
- Wanneroo Golf Club
- Wendy Houlahan



# *Financial Report*

**For the year ended 30 June 2023**





## 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 2023.

### 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) (resigned in November 2022)  
Maureen Bathgate (Vice President) (appointed in November 2022)  
Maeve Egan (Secretary) (appointed in November 2022)  
Helen Kraus (Treasurer)  
Drew Bathgate  
Lachlan Haughey  
Melissa Cashman  
Guy Marchesani  
Paul Rogers  
Professor Anthony Akkari  
Dr Tom Jenkins (appointed in November 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.

### Significant Change in the State of Affairs

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

### Operating Result

The net profit for the year ended 30 June 2023 amounted to \$82,185 (2022: \$194,800.)

### Events Subsequent to the End of the Reporting Period

There are no other matters or circumstances that have arisen since the end of the year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or state of affairs of the Association in future years.

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

Board Member

Board Member

Date: 25/10/2023

Perth, Western Australia

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	2,307,882	2,301,388
Expenses (excluding depreciation and interest)		(1,984,510)	(1,744,121)
Depreciation and amortisation expense	2	(280,090)	(273,233)
Interest expense on lease liabilities		(1,502)	(2,351)
<b>Current year surplus/(deficit) before income tax</b>		41,780	281,683
Income tax expense		-	-
<b>Net current year surplus/ (deficit)</b>		41,780	281,683
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified subsequently to profit or loss:</b>			
Fair value gains/(losses) on financial assets at fair value			
Through other comprehensive income, net of tax		40,405	(86,883)
<b>Total other comprehensive income(losses) for the year</b>		40,405	(86,883)
Total comprehensive income for the year attributable to members of the entity		82,185	194,800





**STATEMENT OF FINANCIAL POSITION**  
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,344,951	1,971,420
Trade and other receivables	4	12,020	20,531
Inventories	5	19,304	21,965
Other current assets	6	56,382	59,999
<b>TOTAL CURRENT ASSETS</b>		<u>2,432,657</u>	<u>2,073,915</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	680,065	711,482
Investments	8	797,192	726,740
Right of use asset	9	7,869	39,346
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,485,126</u>	<u>1,477,568</u>
<b>TOTAL ASSETS</b>		<u><u>3,917,783</u></u>	<u><u>3,551,483</u></u>
<b>CURRENT LIABILITIES</b>			
Grants and trust monies on hand	10	650,617	347,988
Trade and other payables	11	38,348	57,407
Provisions	12	81,436	57,287
<b>TOTAL CURRENT LIABILITIES</b>		<u>770,401</u>	<u>462,682</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	12	40,689	31,136
Lease liability – right of use asset	13	8,562	41,719
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>49,251</u>	<u>72,855</u>
<b>TOTAL LIABILITIES</b>		<u>819,652</u>	<u>535,537</u>
<b>NET ASSETS</b>		<u>3,098,131</u>	<u>3,015,946</u>
<b>MEMBERS' FUNDS</b>			
Retained surplus		3,098,131	3,015,946
<b>TOTAL MEMBERS' FUNDS</b>	14	<u><u>3,098,131</u></u>	<u><u>3,015,946</u></u>

The accompanying notes form part of these financial statements

**STATEMENT OF CHANGES IN EQUITY**  
FOR THE YEAR ENDED 30 JUNE 2023

	Members' Funds	Total
<b>Balance at 30 June 2020</b>	<u>2,332,676</u>	<u>2,332,676</u>
Total changes in members' funds recognised in the income and expenditure statement	488,470	488,470
<b>Balance at 30 June 2021</b>	<u>2,821,146</u>	<u>2,821,146</u>
Total changes in members' funds recognised in the income and expenditure statement	194,800	194,800
<b>Balance at 30 June 2022</b>	<u>3,015,946</u>	<u>3,015,946</u>
Total changes in members' funds recognised in the income and expenditure statement	82,185	82,185
<b>Balance at 30 June 2023</b>	<u><u>3,098,131</u></u>	<u><u>3,098,131</u></u>

The accompanying notes form part of these financial statements



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from donations, fundraising and grants		2,566,832	2,058,660
Payments to suppliers		(1,958,369)	(1,546,039)
Interest received		3,775	6,087
Dividend received		41,876	30,970
Finance costs paid		(1,502)	(2,351)
Net cash generated by operating activities	15	652,612	547,327
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investment portfolio		(56,596)	(296,084)
Purchase of property, plant and equipment		(217,196)	(328,926)
Proceeds from sale of plant and equipment		-	16,827
Proceeds from sale of investments		27,868	32,273
Net cash used in investing activities		(245,924)	(575,910)
Lease repayments		(33,157)	(30,880)
Financing cashflow		(33,157)	(30,880)
Net increase in cash and cash equivalents		373,531	(59,463)
Cash and cash equivalents at beginning of financial year		1,971,120	2,030,883
<b>Cash and cash equivalents at end of financial year</b>	<b>3</b>	<b>2,344,951</b>	<b>1,971,420</b>

The accompanying notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 2023**

**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 2023**

**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 2023

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 2023

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 2023**

**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 2023**

**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 2023**

**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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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

**(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.

**(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.

**(m) New and Amended Accounting Policies Adopted by the Association**

*AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities* accompanying AASB 15.

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15: *Revenue from Contracts with Customers* to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board's decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value.

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

*AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments*

The Entity adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

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

*AASB 2021-7a: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*

AASB 2020-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022. The adoption of the amendment did not have a material impact on the financial statements.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>Note 2: Profit before income tax</b>		
<b>Expenses</b>		
Depreciation	280,090	273,233
	<u>280,090</u>	<u>273,233</u>
<b>Significant revenue</b>		
<b>The following significant revenue items are relevant in explaining the financial performance:</b>		
Grants	681,192	1,111,069
Donations	456,395	377,476
Fundraising Events	674,074	507,621
NDIS	399,080	243,772
Dividends & Trust Distributions	23,836	41,547
Interest	25,562	4,871
Other Income	47,743	15,032
	<u>2,307,882</u>	<u>2,301,388</u>
<b>Note 3: Cash and cash equivalents</b>		
Cash at bank - Bankwest	1,146,900	1,027,144
Petty Cash	500	500
Term deposit - Bankwest	947,551	943,776
Term deposit – P&N Bank	250,000	-
	<u>2,344,951</u>	<u>1,971,420</u>
<b>Note 4: Trade and other receivables</b>		
Trade debtor	12,020	14,245
Other debtor	-	6,286
	<u>12,020</u>	<u>20,531</u>
<b>Note 5: Inventories</b>		
Stock on hand	19,304	21,965

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>Note 6: Other current assets</b>		
Prepayments	21,848	29,212
Accrued interest	23,773	1,986
Income receivable – Perpetual	7,282	25,162
Imputation credit refund due	3,479	3,639
	<u>56,382</u>	<u>59,999</u>
<b>Note 7: Property plant and equipment</b>		
Office equipment at cost	160,567	117,203
Less accumulated depreciation	(107,461)	(86,279)
	<u>53,106</u>	<u>30,906</u>
Patient equipment at cost	1,905,865	1,732,033
Less accumulated depreciation	(1,348,491)	(1,138,437)
	<u>557,374</u>	<u>593,596</u>
Motor Vehicles at cost	35,834	35,834
Less accumulated depreciation	(12,422)	(6,569)
	<u>23,412</u>	<u>29,265</u>
Fixtures, fittings & leasehold improvements	81,465	81,465
Less accumulated depreciation	(35,292)	(23,750)
	<u>46,173</u>	<u>57,715</u>
<b>Total property, plant and equipment</b>	<u>680,065</u>	<u>711,482</u>
<b>Note 8: Investments</b>		
<b>Perpetual</b>		
Listed securities	183,485	173,552
Managed investments	585,585	527,045
Cash	28,122	26,143
	<u>797,192</u>	<u>726,740</u>



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>Note 9: 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	(86,562)	(55,085)
	<u>7,869</u>	<u>39,346</u>
<b>Note 10: Grants and trust monies on hand</b>		
Grants and trust monies on hand	<u>650,617</u>	<u>347,988</u>
<b>Note 11: Trade and other payables</b>		
Credit card	(1,649)	1,128
Trade creditors	-	13,982
GST & PAYG	26,291	30,074
Superannuation	13,706	12,223
	<u>38,348</u>	<u>57,407</u>
<b>Note 12: Provisions</b>		
Current		
- Annual leave	81,436	57,287
Non-current		
- Long service leave	40,689	31,136
	<u>122,125</u>	<u>88,423</u>
<b>Note 13: Lease liability – right of use asset</b>		
Lease liability	<u>8,562</u>	<u>41,719</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 2023

	2023 \$	2022 \$
<b>Note 14: Members' funds</b>		
Total members' funds at the beginning of the year.	3,015,946	2,821,146
Total changes in members' funds recognised in the income and expenditure statement	82,185	194,800
<b>Total members' funds as at 30 June 2023</b>	<u>3,098,131</u>	<u>3,015,946</u>
<b>Note 15: Statement of cash flow information</b>		
Reconciliation of cash flow from operations with operating profit	82,185	194,800
Non cash flows in operation		
Depreciation and amortisation	280,090	273,233
Unrealized capital gain	(40,405)	86,883
Gain/(loss) on sale of property, plant and equipment and investments	962	(5,236)
Changes in assets and liabilities		
Increase in stock	2,661	(6,112)
Increase in trade debtors	4,764	(29,892)
Increase in other assets	(2,281)	(6,910)
Decrease in prepayments	7,364	17,631
Increase in grants and trust monies	302,629	23,197
Increase in trade and other payables	(19,059)	6,783
Decrease in provisions	33,702	(7,050)
	<u>652,612</u>	<u>547,327</u>






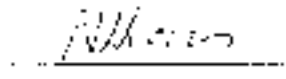
### STATEMENT BY BOARD OF MANAGEMENT

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 19 present a true and fair view of the financial position of Motor Neurone Disease Association WA Inc. as at 30 June 2023 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

Date: 17/10/2023  
 Perth, Western Australia



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

#### Report on the Financial Report

#### Audit Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Motor Neurone Disease Association WA Inc. which comprises statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows 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 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 2023 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.

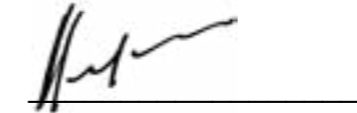
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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: 26/10/2023

Perth, Western Australia

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Income</b>			
Membership		1,009	891
Grants			
- Health Department of WA		495,032	519,155
- Perpetual Impact		51,891	59,521
- Fight MND		-	353,483
- Lotterywest		13,970	36,030
- Other grants	1	120,299	142,480
Donations & fundraising income (net)		681,204	521,128
NDIS income		399,080	243,772
Home care packages		4,744	-
Training workshop income		3,410	-
Perpetual Investments – unrealized gain		40,405	(86,883)
Perpetual Investments - income		22,874	43,219
Interest		25,262	4,871
Other income		8,195	-
<b>Total income</b>		<u>1,867,375</u>	<u>1,837,667</u>
<b>Expenditure</b>			
<b>Family support services</b>			
MND advisory services		666,280	588,206
Information/education		64,494	58,868
- Equipment purchase/maintenance & respite		287,874	263,141
- Client care support (NDIS)		523,667	462,572
- Training workshop		1,477	-
<b>Administration</b>			
Administration costs		236,710	266,516
Board expenses/conference		4,688	3,564
<b>Total expenditure</b>		<u>1,785,188</u>	<u>1,642,867</u>
<b>Net current year surplus</b>		<u>82,185</u>	<u>194,800</u>

**Note:**

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

- Transition Assistance Fund	-	13,878
- MND Connect	37,155	43,983
- Vitality	-	4,000
- Harcourts Foundation	-	1,422
- Scottish Masonic CF	36,307	13,613
- McCusker Charitable Foundation	30,000	55,584
- CommBank Staff Foundation	-	10,000
- HBF	8,451	-
- Mercy	2,500	-
- IDPWD Sponsorship	1,000	-
- WearnTrust	4,886	-
	<u>120,299</u>	<u>142,480</u>

**STATEMENT OF FUNDRAISING  
INCOME & EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$ Net Income	2022 \$ Net Income
<b>Fundraising activities</b>			
MND Ball		64,073	48,082
Bequest		46,234	16,243
Community fundraising events		169,120	176,439
Change for change 18 containers for change		2,109	2,674
Dive for Dollars		32,282	-
Donations – general		82,952	233,562
Donor appeal		90,131	92,629
Donated equipment	1	117,827	(43,085)
Tea for MND		17,012	14,334
IMO donations		28,530	13,780
Quiz night		11,724	10,489
Merchandise sales		8,828	4,812
Walk D'Feet		152,924	111,239
Zip Line		30,689	-
Research donations		(10,000)	(10,000)
Administration	2	(131,704)	(120,533)
Fundraising fees		-	(5,544)
Fees associated with donations and fundraising		(31,527)	(23,993)
		<u>681,204</u>	<u>521,128</u>

**Note:**

- \$200K received from Care Cure Support for equipment and consumables; depreciation costs of \$56K has been netted off for all donated equipment.
- 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



## *How to get involved*

You can support the MND Association of WA by attending events, making a donation or purchasing merchandise. Every dollar raised makes a real difference to the individuals living with MND, their carers and their families.

Visit our website or follow us on Facebook to keep up to date.

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

[www.facebook.com/MNDWesternAustralia](https://www.facebook.com/MNDWesternAustralia)



## *The Blue Cornflower*

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**

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