

mnd Annual Report 2021



Table of Contents

What We Stand For.....	1
From the President, Executive Officer & Treasurer.....	2-3
Our Fundraising Highlights.....	4-5
Our Thanks - Platinum Partners & Donors.....	6
Volunteer of the Year 2020/2021.....	7
Thanks You to Our Volunteers.....	7
Board of Management Report.....	8-9
Our Financial Statements.....	10-14
Notes to the Financial Statements.....	15-21
Statements by Board of Management.....	22
Independent Audit Report.....	23-24
Patrons, Ambassadors, Life Members & Honorary Officers.....	25

Motor Neurone Disease Association of Western Australia

Unit 1/184 Raleigh Street
Carlisle WA 6101

Phone: (08) 6186 4133

Email: admin@mndawa.asn.au

Staff

Chief Executive Officer: Andrew Hirst

Accountant: Ling Lee

Fundraising & Events Manager: Sarah Wiley

MND Advisors: Joan Ellis, Bree Martin,
Abi Crisp & Emma Evans (SW)

Accounts Receivable & Administration Officer: Wendy Jones

Coordinator of Support: Jodie Nicks

Occupational Therapist: Sophie Nunn & Terrie Simpson

Respiratory Physiotherapist: Vivienne Travlos

Education & Support Group Coordinator: Anne Northall

Receptionist: Lauren Kraus

Warehouse Manager: Andy Jones

Board of Management

President: Prof Samar Aoun

Vice-President: Dr Rob Edis

Treasurer: Helen Kraus

Secretary: Dr Loren Flynn

Member: Drew Bathgate

Member: Maureen Bathgate

Member: Lachlan Haughey

Member: Evan Battalis

Member: Dennis Bertoldo

Member: Melissa Cashman

WHAT WE STAND FOR...

VISION

To be the recognised provider of care and support for people with Motor Neurone Disease (MND) and their families in Western Australia (WA) by adopting person and family centred 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.

From the

President, Chief Executive Officer & Treasurer



The last financial year has been a year where being agile and open to opportunity have been key to a very successful year. We have also been very fortunate to be living in Western Australia and not be as challenged by COVID lockdowns as the other state associations.

At the forefront of everything we do is the wellbeing of our MND community and how we can improve the quality of life of people living with MND and their family carers. Our strategic plan is updated every year and new gaps in service are identified. It's the CEO's job, supported by the Board to try and fill these gaps either by partnering with other organizations or adding services through MNDWA.

This financial year we have added to the team a respiratory physiotherapist (Vivienne) and a second occupational therapist (Terrie). Our thanks to the McCusker Charitable Foundation for providing the first year funding for our respiratory physiotherapist.

We continue along with the other state associations to advocate for people over the age of 65 years to "make aged care fair". NDIS is complex and sometimes frustrating but people over the age of 65 will receive on average only one tenth of the funding that a person with a NDIS plan will receive and the wait times for aged care packages are unacceptably long. Our aim for this coming year is to concentrate our efforts on funding therapy services to the over 65's.



We have continued delivering our successful educational program to health professionals as well as delivering an advance care planning workshop to families and their service providers. We aimed to strengthen the support of our family carers through having their needs assessed regularly and addressed in a timely way and developing an on-line carer information and support toolkit. Our families continue to benefit from free access to grief counselling. We have also reached out to specialist palliative care services to improve our clients' access to palliative care.

We very much value the support we get from the WA Department of Health. This funding is around 35% of our total revenues. The rest comes from fundraising, donations, bequests and successful grant applications. We would like to pay particular thanks to a number of our funding partners: to Lotterywest, who gave us \$37,526 to fund the purchase of telehealth and video conferencing equipment; The WA Department of Health grant of \$121,105 to fund a review which will help us to "future proof" the association and plan for long term sustainability; The Theodore and Isabella Wearne foundation who funded the purchase of a pool vehicle costing \$19,000; and The Scottish Masonic Foundation for their grant of \$20,000 to purchase much needed equipment. We very much value our on-going partnership with FightMND and Care Cure Support for the equipment they have funded over the last few years.

Thanks largely to our dynamic Fundraising Manager and the good will of the WA public we have had a very successful year. The Walk to D'Feet, Dive For Dollars, Cape to Cape and the MND Ball all hit new records in terms of funds raised but more importantly raised the profile of MNDWA and people we serve as well as being an opportunity to have fun and enjoy the company of our MND community.

We would like to thank the Board for their help and support in what has been a challenging but very successful year and for our staff who continue to deliver our increased range of services and supports in a professional, competent and compassionate way.

Last but not least, we would like to say a huge thank you to our supporters, volunteers, donors and the wider MND Community. What you do is the reason we do what we do!

Samar Aoun- President

Andrew Hirst- Chief Executive Officer

Helen Kraus – Treasurer

8 people held a Cuppa Tea For MND & raised \$10,882

2 Let's Get Quizzical For MND quiz nights, raised \$21,359



16 people Dived For Dollars over Rottnest and raised \$56,000



Over \$62,000 of general donations were received & \$50,000 in memory of loved ones lost

Our Fundraising Highlights

360 people donated to our 2 donor appeals raising \$101,000



16 people participated in Cape to Cape & raised over \$70 000



6 Walk to D'Feet MND events raised over \$200,000



\$136,213 was raised from Community fundraisers held during the year

Thank you for all your support

We would like to extend a special thank you to all those who have generously supported the Association during 2020/2021. Without your contribution MNDAWA would be unable to deliver its specialised care and support services to the highest level.

PLATINUM PARTNERS

Acknowledging those who have donated over \$50,000 to the Association over the last 10 years
1/7/11 – 30/6/21

Fight MND
Care Cure Support
Ray White Western Australia
The Busby Family Fund
McCusker Charitable Foundation
Country Women's Association of WA
Department of Attorney General
The Helen Leech Endowment
Robert Minear
Harvey Norman Western Australia
Rotary Club of Attadale
Santos Ltd
Greg & Julie Hambley

DONORS

Acknowledging those who have donated \$1,000 and over to the Association over the last year
1/7/20 to 30/6/21

Fight MND
Care Cure Support
David Towsey
Thea Ibbs
Graeme Herbert
Troy Jackson
Westral Home Improvements
Orora Beverage Cans
Eric Dillon
John Moretta
Emilia Musgrave
Neil Donovan
Joe Ricciardo
Andrew Ross
Trent Weir
Margy Crotty
Sophie Nunn
Lea Bingemann
Michelle Hayes
Lyn Bennett
Alpha Plant
Bruce Donnelly
Cheryl Flood
Natalie Stanley
Early Learning Centre – Nedlands
Penelope Willems
Matt Ferguson
Kath Wisken
Vinnie Nici
Kyle Sherry
Lisa Ingram
Kristina Papprell
David Hull
Jessica Cooper
Samantha Lowe – Mango Fundraiser
Our Ruby Girl
Charles Fresh Food Market
Lola Chapman
Ian Burrows
Jan O'Shea
Roanna Edwards
Daniel Gallacher
Beverley Singleton
Anita Nici
Amber-Jade Sanderson

Dee & Giggo Giggins
Naomi Pearce
Kate Driscoll
Julie Rob
Jacqui Young
Greg Watson
Mark Harvey
Mark Imbert
David O'Brien
The Giorgetta Charity Fund
La Salle College
Rob Crerar
Mark Czwerenczuk
Alan Carter
Simon Marley
Marty Kallane
Tina Ingraham
Janine Sinclair
Araluen Golf Resort
Janice Marcon
Michaela Carr
Lyn & Ron Vincent
William John Cooper
Brooke Cooper
Jenine Rhodes
Jeff Kealley
Neville D'Cruz
Tracy Davies
Fonda Grapsas
Lions Club of Dongara Denison Inc
Debbie Wormall
Dennis Morrison
J G Edgecombe
Roleystone Fresh IGA
Nanceye Morris
Paul Davis
John Seabrook
Bethany Cooper
Sue Spriggs
Balga Primary School
Kevin Gray
Terence Prindiville
Paul McGinty
Mahonia Operations Pty Ltd – Vital Edition Tax Pty Ltd
David Wearne
Judith Harvey
Rockys Footy Tipping
Emma Reilly
Rotary Club of Como
Joy Wearne
Nicole Hollander
Meredith Daniel
Helen Kraus
Claire Imbert
Brian Fitzgerald
Ride the Wave
City of Joondalup
Perth Hash House Harriets
Old Boys Business Club
The Scottish Masonic Charitable Foundation of WA Inc
Frank & Sheila Granger
Jan Cicerello
Mimi & Willy Packer
The Busby Family Fund
Mandurah Murray Mayday Club Inc
McCusker Charitable Foundation
Robert Minear

VOLUNTEER OF THE YEAR 2021

The Volunteer of the Year award was introduced in 2015 to recognise an individual who has dedicated many hours and effort to the Association through their volunteering.

Our winner has been volunteering with MNDAWA for the last 2 years. A relatively short period of time but this should give some indication of how hard they have worked to be acknowledged with this award!

Freely volunteering hours and hours of their time helping at Pamper Days, Walk to D'Feet, Dive For Dollars, Let's Get Quizzical For MND, TONIGHT EVEN... the list goes on and on.

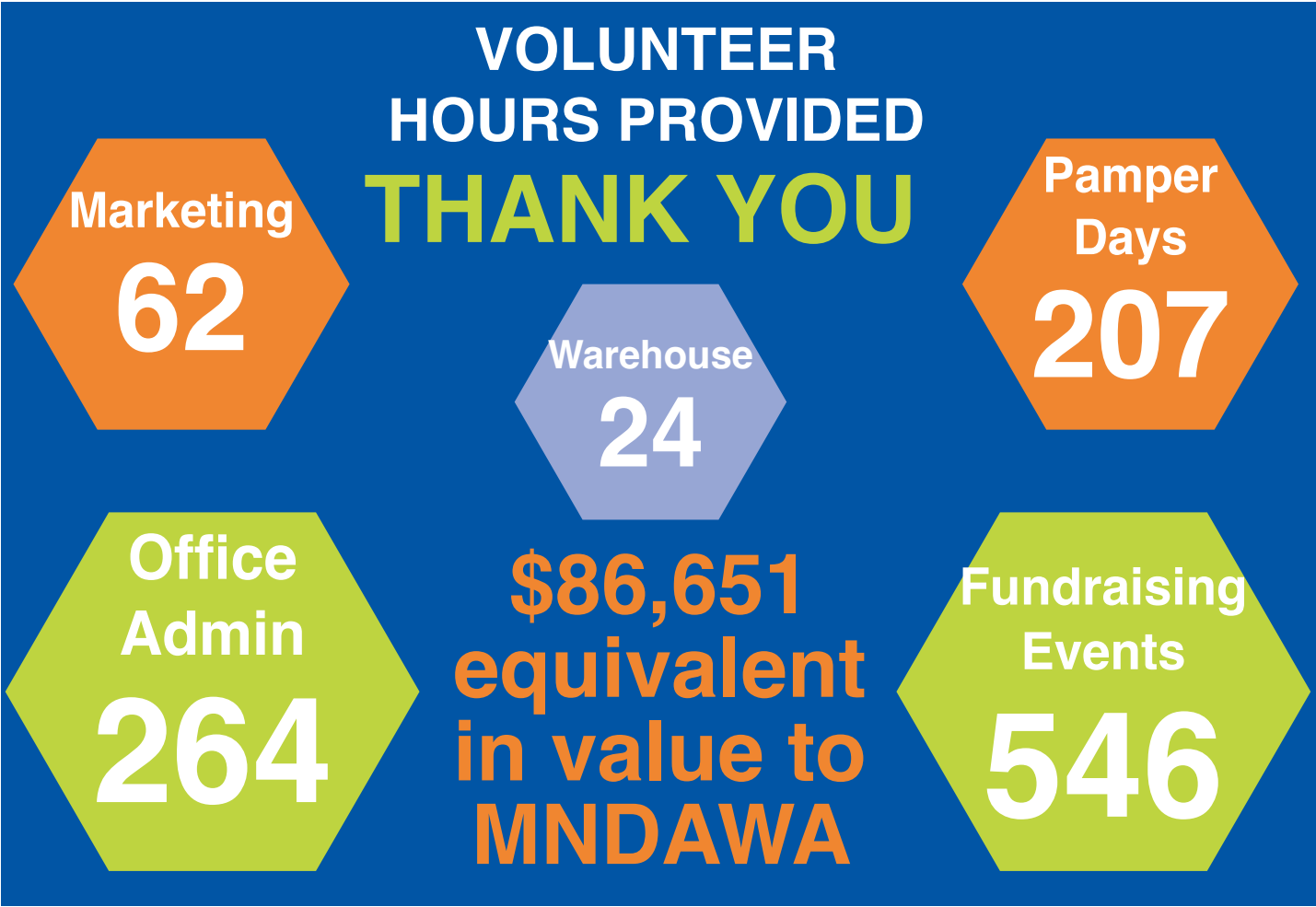
And then behind the scenes, sharing every Facebook post asking for support, raising funds, recruiting friends and family to take part in events, making food, sewing, and raising awareness.

All of this and without a personal connection to MND.

The winner is just one of those people who cares enough to go above and beyond what is asked of them!

You personify volunteering excellence and are an absolutely worthy winner.

It is our pleasure to announce **Renee James** as Volunteer of the Year 2021.



Your board of management submits the financial report of Motor Neurone Disease Association WA Inc for the financial year ended 30 June 2021.

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)
- Helen Kraus (Treasurer)
- Jan Stiberc (resigned December 2020)
- Anthony Akkari (resigned December 2020)
- Scott Eldwood (resigned December 2020)
- Drew Bathgate
- Maureen Bathgate
- Evan Battalis
- Lachlan Haughey
- Dennis Bertoldo (appointed December 2020)
- Melissa Cashman (appointed December 2020)
- Hannah Ley (appointed December 2020, resigned May 2021)

Operating Result

The net profit for the year ended 30 June 2021 amounted to \$488,470.

Significant Change in the State of Affairs

The 2021 financial year saw the association return to a more normal economic performance and activity from the previous year. During the 2020 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 \$241,737 in 2020 to \$484,954. In addition, the association was eligible to receive government assistance in relation to the financial impact of COVID-19 and an amount of \$152,035 has been reflected in the profit and loss statement.

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.



OUR FINANCIAL STATEMENTS
ASSETS & LIABILITIES AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	2	2,030,883	2,702,994
Trade and other receivables	3	-	60,039
Inventories	4	15,853	15,104
Other current assets	5	68,269	9,580
TOTAL CURRENT ASSETS		2,115,005	2,787,717
NON-CURRENT ASSETS			
Property, plant and equipment	6	641,139	312,987
Investments	7	537,666	-
Right of use asset	8	70,823	-
TOTAL NON-CURRENT ASSETS		1,249,628	312,987
TOTAL ASSETS		3,364,633	3,100,704
CURRENT LIABILITIES			
Grants and trust monies on hand	9	255,387	665,204
Trade and other payables	10	120,028	53,059
Provisions	11	67,724	39,035
TOTAL CURRENT LIABILITIES		443,139	757,298
NON-CURRENT LIABILITIES			
Provisions	11	27,749	10,730
Lease liability – right of use asset	12	72,599	-
TOTAL NON-CURRENT LIABILITIES		100,348	10,730
TOTAL LIABILITIES		543,487	768,028
NET ASSETS		2,821,146	2,332,676
MEMBERS' FUNDS			
Retained surplus		2,821,146	2,332,676
TOTAL MEMBERS' FUNDS	13	2,821,146	2,332,676

OUR FINANCIAL STATEMENTS
INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Income			
Membership		1,430	2,264
Grants			
- Health Department of WA		433,165	426,050
- Perpetual Impact		63,518	67,153
- Fight MND		417,715	-
- Lotterywest		37,526	-
- Other grants	1	140,776	71,370
Donations & fundraising income (net)		484,954	241,737
NDIS income		66,356	-
Perpetual Investments – unrealized gain		37,654	-
Perpetual Investments - income		19,437	-
Interest		9,965	27,694
Total income		1,712,496	836,268
Expenditure			
Family support services			
MND advisory services		604,017	564,959
Information/education		40,811	46,611
Indirect care advisory services			
- Equipment purchase/maintenance & respite		200,711	106,151
- Client care support (NDIS)		229,670	36,088
Administration			
Administration costs		142,181	96,662
Board expenses/conference		6,636	3,408
Total expenditure		1,224,026	853,879
Net current year surplus		488,470	(17,611)

Note:

1. Other grants is made up of the following:

- Wearne Trust	\$59,214
- Transition Assistance Fund	\$6,122
- MND Connect	\$35,726
- Vitality	\$8,000
- Harcourts Foundation	\$8,578
- Scottish Masonic CF	\$10,080
- McCusker Charitable Foundation	\$13,056

OUR FINANCIAL STATEMENTS

INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021: FUNDRAISING

OUR FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$ Net Income	2020 \$ Net Income
Fundraising activities			
Australia moves for MND		954	29,300
Bequest		10,109	46,000
Cape to Cape		52,309	9,113
Change 4 Change		3,064	2,590
Community fundraising events		137,065	108,270
COVID-19 Appeal		525	56,921
Dive for Dollars		45,369	52,503
Donations – general		64,911	82,461
Donor appeal		82,954	24,024
Donated equipment		7,273	(78,655)
High Tea		8,810	14,206
IMO donations		39,458	33,181
Quiz night		16,138	12,830
Merchandise sales		5,882	10,958
Walk D'Feet	1	176,930	154
Less research donations		(11,038)	(20,429)
Administration	2	(121,353)	(123,149)
Fundraising fees		(11,286)	-
Fees associated with donations and fundraising		(23,120)	(18,541)
		<u>484,954</u>	<u>241,737</u>

Note:

- There were additional walks held during the 2021 financial year, as no walks took place during the 2020 financial year.
- 30% of the total costs of the items listed below were allocated to this account:
 - Admin staff wages and superannuation
 - Workers compensation insurance
 - Postage
 - Photocopying
 - Audit fee

Balance at 30 June 2018

Total changes in members' funds recognised in the income and expenditure statement

Balance at 30 June 2019

Total changes in members' funds recognised in the income and expenditure statement

Balance at 30 June 2020

Total changes in members' funds recognised in the income and expenditure statement

Balance at 30 June 2021

Funds	Total
2,142,828	2,142,828
207,459	207,459
2,350,287	2,350,287
(17,611)	(17,611)
2,332,676	2,332,676
488,470	488,470
<u>2,821,146</u>	<u>2,821,146</u>

OUR FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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 of the estimated useful lives of the improvements.

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

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations, fundraising and grants		1,199,415	1,311,217
Payments to suppliers		(923,070)	(686,197)
Interest received		9,909	27,694
Net cash generated by operating activities	14	286,254	652,714
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investment portfolio		(500,000)	-
Purchase of property, plant and equipment		(458,365)	(67,913)
Net cash used in investing activities		(958,365)	(67,913)
Net increase in cash and cash equivalents		(672,111)	584,801
Cash and cash equivalents at beginning of financial year		2,702,994	2,118,193
Cash and cash equivalents at end of financial year	2	2,030,883	2,702,994

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

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

(g) 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.

Note 1: Statement of significant accounting policies (continued)

(h) 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.

(i) 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.

(j) 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 2021**

	2021 \$	2020 \$
Note 2: Cash and cash equivalents		
Cash at bank - Bankwest	841,769	1,023,724
Petty Cash	500	500
Term deposit - Bankwest	938,614	1,678,770
Term deposit – Westpac	250,000	-
	<u>2,030,883</u>	<u>2,702,994</u>
Note 3: Trade and other receivables		
Trade debtor	-	2,000
Other debtor	-	58,039
	<u>-</u>	<u>60,039</u>
Note 4: Inventories		
Stock on hand	<u>15,853</u>	<u>15,104</u>
Note 5: Other current assets		
Prepayments	46,843	6,434
Accrued interest	3,202	3,146
Income receivable – Perpetual	17,982	-
Imputation credit refund due	242	-
	<u>68,269</u>	<u>9,580</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
Note 6: Property plant and equipment		
Office equipment at cost	120,522	72,780
Less accumulated depreciation	<u>75,128</u>	<u>53,877</u>
	45,394	18,903
Patient equipment at cost	1,444,290	1,014,337
Less accumulated depreciation	<u>937,761</u>	<u>740,735</u>
	506,529	273,602
Motor Vehicles at cost	43,169	43,169
Less accumulated depreciation	<u>26,098</u>	<u>22,687</u>
	17,071	20,482
Fixtures, fittings & leasehold improvements	78,118	-
Less accumulated depreciation	<u>5,973</u>	<u>-</u>
	72,145	-
Total property, plant and equipment	<u>641,139</u>	<u>312,987</u>
Note 7: Investments		
Perpetual		
Listed securities	126,418	-
Managed investments	395,579	-
Cash	<u>15,669</u>	<u>-</u>
Total property, plant and equipment	<u>537,666</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
Note 8: Right of use asset		
The associations lease portfolio includes buildings, this lease has 3 years as its lease term, expiring on 30 September 2023		
Options to extend or terminate		
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	-
Less accumulated depreciation right of use asset	(23,608)	-
	<u>70,823</u>	<u>-</u>
Note 9: Grants and trust monies on hand		
Grants and trust monies on hand	<u>255,387</u>	<u>665,204</u>
Note 10: Trade and other payables		
The Ball	68,334	-
Credit card	(635)	450
Trade creditors	6,900	33,836
GST & PAYG	35,063	12,887
Superannuation	10,366	5,886
	<u>120,028</u>	<u>53,059</u>
Note 11: Provisions		
Current		
- Annual leave	67,724	39,035
Non-current		
- Long service leave	27,749	10,730
	<u>95,473</u>	<u>49,765</u>
Note 12: Lease liability – right of use asset		
Lease liability	<u>72,599</u>	<u>-</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 2021**


	2021 \$	2020 \$
Note 13: Members' funds		
Total members' funds at the beginning of the year.	2,332,676	2,350,287
Total changes in members' funds recognised in the income and expenditure statement	488,470	(17,611)
Total members' funds as at 30 June 2021	<u>2,821,146</u>	<u>2,332,676</u>
Note 14: Statement of cash flow information		
Reconciliation of cash flow from operations with operating profit after income tax		
Profit (loss) after income tax	488,470	(17,611)
Non cash flows in operation		
Depreciation and amortisation	227,661	151,475
Unrealized capital gain	(37,666)	-
Changes in assets and liabilities		
Increase in stock	(749)	(1,580)
Increase in trade debtors	60,039	48,039
Increase in other debtors	(18,224)	-
Decrease in prepayments	(40,409)	(17,062)
Increase in accrued interest	(56)	(1,359)
Increase in grants and trust monies	(409,817)	513,113
Increase in trade and other payables	66,969	1,234
Decrease in provisions	45,708	(13,287)
Increase in donated equipment	(97,448)	(10,248)
Net movement – right of use asset/liability	1,776	-
	<u>286,254</u>	<u>652,714</u>

STATEMENT BY BOARD OF MANAGEMENT

1. the financial statements as set out on pages 3 to 15 present a true and fair view of the financial position of Motor Neurone Disease Association WA Inc. as at 30 June 2021 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: 27/10/2021
Perth, Western Australia

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

Report on the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Motor Neurone Disease Association WA Inc. (the association), which comprises the assets and liabilities statement as at 30 June 2021, 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.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the association as at 30 June 2021 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporations Act 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.

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

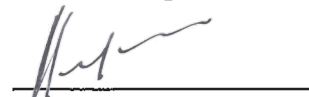
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

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: 29 October 2021

Perth, Western Australia

Ambassadors, Patrons, Life Members & Honorary Officers

AMBASSADORS

Kirsten Whitby

PATRONS

Narelda Jacobs

LIFE MEMBERS

Janet Johns
Christine Kingsnorth
Marie Macdonald
Emanuel Manolios
Peter Murray
Keith Potger, AO
Jon Sanders
Karen Smart
Julie Touchell
Ross Whiteman
Karen Brown

HONORARY ACCOUNTANT

Mr Tony Silipo

THE CORNFLOWER

The Blue MND 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

