

mnd Annual Report 2019



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Motor Neurone Disease Association of Western Australia

Centre for Neurological Support
The Niche, Suite B/11 Aberdare Rd
Nedlands WA 6009
Phone: (08) 6457 7355
Email: admin@mndawa.asn.au

Board of Management

Chairperson: Prof Samar Aoun
Vice-Chairperson: Jan Stiberc
Treasurer: Helen Kraus
Secretary: Jan Taylor
Member: Dr Lay Kho
Member: Scott Ellwood
Member: Prof Anthony Akkari
Member: Sue Walters
Member: Amanda Meloni

Staff

Executive Officer: Andrew Hirst
Fundraising & Events Manager: Sarah Wiley
Fundraising & Events: Anne Northall
Education Coordinator: Christina Line
MND Advisors: Joan Ellis, Leanne Bodley,
Bree Martin & Abi Crisp
**Accounts Receivable &
Administration Officer:** Wendy Jones
Accountant: Ling Lee
Equipment Coordinator: Ben Joseph

Until there is a Cure, there is Care

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 Chairperson

In 2019, MNDAWA has focused on its core goals while adapting to new realities that presented themselves. A strategic and operational plan for the next 5 years was developed positioning MNDAWA well at the local and national levels and reflecting the vital role of the Association in improving services for clients in WA and their families. Responding to a significant educational unmet need in MND care, the MND educational program to regional and rural areas was highly commended by about 200 participating health professionals in five areas from all disciplines and has positioned MNDAWA at the forefront of providing education and raising awareness in the field, with further educational sessions continuing next year.

Also in the past year, The Board of Management has guided and overseen the development of a number of governance policies and procedures that are vital for MNDAWA compliance in the sector and risk management, such as: conflict of interest, confidentiality, privacy, record management, data and cyber security. The Board greatly appreciates Dr Sue Colyer's thorough input and voluntary assistance in this domain.

Our relationship with the MND Associations in other states and the peak body MND Australia has been boosted through working on a proposed unified approach starting with marketing and fundraising. MND Australia plays a key role in influencing the Federal government to improve the quality of services and support for people living with MND and fund research. Further strengthened relationships were with the Health Department of WA where we were gratefully granted an extension of funding period, and also with the research and clinical community where through national funding, WA clients are included on a national register that will assist in a more person centred approach to MND care and the identification of national policy priorities.

We are proud that we continue to have high satisfaction rates of our services through the yearly satisfaction surveys that we undertake. Many thanks go to our experienced and compassionate MND Advisors (Joan, Leanne, Abi and Bree) and the support staff. However, we can do better and we can do more particularly in the two areas of respite support and bereavement support. We greatly appreciate the generosity of Care Cure Support and FightMND in funding much needed equipment to make life a little more bearable for people with MND and their families. We also acknowledge the support and care provided by other organisations to our clients and in particular the Neurological Council of WA and MSWA.

It was really heart-warming that so many people with MND, carers, family members, friends, volunteers, politicians, clinical and research colleagues and students have joined us at the Charity Gala Dinner for a night of unity against MND on 14 September. This inaugural event was a great success, as all other 2019 fundraising events were, due to the tireless and competent work of our Fundraising and Events Manager, Sarah. Last but not least, I would also like to acknowledge the work of our highly committed Executive Officer, Andrew, in leading a harmonious team of dedicated staff, and in building sound relationships throughout the sector at the local and national levels, and seeking at every opportunity more and improved services for our clients.

In Australia, we have just over 2,000 people living with the disease. Although MND is relatively uncommon, with a prevalence of 7 in 100,000, it is a very costly disease in every aspect. There is a lot that goes into making this journey a little more tolerable with about 20 different professional disciplines involved. The associated direct costs (such as healthcare and expensive equipment), indirect costs (such as loss of productivity and income) and intangible

losses (such as loss of independence and quality of life) contribute to the high cost of this illness to society. According to the 2015 Deloitte Access Economics report, the cost of MND is estimated to be \$1.13 million for each person with MND and the total cost in Australia is estimated to be \$2.37 billion. While we can quantify the economic disadvantage on families supporting people with MND, the enormous physical, psychological and emotional burden of the disease on these families cannot be truly measured.

As a one of a lifetime opportunity, we have proudly co-hosted with MND Australia and MND UK the 30th international ALS Symposium and MND Alliances meetings happening in Perth this year, which brought together about 850 researchers and practitioners from all over the world to share the latest evidence on alleviating the physical and psychosocial affliction of MND. This is why, because of all of you as a community of care, we can continue to make the lives of people living with MND a little easier and move closer to the global vision of a "world without MND". However, until this vision is fulfilled and a cure or treatment is found, we have in WA about 180 people and their families affected by the disease that need everyone's help to cope emotionally and physically during their traumatic journey.

All in all, it was a productive and successful year, and this could not have been achieved without members of the Board and staff, and Patrons and Ambassadors of the Association, working together as one team united against MND.

Prof Samar Aoun
Chairperson



From the Executive Officer

As with the previous year, the last 12 months have seen considerable change in healthcare and navigating through these changes has if anything been more challenging.

NDIS has continued to be rolled out and it has become more and more apparent that there needs to be change in order for people living with a rapidly progressive neurological disease to receive an expedited service that allows for the quality and level of service they deserve. All the MND State associations and our peak body MND Australia continue to lobby at State and Federal levels. In 2020 we will commence a major review of how and if we can provide or influence better NDIS coordination and support.

Service to people over 65 years has its own challenges with the closing of many of the block funded services such as CAPE and the long waiting list for aged care.

MNDWA is endeavouring to fill in the gaps in service through equipment provision and education as well as coordination and advocacy for individual clients and as an organisation. The Board and myself are constantly reviewing our service provision to make sure it's as good as it can be and looking into what other services we can provide to people living with MND and their carers.

I am very proud of all our staff, the commitment and passion are apparent in everything they do. Our four Advisors provide, emotional support, coordination, advocacy and a lot more to the entire MND family. I see the emotional and physical toll this often takes on them. Walking alongside our clients is hard enough without having to navigate through NDIS and Aged Care systems that often are not adequate for people living with MND.

Without the rest of the MNDWA team, none of this would be possible. I know that they too are passionate about what they do to help people living with MND achieve the best possible quality of life they can.

The close contact we have with our neurologists Dr Rob Edis, Professor Merrilee Needham and Dr Lay Kho is really important to the level of support we can give and we highly value this relationship. We believe that because of this relationship with the clinicians we are in contact with 95% of all the people who are living with MND in Western Australia.

Being part of a multi-disciplinary team is vital and we build relationships with quality service providers such as the Neurological Council of WA (NCWA) who provide clinical nursing services that are specific to people living with MND.

I would like to thank the WA Department of Health for extending much needed funding until 31st of December 2021. The relationship we have with the Health Department is vital to us and I would like to thank them for the work they have done on better reporting of outcomes this year and their willingness to listen and the obvious empathy and compassion they display in our interactions.

My thanks go to the Board of Management of MNDWA for their continued support and encouragement. My role can sometimes be challenging but I know that every board member is behind me and the staff in providing the best possible service to people living with MND.

Education continues to be a major focus of MNDWA, education to clients, carers and health professionals. This year, to address the educational gaps, we commenced educational workshops in regional and rural WA. This was made possible through a 3 year grant funding from Perpetual through the Helen Leach Foundation. The Honda Foundation have also made a Honda CRV available to us until the end of the 2019/2020 financial year.

Through this program we have provided educational workshops to communities in Mandurah, Bunbury, Albany and Geraldton as well as Metro Perth. These workshops are aimed at better equipping nursing and allied health professionals to provide clinical, emotional and social support to people living with MND. About 200 health care professionals have attended these workshops and the evaluation feedback has been overwhelmingly positive. The workshops are interactive with lots of opportunity for practical demonstrations. I would like to thank Professor Samar Aoun and the Perron Institute for taking the lead in helping to develop the content, organise and present at these workshops. I would like to thank Dr Rob Edis, Dr Peter Silbert, Respiratory Clinical Nurse Brooke Kyle, Sleep Scientist Marie Hunter, the MND Advisor team, CATS and the ResMed team for their time, passion and expertise in travelling to these regions to deliver this high quality and much needed education.

We continue with our You, Me and MND sessions and are hoping to roll these out into the regions this coming year.

Through much appreciated funding from Care Cure support, we have added \$135,000 of equipment to our equipment inventory. This included hoists, electric beds and communicative technology. Due to the generosity of Care Cure Support the lives of people living with MND will be made more comfortable. MNDWA has also purchased a considerable amount of equipment such as Power Wheelchairs and lifting aids.

Andrew Hirst
Executive Officer

Our Fundraising Highlights

More than **110** community fundraising events held



1086 people walked to D'Feet MND raising **\$74,000**



\$688,705
Raised in 2018/2019
4,500
People donated to MND AWA

333 People donated to our 2 donor appeals



1 Man rode a bull & raised **\$8,500**

27 People dived for dollars

9 People trekked The Great Wall of China & raised over **\$60,000**



40 Quiz tables raised **\$18,000**



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 2018/2019. Without your contribution MNDWA 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 1/7/09 – 30/6/19

Care Cure Support
Ray White Western Australia
Country Women's Association of WA
Greg & Julie Hambley
Harvey Norman WA
JEM Foundation
Lane Buck & Higgins
Lotterywest
Robert Minear
John Mounsher
Rotary Club of Attadale
Santos Ltd
The Helen Leech Endowment
The Theodore and Isabella Wearne Charitable Trust (Inc)

DONORS

Acknowledging those who have donated **\$1,000** and over to the association over the last year 1/7/18 – 30/6/19

Anglican Parish of Turquoise Coast
Australian Leisure & Hospitality
Barbara Cooper
Beaver Flooring Pty Ltd
Bethanie Fields
Bethany Cooper
BHP Billiton Matched Giving Programme
Blue Illusion
BP Foundation
Catholic Women's League
Christ Church Grammar School
City of Joondalup
Craig Wood
Dr Sue Colyer
Eleanor Roberts
Gino and Debbie Salomone
GKMI Pty Ltd
Intermediate Capital Group
James Giannas
Jem Foundation
John & Susan Blue
John Curtin Leadership Academy
Jubilee Singers of Bridgetown
Judy Roberts
Julia Fleming
Kalbarri Motor Hotel
Kate Keenan
Kate Milentis
Kojonup Football Club
KPMG Perth CCC
Mandurah Murray Mayday Club Inc
Mardy-Ann Read
Moline House Residents
DA & VJ Headling

Joe & Jenny Edgecombe
John & Robin McDonald
Peter Rocke
Aaron Doggett
Frank & Sheila Granger
Ben Williams
Brian Fitzgerald
Brian McCarthy
Cael McLeish
Darren Wood
David Milne
David Wearne
Eric Thern
Graeme Burr
Jeffrey Hall
Paul Stoodley
Robert Minear
Russell Dunne
Terence J Prindiville
Tom Pattison
Zach Ferrari
Carol Bogaers
Coral Mahony
Elizabeth Curtis
Janice Taylor
Kerrie Roberts
Kirsten Whitby
Linda Polsen
Nicky Lord
Ashley Brown
Cheryl Cova
Helen Paul
Jan Cicerello
Joy Wearne
Mikaela Bennett
Mimi & Willy Packer
Patricia Simmonds
Sarah Wiley
Tracy Davies
North Beach Football Club
Old Boys Business Club
Onslow Rodeo
Peter Roberts
Racing and Wagering WA
Red Dot Stores
Regis Resources
Rob Mason
Rotary Club of Attadale
Rotary Club of Como Inc
Santos Ltd
Skydive Geronimo WA Pty Ltd
Supply Chain and Logistics Ass
Talisson Lithium Pty Ltd
The Busby Family Fund
The Giorgetta Charity Fund
The Wood Family
United Voice
Wendy Houlahan
Whitford Catholic Primary School
Xeina Healy



VOLUNTEER OF THE YEAR 2018/2019

The Volunteer of the Year award was introduced in 2015 to recognise an individual who dedicated many hours and effort to the Association through their volunteering. It is a great privilege to recognise the volunteering efforts of this individual.

This person has been volunteering for MNDWA for a number of years. She willingly gives up her time to help out in the office one day a week as well as volunteering at Walk to D'Feet MND & our Pamper Days.

Volunteer of the Year 2018/2019 goes to MARGARET HUNTER.

Margaret's support of the Association and its clients and carers is greatly appreciated.

VOLUNTEER HOURS PROVIDED



Your board of management submits the financial report of Motor Neurone Disease Association WA Inc for the financial year ended 30 June 2019.

Board Members

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

Professor Samar Aoun (President)
 Ms Jan Stiberc (Vice President) (Appointed October 2018)
 Mrs Helen Kraus (Treasurer)
 Dr Lay Kho
 Mrs Janice Taylor
 Mr Anthony Akkari
 Mr Scott Eldwood
 Ms Sue Walters (Appointed October 2018)
 Ms Amanda Meloni (Appointed October 2018)
 Mrs Karen Smart (resigned January 2019)
 Ms Chau Huynh (resigned January 2019)
 Ms Gilly Smith (appointed October 2018 and resigned January 2019)

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.

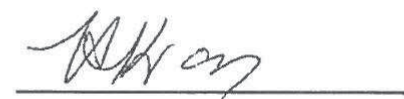
Significant Changes

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

Operating Result

The surplus for the 2019 financial year amounted to \$207,459.

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



Board Member



Board Member

Dated: 25/10/2019

Perth, Western Australia

	Note	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	2	2,118,193	2,202,771
Trade and other receivables	3	12,000	108
Inventories	4	16,684	13,291
Other current assets	5	46,773	27,162
TOTAL CURRENT ASSETS		2,193,650	2,243,332
NON-CURRENT ASSETS			
Property, plant and equipment	6	386,301	160,463
TOTAL NON-CURRENT ASSETS		386,301	160,463
TOTAL ASSETS		2,579,951	2,403,795
CURRENT LIABILITIES			
Grants and trust monies on hand	7	152,091	201,764
Trade and other payables	8	51,825	45,618
Provisions	9	25,748	13,585
TOTAL CURRENT LIABILITIES		229,664	260,967
TOTAL LIABILITIES		229,664	260,967
NET ASSETS		2,350,287	2,142,828
MEMBERS' FUNDS			
Retained surplus		2,350,287	2,142,828
TOTAL MEMBERS' FUNDS	10	2,350,287	2,142,828

OUR FINANCIAL STATEMENTS
INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Income		
Membership	2,262	1,927
Grants		
- Health Department of WA	419,878	416,422
- Perpetual Impact	84,254	-
- Other grants	22,120	12,299
Fundraising income (net)	770,032	514,321
Interest	49,008	40,495
Total income	1,347,554	985,464
Expenditure		
Patient services		
MND advisory services	653,532	528,014
Information/education	92,335	100,709
Indirect care advisory services		
- Equipment purchase/maintenance & respite	125,171	80,672
- Group support	49,494	15,578
Administration		
Administration costs	213,574	175,656
Board expenses/conference	5,989	3,607
Total expenditure	1,140,095	904,236
Net current year surplus	207,459	81,228

OUR FINANCIAL STATEMENTS
INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019: FUNDRAISING

	Note	2019 \$ Net Income	2018 \$ Net Income
Fundraising activities			
Bequest	1	36,963	10,000
Change 4 Change		3,932	5,603
Community fundraising events		199,657	240,927
Dive for Dollars		52,335	44,335
Donations – general		126,029	85,750
Donor appeal		84,788	64,040
Donated equipment	2	263,564	-
Hike for Health		50,149	-
IMO donations		35,772	24,296
Other MNDAWA events and merchandise		17,545	10,650
Street Appeal		5,474	5,604
The Drive		2,622	162,219
Walk D'Feet		60,326	89,039
Less MNDRIA donations		(25,000)	(25,398)
Less Provision clinical trials		-	(76,422)
Administration	3	(113,352)	(88,654)
Items given away for promotions		(2,000)	(2,395)
Fees associated with donations and fundraising	4	(28,772)	(35,273)
		770,032	514,321

Note:

- 1) Jem Foundation bequest
- 2) During the year it was identified that various patient equipment that had been donated over a number of years had not been accounted for in the financial accounts of the Association. These amounts are now being recognised this year as income (less depreciation) and as an addition to patient equipment in the balance sheet. The amounts reflected are as follows:

Equipment donated 2017 - 2019	474,599
Less depreciation 2017 - 2019	(211,035)
	\$263,564

- 3) 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
 -
- 4) Everyday hero fees, bank fees and Donman Project fees.

OUR FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

OUR FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

	Members' Funds	Total
Balance as at 1 July 2016	2,061,600	2,061,600
Total changes in members' funds recognised in the income and expenditure statement	-	-
Balance at 30 June 2017	2,061,600	2,061,600
Total changes in members' funds recognised in the income and expenditure statement	81,228	81,228
Balance at 30 June 2018	2,142,828	2,142,828
Total changes in members' funds recognised in the income and expenditure statement	207,459	207,459
Balance at 30 June 2019	2,350,287	2,350,287

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations, fundraising and grants		1,321,785	1,264,696
Payments to suppliers		(1,441,948)	(964,658)
Interest received		57,141	32,211
Net cash generated by operating activities		(63,022)	332,249
CASH FLOWS FROM INVESTING ACTIVITIES			
Disposal of property, plant and equipment		49,000	-
Purchase of property, plant and equipment		(70,556)	(61,411)
Net cash used in investing activities		(21,556)	(61,411)
Net increase in cash and cash equivalents		(84,578)	270,838
Cash and cash equivalents at beginning of financial year		2,202,771	1,931,933
Cash and cash equivalents at end of financial year	2	2,118,193	2,202,771

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%

(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.

Note 1: Statement of significant accounting policies (continued)

(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.

(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.

Note 1: Statement of significant accounting policies (continued)

(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.

Note 2: Cash and cash equivalents

	2019 \$	2018 \$
Cash at bank - Bankwest	208,254	349,567
Petty Cash	500	500
Term deposit - Bankwest	1,909,439	1,852,704
	<u>2,118,193</u>	<u>2,202,771</u>

Note 3: Trade and other receivables

Trade debtor	-	108
Other debtor	12,000	-
	<u>12,000</u>	<u>108</u>

Note 4: Inventories

Stock on hand	<u>16,684</u>	<u>13,291</u>
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Note 5: Other current assets

Prepayments	42,268	14,523
Accrued interest	4,505	12,638
	<u>46,773</u>	<u>27,162</u>

Note 6: Property plant and equipment

Office equipment at cost	66,438	118,717
Less accumulated depreciation	43,254	82,532
	<u>23,184</u>	<u>36,185</u>
Patient equipment at cost	942,516	404,031
Less accumulated depreciation	603,977	352,722
	<u>338,539</u>	<u>51,309</u>
Motor Vehicles at cost	43,169	178,666
Less accumulated depreciation	18,591	105,697
	<u>24,578</u>	<u>72,969</u>
Total property, plant and equipment	<u>386,301</u>	<u>160,463</u>

Note 7: Grants and trust monies on hand

Grants and trust monies on hand	152,091	201,764
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

STATEMENT BY BOARD OF MANAGEMENT

	2019 \$	2018 \$
Note 8: Trade and other payables		
Other creditors	10,000	25,398
Credit card	293	(1,125)
Trade creditors	32,948	11,814
GST & PAYG	4,352	6,219
Superannuation	4,232	3,312
	<u>51,825</u>	<u>45,618</u>

Note 9: Provisions

Current		
Annual leave	<u>25,748</u>	<u>13,585</u>

Note 10: Members' funds

Total members' funds at the beginning of the year.	2,142,828	2,061,600
Total changes in members' funds recognised in the income and expenditure statement	<u>207,459</u>	<u>81,228</u>
Total members' funds as at 30 June 2019	<u>2,350,287</u>	<u>2,142,828</u>

Note 11: Statement of cash flow information


Reconciliation of cash flow from operations with operating profit after income tax		
Profit (loss) after income tax	207,459	81,228
Non cash flows in operation		
Depreciation and amortisation	164,944	55,273
Changes in assets and liabilities		
Increase in stock	(3,393)	1,230
Increase in trade debtors	(11,892)	341
Decrease in prepayments	(27,744)	73,033
Increase in accrued interest	8,133	(8,284)
Increase in grants and trust monies	(49,673)	116,642
Increase in trade and other payables	6,207	38,265
Decrease in provisions	12,163	(25,479)
Increase in donated equipment	(369,226)	-
	<u>(63,022)</u>	<u>332,249</u>

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

- the financial statements as set out on pages 3 to 12 present a true and fair view of the financial position of Motor Neurone Disease Association WA Inc. as at 30 June 2019 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.
- 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: 25/10/2019
Perth, Western Australia

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 2019, 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 2019 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: 25th October 2019

Perth, Western Australia

