

mnd Annual Report 2020



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Motor Neurone Disease

Association of Western Australia

Unit 1/184 Raleigh Street
Carlisle WA 6101

Phone: (08) 6186 4133

Email: admin@mndawa.asn.au

Board of Management

President: Prof Samar Aoun

Vice-President: Dr Robert Edis

Treasurer: Helen Kraus

Secretary: Dr Loren Flynn

Member: Prof Anthony Akkari

Member: Jan Stiberc

Member: Drew Bathgate

Member: Maureen Bathgate

Member: Lachlan Haughey

Member: Evan Battalis

Member: Scott Ellwood

Staff

Executive Officer: Andrew Hirst

Accountant: Ling Lee

Fundraising &

Events Manager: Sarah Wiley

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

Accounts Receivable &

Administration Officer: Wendy Jones

Equipment Coordinator: Ben Joseph

Coordinator of Support: Jodie Nicks

Occupational Therapist: Sophie Nunn

Education & Support

Group Coordinator: Anne Northall

Receptionist: Lauren Kraus

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, Executive Officer & Treasurer

Despite the challenges of 2020, MNDAWA has remained focused on achieving our core goals and delivering against our strategic plan.

Our response to the COVID-19 pandemic was efficient and effective. Although our staff were required to work from home, with face to face visits put on hold, we managed to stay connected and support our MND community throughout the lockdown period. We continued to provide our equipment service ensuring the use of social distancing and sensible precautions.

Evidently, our fundraising and events were badly affected as expected by the restrictions around COVID-19. We were fortunate enough to hold our Dive For Dollars Rottneest and iFLY For MND before restrictions were made but we did have to postpone our Walk to D'Feet events, our quiz night, Cape to Cape and Unite Against MND in a Winter Wonderland ball.

In 2019 a new strategic and operational plan was developed, and this financial year was our year to begin delivering on it. In line with our strategic plan, we have expanded the skills of our team to include the much needed support services of an Occupational Therapist (Sophie), an NDIS Coordinator of Support (Jodie) and a South West Regional MND Advisor (Emma). We would like to acknowledge the Theodore and Isabelle Wearne Foundation for generously funding the first year's cost of our OT.

This year we have added coordination of support and occupational therapy as a service to NDIS. Our specialist knowledge of MND is already helping our clients who are under 65 years to navigate what is a very complex NDIS system.

Again, in line with our strategic plan we have added grief and bereavement counselling to the services we provide freely to our MND Community.

Our educational workshops have continued to grow from strength to strength and to be well attended and responsive to the educational needs of health professionals in MND care. This year after listening to feedback from previous workshops, we included presentations on occupational therapy, dietetics and physiotherapy in addition to symptom management, assistive technology, respiratory assistance, psychosocial support and the palliative approach to care. Many thanks to all the experienced and competent presenters who are supporting these workshops and the evaluations reflected the satisfaction of attendees. So far, 321 health professionals attended seven educational sessions across the state.

We will be adding considerable equipment to our inventory during this upcoming year. We would like to thank FightMND for generously providing funding of \$437,000 to purchase much needed equipment and to Care Cure Support for their generous pledge of \$100,000 to purchase equipment. This vital equipment will help to improve the lives of people living with MND. A big thank you to the Department of Health for their continued funding and their understanding and appreciation for what we do. We also thank Pemberley wines for their incredible donation of 1600 bottles of wine which will be used at quiz nights and functions.

After many happy years at the Niche, we will shortly be moving to much needed, new larger premises in Carlisle that includes a spacious office area and a warehouse. We will miss our beautiful offices at the Niche and our corridor chats with friends and colleagues, but we are excited to enter this new chapter. Having our equipment and staff all under one roof will lead to operational and cost efficiencies and most importantly to improved service to our MND community.

We would like to thank Bunnings for generously donating a new kitchen for our Carlisle office and to Retravisation for donating all the electrical goods for the kitchen. Thank you so much to the volunteers and board members who gave up their time to paint the walls in the new premises. It really does look good. We greatly appreciate Lester Ong from Munro Doig Lawyers for reviewing the new lease on a pro bono basis.

Finally we could not have had all these achievements without our supporters, donors, volunteers and the wider MND community. Thank you for standing by us during some difficult times and we are very excited about the future!

Last but not least, we acknowledge the dedication of the Board for astutely steering the ship in a year packed with advancements and the dedication of our staff who continue to deliver our services in a professional, competent and compassionate way.

Samar Aoun- President

Andrew Hirst- Executive Officer

Helen Kraus – Treasurer

Our Fundraising Highlights

444 people donated to our 2 donor appeals raising \$80,945



39 quiz tables raised over \$18,000 for Let's Get Quizzical For MND



2 ladies hiked the Bibbulmun Track from Perth to Albany & raised over \$1,800



31 people took part in iFLY For MND and raised \$8,412



22 people Dived For Dollars and raised over \$52,503



Lancelin Angling & Aquatic Club held a MND Fundraiser and raised \$5,056



321 people attended our Unite Against MND Under the Big Top Ball & raised \$27,000



19 people held a Cuppa Tea For MND and raised \$14,206

Over \$82,000 of general donations received

47 community fundraisers were held which raised \$108,270

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 2019/2020. 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 1/7/09 – 30/6/19

Fight MND
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
Mr Robert Minear
Mr 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 over \$1,000 and over to the Association over the last year 1/7/19 to 30/6/20

A & M Events
Alan Carter
Allegro Physiotherapy
Ardath Golf Club
Arthur Richards
Ashley Brown
Australian Leisure & Hospitality Group
Barb Cooper
Brian Fitzgerald
Care Cure Support
Cervantes Tiger Sharks
Cheryl Ann Hunter
Cheryl Onofaro
City of Vincent
Crown Resorts Foundation PAF
Dorothy Howse
Fight MND
Fridays Jetskis
Greg Thornell
HBF
Hibrix sales Pty Ltd
Intermediate Capital Group
James Giannas

Jancic Pty Ltd
Jeffrey Hall
Jem Foundation
Joe and Jenny Edgecombe
John Curtin Leadership Academy
John Floor
Joy Wearne
Judith Lambert
Kasey Elliot
Kerry Stokes
Kojonup Football Club
Lance Giannas
Lancelin Angling and Aquatic Club
Lesley Polomka
Mandurah Murray Mayday Club Inc
Mandurah Voices in Harmony
Maraisa Bellantoni
Marangaroo Ladies Golf Club Inc
Meryl Armstrong
Mick Kennedy
Mimi and Willy Packer
Mr and Mrs D Headling
Mr and Mrs E Heal
Odin Road Medical Centre
Old Boys Business Club
One Achord Community Choir
P & N Bank
Perth Hash House Harriettes
Pierre Yang
Quairading Football Club
R2Rsports
Richard Ladyman
Robbie Candeloro
Robert Minear
Rocky Ridge Brewing Co
St John Of God Hospital Geraldton Auxiliary
Subiaco AFC
Sue Colyer
Terrence Brown
The Busby Family Fund
The Neil Feakes Foundation Pty Ltd
Thornlie Senior High School
Tony and Rosemary Packer
Vanessa Heinrich
Wayne McGrath

VOLUNTEER HOURS PROVIDED

THANK YOU

Office Admin

347

Pamper Days

282

\$95,000
EQUIVALENT
IN VALUE TO

MNDAWA

Education
Programs
17

International
Symposium
193

Fundraising
Events
230

PLEASE NOTE: In the past year we had 3 months where we had no volunteers due to COVID-19



VOLUNTEER OF THE YEAR 2020

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 MNDAWA for several years. When the call goes out for volunteers, we can guarantee that this person will put their hand up, whatever the role might be. She is also an incredible fundraiser and the two things added together makes for a very special person!

This person is a regular at Pamper Day and her hair braiding services are always fully booked!

Volunteer of the Year 2020 goes to MEREDITH CORR.

Meredith, thank you for all you do for MNDAWA. You are a true champion of the cause!

Your board of management submits the financial report of Motor Neurone Disease Association WA Inc for the financial year ended 30 June 2020.

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) (appointed December 2019)
- Dr Loren Flynn (Secretary) (appointed March 2020)
- Mrs Helen Kraus (Treasurer)
- Ms Jan Stiberc
- Mr Anthony Akkari
- Mr Scott Eldwood
- Drew Bathgate – (appointed February 2020)
- Maureen Bathgate – (appointed April 2020)
- Evan Battalis – (appointed June 2020)
- Lachlan Haughey – (appointed June 2020)
- Dr Lay Kho (resigned December 2019)
- Mrs Janice Taylor (resigned January 2020)
- Ms Sue Walters (resigned December 2019)
- Ms Amanda Meloni (resigned December 2019)

Operating Result

The deficit for the 2020 financial year amounted to \$17,611.

Significant Change in the State of Affairs

During the latter part of the financial year the association was impacted by the COVID-19 pandemic and the restrictions imposed by government on the community in order to control the pandemic. The main economic impact was in the fundraising area as a number of fundraising activities had to be cancelled.

The reduction in fundraising income was in part offset by the assistance provided by government to the business community. The association was eligible to receive this assistance and the amounts received to 30 June 2020 have been reflected in the profit and loss statement. The amounts received by the association during the financial year were \$60,892 in cashflow boost assistance and \$105,000 in Jobkeeper payments.


The association continued to receive this government assistance until September 2020.


Principal Activities

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

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

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


Board Member


Board Member

Dated: 3/11/2020
Perth, Western Australia



OUR FINANCIAL STATEMENTS
ASSETS & LIABILITIES AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	2	2,702,994	2,118,193
Trade and other receivables	3	60,039	12,000
Inventories	4	15,104	16,684
Other current assets	5	9,580	46,773
TOTAL CURRENT ASSETS		2,787,717	2,193,650
NON-CURRENT ASSETS			
Property, plant and equipment	6	312,987	386,301
TOTAL NON-CURRENT ASSETS		312,987	386,301
TOTAL ASSETS		3,100,704	2,579,951
CURRENT LIABILITIES			
Grants and trust monies on hand	7	665,204	152,091
Trade and other payables	8	53,059	51,825
Provisions	9	39,035	25,748
TOTAL CURRENT LIABILITIES		757,298	229,664
NON-CURRENT LIABILITIES			
Provisions	9	10,730	-
TOTAL NON-CURRENT LIABILITIES		10,730	-
TOTAL LIABILITIES		768,028	229,664
NET ASSETS		2,332,676	2,350,287
MEMBERS' FUNDS			
Retained surplus		2,332,676	2,350,287
TOTAL MEMBERS' FUNDS	10	2,332,676	2,350,287

OUR FINANCIAL STATEMENTS
INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
Income		
Membership	2,264	2,262
Grants		
- Health Department of WA	426,050	419,878
- Perpetual Impact	67,153	84,254
- Other grants	71,370	22,120
Fundraising income (net)	241,737	770,032
Interest	27,694	49,008
Total income	836,268	1,347,554
Expenditure		
Patient services		
MND advisory services	564,959	653,532
Information/education	46,611	92,335
Indirect care advisory services		
- Equipment purchase/maintenance & respite	106,151	125,171
- Group support	36,088	49,494
Administration		
Administration costs	96,662	213,574
Board expenses/conference	3,408	5,989
Total expenditure	853,879	1,140,095
Net current year surplus	(17,611)	207,459

OUR FINANCIAL STATEMENTS

INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020: FUNDRAISING

	Note	2020 \$ Net Income	2019 \$ Net Income
Fundraising activities			
Australia moves for MND		29,300	-
Bequest	1	46,000	36,963
Cape to Cape		9,113	-
Change 4 Change		2,590	3,932
Community fundraising events		108,270	199,657
COVID-19 Appeal		56,921	-
Dive for Dollars		52,503	52,335
Donations – general		82,461	126,029
Donor appeal		24,024	84,788
Donated equipment	2	(78,655)	263,564
High Tea		14,206	-
Hike for Health		-	50,149
IMO donations		33,181	35,772
Other MNDWA events and merchandise		23,788	17,545
Street Appeal		-	5,474
The Drive		-	2,622
Walk D'Feet	3	154	60,326
Less research donations	4	(20,429)	(25,000)
Administration	5	(123,149)	(113,352)
Items given away for promotions		-	(2,000)
Fees associated with donations and fundraising	6	(18,541)	(28,772)
		<u>241,737</u>	<u>770,032</u>

Note:

- 1) Bequests totalled \$46,000 for the year of this \$30,000 was received from Jem Foundation
- 2) During the year patient equipment valued at \$11,054 has been donated. This amount is recognised as income (less depreciation on all donated equipment held) and as an addition to patient equipment in the balance sheet. The amounts reflected are as follows:

Equipment donated	11,054	474,599
Less depreciation	(89,709)	(211,035)
	<u>(78,655)</u>	<u>263,564</u>

It should also be noted that just prior to 30 June 2020 the association received a pledge from Care Cure Support Ltd to provide \$100,000 of equipment in the 2021 financial year

- 3) No walk took place due to COVID-19, however income of \$4,504 was received and expenditure of \$4,350 incurred.
- 4) Research donations made in 2020 were as follows: \$10,460 to MNDRIA and \$9,969 to NHMRC

OUR FINANCIAL STATEMENTS

INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020: FUNDRAISING

- 5) 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
- 6) Everyday Hero fees, bank fees and Donman project fees

OUR FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

OUR FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Members' Funds	Total
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
Total changes in members' funds recognised in the income and expenditure statement	(17,611)	(17,611)
Balance at 30 June 2020	2,332,676	2,332,676

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2020 \$	2019 \$
Receipts from donations, fundraising and grants		1,311,217	1,321,785
Payments to suppliers		(686,197)	(1,441,948)
Interest received		27,694	57,141
Net cash generated by operating activities	11	652,714	(63,022)

CASH FLOWS FROM INVESTING ACTIVITIES

Disposal of property, plant and equipment		-	49,000
Purchase of property, plant and equipment		(67,913)	(70,556)
Net cash used in investing activities		(67,913)	(21,556)
Net increase in cash and cash equivalents		584,801	(84,578)
Cash and cash equivalents at beginning of financial year		2,118,193	2,202,771
Cash and cash equivalents at end of financial year	2	2,702,994	2,118,193

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 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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 2020**

Note 2: Cash and cash equivalents

	2020 \$	2019 \$
Cash at bank - Bankwest	1,023,724	208,254
Petty Cash	500	500
Term deposit - Bankwest	1,678,770	1,909,439
	<u>2,702,994</u>	<u>2,118,193</u>

Note 3: Trade and other receivables

Trade debtor	2,000	-
Other debtor	58,039	12,000
	<u>60,039</u>	<u>12,000</u>

Note 4: Inventories

Stock on hand	15,104	16,684
	<u>15,104</u>	<u>16,684</u>

Note 5: Other current assets

Prepayments	6,434	42,268
Accrued interest	3,146	4,505
	<u>9,580</u>	<u>46,773</u>

Note 6: Property plant and equipment

Office equipment at cost	72,780	66,438
Less accumulated depreciation	53,877	43,254
	<u>18,903</u>	<u>23,184</u>
Patient equipment at cost	1,014,337	942,516
Less accumulated depreciation	740,735	603,977
	<u>273,602</u>	<u>338,539</u>
Motor Vehicles at cost	43,169	43,169
Less accumulated depreciation	22,687	18,591
	<u>20,482</u>	<u>24,578</u>
Total property, plant and equipment	<u>312,987</u>	<u>386,301</u>

Note 7: Grants and trust monies on hand

Grants and trust monies on hand	665,204	152,091
	<u>665,204</u>	<u>152,091</u>

Grants on hand at 30 June 2020 is made up mainly of \$437,797 received from Fight MND.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

STATEMENT BY BOARD OF MANAGEMENT

Note 8: Trade and other payables

	2020 \$	2019 \$
Other creditors	-	10,000
Credit card	450	293
Trade creditors	33,836	32,948
GST & PAYG	12,887	4,352
Superannuation	5,886	4,232
	<u>53,059</u>	<u>51,825</u>

Note 9: Provisions

Current		
- Annual leave	39,035	25,748
Non-current		
- Long service leave	<u>10,730</u>	<u>-</u>

Note 10: Members' funds


Total members' funds at the beginning of the year.	2,350,287	2,142,828
Total changes in members' funds recognised in the income and expenditure statement	<u>(17,611)</u>	<u>207,459</u>
Total members' funds as at 30 June 2020	<u>2,332,676</u>	<u>2,350,287</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	(17,611)	207,459
Non cash flows in operation		
Depreciation and amortisation	151,475	164,944
Changes in assets and liabilities		
Increase in stock	(1,580)	(3,393)
Increase in trade debtors	48,039	(11,892)
Decrease in prepayments	(17,062)	(27,744)
Increase in accrued interest	(1,359)	8,133
Increase in grants and trust monies	513,113	(49,673)
Increase in trade and other payables	1,234	6,207
Decrease in provisions	(13,287)	12,163
Increase in donated equipment	(10,248)	(369,226)
	<u>652,714</u>	<u>(63,022)</u>

- the financial statements as set out on pages 3 to 14 present a true and fair view of the financial position of Motor Neurone Disease Association WA Inc. as at 30 June 2020 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: 3/11/2020
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 2020, 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 2020 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.

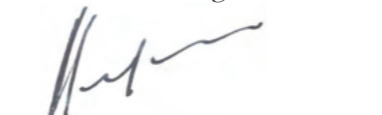
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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: 17th November 2020

Perth, Western Australia

Ambassadors, Patrons, Life Members & Honorary Officers

AMBASSADORS

Kirsten Whitby

PATRONS

Narelda Jacobs
Keith Potger, AO
Kim Hughes
Dr Rob Edis

LIFE MEMBERS

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

HONORARY OFFICERS

Hon. Solicitor: Mr Peter Murray
Hon. 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***

Notes

