



2024 ANNUAL REPORT



About MND

Motor Neurone Disease is the name given to a group of diseases in which the nerve cells (Neurones) controlling the muscles that enable us to move, speak, breathe and swallow fail to work normally. With no nerves to activate them, muscles gradually weaken and waste. The patterns of weakness vary from person to person. There are three main forms of Motor Neurone Disease namely, Amyotrophic Lateral Sclerosis (the most common form), Progressive Muscular Atrophy and Progressive Pseudo-bulbar Palsy. Progression of MND can be rapid, creating high levels of disability and consequent needs for support. MND is a terminal illness, there are no remissions. Average survival is on average only 27 months from diagnosis. There is no known cause, no known cure and no effective treatment for MND. Each day, on average, two people die with MND and two more are diagnosed in Australia.



KEY STATISTICS

- MND is a rapidly progressive terminal neurological disease.
- There is no known cause, no known cure and no effective treatment for MND.
- Each day, on average, in Australia two people die with MND and two more are diagnosed.
- People with MND progressively lose the use of their limbs, their ability to speak, swallow and to breathe, whilst their mind and senses usually remain intact.
- Average life expectancy is only 27 months from diagnosis.
- An estimated 2500 people have MND in Australia and thousands more, families and carers, live daily with the impact and effects of MND.

Our Vision & Mission

A WORLD WITHOUT MOTOR NEURONE DISEASE (MND)

At MNSA our service is to people living with Motor Neurone Disease (MND) and their carers above all else. Our values-driven staff and dedicated Board of Directors are truly passionate about what they do – working alongside clients and their families to ensure that until there is a cure, there will always be care.

Our Mission is to provide and promote best possible care and support for people living with MND.

1. We will change the lives and optimise wellbeing, offering the best experience for people living with MND in South Australia.
2. We will provide information and support services to persons with MND, their immediate families and to other interested parties.
3. We will sponsor, encourage and promote research into the causes, cure and treatment of MND.
4. We will promote public awareness through advocacy, community education and MND research.
5. We will provide MND specific information and support to health, allied health and other professionals involved in caring for a person living with MND.



Meet the Board



Andrew Danson

Chairman

Andrew is a Graduate of the Australian Institute of Company Directors with experience in the Retail, Food and Beverage Industries. Having lost his father to MND in 2020, he understands the difference our Association makes to the lives of people impacted by MND and is looking forward to contributing to MNDSA's service to the community. Previously Deputy Chair, Andrew looks forward to leading the governance team and progressing the vision and mission of MNDSA.



Dr Peter Allcroft

Deputy Chairman

Dr Allcroft was elected to the Board in 2009. He is a Fellow of the Royal Australasian College of Physicians, and a member of the Australian and New Zealand Society Palliative Medicine. He is the Clinical Lead of the South Australian State Palliative Care Clinical Network, a member of the Research Centre for Palliative Care, Death and Dying (Flinders University) and is the Deputy chair Trials Management Committee for the Palliative Care Clinical Collaborative Studies Group. Peter works at Flinders Medical Centre as a Senior Staff Specialist in palliative care, consults in the MND Clinic and is a Senior Lecturer at Flinders University in the College of Medicine and Public Health. He is undertaking a PhD with the University of Technology Sydney (UTS) exploring the management of the older person with Heart Failure, with a focus on communication and Advance Care Planning.



Tony Simmons

Treasurer

Elected as Treasurer in May 2024, Tony brings his substantial experience in providing financial advice to high net worth individuals, to small-medium sized business owners, and in the Not for Profit sector. His private wealth experience is complemented by over 40 years' experience in the provision of taxation, accounting, business and strategic planning advice to a range of business and professional clients. Since his retirement as a Partner and Consultant with Professional Services firm BDO, he has become involved in the Not for Profit sector, provided consulting advice to various organisations, and has been a Tutor at the University of South Australia's financial planning degree.

Meet the Board (cont)



Andrew Holmes

Board Secretary

Having grown up in Adelaide, Andrew brings a wealth of experience to our board with a background in PR, Media, Marketing and Communications, working for a number of national and state sporting bodies while also starting his own consultancy business, Aitch Communications. He is excited to continue supporting the MND community having previously worked for three years as the Marketing & Communications Manager for FightMND. Thank you Andrew for volunteering to help MNDSA make a difference helping both us and our community.



**A/Prof
Mary-Louise
Rogers**

Board Member

A/Prof Mary-Louise Rogers has led the Motor Neurone Disease and Neurotrophic Research Laboratory at Flinders University since 2011. As a Principal Research Fellow and Associate Professor at Flinders University, she is at the forefront of groundbreaking research, leading the Flinders Health and Medical Research Centre Biomarker collective, driving forward initiatives that have national significance and earning her national recognition. She serves on the MND Research Australia Research Committee and chairs the MND Collective Discovery Research Driving Team—roles that highlight her commitment to facilitating effective treatments for this challenging condition. With successful funding from both USA and Australian granting bodies, she continues to be a high-profile researcher making significant strides toward developing effective MND treatments.



Stephen Pisani

Board Member

Stephen was elected to the board in 2019 and is the owner of Pisani Group. He is a Fellow of the Institute of Public Accountants and National Tax and Accountants Association, a Registered Tax Agent, and an Authorised Representative of Merit Wealth. He is a specialist in taxation, business consulting and wealth creation. He is passionate about helping non-profit organisations (NFPs) and has been a board member of many organisations over the past 20 years and continues to support over 45 NFPs through his business.

Meet the Board (cont)



Kristine Colliver

Board Member

Kristine became her mother's carer upon her MND diagnosis and has since personally supported others along their MND journey. Her lived experience and passion for helping people combines with her career background in both Finance and small business management makes her a strong advocate for exceptional customer outcomes and creating positive societal change. With a Diploma in Business, Kristine successfully completed the Governance Foundations for NFP Directors course through the AICD in 2021.



Nicola Buley

Board Member

Nicola holds a Bachelor of Arts (Psychology) and Bachelor of Laws with extensive commercial and legal experience including business succession and risk management. Nicola has strong corporate governance, project management and business development skills that complement our existing board.



**A/Prof Stacie
Attrill**

Board Member

Stacie is an Associate Professor in Speech Pathology, with extensive experience in higher education, professional accreditation and clinical practice industries. Stacie brings specialised skills and knowledge in allied health. She is an accomplished and awarded university lecturer. Stacie's research encompasses health, disability and aged care as well as eating and swallowing for people with neurodegenerative conditions.

Meet the Board (cont)

BOARD MEMBERS RESIGNED PRIOR TO 30 JUNE 2024



Ben Jordan
Board Member

Ben was elected to the board as Treasurer in April 2019. Ben is a member of the Chartered Accountants in Australia and New Zealand and has been a senior leader at the worlds largest food and agribusiness bank, Rabobank from 2008 to 2022. Prior to that Ben worked at Elders Limited where he was involved in developing and implementing strategy, acquiring and integrating organisations, as well as divesting and restructuring business units. He started his career in the Audit Division at PriceWaterhouseCoopers having worked in both Adelaide and Sydney. Overall Ben brings his experience in risk, fundraising and financial governance to the board.



Grant Law
Board Member

Grant Law is an experienced Public Relations and company executive with a career spanning more than 25 years in Australia and abroad. He holds a degree in Public Relations from the University of Johannesburg and is the owner of Grant Law Public Relations and Voice It Podcast Studio. He provides PR and media relations services to clients across diverse industries such as Defence, Health, Manufacturing, Mining, Legal, Automotive, Construction and more.



Sue Wundenberg
Board Member

Sue is an experienced senior executive with over 30 years experience in the building industry as well as being an accomplished Board Member for a number of not-for-profit organisations. She is a strategic thinker, possessing a high level of problem solving capabilities, communication skills, and the passion and determination to support others to ensure we deliver our purpose.

Meet the Board (cont)

NEW BOARD MEMBERS FOR 2024/25



Bev Barber

Board Member

Bev is an experienced Executive and Non-Executive Director with a background spanning industry sectors. She owns and operates the consulting business Transforming Solutions and previously worked for consulting firms PwC and Deloitte. Throughout her career she has worked across State, Federal and Local Governments, ASX listed companies and small to medium enterprises with a particular focus on Business Transformation. In addition, her experience includes organisational design, leadership and culture. Bev has significant public policy and governance proficiency and brings her extensive experience in the NDIS and social policy to the role.



Kristian Roocke

Board Member

Kristian joined the Board in August 2024, bringing extensive experience in healthcare and for-purpose sectors, with a focus on aged care, retirement living, and home care. With a background in property and project management, Kristian has held senior roles overseeing functions such as property development, facilities management, ICT, mergers & acquisitions, procurement, hospitality and workforce planning. Kristian is passionate about assisting the for-purpose sector in achieving their strategic goals to ensure positive outcomes for the wider community.



Glen Winkler

Board Member

Glen is a values-driven executive with over 25 years of expertise in business and digital transformation, ICT consulting, and board governance across diverse sectors including education, health, and government. Glen has a strong commitment to not-for-profit organisations exemplified by his board and advisory roles including previous positions with St Ignatius College, Ice Factor Foundation and the Building Brighter Futures Foundation. Glen is deeply committed to the human services sector, driven by a passion to help organisations implement innovative strategies and technologies that enhance patient experience, improve accessibility, and drive positive outcomes for the community.

Chairman's Report

It is with deep respect and sympathy that I begin this report by reflecting on the 56 valued members of our community who lost their battle with Motor Neurone Disease (MND) over the past 12 months. Our thoughts are with their families and loved ones during this profoundly difficult time

On behalf of the Board, our Staff, and the wider MNDSA community, I would like to reaffirm our unwavering commitment to providing the highest standard of care and support to all those affected by this devastating disease.

I am also honoured to announce that I have been appointed as Chair of the Motor Neurone Disease Association of Australia (MNDA). This is a role that will allow me to further advocate for our community at the national level. Together with my colleagues, we will continue to challenge government at all levels to ensure that those living with MND receive the support and resources they need.

The board of MNDSA remains dedicated to advancing the strategic objectives outlined in our organisational plan, with a primary focus on improving the quality of life for those impacted by MND. This is achieved through ongoing progress in research, advocacy, education, and the delivery of high-quality care.

Over the past year, we experienced some transitions within the board. We were deeply grateful for the service of Ben Jordan, Grant Law and Sue Wundenberg who all resigned from the board after periods of invaluable contribution. We wish them all the best in their future endeavours and trust they will remain connected to the association.

We are pleased to have welcomed three new members to our board: Stacie Attrill, Nicola Buley, and Tony Simmons. Each brings a wealth of expertise and will further strengthen the leadership and strategic direction of our organisation.

Looking back over the past 12 months, it has been a year of stability, growth, and continued progress. We have made significant strides in key areas, and I am proud to be part of an organisation that is achieving such positive outcomes.



Chairman's Report (cont)

Key Highlights for 2024:

- **Support Services:** MNDSA made available over 20,000 hours of direct client service supports which includes Support Coordination and allied health services, ensuring that individuals living with MND received the care they need.
- **Staffing:** Our head office now comprises 22 dedicated staff members, reflecting our growing capacity to deliver high-quality services to our community.
- **Volunteers:** We are fortunate to have 58 active volunteers who contributed over 1,300 hours of service. Their dedication and support are vital to the success of our programs and we sincerely thank them.
- **Walk to Defeat:** The annual Walk to Defeat event saw almost 1,000 attendees, an outstanding demonstration of community engagement and solidarity. I would like to extend my personal gratitude to all those who participated.
- **Aged Care Accreditation:** MNDSA successfully completed its Aged Care audit, passing all areas without exception, further ensuring that our care standards are exemplary.
- **Larapinta Trek:** Our record-breaking trek to Larapinta raised over \$110,000 — our most successful fundraising trek to date — and was a testament to the dedication and resilience of those who participated.

- **NDIS Partnership:** We continue to collaborate closely with the NDIS, with the support of Minister Bill Shorten, to deploy 18 NDIA dedicated planners to work with people diagnosed with MND. This initiative is aimed at accelerating access to services for individuals in our community.

We also continue our strong partnership with the MND Clinic at Flinders Medical Centre, working together to ensure we meet the evolving needs of our clients

Of particular note, we are proud of the recognition awarded to Dr Peter Allcroft, whose contributions to MND care was honoured at the recent MNDA 30-year awards ceremony at Parliament House. Dr Allcroft's ongoing dedication to the MND community is truly exceptional, and we are fortunate to have him as part of our team.

Government Support and Advocacy

Our relationship with government continues to strengthen, and we are particularly grateful for the ongoing commitment of the Premier, the Honourable Peter Malinauskas, and the Health Minister, the Honourable Chris Picton, who have pledged \$600,000 per annum in funding for MNDSA over a four year period. We are now halfway through this period and have commenced discussions to secure a recommitment for the continuation of this critical support.

Chairman's Report (cont)

New Ambassador: Greg Blewett

We are also delighted to welcome former Australian Test cricketer and Triple M personality, Greg Blewett, as our newest ambassador. Greg, who lost his mother to MND ten years ago, has been a passionate advocate for our cause. His tireless efforts in raising awareness and supporting the work of MNDSA have been invaluable, and we are grateful for his ongoing commitment.

Personal Reflections

On a personal note, it has been a privilege to work alongside such a dedicated and compassionate group of individuals. The MNDSA community is unified in its mission, and it is an honour to represent an organisation so committed to making a tangible difference in the lives of those affected by MND.

As Chair, I remain steadfast in my commitment to achieving the best possible outcomes for those in our community. While the road ahead may be challenging, we continue to work towards a future where there is not only care but a cure.

Andrew Danson
MNDSA Chair



**Over 20,000
hours of direct
client service
supports
available**

58 Volunteers



**Team of 22
Staff**

**840 Items of
Equipment
Loaned**



CEO's Report

2023/24 has been another year where MNDSA has punched above its weight – we have seen the expanded team at MNDSA really settle down and deliver outstanding service to our community.

The financial reports to 30 June 2024 show our income as \$3,348k (2022: \$2,784k). This 20% increase on prior year is at a time when it has been extremely challenging to secure fundraising and grant income. Our successful recruitment last financial year has had a positive impact both in service levels and on our bottom line.

Whilst general donations were down on prior year we managed to increase our fundraising income slightly with support from our community. Overall, Donations and Fundraising income totals were down from \$1,236k in 2023 to \$909k in 2024 (down 26 %) and our resultant profit for the year was \$347k versus a profit of \$607k for 2023. Our cash position remained strong throughout the year, but the balance at 30 June was again higher due to receipts in the finals few days of the financial year.

The Association were fortunate to receive funds from the following to support our programs and equipment:

- \$600k SA Department of Health & Wellbeing
- \$125k Grant from FightMND
- \$45k ILC Grant through MND Australia

There were also some significant bequests and donations that have really made a difference to our service offerings including:

- A donation from S&S Property Developments
- A donation from Lee M
- A bequest from R Grilz Estate for the purposes of Research
- Geoff Thomas again with a Living Legacy supporting the growth of our AAC service and also as one of our major fundraisers as “Team Mary” for Walk to Defeat in 2024

MNDSA has continued to build our relationships with businesses, philanthropists and members of our community to ensure our “voice” is still heard amongst all the other worthy causes.

The volume of community events has been tremendous again this year with everything from the London Marathon to Gymkhanas. We have also continued to engage with some great corporate partners including SA Power Networks Employee Foundation, SANFL and Bunnings.



CEO's Report (cont)

In November we successfully reintroduced our Gala Dinner after our hiatus in the COVID years. We had a stunning night at the National Wine Centre which attracted a room of amazing supporters and sponsors to create many special memories. Minister Nat Cook also helped us present some key community awards.

Walk to Defeat MND 2024 was our biggest yet, and was opened by Minister for Health and Well Being Chris Picton, who was promptly ice bucketed for our cause. New Ambassador for MNDSA, Greg Blewett, Former Cricketer and now a Radio and Sports Commentator was also there entertaining us in the Dunk Tank on the day. The weather was kind, the volunteers were out in force, all creating a wonderful event giving us the opportunity to reflect on those we have lost, but also celebrate the community that surrounds those impacted by a diagnosis of MND today.

Our second Trek to Larapinta, NT, was a huge challenge for the 11 Trekkers, including myself, that took part. It included a 1am wake up call one morning to climb Mount Sonder in the dark before sunrise. Whilst the trek was exhausting, the sense of achievement, camaraderie and spectacular scenery made it a trip of a lifetime. We thank our Trekkers who again threw themselves into fundraising with Bunnings Sausage Sizzles and the incredibly popular Trekkers Trivia Night. With \$10k dollar matching from S&S Property Developments we saw this campaign raise \$110k which was another outstanding result.

Following our outstanding NDIS audit result in July 2023, MNDSA have continued to develop our systems and processes ahead of our Commonwealth Home Support Program (CHSP) Aged Care Audit in July 2024 under the expert guidance of Kerry McMullan, our Director of Care Services. Our accreditation as a Registered NDIS Provider and CHSP Provider, whilst onerous, are important to give our clients the knowledge and comfort that we adhere to rigorous Quality and Standards requirements. The feedback we receive from these audits is essential for our future development as a provider of choice.

We saw our client support income increase from \$778,295 (2023) to \$1,293,792 (2024) with further expansion of our team to include an additional two occupational therapists and another aged care coordinator. 2023/24 was our second year of SA Government support, the \$600,000 this provides has been vital in helping to fund our equipment service and five staff to provide supports to those not able to access NDIS funding. Unfortunately, approximately 50% of our clients continue to be ineligible for NDIS funding simply due to them being diagnosed with MND over the age of 65.

It has been necessary to ramp up our National Advocacy efforts due to all the reviews and changes being considered that will impact the Disability and Aged Care Sectors. We have been working with MND Australia and all the other States MND organisations to ensure we are heard and the needs of our community are considered in conjunction with any proposed changes.

CEO's Report (cont)

This collaborative effort has resulted in the NDIA setting up a team of dedicated planners who will be working only with people diagnosed with MND. As a collective, the MND Associations will be providing education and training to this group of NDIA planners about MND and our state associations, as well as meeting regularly with the NDIA to discuss any issues and practice improvements.

Erin Thompson MP and Penny Pratt MP hosted our second event in June 2024 as co-conveners of the SA Parliamentary Friends of MND group. This saw a great attendance from Ministers, MPs, MNDSA Board members, staff and clients and again helped us increase awareness of the issues our community face with ongoing parliamentary communications. As of 30 June 2024 we had 145 people registered with the Association. The statistics at the end of this report show how we are working to support our community in various ways.

We have continued to adapt our services to meet the further increase in demand from people with MND in SA by doing the following:

- adding another two Occupational Therapists to enable quicker prescription and training for vital equipment
- bringing equipment repairs and servicing in house further improving turnaround and delivery times to keep people safe at home and out of hospital
- expanding our Client Services Team with an additional aged care coordinator
- growing our core competency in the Access Technology and Communication space
- increasing research donations to MND Research Australia (MNDRA) made possible through a bequest. In 2023/24 we gave MNDRA \$100,000 to award grants focussed on care research to improve quality of life
- consolidating our alliance with CarersSA
- developing our connections with Country Health and Palliative Care Services statewide
- strengthening our networks and alliances to enable smooth navigation through NDIS and aged care reforms
- expansion of our Get Talking Program giving members of our community someone they can talk to who will listen and understand the challenges they are facing
- enhancing our Special Memories offering to support clients when requested
- expanding our CHSP offering with the use of parallel and emergency codes to enable us to provide supports where needed

CEO's Report (cont)

I am extremely proud of the compassion, professionalism and dedication that our team demonstrate to get the best outcomes for our community. I would like to thank my management team for the resilience and persistence they demonstrate every day. Working in our industry and environment can be extremely challenging at times and we have made huge efforts to ensure staff welfare is a priority. This has been achieved through feedback from an independent staff survey, appointing expert supports around our team and introducing staff well being days amongst other initiatives. It is difficult to get good staff and we wish to invest in our staff development and well being to ensure they are all at their best so that they, in turn, can support our community.

The NDIS and Aged Care are undergoing major reform which requires us to keep changing and adapting. I am confident in how the MNDSA team will work together to adapt and embrace those changes in the best interests of everyone we support.

Finally, the changing needs of MNDSA has seen our board evolve and we have welcomed some very skilled new members on to the Board this year. I would like to take this opportunity to thank our MNDSA Board for donating their time and expertise to help guide the association. It has been great to see how we adapt to face the changing environment in which we operate.

A huge thank you to our Chair, Andrew Danson for his advocacy and the energy and enthusiasm that he gives to our cause for the benefit of our entire community.

MNDSA continues to strive to ensure that all of our clients benefit from the best services on offer through our valuable connections, resources, network of support, information services, social events, educational sessions and advocacy.

Thank you to everyone that has got behind us this year. Hopefully you now understand the difference and impact your support has made. I know that without our whole community support and collaboration, we wouldn't be able to offer the assistance we do today and in to the future. Your support is our inspiration.

MNDSA are committed to CARE for South Australians living with MND today – we thank our professional team and community for your support.

Karen Percival

MNDSA Chief Executive Officer

MNDSA Statistics

Clients

New members with MND



63

Deceased clients



56

People with MND supported throughout SA



201

MNDSA People

FTE Staff including Allied Health



20.4

Volunteers (operational & governance)



58

Volunteering hours



1367

Equipment

No. of items in MNDSA equipment service



1134

No. of equipment items provided to clients



840

No. of individuals who used the equipment service



141

2023/24 Supporters

The Motor Neurone Disease Association of SA Inc. would like to thank the many members, families, friends, volunteers, organisations and supporters for their generous donations and assistance during the year. Your support is greatly appreciated and really makes a difference!

Memorial Donations

G Aspy	R Kopp
T Bartlett	R Montroy
M Belperio	J Moriarty
J Binks	L Nussio
A Blinman	J Pascoe
G Davis	J Patton
T Frost	T Quinn
S George	J Ryan
P Golding	M Scassa
P Grieves	A Squiers
F Grima	M Thomas
C Harris	J Turner
C Heath	F Vanderbom
R Hurley	R Von Duve
J Jayne	W White
G Johnson	H Worzfeld

Larapinta Trekkers & Fundraisers

Karen Percival
 Stephen Pisani
 Sue Wundenberg
 Erin Thompson
 David Schultz
 Tracey Miller
 Karin Bell
 Declan Bell
 Julie Dixon
 Alice Schaefer
 Mark Easton
 Kylie Barnes
 Pam Turner
 Gayle Barry

Major Trek Donors

S&S Property Developments
 TelcoEdge
 Roswel IT Pty Ltd
 Wombats Heavy Towing
 Brenda B
 Julie D
 Vince & Steph S
 Ella I
 Jennifer K

Bequests

R Grilz
 I Bradley

Living Legacy

G Thomas

Walk to Defeat MND

Event Supporters

Austral Meat
 Chilly Billy
 Claymore Wines
 Derek McClure
 Dolling Produce
 JP Light and Sound
 Kytons Bakery
 Norwood Foodland
 Rhodes Eggs
 Rodrigo Soafer
 Say Cheese
 Schinellas Prospect
 The Pipes & Drums of the Royal
 Caledonian Society
 Thomas Foods
 University of Adelaide
 YMCA SA

Major Walk to Defeat Teams

Team Mary
 SA Power Networks Employee
 Foundation
 Brenda's Gang
 Man of Steele
 Rob's Rabble Rousers
 Cruising for Crighton
 Hog Squad - Rob Hurley's Boys
 The Goodwins
 Ross Jamieson Motor On!
 Diane Adams - In Memory of Mum
 Tanya and the Jets
 Team Trotty
 Austral Tree Services

Grants

SA Department of Health & Wellbeing
 FightMND
 ILC Grant through MND Australia

Major Donors

Clinpath Pathology
 Di T
 Helen H
 Richard J
 S&S Property Developments
 SAPN Employee Foundation
 TLM Insurances

Major Fundraisers

All Japan Day
 BAE Systems Australia
 Brothers Ink Charity Riders
 Bunnings Sausage Sizzles
 Copley Districts Gymkhana and Motokhana
 FROCK Vintage Fashion Show
 - Finesse Models Australia
 Harcourts Foundation
 Knight Frank Valuation & Advisory SA
 Kooyonga Golf Club
 Limestone Coast Line Dancers
 MGA Whittles
 Modbury Jets and Ray Coull
 Peace of Mind - Palya - Mark Weaver
 Run for John
 SANFL Dunk Me 4 MND
 Trinity Old Scholars Football Club
 Volks Enthusiasts Club of South Australia

Volunteers

Anne R	Jess Z
Carolyn N	John M
Helen V	Julie T
Iryna B	Matthew MW
Jen M	Rebecca B
Jenny H	Yali C

Also acknowledging the volunteers that have supported our ad hoc events and programs.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

ABN 87 026 807 478

ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

BOARD MEMBERS' REPORT

The members of the Board submit the financial report of Motor Neurone Disease Association of South Australia Inc for the financial year ended 30 June 2024.

BOARD MEMBERS

The names of the Board members in office at any time during or since the end of the financial period are:

Andrew Danson	Chairperson	
Peter Allcroft	Deputy Chair	
Anthony Simmons	Treasurer	Appointed 13 February 2024
Stephen Pisani	Public Officer	
Andrew Holmes	Secretary	
Kristine Colliver		
Mary-Louise Rogers		
Stacie Attrill		Appointed 27 November 2023
Nicola Buley		Appointed 27 November 2023
Glen Winkler		Appointed 10 September 2024
Kristian Roocke		Appointed 10 September 2024
Beverley Barber		Appointed 10 September 2024
Benjamin Jordan		Resigned 30 April 2024
Grant Law		Resigned 17 June 2024
Sue Wundenberg		Resigned 13 May 2024

PRINCIPAL ACTIVITIES

The principal activity of The Motor Neurone Disease Association of South Australia Inc in the course of the year was to provide and promote the best possible care and support for people living with Motor Neurone Disease.

REVIEW OF OPERATIONS

The result of operations attributable to the Association's activities was as follows:

	2024	2023
Surplus / (deficit)	347,455	606,874

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

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


MATTERS SUBSEQUENT TO THE END OF THE PERIOD

No matters of circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

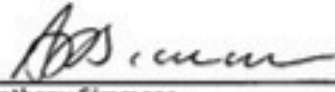
AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration is set out immediately after this directors' report.

This report is made and signed in accordance with a resolution of the Members of the Board.



Andrew Danson
Chairman
Dated: 22/10/2024



Anthony Simmons
Treasurer
Dated: 22/10/24



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Australia

**DECLARATION OF INDEPENDENCE
TO THE RESPONSIBLE ENTITIES OF MOTOR NEURONE DISEASE ASSOCIATION OF
SOUTH AUSTRALIA INC**

I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit of Motor Neurone Disease Association of South Australia Inc for the year ended 30 June 2024.

A handwritten signature in blue ink that reads 'Paul Gosnold'. The signature is written in a cursive, flowing style.

Paul Gosnold
Director

BDO Audit Pty Ltd

Adelaide, 23 October 2024

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
REVENUE			
Donations and Subscriptions	2	665,518	1,067,218
Fundraising		243,633	169,063
Grants		1,010,872	700,959
Client Support Income		1,293,792	778,295
Other Revenue		38,333	25,633
Interest, dividends & distributions		96,132	42,955
TOTAL REVENUE		<u>3,348,280</u>	<u>2,784,123</u>
Fair value gain/(loss) on investments		(39,749)	-
EXPENDITURE			
Employee expenses		2,054,410	1,539,035
Membership		33,860	20,548
Office Costs		315,424	246,697
Client Support Expenses		66,580	46,224
Fundraising Expenses		140,821	97,569
Donations to research		100,000	10,200
Equipment		231,184	201,715
Other Expenses		18,797	15,261
TOTAL EXPENDITURE		<u>2,961,076</u>	<u>2,177,249</u>
SURPLUS/(DEFICIT)	3	<u>347,455</u>	<u>606,874</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>347,455</u>	<u>606,874</u>

The above Income Statement should be read in conjunction with the accompanying notes.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	2,197,563	2,093,627
Trade Debtors		<u>66,460</u>	<u>45,786</u>
Total Current Assets		<u>2,264,023</u>	<u>2,139,413</u>
Non-current Assets			
Investments	5	270,237	-
Property, Plant and Equipment	6	416,192	347,402
Right-of-use asset	7	<u>340,297</u>	<u>407,241</u>
Total Non-current Assets		<u>1,026,726</u>	<u>754,643</u>
TOTAL ASSETS		<u>3,290,749</u>	<u>2,894,056</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	8	196,153	179,714
Deferred income	8	660,133	594,244
Employee Provisions	9	92,854	66,760
Lease liabilities	10	<u>69,295</u>	<u>62,793</u>
Total Current Liabilities		<u>1,018,435</u>	<u>903,511</u>
Non-current Liabilities			
Employee Provisions	9	23,760	20,160
Lease liabilities	10	<u>305,521</u>	<u>374,807</u>
Total Non-current Liabilities		<u>329,281</u>	<u>394,967</u>
TOTAL LIABILITIES		<u>1,347,716</u>	<u>1,298,478</u>
NET ASSETS		<u>1,943,033</u>	<u>1,595,578</u>
Accumulated surplus		<u>1,943,033</u>	<u>1,595,578</u>
TOTAL MEMBERS FUNDS		<u>1,943,033</u>	<u>1,595,578</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Donations received - general and bequest		665,518	1,067,218
Donations received - research		440,000	60,000
Fundraising activities		243,633	152,446
Dividends, distributions, & interest received		96,132	49,086
Grants received		1,010,872	1,224,317
Client support and other funding		937,340	803,928
Payments to suppliers		(525,150)	(573,829)
Payments for employee expenses		(2,024,716)	(1,539,035)
Donations paid - Research		(100,000)	-
Net cash generated by (used in) operating activities	11(b)	<u>743,629</u>	<u>1,244,131</u>
Cash flows from investing activities			
Payment for plant & equipment		(258,838)	(85,099)
Payments for investments		(309,986)	-
Net cash generated by (used in) investing activities		<u>(568,824)</u>	<u>(85,099)</u>
Cash flows from financing activities			
Repayment of lease liabilities		(70,869)	(68,793)
Net cash generated by (used in) financing activities		<u>(70,869)</u>	<u>(68,793)</u>
Net increase in cash and cash equivalents		103,936	1,090,239
Cash and cash equivalents at beginning of period		2,093,627	1,003,388
Cash and cash equivalents at end of period	11(a)	<u>2,197,563</u>	<u>2,093,627</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
Opening Retained Earnings	<u>1,595,578</u>	<u>988,704</u>
Surplus/(deficit) for the period	347,455	606,874
Other comprehensive income Revaluation adjustment of financial assets	-	-
Closing Retained Earnings	<u>1,943,033</u>	<u>1,595,578</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

The financial report covers The Motor Neurone Disease Association of South Australia Inc in South Australia under the Association Incorporation Act 1985.

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Australian Charities and Not-for-profits Commission Act 2012. The board members have determined that the Association is not a reporting entity.

The report has been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards and Interpretations, and the following disclosure requirements specified by the Australian Accounting Standards:

- AASB 101 Presentation of Financial Statements;
- AASB 107 Statement of Cash Flows;
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 110 Events after the Reporting Period;
- AASB 1048 Interpretation of Standards; and
- AASB 1054 Australian Additional Disclosures.

The Motor Neurone Disease Association of South Australia Inc is a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements have been prepared on a going concern basis

The financial report has been prepared on an accrual basis, are in accordance with the historical cost convention, and do not take into account changing monetary values or, except where specifically stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

(b) Income Taxes

No income tax is payable by the Association as Section 50-5 of the Income Tax Assessment Act exempts Charitable Institutions from Income Tax.

(c) Goods & Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(d) Revenue

Donations & subscriptions

Revenue from donations and subscriptions are generally recognised in full upon receipt, unless the amounts received require the association to perform sufficiently specific performance obligations. In that case, amounts are initially deferred and then subsequently recognised as income when the corresponding performance obligations are satisfied.

Fundraising

Revenue from fundraising is generally recognised in full upon receipt, unless the amounts received require the association to perform sufficiently specific performance obligations. In that case, amounts are initially deferred and then subsequently recognised as income when the corresponding performance obligations are satisfied.

Grants

Revenue from grants is recognised when the association fulfills the related performance obligation(s) linked to the grant funding received. Where sufficiently specific performance obligations exist, amounts are initially deferred and then subsequently recognised as income when the corresponding performance obligation(s) are satisfied.

Any grant funding amounts that are received which do not require the association to perform sufficiently specific performance obligations are recognised as revenue immediately upon receipt.

Client support income

Revenue from client support services are recognised in line with the association's delivery of the relevant services.

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

(e) Cash & Cash Equivalents

Cash and cash equivalents recorded in the Statement of Financial Position and the Statement of Cash Flows include cash on hand and cash which is held in current accounts or as short term deposit at banks with original maturities of 3 months or less. Cash is measured at nominal value.

(f) Receivables

Receivables include amounts receivable from trade debtors less, where applicable, an allowance for expected credit loss.

(g) Inventories

Inventories are measured at cost, adjusted when applicable for any loss of service potential. Costs are assigned a specific identification basis.

(h) Financial Instruments

Financial assets are measured at amortised cost if they are held in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest as well as selling the asset on the basis of its fair value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(i) Plant & Equipment

Items of plant and equipment are initially recorded at cost, and all such assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their economic potential.

The useful lives of all major assets held by the Association are reassessed on an annual basis.

Depreciation of assets is determined as follows, using income tax rates of depreciation:

Class of Asset	Depreciation Basis	Annual rate
Motor Vehicles	Straight Line	9 to 30%
Client Equipment	Straight Line	20 to 40%
Communication Equipment	Straight Line	40%
Pooled Assets	Straight Line	20 to 50%

All items of property, plant and equipment are tested for indications of impairment at reporting date. Impairment is generally limited to where an asset's depreciation is materially understated or where the replacement cost is falling.

(j) Right-of-Use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net any initial direct costs incurred.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

(k) Intangible Assets

The carrying amount of intangible assets is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those assets.

(l) Trade and Other Payables

Payables include trade creditors and accruals, including goods and services received prior to the end of the reporting period that are unpaid at the end of the period and where an invoice has not been received.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(m) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to reporting date.

Short-term employee benefit obligations

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled wholly within 12 months after the end of the reporting period are recognised in provisions in respect of employees' services rendered up to the end of the reporting period and are measured at amounts expected to be paid when the liabilities are settled.

(n) Lease Liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Lease payments comprise of fixed payments, variable lease payments that depend on an index or a rate, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(o) Critical Accounting Estimates & Judgements

The board members evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data.

(p) Accounting Standard Issues Not Yet Effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2024 reporting periods. The Association's assessment is that these new standards and interpretations will have no material financial impact. Additional disclosure of information may be required in future years.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
NOTE 2 DONATIONS & SUBSCRIPTIONS		
Donations & Subscriptions	727	68
Memorial Donations	42,664	118,067
General Donations	516,687	866,032
Bequests	105,000	82,580
Subscriptions	440	471
	<u>665,518</u>	<u>1,067,218</u>
 NOTE 3 OPERATING EXPENDITURE		
<i>Surplus/(loss) for the year includes the following specific expenses:</i>		
Depreciation - property plant & equipment	190,048	177,056
Depreciation - right-of-use assets	66,944	66,944
Superannuation contributions	195,077	139,561
 NOTE 4 CASH AND CASH EQUIVALENTS		
Cash on hand	340	340
Cash at bank	<u>2,197,223</u>	<u>1,783,287</u>
	2,197,563	1,783,627
 Cash held to be invested	-	310,000
 Total cash and cash equivalents	<u>2,197,563</u>	<u>2,093,627</u>
 NOTE 5 FINANCIAL ASSETS		
 Investment portfolio	<u>270,237</u>	-
	<u>270,237</u>	-

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
NOTE 6 PLANT AND EQUIPMENT		
Motor Vehicles	147,894	120,425
Less: Accumulated depreciation	<u>(108,751)</u>	<u>(89,439)</u>
	<u>39,143</u>	<u>30,986</u>
Client Equipment	1,105,752	898,122
Less: Accumulated depreciation	<u>(768,469)</u>	<u>(622,864)</u>
	<u>337,283</u>	<u>275,258</u>
Communication Equipment	22,178	22,178
Less: Accumulated depreciation	<u>(14,916)</u>	<u>(11,160)</u>
	<u>7,262</u>	<u>11,018</u>
Pooled Assets	179,264	155,529
Less: Accumulated depreciation	<u>(146,760)</u>	<u>(125,389)</u>
	<u>32,504</u>	<u>30,140</u>
Total Plant and Equipment	<u><u>416,192</u></u>	<u><u>347,402</u></u>
NOTE 7 RIGHT-OF-USE-ASSET		
Land and buildings - right-of-use	602,493	602,493
Less: Accumulated amortisation	<u>(262,196)</u>	<u>(195,252)</u>
	<u>340,297</u>	<u>407,241</u>
NOTE 8 TRADE AND OTHER PAYABLES & DEFERRED INCOME		
<i>Trade and other payables</i>		
Trade creditors	45,097	41,473
Accrued and other liabilities	<u>151,056</u>	<u>138,241</u>
	<u>196,153</u>	<u>179,714</u>
<i>Income in advance</i>		
Deferred income	<u>660,133</u>	<u>594,244</u>
	<u>660,133</u>	<u>594,244</u>
NOTE 9 EMPLOYEE BENEFITS		
CURRENT		
Provision for annual leave	<u>92,854</u>	<u>66,760</u>
	<u>92,854</u>	<u>66,760</u>
NON-CURRENT		
Provision for long service leave	<u>23,760</u>	<u>20,160</u>
	<u>23,760</u>	<u>20,160</u>

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 10 LEASE LIABILITIES	2024	2023
	\$	\$
Lease liability - current	69,295	62,793
Lease liability - non-current	<u>305,521</u>	<u>374,807</u>
	<u><u>374,816</u></u>	<u><u>437,600</u></u>

NOTE 11 STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

Cash at the end of the year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Positions as follows.

Cash on hand	340	340
Cash at bank	2,197,223	1,783,287
Cash to be invested	-	310,000
	<u><u>2,197,563</u></u>	<u><u>2,093,627</u></u>

(b) Reconciliation of cash flows from operations with surplus/(loss) for the year

Surplus/(loss) for the year	347,455	606,874
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	256,992	244,000
Fair value (gain)/loss on investments	39,749	-
Finance cost of lease liabilities	8,085	9,286
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	(20,674)	(16,617)
(Decrease)/increase in trade and other payables	82,328	394,457
(Decrease)/increase in employee entitlements	29,694	6,131
Net cash generated by (used in) operating activities	<u><u>743,629</u></u>	<u><u>1,244,131</u></u>

Non cash items

Additions to the right-of-use assets during the year were nil (2023: nil).

NOTE 12 REMUNERATION OF AUDITOR

During the financial year the following fees were paid or payable for services provided by BDO Audit Pty Ltd, the auditor of the incorporated association:

Audit of the financial statements	5,300	5,000
Non-assurance: assistance with compilation of financial report	<u>1,700</u>	<u>1,500</u>
	<u><u>7,000</u></u>	<u><u>6,500</u></u>

NOTE 13 EVENTS AFTER THE REPORTING DATE

No matters of circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC
ABN 87 026 807 478

STATEMENT BY BOARD MEMBERS

The board have determined that The Motor Neurone Disease Association of South Australia Inc is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the Board the financial statements

- 1) Present fairly the financial position of The Motor Neurone Disease Association of South Australia Inc as at 30 June 2024 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board; and
- 2) At the date of this statement, there are reasonable grounds to believe that The Motor Neurone Disease Association of South Australia Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Andrew Danson
Chairman

Dated: 22/10/2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Motor Neurone Disease Association of South Australia Inc (the registered entity), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the responsible entities' declaration.

In our opinion the accompanying financial report of Motor Neurone Disease Association of South Australia Inc, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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 for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the registered entity's annual report, but does not include the financial report and our auditor's report thereon.



Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Paul Gosnold
Director

Adelaide, 23 October 2024

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taking on the Ice Bucket Challenge at the Walk to Defeat MND 2024*

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