



The Motor Neurone Disease  
Association  
of South Australia Inc.

# Annual Report FY23

UNTIL THERE'S A CURE,  
THERE'S CARE



# 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 around, 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.



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

## A world without Motor Neurone Disease (MND).

At MNDSA 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

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 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 industry. 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.



**Ben Jordan**

Treasurer

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.



**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.



**Stephen Pisani**  
Public Officer

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.



**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.



**Kristine Colliver**  
Board Member

Kristine was elected as a director to the board in 2016. Kristine cares deeply about working with our MND community and the Association, as a person with lived experience she became her mother's carer upon her MND diagnosis. Kristine has since personally supported others along their MND journey. With a passion for helping people, advocating for exceptional customer outcomes, and creating positive societal change, Kristine is now undertaking a Bachelor in Social Work.

Kristine has a career background in Senior Management in the Finance Industry in Sydney and whilst managing a small regional business in SA, completed her Diploma in Business.

In 2021 Kristine successfully completed the Governance Foundations for NFP Directors course through the AICD.



**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.



**Assoc Professor  
Mary-Louise  
Rogers**  
Board Member

Associate Professor Mary-Louise Rogers was appointed to the MNDSA Board in 2018. She has led the Motor Neurone Disease and Neurotrophic Research Laboratory at Flinders University since 2011. She also collaborates with the head of the MND clinic, Assoc Professor David Schultz, on biomarker projects. She is a Principal Research Fellow / Associate Professor at Flinders University, and is lead at the Flinders Health and Medical Research Centre Biomarker collective, and Chairs the Promotion and Leadership Committee of the Gender Inclusion Committee of the College of Medicine and Public Health at Flinders University. Her national recognition in MND research is illustrated by her being a member of the MND Research Australia Research Committee, and Chair of the MND Collective Discovery Research Driving Team. She has been successful in funding her research from USA and Australian granting bodies, and continues to be a well-recognised and high profile MND researcher that is making a difference to facilitating the development of an effective MND treatment.

# Chairman's Report

I start my report in passing on my deepest sympathies to the families and friends of the 62 loved members of our community who lost their fight to MND over the past 12 months.

Having been appointed as Chair of MNDSA five months ago, I can share what a great privilege it is to represent and work with such committed board members, Karen Percival and the greater MNDSA team. I would like to thank Scott Penhall, my predecessor, for the incredible work he achieved over the previous 18 months with and for the business. As an organisation we continue to strive to provide the best service to our community and people in need and Scott was focused in his efforts to enhance supports for our community further.

Our board continues to strive to deliver against the objectives set in the MNDSA strategic plan and more importantly improve the lives of everyone impacted by MND through the further advancement of research, advocacy, education and high quality care.

Over the past 12 months we can reflect on a year of consolidation, continued improvement and further growth, something each and every one of us is proud to be a part of.

Highlights over the period include:-

- Providing over 16,000 hours of direct client facing supports including support coordination and allied health
- Successful launch of our Friends of MND in Parliament initiative.

- 12 new staff joined the office in varying roles further boosting our support and care to our community, taking our total headcount in the office to 22.
- We currently have 40 active volunteers, an increase of 6 from the previous 12 month period, and we thank these people for their time and acknowledge their valuable contribution to the organisation.
- Completion of our NDIS re-registration audit achieving a number of best practice recognitions.
- Our inaugural trek to Flinders Ranges involving 10 Trekkers and raising over \$100k
- Our equipment library which continues to grow now with over 1000 items available to support our community.

We continue to work closely on our partnership with the MND Clinic at Flinders Medical Centre, offering support where we can better service the needs of our client base and community.

It is also worth noting the successful funding of our Flinders Research Fellow Dr Alexandra Thompson which is coming to an end. Having been able to commence this fellowship as a result of a large donation, we are delighted to advise that this position will now receive ongoing funding through SA Health enabling MND Research Trials to be offered to our community here in SA.

Our latest Research Fellow is also not lost to the MND cause, relocating to Sydney to continue her work with Matthew Kiernan, a leading MND Neurologist and Researcher. The introduction of the Research Fellow at Flinders Medical Centre has been a fabulous initiative made achievable through a generous donation which has further strengthened our ties in the research field. We wish Alexandra all the best in her new role and look forward to meeting this years Research Fellow when they are appointed.

Our relationship with government continues to prosper and we thank the Premier Peter Malinauskas and the Health Minister the Honorable Chris Picton for their pledged and committed funding for MNDSA of \$600,000 per annum for four years which commenced at the start of this financial year 2022/2023. This funding has enabled us to grow our team supporting those who are ineligible to access NDIS. Whilst we still need donations and fundraising to deliver all our programs, the certainty that comes with this funding has facilitated growth more easily.

We would also like to acknowledge Erin Thomson MP for her continued support and advocacy on behalf of the Association. Having lost her Mother to the disease she is a true champion of MNDSA and our cause and personally understands what a difference timely supports can make to our community.

On a personal note, it has been a great privilege to work with such a committed and caring group of people and on top of that to represent a community that is so tight knit and unified in their approach is a great honour.

I will continue to strive for the best possible outcomes for our community in everything we do.

Until there's a cure, there's care....

**Andrew Danson**  
**MNDSA Chair**



Over 16,000 hours  
of direct Client  
Facing Support

40 Volunteers



12 new staff



1046 items of equipment

# CEO's Report



During 2022/23 it has been wonderful to see MNDSA grow as an organisation and to offer increasing value and support to people living with MND. Having worked on strategies to ensure our business could be sustainable during 2021/22 we saw how this played out across the year. MNDSA has not only grown in our staffing complement but we have also expanded our service offering and community programs.

The financial reports to 30 June 2023 show our income as \$2,784k (2022: \$1,227k). This 127% increase on the prior year has been as a result of growth across multiple areas.

Our successful recruitment efforts last financial year had a positive impact both in service levels and on our bottom line. Easing of COVID restrictions has also seen our client face to face visits increase and our community events back on the calendar. There were a number of significant Community Fundraisers including:

- Magoo's Crew Simpson Desert Challenge
- Drouin Open Gardens
- Adelaide Appeals Committee
- Copley Gymkhana
- Riding for Phil
- Whyalla Hockey Association Red Wine & Steak Night
- Team Not "D" Feated

The Association was also fortunate to receive major support for programs and equipment from:

- SA Department of Health & Wellbeing
- FightMND
- 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 in memory of Mary Wardle
- a donation in memory of P Richards
- a donation from the John Hepworth Memorial Fund by Laurel D & Dulcie C
- a donation from D Smith
- a bequest from J Webb Estate
- Geoff Thomas 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 D'Feet in 2023

One particular donation was given to us for the purpose of earning income in perpetuity which has enabled MNDSA for the first time to establish an investment fund as part of our asset base.

All of the above meant that across the year we saw significant growth in our Donations and Fundraising income totals from \$378k in 2022 to \$1,236k in 2023 (up 226%) and our resultant profit for the year was \$607k versus a loss of \$383k for 2022. Our cash position remained strong throughout the year, but the balance at 30th June 2023 was higher due to receipts in the finals few days of the financial year. We were beneficiaries of over \$700k of committed funds deposited in our account from grants and donations that have now been expended.

MNDSA appointed our first Partnerships and Fundraising Manager in July 2022. This has enabled us to strengthen our relationships with businesses, philanthropists and members of our community and ensure our “voice” is still heard amongst all the other worthy causes. The volume of community events has been huge this year with everything from clients skydiving to cycling across the Simpson Desert. We have also engaged with some great corporate partners including SA Mushrooms, SA Power Networks Employee Foundation, Paradise Mazda, Hey Diddle Wines, Claymore Wines, FootballSA and SANFL.

Our inaugural Trek to Flinders Ranges was an incredible experience for the 10 Trekkers, including myself, that took part. We had Trekkers running regular sausage sizzles at Bunnings Edwardstown and we also introduced an MNDSA Trekkers Trivia Night which I am sure will now be an annual event having been a sell out and roaring success. All of this saw the campaign raise \$100k which is outstanding for an organisation our size.



I am so grateful to all in our community who respond to our calls to action from helping at Bunnings Sausage Sizzles, attending the Walk to D’feet MND or purchasing Lottery tickets and auction prizes. We simply couldn’t achieve what we do for our community without you.

At the end of 2022/23 MNDSA had its re-registration audit for NDIS with SAI Global. Our accreditation as a Registered NDIS Provider gives our clients the comfort that we adhere to rigorous NDIS Quality and Standards requirements. I am pleased to say that our audit was a positive experience resulting in best practice recognition for two areas of our service which we are advised are hard to achieve. We were also the first MND state Association to achieve accreditation for the provision of complex support coordination.

We also saw our client support income increase from \$510k (2022) to \$778k (2023) with the expansion of our team. The NDIS regulatory processes still prove to be a heavy burden with MNDSA undertaking between 20 to 30 hours of work to assist eligible clients to just gain access to the NDIS, a unique service that the majority of other providers do not offer. MNDSA provide this support for clients to ensure they get the very best first plan possible. This work is not funded by the NDIS. Rather it is funded from MNDSA donations and fundraising. We therefore hope that participants will recognise this support and choose us as their provider when they do receive the first and subsequent plans.

The SA Government support announced during the last election entered its first year for 2022/23 and has helped fund our equipment service and enabled the addition of five staff to provide supports to those not able to access NDIS funding. Unfortunately, approximately 50% of our clients are ineligible for NDIS funding simply due to them being diagnosed with MND over the age of 65.

## CEO's Report (continued)

I am pleased to report that MNDSA are also now a statewide Commonwealth Home Support Package provider meaning we have a small amount of funding to help with Support Coordination and Occupational Therapy services for people with MND across the state where there is a lack of localised or specialised supports.

With the Royal Commissions and reviews that have been underway for both the NDIS and Aged Care systems we have been working with MND Australia (our peak body) and other industry bodies to advocate for the needs of our community and to try and address some of the inequities that exist. As part of our advocacy, Erin Thompson MP and Penny Pratt MP were co-conveners for the SA Parliamentary Friends of MND group which was launched in June. Great attendance from Ministers, MPs, MNDSA Board members, staff and clients helped us increase awareness of issues our community faces and contributed to a strong foundation for ongoing parliamentary communications.

As of 30 June 2023 we had 144 people registered with the Association - a considerable growth from previous years. 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:

- recruitment of an in-house Speech Pathologist and expansion of our Augmentative and Alternative Communication (AAC) program,
- further increase of our Occupational Therapy staffing and allied health assistants to enable quicker prescription and training for vital equipment,
- consolidation, maintenance and expansion of our equipment pool improving turnaround and delivery times to keep people safe at home and out of hospital ,
- expanding our Client Services Team with additional qualified allied health professionals ,
- continued funding for the Research Fellow at the Flinders Medical Centre MND Clinic enabling clinical trials to come to South Australia,
- recruitment of a full time Volunteer Coordinator to build our suite of volunteer programs, activities and growing army of amazing volunteers,
- introduction of our Loss, Grief and Bereavement Program giving members of our community someone they can talk to who will listen and understand the challenges they are facing,
- adapting our Life Stories program to become Special Memories,
- undertaking a client survey to receive valuable feedback as part of our ongoing quality assurance processes, and

- developing our resources to ensure education can be delivered in many forms and to different audiences.

The physical and psychological needs of people and families living with MND are significant and despite the remarkable growth in our team, the services we deliver and equipment we can provide, we continue to highlight, a strong emphasis on fundraising remains if we are to sustain services into the future.

I would like to thank my amazing client services team on the resilience, professionalism, dedication and persistence they demonstrate each and every day to get the best outcomes for our community. The NDIS and Aged Care systems within which we operate are complicated, but to see how the team work together to come up with evidence informed solutions and the best outcomes for our community is commendable.

This year we also needed to expand our administration team in order to keep up with our workplace regulations, record keeping and reporting obligations. This team has added an additional layer of quality, efficiency and sustainability to our business that I am very proud of.

Thank you to our fantastic and growing army of volunteers. Without your dedication and service to our community we could not offer the level of quality and service that we do.

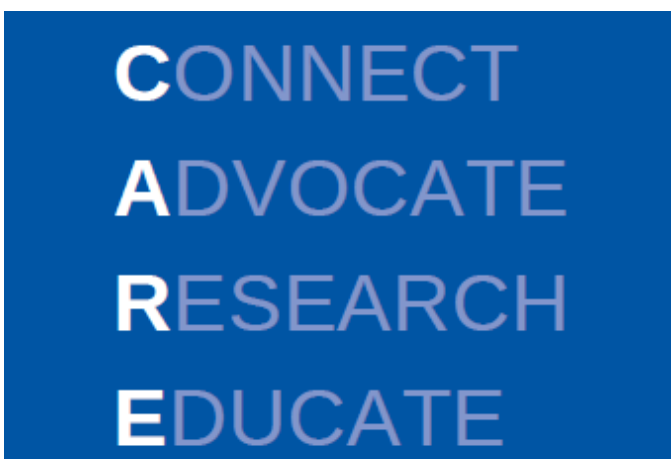
Thank you also to our MNDSA Board for choosing to donate your time to our cause and community. The support for our strategic direction has certainly enabled us to set strong foundations for the future. We started 2022/2023 financial year with a clear plan on how to pivot, survive, adapt and then grow. Our results and feedback from our community have told us that we have delivered on our growth mandate with excellence, care, quality and a clear vision for the next financial year.

Finally, and importantly, thank you to all our community, sponsors and many supporters throughout the year, we simply couldn't offer the services we do without you.

MNDSA strives to ensure that all our clients benefit from the best evidence informed services available through our valuable connections, resources, network of support, information services, social events, educational sessions and advocacy. So in the next financial year our goal is to expand our community of connections so together we can CARE until there is a CURE.

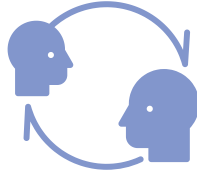
**We want to see a cure for Motor Neurone Disease but, in the meantime, we need to support South Australians living with MND today.**

**KAREN PERCIVAL**  
**CHIEF EXECUTIVE OFFICER**



# MNDSA Statistics

Number of clients  
engaging electronically or  
face-to-face



216

(2021/22 - 190)

New members with MND



99

(2021/22 - 87)

Deceased Clients



62

(2021/22 - 56)

MND Assoc FTE @ 30/6



16.4

(2021/22 - 12.4)

MND Assoc average FTE



14.4

(2021/22 - 10.2)

Regular Volunteers  
(including Board)



40

(2021/22 - 34)

Volunteers Hours



1775

(2021/22 - 1634)

Number of equipment  
items in Association  
equipment service



1046

(2021/22 - 1001)

Number of equipment  
items provided to clients



822

(2021/22 - 737)

Number of individuals  
who received equipment



181

(2021/22 - 151)

# 2022/23 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

R Altschwager G Marinucci  
D Bartlett T Mathews  
T Bartlett K Mitchell  
D Beckett D Moulton  
J Binks W Nankervis  
T Borg L Nussio  
J Branford I O'Shea  
L Cook T Quinn  
J Cotterell J Raimondo  
G Cunnett P Richards  
C Delaney B Schubert  
A Dorshorst D Sickerdich  
A Dorshorst W Simpfendorfer  
D Egglestone J Spence  
C Ferry E Trood  
Y Glaros A Trott  
P Grieve A Truscott  
C Heath A Turner  
G Johnson G Walsh  
K Kakoschke M Wardle  
R Kopp W White  
M L'Anson

## Walk to D'Feet MND Supporters

Adelaide City Council  
Adelaide Lions  
Andy J Sound  
Audiopod  
BankSA  
Beverley Storage King  
Chilly Billy  
Claymore Wines  
Derek McClure  
Driving Doris  
Kyttons Bakery  
Norwood Foodland  
Paradise Mazda  
SA Mushrooms  
Slapes Sausages  
Solar Eggs  
The Pipes & Drums of the Royal  
Caledonian Society  
Thomas Foods  
University of Adelaide  
YMCA SA  
You Tell Videos

## Bequests

J Webb  
I O'Shea

## Living Legacy

G Thomas

## Flinders Trekkers

Karen Percival  
Scott Penhall  
David Schultz  
Gayle Barry  
Clodagh Barry  
Karin Bell  
Jenny Kinlay  
Stewart Tremain  
Tracey Watters  
Emily Evans

## Major Trek Donors

K&K & Children  
C&J Binks  
S De Gregorio  
L Howes  
A L'Anson  
D Lanyon  
J Leyden  
P&P Mckee  
S Needham  
J Norton  
W Paley  
ML Rogers  
D Schultz  
G Thomas  
D Wright  
Bianco Construction

## Major Walk to D'Feet Teams

Magoos Crew  
Team Mary  
SA Power Networks Employee Foundation  
Faith Lutheran College  
Team Greg  
Team Leonardi  
MND Clinic  
Tanya & the Jets

## Grants

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

## Major Appeal Donors

S Hurley  
P O'Donnell  
N Treliving  
V&S Spadavecchia  
J Fazakerley

## Major Donors

D Smith  
T Richards  
C Blackmore  
K Shepherd  
L & N Mitchell  
R Bottero  
J Cooke  
B Thomas  
D, N, B & E Thomas  
G Thomas  
R Johnstone  
J Lound  
M Ferry  
Adelaide Appeals Committee  
Argo Investments  
John Hepworth Memorial Fund -  
Laurel D & Dulcie C  
Copley Gymkhana  
Drouin Gardens  
Team Not "D" Feated  
Riding for Phil  
Magoos Crew  
SANFL Dunk Me for MND

## Volunteers

Rosa M  
Helen V  
Jenny H  
Carolyn N  
Jen M  
Iryna B

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

# Financial Report FY23



**MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC**

**ABN 87 026 807 478**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2023**

**BOARD MEMBER'S 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 2023.

**BOARD MEMBERS**

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

Scott Penhall Chairperson (resigned 3 July 2023)  
Andrew Danson Chairperson (appointed 3 July 2023)  
Dr Peter Allcroft Deputy Chairperson (appointed 3 July 2023)  
Benjamin Jordan Treasurer  
Andrew Holmes Secretary  
Kristine Colliver  
Mary-Louise Rogers  
Grant Law  
Stephan Pisani  
Sue Wundenberg(Appointed 21 November 2022)  
Geoff Thomas (Resigned 21 November 2022)

**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 net result of operations attributable to the Association's activities was a surplus of \$606,874 (2022: loss of \$383,308).

**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**

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



Chairman

Dated:8th November 2023



Treasurer

Dated:8th November 2023



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Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

**DECLARATION OF INDEPENDENCE**  
**BY PAUL GOSNOLD**  
**TO THE MEMBERS OF MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC**

As lead auditor of Motor Neurone Disease Association of South Australia Inc for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

Paul Gosnold  
Director

**BDO Audit Pty Ltd**

Adelaide, 8 November 2023

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

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

	Note	2023 \$	2022 \$
<b>REVENUE</b>			
Donations and Subscriptions	2	1,067,218	299,888
Fundraising		169,063	78,542
Grants		700,959	317,517
Client Support Income		778,295	510,110
Other Revenue		25,633	19,002
Interest		42,955	2,145
<b>TOTAL REVENUE</b>		<b>2,784,123</b>	<b>1,227,204</b>
<b>EXPENDITURE</b>			
Employee expenses		1,539,035	1,074,228
Membership		20,548	13,213
Office Costs		238,322	224,906
Client Support Expenses		56,140	32,801
Fundraising Expenses		97,569	34,786
Donations to research		10,200	10,000
Equipment		201,260	201,426
Other Expenses		14,175	19,152
<b>TOTAL EXPENDITURE</b>		<b>2,177,249</b>	<b>1,610,512</b>
<b>SURPLUS/(DEFICIT)</b>	3	<b>606,874</b>	<b>(383,308)</b>
Other Comprehensive Income		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>606,874</b>	<b>(383,308)</b>

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 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	2,093,627	1,003,388
Trade Debtors		45,786	29,169
<b>Total Current Assets</b>		<u>2,139,413</u>	<u>1,032,557</u>
<b>Non-current Assets</b>			
Investments	5	-	-
Property, Plant and Equipment	6	347,402	439,359
Right-of-use asset	7	407,241	474,184
<b>Total Non-current Assets</b>		<u>754,643</u>	<u>913,543</u>
<b>TOTAL ASSETS</b>		<u><u>2,894,056</u></u>	<u><u>1,946,100</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	8	773,829	379,372
Employee Provisions	9	66,760	64,427
Lease liabilities	10	62,793	59,506
<b>Total Current Liabilities</b>		<u>903,382</u>	<u>503,305</u>
<b>Non-current Liabilities</b>			
Employee Provisions	9	20,160	16,362
Lease liabilities	10	374,807	437,600
<b>Total Non-current Liabilities</b>		<u>394,967</u>	<u>453,962</u>
<b>TOTAL LIABILITIES</b>		<u><u>1,298,349</u></u>	<u><u>957,267</u></u>
<b>NET ASSETS</b>		<u><u>1,595,707</u></u>	<u><u>988,833</u></u>
Accumulated surplus		1,595,707	988,833
<b>TOTAL MEMBERS FUNDS</b>		<u><u>1,595,707</u></u>	<u><u>988,833</u></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 2023**

	Note	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
Donations - general and bequest		1,067,218	299,888
Donations - research		60,000	-
Fundraising activities		152,446	55,890
Interest received		49,086	2,145
Grants received		700,959	317,517
Client support and other funding		803,928	529,113
Payments to suppliers		(50,471)	(166,783)
Payments for employee expenses		(1,539,035)	(1,033,368)
<b>Net cash inflow from operating activities</b>	11(b)	<u>1,244,131</u>	<u>4,402</u>
<b>Cash flows from investing activities</b>			
Payment for plant & equipment		(85,099)	(168,559)
Proceeds from sale of plant & equipment		-	-
<b>Net cash inflow/(outflow) from investing activities</b>		<u>(85,099)</u>	<u>(168,559)</u>
<b>Cash flows from financing activities</b>			
Repayment of lease liabilities		(68,793)	(66,787)
<b>Net cash inflow/(outflow) from financing activities</b>		<u>(68,793)</u>	<u>(66,787)</u>
Net increase in cash and cash equivalents		1,090,239	(230,944)
Cash and cash equivalents at beginning of period		1,003,388	1,234,332
<b>Cash and cash equivalents at end of period</b>	11(a)	<u>2,093,627</u>	<u>1,003,388</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 2023**

	2023	2022
	\$	\$
<b>Opening Retained Earnings</b>	<u>988,833</u>	<u>1,372,141</u>
Surplus/(deficit) for the period	606,874	(383,308)
Other comprehensive income		
Revaluation adjustment of financial assets	-	-
<b>Closing Retained Earnings</b>	<u><u>1,595,707</u></u>	<u><u>988,833</u></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 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**(d) Revenue**

Fundraising revenue is recognised as revenue when the Association obtains control over the asset comprising the contributions. Control over granted assets is normally upon their receipt or prior notification that a grant has been secured. Control over bequests, legacies and donation income is generally at the time of receipt.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the sale of goods is recognised at the point in time of delivery, as this represents when the performance obligation is satisfied.

Dividend revenue is recognised when the right to receive a dividend has been established.

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 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 2023 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 2023**

	2023	2022
	\$	\$
<b>NOTE 2 DONATIONS &amp; SUBSCRIPTIONS</b>		
Donations & Subscriptions	68	-
Memorial Donations	118,067	22,801
General Donations	866,032	246,347
Bequests	82,580	30,000
Subscriptions	471	740
	<u>1,067,218</u>	<u>299,888</u>
<b>NOTE 3 OPERATING EXPENDITURE</b>		
<i>Surplus/(loss) for the year includes the following specific expenses:</i>		
Audit Fee	5,000	2,500
Depreciation - property plant & equipment	177,056	182,107
Depreciation - right-of-use assets	66,944	66,944
Superannuation contributions	139,561	87,275
<b>NOTE 4 CASH AND CASH EQUIVALENTS</b>		
Cash on hand	340	-
Cash at bank	1,783,287	1,003,388
	<u>1,783,627</u>	<u>1,003,388</u>
Cash held to be invested (placed July 2023)	310,000	-
Total cash and cash equivalents	<u>2,093,627</u>	<u>1,003,388</u>
<b>NOTE 5 FINANCIAL ASSETS</b>		
Community Foundation of South Australia Deposit	-	-
	<u>-</u>	<u>-</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 2023**

	2023	2022
	\$	\$
<b>NOTE 6 PLANT AND EQUIPMENT</b>		
Motor Vehicles	171,409	150,582
Less: Accumulated depreciation	<u>(140,423)</u>	<u>(118,267)</u>
	<u>30,986</u>	<u>32,315</u>
Client Equipment	818,040	793,278
Less: Accumulated depreciation	<u>(539,535)</u>	<u>(410,351)</u>
	<u>278,505</u>	<u>382,927</u>
Communication Equipment	36,584	36,584
Less: Accumulated depreciation	<u>(36,584)</u>	<u>(36,584)</u>
	<u>-</u>	<u>-</u>
Pooled Assets	170,206	130,706
Less: Accumulated depreciation	<u>(132,295)</u>	<u>(106,589)</u>
	<u>37,911</u>	<u>24,117</u>
<b>Total Plant and Equipment</b>	<u><u>347,402</u></u>	<u><u>439,359</u></u>
 <b>NOTE 7 RIGHT-OF-USE-ASSET</b>		
Land and buildings - right-of-use	602,493	602,493
Less: Accumulated amortisation	<u>(195,252)</u>	<u>(128,309)</u>
	<u><u>407,241</u></u>	<u><u>474,184</u></u>
 <b>NOTE 8 TRADE AND OTHER PAYABLES</b>		
Trade Creditors	41,473	1,643
Accrued and Other Liabilities	732,356	367,729
Income in Advance	-	10,000
	<u>773,829</u>	<u>379,372</u>
 <b>NOTE 9 EMPLOYEE BENEFITS</b>		
<b>CURRENT</b>		
Provision for annual leave	66,760	64,427
	<u>66,760</u>	<u>64,427</u>
 <b>NON-CURRENT</b>		
Provision for long service leave	20,160	16,362
	<u>20,160</u>	<u>16,362</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 2023**

<b>NOTE 10 LEASE LIABILITIES</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Lease liability - current	62,793	59,506
Lease liability - non-current	374,807	437,600
	<u>437,600</u>	<u>497,106</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	-
Cash at bank	1,783,287	1,003,388
Cash to be invested	310,000	-
	<u>2,093,627</u>	<u>1,003,388</u>

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

Surplus/(loss) for the year	606,874	(383,308)
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	244,000	249,051
Finance cost of lease liabilities	9,286	10,445
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	(16,617)	(22,653)
Decrease/(increase) in Investments	-	-
Decrease/(increase) in prepayments	-	-
(Decrease)/increase in trade and other payables	394,457	110,007
(Decrease)/increase in employee entitlements	6,131	40,860
<b>Net cash provided by operating activities</b>	<u>1,244,131</u>	<u>4,402</u>

*Non cash items*

Additions to the right-of-use assets during the year were nil (2022: nil).

**NOTE 12 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

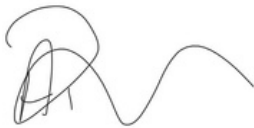
STATEMENT BY BOARD MEMBERS

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 2023 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:



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Chairperson

Dated: 8th November 2023



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

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Motor Neurone Disease Association of South Australia Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2023, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of Motor Neurone Disease Association of South Australia Incorporated, 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 2023 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.

#### 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

A handwritten signature in black ink that reads 'BDO'.

**BDO Audit Pty Ltd**

A handwritten signature in black ink that reads 'Paul Gosnold'.

Paul Gosnold  
Director

Adelaide, 9 November 2023

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Premier Malinauskas taking on the Ice Bucket Challenge with Health Minister Chris Picton and Erin Thompson MP at Walk to D'Feet MND 2023

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