



2025 ANNUAL REPORT



Understanding Motor Neurone Disease

Motor Neurone Disease (MND) refers to a group of progressive neurological conditions that attack the motor neurones – the nerve cells responsible for sending signals from the brain to the muscles that enable movement, speech, breathing and swallowing. As these neurones deteriorate, the muscles weaken and waste away, leading to increasing loss of function and independence.

The pattern and rate of progression vary greatly from person to person. There are three main types of MND:

- Amyotrophic Lateral Sclerosis (ALS) – the most common form
- Progressive Muscular Atrophy (PMA)
- Progressive Pseudo-bulbar Palsy (PPBP)

MND is a terminal condition, with no known cause, cure or effective treatment. The average life expectancy following diagnosis is approximately 27 months. The progression can be rapid and devastating, bringing complex physical challenges and an urgent need for coordinated support.

Each day in Australia, two people are diagnosed with MND, and two people lose their lives to the disease.



Our Purpose

At the Motor Neurone Disease Association of South Australia (MNDSA), our purpose is clear – to support, empower and advocate for people living with Motor Neurone Disease (MND) and those who care for them.

Our values-driven staff and dedicated Board of Directors are united by compassion and commitment. Together, we work alongside clients and 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.



MNDSA Board of Directors



Andrew Danson
Chairman



Glen Winkler
Deputy Chair



Tony Simmons
Treasurer



Dr Peter Allcroft
Board Member



Stephen Pisani
Public Officer



Mary-Louise Rogers
Board Member



Stacie Attrill
Board Member



Nicola Buley
Board Member



Kristian Roocke
Board Member



Bev Barber
Board Member

MNDSA Board of Directors Updates

New Board Members for 2025/26



Steve Testar
Board Member



Mike Francis
Board Member

Departing Board Members (prior to 30 June 2025)



Kristine Colliver
Board Member



Andrew Holmes
Board Secretary



Chairman's Report

It is with deep respect and sympathy that I begin this report, as we reflect on the 65 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.

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. The organisation will readdress our strategic plan in the 25/26 which will take into consideration the changing legislative frameworks and needs of our community.

Over the past year, we experienced some transitions within the board. Kristine Colliver tendered her resignation from the board after a significant period of invaluable contribution to our community. We wish Kristine all the best in her future endeavours and the completion of her studies. We are pleased to have welcomed two new members to our board: Mike Francis and Steve Testar. Each brings a wealth of expertise and will further elevate the leadership and strategic direction of our organisation.

Looking back over the past 12 months, it has been a year of 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)

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. We have commenced discussions with our political colleagues in the hope of extending and continuing their support which expires middle of the year 2026. We thank the Premier and Health Minister for their continued support.

Key Highlights for 2024:

- **Support Services:** MNDSA provided over 4,531 hours of Support Coordination and 5,107 allied health services, ensuring that individuals living with MND received the care they need.
- **Staffing:** Our head office comprised of 24 dedicated staff members, reflecting our growing capacity to deliver high-quality services to our community.
- **Volunteers:** We are fortunate to have 42 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 over 1,000 attendees, an outstanding demonstration of community engagement and solidarity with our largest fundraising total ever, congratulations to Amanda and the team on a fabulous event.



Chairman's Report (cont)

- **Tasmania Trek:** An intrepid group of trekkers braved the east coast of Tasmania through the Bay of Fires raising some \$60,000 for the cause. This event is a great opportunity for members of our community to spend time together reflect and enjoy special moments.

Personal Reflections

On a personal note, it has been a privilege to work alongside such a dedicated and passionate 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.

We continue to battle a changing environment and the next few years will present strong headwinds and the board and I will continue to work to put the organisation in the best place to offer the best services we can for our community.

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
Chair, MNDSA



CEO Report



It is my privilege to present the CEO Report for the 2024–25 financial year and to share reflections on recent developments since the close of the reporting period.

The past financial year was one of significant activity, growth, and impact for MNDSA. Under the leadership of my predecessor, Karen Percival, the organisation continued to deliver high-quality services and advocate strongly for the needs of people living with Motor Neurone Disease in South Australia.

I commenced as Chief Executive Officer in August 2025, following Karen's retirement. It is an honour to step into this role and to continue building on the work she and the team have accomplished.

Since joining MNDSA, I have had the privilege of meeting many of our volunteers, clients, and supporters. I have been struck by the depth of commitment, compassion, and professionalism that defines this organisation.

In these first few months, we have begun to explore new opportunities to strengthen our services, deepen our community connections, and enhance our advocacy efforts. In the coming year we will be reviewing our strategic priorities to ensure they remain aligned with the evolving needs of our clients and the broader sector.

Karen's final newsletter in May 2025 captured the spirit and momentum of the year. MNDSA was deeply engaged in national advocacy efforts, working alongside MND Australia and other state associations to push for equitable access to support across both the NDIS and Aged Care sectors. These efforts were particularly important in light of ongoing legislative reforms and funding challenges.

CEO's Report (cont)

A major national awareness campaign was launched, with pro-bono media placements across television, cinemas, and shopping centres. This campaign helped elevate public understanding of MND and the urgent need for continued support and research.

Community engagement remained a cornerstone of MNDSA's work. The 2024 Gala Dinner was a highlight, bringing together supporters, families, and partners in a celebration of resilience and generosity. The 2025 Walk to Defeat MND was a huge success, one of many events that not only raise vital funds but also foster a sense of solidarity and hope.

MNDSA's commitment to research and collaboration was evident in the hosting of the South Australian MND Research, Care & Collaboration Symposium. This event brought together researchers, clinicians, and community members to share insights and strengthen partnerships.

The organisation also welcomed new staff members in key areas such as support coordination and community engagement, expanding its capacity to meet growing demand and deliver tailored services.



CEO's Report (cont)

As we look to the future, MNDSA remains steadfast in its mission to support, advocate, and empower. We are committed to delivering high-quality, person-centred services, expanding our reach across South Australia, and contributing to national efforts to improve outcomes for people living with MND.

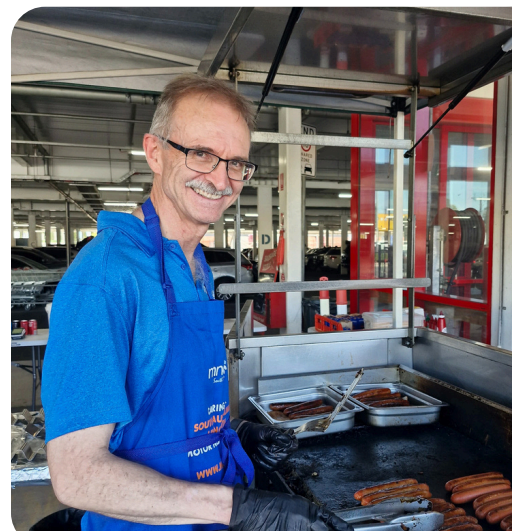
We will continue to invest in our staff to strengthen our partnerships and seek innovative ways to meet the challenges ahead. Our focus will remain on the people we serve—their stories, their needs, and their hopes.

I would like to extend my sincere thanks to the MNDSA Board for their guidance and support during my transition into the role. Your strategic leadership and commitment to good governance are deeply appreciated. In particular I would like to thank our Chair Andrew Danson, who has been an immense support to me during the transition period.

To our staff—thank you for your dedication, your expertise, and your unwavering compassion. You are the heart of this organisation.

To our volunteers, donors, and community partners—thank you for walking alongside us. Your generosity and belief in our mission make everything we do possible.

Together, we will continue to make a meaningful difference in the lives of those affected by Motor Neurone Disease.



24/25 Impact Report



We provide support for **147 South Australians** diagnosed with MND



We delivered **4531 hours** of Support Coordination and **5107 allied health hours**.

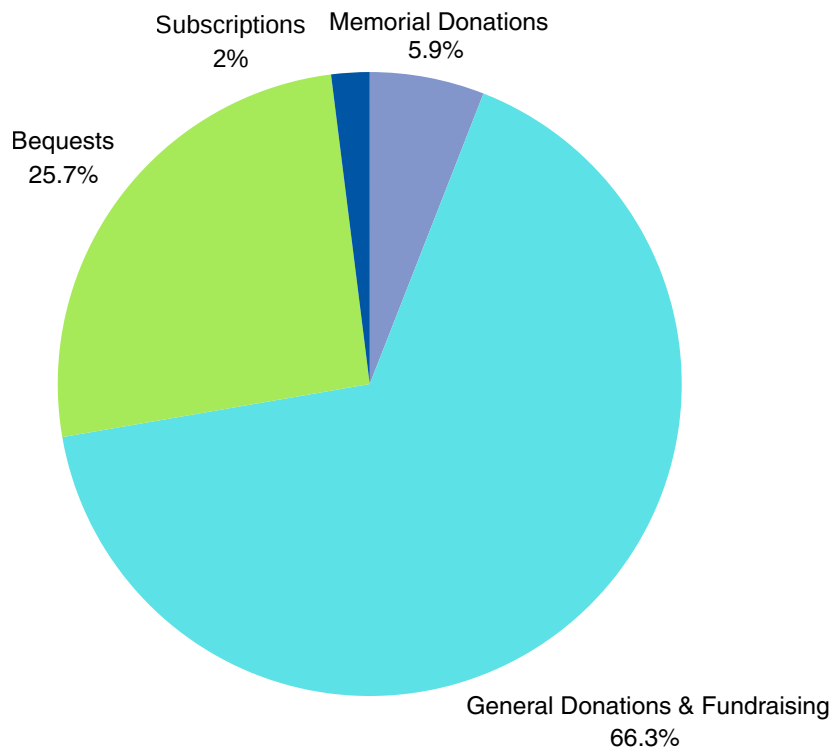


We maintain and store **1119 equipment items** ready for client use



We have **92 clients** hiring a combined total of **283 equipment items**

24/25 Giving Report



MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

ABN 87 026 807 478

ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Motor Neurone Disease Association of South Australia Inc
ABN 87 026 807 478
For the Year Ended 30 June 2025

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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 2025.

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	
Glen Winkler	Deputy Chairperson	Appointed 10 September 2024
Anthony Simmons	Treasurer	
Stephen Pisani	Public Officer	
Beverley Barber	Secretary	Appointed 10 September 2024
Peter Allcroft		
Mary-Louise Rogers		
Stacie Attrill		
Nicola Buley		
Kristian Roocke		Appointed 10 September 2024
Michael Francis		Appointed 6 May 2025
Steven Testar		Appointed 6 May 2025
Kristine Colliver		Resigned 3 March 2025
Andrew Holmes		Resigned 22 October 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:

	2025	2024
Surplus / (deficit)	(5,395)	347,455

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 Board Members' Report.

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



Andrew Danson
Chairperson

Dated: 18/8/2025



Anthony Simmons
Treasurer

Dated: 18/8/2025



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GPO Box 2018 Adelaide SA 5001
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 2025.

A handwritten signature in blue ink that reads 'Paul Gosnold'. The signature is written in a cursive style with a large initial 'P'.

Paul Gosnold
Director

BDO Audit Pty Ltd

Adelaide, 18 August 2025

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

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
REVENUE			
Donations and Subscriptions	2	540,298	665,518
Fundraising		370,199	243,633
Grants		903,863	1,010,872
Client Support Income		1,171,424	1,293,792
Other Revenue		15,904	38,333
Interest, dividends & distributions		120,854	96,132
TOTAL REVENUE		<u>3,122,542</u>	<u>3,348,280</u>
OTHER INCOME			
Fair value gain/(loss) on investments		(17,091)	(39,749)
TOTAL OTHER INCOME		<u>(17,091)</u>	<u>(39,749)</u>
EXPENDITURE			
Employee expenses		2,332,789	2,054,410
Membership		44,451	33,860
Office Costs		277,996	315,424
Client Support Expenses		55,058	66,580
Fundraising Expenses		51,160	140,821
Donations to research		100,000	100,000
Equipment		233,144	231,184
Other Expenses		16,248	18,797
TOTAL EXPENDITURE		<u>3,110,846</u>	<u>2,961,076</u>
SURPLUS/(DEFICIT)	3	<u>(5,395)</u>	<u>347,455</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>(5,395)</u>	<u>347,455</u>

The above Statement of Profit or Loss and Other Comprehensive Income 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 2025

	Note	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	1,862,652	2,197,563
Financial Assets	5	240,000	-
Trade Debtors and Other Receivables		87,747	66,460
Total Current Assets		<u>2,190,399</u>	<u>2,264,023</u>
Non-current Assets			
Financial Assets	5	253,146	270,237
Property, Plant and Equipment	6	365,435	416,192
Right-of-use asset	7	271,243	340,297
Total Non-current Assets		<u>889,824</u>	<u>1,026,726</u>
TOTAL ASSETS		<u>3,080,223</u>	<u>3,290,749</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	8	171,371	196,153
Deferred income	8	470,568	660,133
Employee Provisions	9	126,832	92,854
Lease liabilities	10	73,010	69,295
Total Current Liabilities		<u>841,781</u>	<u>1,018,435</u>
Non-current Liabilities			
Employee Provisions	9	68,293	23,760
Lease liabilities	10	232,511	305,521
Total Non-current Liabilities		<u>300,804</u>	<u>329,281</u>
TOTAL LIABILITIES		<u>1,142,585</u>	<u>1,347,716</u>
NET ASSETS		<u>1,937,638</u>	<u>1,943,033</u>
Accumulated surplus		<u>1,937,638</u>	<u>1,943,033</u>
TOTAL MEMBERS FUNDS		<u>1,937,638</u>	<u>1,943,033</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 FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	1,862,652	2,197,563
Financial Assets	5	240,000	-
Trade Debtors and Other Receivables		87,747	66,460
Total Current Assets		<u>2,190,399</u>	<u>2,264,023</u>
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TOTAL MEMBERS FUNDS		<u>1,937,638</u>	<u>1,943,033</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
Opening Retained Earnings	<u>1,943,033</u>	<u>1,595,578</u>
Surplus/(deficit) for the period	(5,395)	347,455
Other comprehensive income	-	-
Closing Retained Earnings	<u><u>1,937,638</u></u>	<u><u>1,943,033</u></u>

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION

The financial report covers the Motor Neurone Disease Association of South Australia Inc which is an association incorporated in South Australia under the Association Incorporation Act (SA) 1985. The financial statements are presented in Australian dollars, which is Motor Neurone Disease Association of South Australia's functional and presentation currency.

Registered Office and Principal Place of Business 66
Hughes Street Mile End SA 5031

A description of the nature of the association's operations and its principal activities are included in the Board Report, which is not part of the financial statements.

The financial statements were authorised for issue on 18 August 2025.

(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 124 Related Party Disclosures;
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 material 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(d) Revenue

Donations and 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 obligation(s). In that case, amounts are initially deferred and then subsequently recognised as income when the corresponding performance obligation(s) 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 and 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 three 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(g) Property, 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:

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.

(h) 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.

(i) 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 2025

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION (continued)

(j) Employee Benefits Provision

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.

(k) 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.

(l) Investments

The entity has designated its investments as Fair Value Through Profit or Loss (FVTPL). These financial assets are initially recognised at fair value and subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the Statement of Profit or Loss and Other Comprehensive Income in the period in which they arise.

(m) Financial Assets

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.

(n) 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.

(o) Accounting Standard Issues Not Yet Effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2025 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 2025

	2025	2024
	\$	\$
NOTE 2 DONATIONS & SUBSCRIPTIONS		
Donations & Subscriptions	189	727
Memorial Donations	32,931	42,664
General Donations	364,905	516,687
Bequests	141,793	105,000
Subscriptions	480	440
	<u>540,298</u>	<u>665,518</u>
NOTE 3 OPERATING EXPENDITURE		
<i>Surplus/(deficit) for the year includes the following specific expenses:</i>		
Depreciation - property plant & equipment	191,333	190,048
Depreciation - right-of-use assets	69,054	66,944
Superannuation contributions	221,425	195,077
Lease liability interest	7,194	8,085
NOTE 4 CASH AND CASH EQUIVALENTS		
Cash on hand	400	340
Cash at bank	1,862,252	2,197,223
	<u>1,862,652</u>	<u>2,197,563</u>
NOTE 5 FINANCIAL ASSETS		
CURRENT		
Term Deposit	240,000	-
	<u>240,000</u>	<u>-</u>
NON-CURRENT		
Investment portfolio	253,146	270,237
	<u>253,146</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 2025

NOTE 6 PROPERTY, PLANT AND EQUIPMENT	2025	2024
	\$	\$
Motor Vehicles	141,906	147,894
Less: Accumulated depreciation	<u>(110,906)</u>	<u>(108,751)</u>
	<u>31,000</u>	<u>39,143</u>
 Client Equipment	 1,230,080	 1,105,752
Less: Accumulated depreciation	<u>(937,540)</u>	<u>(768,469)</u>
	<u>292,540</u>	<u>337,283</u>
 Communication Equipment	 23,274	 22,178
Less: Accumulated depreciation	<u>(16,503)</u>	<u>(14,916)</u>
	<u>6,771</u>	<u>7,262</u>
 Pooled Assets	 191,664	 179,264
Less: Accumulated depreciation	<u>(156,540)</u>	<u>(146,760)</u>
	<u>35,124</u>	<u>32,504</u>
 Total Property, Plant and Equipment	 <u><u>365,435</u></u>	 <u><u>416,192</u></u>
 NOTE 7 RIGHT-OF-USE ASSET		
Land and buildings	602,493	602,493
Less: Accumulated amortisation	<u>(331,250)</u>	<u>(262,196)</u>
	<u>271,243</u>	<u>340,297</u>
 NOTE 8 TRADE AND OTHER PAYABLES & DEFERRED INCOME		
<i>Trade and other payables</i>		
Trade creditors	10,209	45,097
Accrued and other liabilities	<u>161,162</u>	<u>151,056</u>
	<u>171,371</u>	<u>196,153</u>
<i>Income in advance</i>		
Deferred income	<u>470,568</u>	<u>660,133</u>
	<u>470,568</u>	<u>660,133</u>
 NOTE 9 EMPLOYEE BENEFITS PROVISIONS		
CURRENT		
Provision for annual leave	89,708	92,854
Provision for long service leave	<u>37,124</u>	<u>-</u>
	<u>126,832</u>	<u>92,854</u>
 NON-CURRENT		
Provision for long service leave	<u>68,293</u>	<u>23,760</u>
	<u>68,293</u>	<u>23,760</u>

Change in Accounting Estimate - Long Service Leave

During the financial year, the Association reviewed its accounting estimates in response to a legislation change in portable long service leave effective October 2025. As a result, long service leave is now being recognised for each employee on an accumulating basis from the date their employment commences.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 10 LEASE LIABILITIES	2025	2024
	\$	\$
Lease liability - current	73,010	69,295
Lease liability - non-current	232,511	305,521
	<u>305,521</u>	<u>374,816</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	400	340
Cash at bank	1,862,252	2,197,223
	<u>1,862,652</u>	<u>2,197,563</u>

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

Surplus/(loss) for the year	(5,395)	347,455
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	260,387	256,992
Fair value (gain)/loss on investments	17,091	39,749
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	(21,287)	(20,674)
(Decrease)/increase in trade and other payables and deferred revenue	(214,347)	82,328
(Decrease)/increase in employee entitlements	78,511	29,694
Net cash generated by (used in) operating activities	<u>114,960</u>	<u>735,544</u>

Non cash items

Additions to the right-of-use assets and lease liabilities during the year were nil (2024: 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	5,500	5,300
Non-assurance: assistance with compilation of financial report	2,000	1,700
	<u>7,500</u>	<u>7,000</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

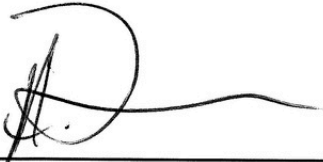
STATEMENT BY BOARD MEMBERS

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 material accounting policy information 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 2025 and its performance for the year ended on that date in accordance with Australian Accounting Standards as described in Note 1, 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
Chairperson

Dated: 18/8/2025



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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 2025, 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 2025 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.

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

BDO Audit Pty Ltd

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

Paul Gosnold
Director

Adelaide, 26 August 2025

Corporate Supporters

MNDSA would like to thank the following organisations for their generous support throughout 2024–2025. Your contributions have helped us continue providing vital care, support, and advocacy for South Australians living with Motor Neurone Disease and their families.





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