MNDSA

The Motor Neurone Disease Association of South Australia Inc.

Annual Report 2021/2022



UNTIL THERE'S A CURE,
THERE'S CARE



Table of Contents

02	Index	8-11	CEO's Report
02-03	MNDSA	12-29	Financial Statements
04-05	Chairmans Report	30	2021/22 Supporters
05-07	Meet the Board	31	Major Sponsors

The Cornflower

The blue cornflower is the symbol of hope for people living with MND.

- Hope for finding the cause
- Hope for development of treatments
- Hope for a cure



Motor Neurone Disease

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 Pseudobulbar 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. The cause of MND is not known and there is currently no cure.

Summary of Facts:

- · 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 effects of MND

The Motor Neurone Disease Association of SA Inc. (MNDSA)

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.

Vision

A world without Motor Neurone Disease (MND).

Mission

To provide and promote best possible care and support for people living with MND.

Objectives

We will:-

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

Chairmans Report



I start my report by asking that we observe a moment silence in memory of the fifty-six clients in South Australia who have lost the battle to MND over the past year including honouring the families and friends and those who cared for them, and to reflect on those still living with MND.

I feel honoured and privileged to have been chair of MNDSA for the past 12 months due primarily to the resilience and positive manner shown by each of our Board Directors, Karen Percival as CEO and her team in the differences made to the MND community. In addition, I have enjoyed meeting our clients, families and friends living with MND.

Our Board has worked hard to deliver against the MNDSA Strategy with its mission to improve the lives of everyone impacted by MND through advancing research, advocacy, and high-quality care.

This is my first year as chair of the MNDSA Board and one that I will look back on as a successful year for the organisation in providing improved services to the MND community despite the extra challenge of COVID-19 but to a smaller extent whereby we could again do home visits.

As of 30 June 2022 for the past 12 months, I highlight the following:

- We have serviced over 190 clients providing more than 4,800 hours of Support Coordination, Occupational Therapy and Allied Health support.
- Equipment stocks have increased from 640 units to over a one thousand with over 700 units loaned over the past 12 months.
- We have bolstered our team to 12 Full Time Equivalents across eighteen staff members, five more people than this time last year. Our additional personnel include Support Coordinators, Occupational Therapists, Allied Health Assistances, management, and administration staff.
- We secured government funding of \$2.4m for the next four years through a focussed team effort of advocacy by many over many years including our clients lead by Karen Percival.
- We were fortunate to have six volunteer staff and many helpers for various fundraising activities.

We continue to work closely with the MND Clinic at Flinders Medical and continue to advocate for greater funding to support the clinic's continued success in providing the much needed services.

MNDSA continue to be involved in research through several collaborative projects, especially in improving the well-being of those with MND, their carers, family, friends, and health professionals, including end of life and grief support.

We continued to strengthen our national presence with strong representation on the MND Australia (MNDA) Board, in seeking new directions and greater support for the State member associations. This work is coming to fruition with the States having more involvement in determining national policy and driving and coordinating joint activities.

I thank all the staff lead by Karen Percival and Board members for their dedication and commitment to the organisation to provide the much needed support to our MND community.

I would like to single out Geoff Thomas who has announced his formal retirement from the Board of the Association. Geoff has played an instrumental role over the past 8 years within MNDSA, MNDA and MNDRA with his significant contributions in his leadership and support to improve the lives of people affected by MND.

Geoff has been on the MNDSA Board since 2015, Chair from 2017 to 2021 and on the MNDA Board since 2018. Geoff has contributed his time and money to many MND causes including the:

- MiNDAUS Project;
- $\bullet \ \mbox{Represented MNDSA} \ \mbox{at many fundraising events};$
- Thomas Research Group;
- Improved governance.

· Advocacy;

Chairmans Report continued....

Geoff has committed to continue his involvement on committees for which we are most grateful. We thank Geoff for his contributions and his legacy of creating the association we have today enabling continued support to be provided to our community. Thank you Geoff

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

We will continue to strive to do our very best to deliver on the needs of our MND community.

Thank you

Scott Penhall MND SA Chairperson

Meet The Board



Scott Penhall - Chairman

Scott was elected to the Board in September 2021. Over the past 5 years, Scott has managed his own consultancy advisory business, assisting the commercial construction industry. Prior to this time, Scott has worked for large commercial builders, acting in the role of Managing Director for a \$500m + for a locally based business, with extensive experience being part of a board and holding executive leadership roles over the past 25 years around Australia and overseas. Scott cared for his wife Anna, who was diagnosed with Motor Neurone Disease in 2018 and sadly passed away late in 2020.



Dr Peter Allcroft - Deputy Chair

Dr Allcroft was elected to the Committee 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.

Meet The Board



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 world's largest food and agribusiness bank, Rabobank since 2008. 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.



Kristine Colliver - Secretary

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.

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

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.



Stephen Pisani - Public Officer

Stephen was elected to the board in April 2019. Stephen 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 NFP organisations and has been a board member of many organisations over the past 20 years and continues to support over 45 NFP through his business.



Geoff Thomas OAM

Geoff was elected in 2015. He is a Fellow of the Agricultural Institute of Australia and his career has spanned senior management in the public and private sectors, and in his own business as a private consultant in farm business and project development and conduct. Geoff was awarded OAM in the 2019 Australia Day Awards for services to Primary Industry. For over 4 years Geoff cared for his wife Mary, while engaging in MND research and fundraising. Geoff was appointed Chairman in October 2017. Geoff also represents South Australia as a Director of the national organisation, MND Australia.

Meet The Board



Grant Law

Grant was elected to the Board in February 2019. He holds a bachelors degree in Public Relations from the University of Johannesburg and brings executive and board experience with other not-for-profits in Australia and South Africa. Grant is a Public Relations consultant and runs his own business, Grant Law Public Relations, which supports clients in a variety of industries including Defence, Manufacturing, Mining, Legal, Automotive, Construction and more. His services include PR, media relations, videography and podcasts.



Associate Professor Mary-Louise Rogers

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 Associate 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.



Andrew Danson

MNDSA are delighted to announce another new appointment to a casual vacancy on the MNDSA Board, Andrew Danson. 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



Andrew Holmes

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 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.

CEO's Report



I made note of the transformation MNDSA was undergoing in my Financial Year 2021 report to members, and I say very positively in my report for Financial Year 2022 that the efforts from staff, board, and volunteers to consolidate and build on that transformation has been the absolute highlight of my year. Not only have we grown in terms of staff, but we have re-engineered our program offerings, and our fundraising capabilities to support delivery to the fullest extent on our core mission to provide and promote best possible care and support for people living with MND.

The financial reports to 30 June 2022 show our income as \$1,227k (2021: \$1,554k). This outcome was impacted by not only the necessary business transformation we were undertaking, but also the ongoing COVID19 conditions which resulted in challenges around filling staff vacancies. I am pleased to report that with the easing of conditions we were successful in our recruitment efforts towards the latter half of the year which has in turn seen a positive start to 2022/23 service levels and supports we can offer.

COVID-19 saw us again having to postpone major events resulting in a significant drop in community fundraisers, donations, grant opportunities and the promotion of our bequest program. The Association had to work hard to secure funds and were successful in securing support through the following in order to fund programs and equipment:

- FightMND
- ILC Grant through MND Australia
- · Department of Health & Wellbeing
- · Rotary Club of Adelaide

We were also fortunate to secure significant supports from:

- SA Power Networks Employee Foundation
- · Geoff Thomas with a Living Legacy

At the end of the financial year we saw a decline in our Donations and Fundraising income totals from \$559k in 2021 to \$456k in 2022 (down 18%) and our resultant loss for the year of \$383k versus a surplus of \$96k for 2021. This saw us working on strategies to ensure our survival whilst we used our reserves to fund our growth. Our cash position remained very strong with \$1.0m in funds available compared to \$1.2m the year prior.

If the success of an organisation is measured by the strength of community support for it, then I would say that MNDSA is in very good shape. We have been steadily building relationships with businesses, philanthropic and grantmaking organisations, and the public. We struggled with our fundraising efforts in 2021/22 as support for MNDSA events dropped in response to the ongoing Covid-19 pandemic. We have continued to revise our planning in this area to make us more resilient to external factors beyond our control going forward. I am pleased to report that with a return to almost pre-pandemic conditions the growing level of support for MNDSA events post year end has been truly heartening. I am always humbled by the readiness of our community to respond to our calls to action be that at Bunnings Sausage Sizzles, the Walk 2 D'feet or purchasing People's Choice Lottery tickets.

MNDSA continues to be a Registered NDIS Provider adhering to rigorous NDIS Quality and Standards requirements so our community can be certain of the service standards we will deliver. We saw our NDIS revenue increase from \$310k (2021) to \$403k (2022) despite difficulties in recruiting staff resources. The NDIS processes still prove to be a heavy burden with MNDSA undertaking between 20 to 30 hours of work to assist eligible clients just to gain access to the NDIS, a unique service that many other providers do not offer. Any work undertaken to gain access to the NDIS is funded from our charitable donations and fundraising as we are not reimbursed by the NDIS for this work as their fees are only payable from the date a plan is activated. We support eligible clients to access the NDIS because we know how important it is for them to get the best plan possible from the outset. Therefore we continue to fund this work from donations and fundraising in the hope that participants will choose us as their provider when the plan goes live.

Unfortunately, we are still faced with the situation that we are not funded to provide supports to over 50% of our clients who receive no disability supports and are reliant on My Aged Care for any funding. These are clients who are not eligible for NDIS funding simply due to them being diagnosed with MND over the age of 65.

We continued to advocate to the state and federal governments to "Make Aged Care Fair" whilst we continued to try and support these members of our community through fundraising efforts. We are a Commonwealth Home Support Package Provider for the Riverland, Barossa and Yorke Peninsula Areas which means we have a small amount of funding to help with Support Coordination and Occupational Therapy services for people with MND living in those areas due to lack of localised supports.

CEO's Report



However, for the majority of our clients we continued to work offering our services at no cost and relying on fundraising and donations to meet the needs of this section of our community, a situation that we knew is not sustainable long term.

Many of you will know of the significant advocacy efforts undertaken over the past few years by the association with support from selfless members of our community and the MNDSA Board in the lead up to the SA Government Elections in March this year. This resulted in the subsequent funding pledge by Hon. Peter Malinauskas and his new government. In particular I would like to acknowledge the support from the late Graham Johnson, the late Chris Grigg, Greg & Jean Downton, Scott Penhall and the late Anna Penhall and the late Craig Delaney. Their support to help us raise awareness to improve the lives of others whilst undergoing their own battle with MND has been truly inspiring and a tremendous legacy to our future community. The pledge received will help us service those people with MND who at 65 years and over are not eligible for the same level of funded support that those eligible for NDIS access receive based purely on the basis of age at diagnosis. The \$2.4m funding has underpinned our funding for staff and services for this cohort of clients over the next 4 years from 2022/23 onwards. However, our advocacy doesn't stop now. Along with the state MND network across Australia and MND Australia, we will continue to advocate for improvements in access to assistive technology, access to genetic services and care, new treatments, and of course investment into research for treatments and even a cure for MND. Other supports and interventions critical in helping people to plan to prevent crisis and avoid hospitalisation and residential care admission is access to respite care, which we know is crucial in supporting primary carers to maintain their own health and wellbeing and their caring role.

As of 30 June 2022 we had 142 people registered with the association as clients and demand for our services in SA continues to be high because we are the only organisation they can reliably turn to. The statistics at the end of this report show how we are responding to those demands.

We have continued to adapt our services to meet the increase in demand for some of our services due to the impacts of COVID-19 on people living with MND and the decline of other available support services, by doing the following:

- · Increasing the number of face-to-face visits as restrictions have eased
- · Increasing our Occupational Therapy staffing further to enable quicker prescription of vital equipment
- Expanding our equipment pool further with the assistance of grants to keep people safe at home and out of hospital
- Expanding our Client Services Team with additional qualified allied health professionals
- Appointment of further Allied Health Assistants to assist with delivery and training on various equipment items, including assistance with communications devices
- Continuing with our in house equipment service to ensure safe storage, maintenance and cleaning of equipment as well as
 prompt deliveries and collections
- Continuing with our Palliative Care Pathways Project to make it easier for medical professionals to recognise and understand the journey of a person with MND via www.mndsapathway.com.au
- Continuing to fund a Research Fellow at the Flinders Medical Centre MND Clinic in partnership with the Flinders Foundation enabling clinical trials to come to South Australia
- Securing a grant to introduce a Loss, Grief and Bereavement Program
- Piloting a Life Stories Program to help clients document their legacy
- Undertaking a community survey to reassess and rebuild our education offerings

CEO's Report

"It takes a community" - partnership, collaboration, and community engagement

It is a huge privilege to lead an organisation that holds the responsibility for the provision of specialised care, support services and vital equipment for people living with MND. It is a responsibility that we all take very seriously, every day. The glue that holds us together even on the toughest of days is derived from living our values of putting the person with MND and their family first, demonstrating inclusiveness, by being progressive, empathetic, respectful, and supporting each other and our clients. Living our vision in this way has culminated in a culture of community collaboration and support that can only be described as selfless, noble, courageous, and generous.

The needs of people living with MND and the symptoms and problems associated with the illness are significant, and notwithstanding the increased team and subsequent support and equipment they offer in trying to alleviate distress and improve comfort, a strong emphasis on fundraising remains if we are to sustain services into the future.

I would like to congratulate my entire team, led by our Client Services Manager, Matthew Massy-Westropp, on the hard work and dedication that they show to our community every day. The feedback and compliments we receive is testament to their work ethic and willingness to go above and beyond. They are a small team with a huge heart and a wealth of experience to ensure that our community get the best supports on offer.

Finally, thank you to the MNDSA Board led by our Chairperson Scott Penhall for your encouragement and support throughout another challenging year. The strategic changes that you have supported have certainly set the foundation for improvements in what we can offer our community into the future. We have started 2022/2023 financial year with a clear plan on how to continue adapting and evolving. MNDSA strives to ensure that all of our clients benefit from the best services on offer through our valuable connections, resources, network of support, information services, social events, educational sessions and advocacy.

Thank you to all our community, sponsors and supporters throughout the year, your support is our encouragement.

We simply couldn't do it without you.

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



190

(2020/21 - 199)

New members with MND



87 (2020/21 - 74)

Sadly We Lost



56 (2020/21 - 57)

MND Assoc FTE @ 30/6



12.4 (2020/21 - 9.65)

MND Assoc average FTE



10.2 (2020/21 - 7.27)

Regular Volunteers (including Board)



17 (2020/21 - 16)

Active Volunteers



(2020/21 - 64)

85

Number of equipment items in Association equipment service



(2020/21 - 640)

Number of equipment items provided to clients



737 (2020/21 - 436)

Number of individuals who received equipment



151 (2020/21 - 131)

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

UNTIL THERE'S A CURE,
THERE'S CARE



BOARD REPORT FOR THE YEAR ENDED 30 JUNE 2022

Your board members submit the financial report of The Motor Neurone Disease Association of South Australia Inc for the financial year ended 30 June 2022.

Board

The names of the board members in office at any time during or since the end of the

financial period are:

Scott Penhall Chairperson Appointed 31/08/2021

Dr Peter Allcroft Deputy Chairperson

Benjamin Jordan Treasurer Kristine Colliver Secretary

Mary-Louise Rogers

Grant Law Stephan Pisani Geoff Thomas

 Andrew Danson
 Appointed
 23/11/2021

 Andrew Holmes
 Appointed
 23/11/2021

Principal Activity

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.

Significant Changes

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

Operating Results

The net result of operations attributable to the Association's activities was a loss of \$383,308 (2021: surplus of \$96,367).

After Reporting Date Affairs

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 as required under the ACNC Act 2012 is attached to this report.

Signed in accordance with a resolution of the board.

Chairman



Tel: +61 8 7324 6000 Fax: +61 8 7324 6111 www.bdo.com.au BDO Centre Level 7, 420 King William Street Adelaide SA 5000 GPO Box 2018 Adelaide SA 5001 Australia

DECLARATION OF INDEPENDENCE

BY PAUL GOSNOLD

TO THE DIRECTORS OF MOTOR NEURONE DISEASE ASSOCIATION OF SA INCORPORATED

As lead auditor of Motor Neurone Disease Association of SA Incorporated for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of section 60-40 of the Australian Charities and Not-for-profit 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, 11 October 2022

Gosnald



STATEMENT OF SURPLUS OR DEFICIT FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022	2021
	0.000	\$	\$
INCOME			
Donations & Subscriptions	2	299,888	413,409
Fundraising		78,542	145,882
Donated/Granted assets			
Grants		317,517	488,030
Client Support Income		403,114	310,469
Other		125,998	190,801
Interest		2,145	6,192
Total Income		1,227,204	1,554,783
Expenses			
Employee expenses		1,074,228	815,500
Memberships		13,213	9,873
Office Costs		224,906	350,091
Client Support Expenses		32,801	50,778
Fundraising		34,786	44,357
Donations to Research		10,000	
Equipment		201,426	170,196
Other		19,152	17,621
Total expenses		1,610,512	1,458,416
Surplus/(loss) for the year	3	(383,308)	96,367

The accompanying notes form part of these financial statements.



STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022	2021
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	1,003,388	1,234,332
Trade Debtors		29,169	6,517
Total Current Assets		1,032,557	1,240,849
NON CURRENT ASSETS			
Investments	5		
Property, plant and equipment	6	439,359	452,907
Right-of-use asset	7	474,184	541,129
Total Non Current Assets		913,543	994,036
TOTAL ASSETS		1,946,100	2,234,885
CURRENT LIABILITIES			
Trade and other payables	8	379,372	269,366
Employee Provisions	9	80,789	39,929
Lease liabilities	10	59,506	56,343
Total Current Liabilities		519,667	365,638
NON CURRENT LIABILITIES			
Lease liabilities	10	437,600	497,106
Total Non Current Liabilities		437,600	497,106
TOTAL LIABILITIES		957,267	862,744
NET ASSETS		988,833	1,372,141
Accumulated surplus		988,833	1 272 444
TOTAL MEMBERS FUNDS		988,833	1,372,141
TOTAL MEMBERS FUNDS		700,033	1,3/2,141

The accompanying notes form part of these financial statements.



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022	2021
		\$	S
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations - General and Bequests		299,888	435,501
Donations - Research			1,567
Fundraising Activities		55,890	265,792
Interest received		2,145	6,192
Grants received		317,517	488,030
Client Support and Other Funding		529,113	501,270
Payments to Suppliers		(356, 783)	(467,686)
Payments For Employee Expenses		(1,033,368)	(816,959)
Grant payments		190,000	(60,000)
Net cash provided by (used in) operating activities	11(b)	4,401	353,707
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant & equipment		(168,559)	(449,379)
Net cash provided by (used in) investing activities		(168,559)	(449,379)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(66,787)	(59,583)
Net cash provided by (used in) financing activities		(66,787)	(59,583)
Net increase (decrease) in cash held		(230,945)	(155,255)
Cash at the beginning of the year		1,234,332	1,389,587
Cash at the end of the year	11(a)	1,003,388	1,234,332

The accompanying notes form part of these financial statements.



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2020	1,275,774	1,275,774
Surplus/(loss) for the year	96,367	96,367
Other comprehensive income		
Revaluation adjustment of financials assets		
Balance at 30 June 2021	1,372,141	1,372,141
Surplus/(loss) for the year	(383,308)	(383,308)
Other comprehensive income		
Revaluation adjustment of financial assets	•	
Balance at 30 June 2022	988,833	988,833

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 2022

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 specificed 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 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.

(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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 satisifed.

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

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.

(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 20%
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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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.

(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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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 Standards Issued Not Yet Effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2022 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.

	2022	2021
	\$	\$
NOTE 2 DONATIONS & SUBSCRIPTIONS		
Memorial Donations	22,801	31,314
Research Donations		1,567
General Donations	246,347	356,239
Bequests	30,000	23,659
Subscriptions	740	630
	299,888	413,409
NOTE 3 OPERATING EXPENDITURE	2022	2021
	\$	S
Surplus/(loss) for the year includes the following specific expenses:		
Audit Fee	5,183	2,620
Depreciation	249,051	211,361
Depreciation - right-of-use assets	128,309	61,365
Superannuation contributions	87,275	64,572
NOTE 4 CASH AND CASH EQUIVALENTS		
Cash on hand		
Cash at bank	1,003,388	1,234,332
	1,003,388	1,234,332
NOTE 5 FINANCIAL ASSETS		
Community Foundation of South Australia Deposit		



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Total Motor Vehicles 32,315 60,038 Client Equipment 793,278 635,526 Less: Accumulated depreciation (410,351) (278,853) Total Client Equipment 382,927 356,673 Communication Equipment 36,584 36,584 Less: Accumulated depreciation (36,584) (36,584) Total Communication Equipment - - Pooled Assets 130,705 119,899 Less: Accumulated depreciation (106,589) (83,703) Total Pooled Assets 24,117 36,196 Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 16,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS -		2022	2021
Less: Accumulated depreciation (118,267) (90,544) Total Motor Vehicles 32,315 60,038 Client Equipment 793,278 635,526 Less: Accumulated depreciation (410,351) (278,853) Total Client Equipment 36,584 36,584 Communication Equipment (36,584) (36,584) Less: Accumulated depreciation (36,584) (36,584) Total Communication Equipment 130,706 119,899 Pooled Assets 130,706 119,899 Less: Accumulated depreciation (106,589) (83,703) Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 24,117 36,196 Less: Accumulated depreciation (128,309) (61,365) Total Right-of-USE Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 1,643 16,989 Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable <th>NOTE 6 PLANT AND EQUIPMENT</th> <th>\$</th> <th>\$</th>	NOTE 6 PLANT AND EQUIPMENT	\$	\$
Total Motor Vehicles 32,315 60,038 Client Equipment 793,278 635,526 Less: Accumulated depreciation (410,351) (278,853) Total Client Equipment 382,927 356,673 Communication Equipment 36,584 36,584 Less: Accumulated depreciation (36,584) (36,584) Total Communication Equipment - - Pooled Assets 130,705 119,899 Less: Accumulated depreciation (106,589) (83,703) Total Pooled Assets 24,117 36,196 Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 16,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS -	Motor Vehicles	150,582	150,582
Client Equipment	Less: Accumulated depreciation	(118,267)	(90,544)
Less: Accumulated depreciation (410,351) (278,853) Total Client Equipment 382,927 356,673 Communication Equipment 36,584 36,584 Less: Accumulated depreciation (36,584) (36,584) Total Communication Equipment - - Pooled Assets 130,706 119,899 Less: Accumulated depreciation (106,589) (83,703) Total Pooled Assets 24,117 36,196 Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET Land and buildings - right-of-use 602,493 602,493 Less: Accumulated depreciation (128,309) (61,365 Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS - - Provision for long service leave 16,362 - Provision for annual leave 64,427 39,92	Total Motor Vehicles	32,315	60,038
Total Client Equipment 382,927 356,673 Communication Equipment 36,584 36,584 36,584 Less: Accumulated depreciation (36,584) (36,584) (36,584) 76,584 Total Communication Equipment - - - - - Pooled Assets 130,706 119,899 (83,703) 101,899 (83,703) 101,999 (83,703) 101,999 (83,703) 101,999 452,907 452,907 452,907 Accumulated depreciation 439,359 452,907 452,907 452,907 Accumulated depreciation (128,309) (61,365) 474,184 541,129 Accumulated depreciation (128,309) (61,365) 474,184 541,129 Accumulated depreciation (128,309) (61,365) 474,184 541,129 Accumulated depreciation 1,643 16,989 Accumulated depreciation	Client Equipment	793,278	635,526
Communication Equipment 36,584 36,584 36,584 Less: Accumulated depreciation (36,584) (36,584) (36,584) Total Communication Equipment - - - Pooled Assets 130,706 119,899 183,703 Less: Accumulated depreciation (106,589) (83,703) 601,969 Total Pooled Assets 24,117 36,196 452,907 NOTE 7 RIGHT-OF-USE ASSET 439,359 452,907 NOTE 8 Accumulated depreciation (128,309) (61,365) Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES 1,643 16,989 Accrued and Other Liabilities 367,729 238,985 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS - - Provision for long service leave 16,362 - Provision for annual leave 64,427 39,929 NOTE 10 LEASE LIABILITIES Lease liability - current 59,506 56,343 <tr< td=""><td>Less: Accumulated depreciation</td><td>(410,351)</td><td>(278,853)</td></tr<>	Less: Accumulated depreciation	(410,351)	(278,853)
Less: Accumulated depreciation (36,584) (36,584) (36,584) (36,584) (36,584) 10,584 - <	Total Client Equipment	382,927	356,673
Total Communication Equipment	Communication Equipment	36,584	36,584
Pooled Assets	Less: Accumulated depreciation	(36,584)	(36,584)
Less: Accumulated depreciation (106,589) (83,703) Total Pooled Assets 24,117 36,196 Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET 452,907 Land and buildings - right-of-use 602,493 602,493 Less: Accumulated depreciation (128,309) (61,365 Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS - - Provision for long service leave 16,362 - Provision for annual leave 64,427 39,929 NOTE 10 LEASE LIABILITIES - - Lease liability - unrent 59,506 56,343 Lease liability - non-current 437,600 497,108	Total Communication Equipment		
Total Pooled Assets 24,117 36,196	Pooled Assets	130,706	119,899
Total Plant and Equipment 439,359 452,907 NOTE 7 RIGHT-OF-USE ASSET Land and buildings - right-of-use 602,493 602,494 Less: Accumulated depreciation (128,309) (61,365 Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable	Less: Accumulated depreciation	(106,589)	(83,703)
NOTE 7 RIGHT-OF-USE ASSET Land and buildings - right-of-use 602,493 602,494 Less: Accumulated depreciation (128,309) (61,365 Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - 379,372 269,366 NOTE 9 EMPLOYEE BENEFITS Provision for long service leave 16,362 - 970 16,362 - 9	Total Pooled Assets	24,117	36,196
Land and buildings - right-of-use 602,493 602,494 Less: Accumulated depreciation (128,309) (61,365 Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS - - Provision for long service leave 16,362 - Provision for annual leave 64,427 39,929 NOTE 10 LEASE LIABILITIES 59,506 56,343 Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106	Total Plant and Equipment	439,359	452,907
Less: Accumulated depreciation (128,309) (61,365) Total Right-of-Use Asset 474,184 541,129 NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable 379,372 269,366 NOTE 9 EMPLOYEE BENEFITS 59,366 64,427 39,929 NOTE 10 LEASE LIABILITIES 64,427 39,929 NOTE 10 LEASE LIABILITIES 59,506 56,343 Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106	NOTE 7 RIGHT-OF-USE ASSET		
NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable	Land and buildings - right-of-use	602,493	602,494
NOTE 8 TRADE AND OTHER PAYABLES Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable	Less: Accumulated depreciation	(128,309)	(61,365)
Trade Creditors 1,643 16,989 Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419 GST Payable - - NOTE 9 EMPLOYEE BENEFITS - - Provision for long service leave 16,362 - Provision for annual leave 64,427 39,929 NOTE 10 LEASE LIABILITIES - 59,506 56,343 Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106	Total Right-of-Use Asset	474,184	541,129
Accrued and Other Liabilities 367,729 238,958 Income in Advance 10,000 13,419	NOTE 8 TRADE AND OTHER PAYABLES		
Income in Advance	Trade Creditors	1,643	16,989
Columbia	Accrued and Other Liabilities	367,729	238,958
NOTE 9 EMPLOYEE BENEFITS	Income in Advance	10,000	13,419
NOTE 9 EMPLOYEE BENEFITS Provision for long service leave 16,362 - 64,427 39,929 80,789 39,929 NOTE 10 LEASE LIABILITIES Lease liability - current 59,506 56,343 437,600 497,106	GST Payable		
Provision for long service leave 16,362 - Provision for annual leave 64,427 39,929 NOTE 10 LEASE LIABILITIES 80,789 39,929 Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106		379,372	269,366
Provision for annual leave 64,427 89,929 39,929 NOTE 10 LEASE LIABILITIES 59,506 56,343 Lease liability - current 59,506 437,600 497,106	NOTE 9 EMPLOYEE BENEFITS		
NOTE 10 LEASE LIABILITIES Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106	Provision for long service leave	16,362	
NOTE 10 LEASE LIABILITIES Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106	Provision for annual leave	64,427	39,929
Lease liability - current 59,506 56,343 Lease liability - non-current 437,600 497,106		80,789	39,929
Lease liability - non-current 437,600 497,106	NOTE 10 LEASE LIABILITIES		
	Lease liability - current	59,506	56,343
Total Lease Liabilities 497,106 553,449	Lease liability - non-current	437,600	497,106
	Total Lease Liabilities	497,106	553,449



2021

2022

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

HOTE IT STATEMENT OF CASH FLOWS	2022	2021
	\$	\$
(a) Reconciliation of cash		
Cash at the end of the year as shown in the Statement of Cash Flows i	is reconciled to the related item	s in the
Statement of Financial Positions as follows.		
Cash on hand		
Cash at bank	1,003,388	1,234,332
	1,003,388	1,234,332
(b) Reconciliation of cash flows from operations with surplus/(loss	i) for the year	
Surplus/(Loss) for the year	(383,308)	96,367
Non-cash flows in surplus/ (loss)		
Donated Plant and Equipment Assets	-	
Depreciation	249,051	211,361
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	(22,653)	138,274
Decrease/(increase) in Investments		5,294
Decrease/(increase) in Lease liabilities	10,445	10,539
Decrease/(increase) in prepayments		
(Decrease)/increase in trade and other payables	110,007	(106,669)
(Decrease)/increase in employee entitlements	40,860	(1,459)
Net cash provided by operating activities	4,402	353,708

Non cash items

Additions to the right-of-use assets during the year were \$0

NOTE 12 EVENTS AFTER THE REPORTING DATE

NOTE 11 STATEMENT OF CASH FLOWS

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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

FOR THE TEAR ENDED 30 JUNE 2022		
	2022	2021
NOTE 6 PLANT AND EQUIPMENT	\$	s
Motor Vehicles	150,582	150,582
Less: Accumulated depreciation	(118, 267)	(90,544)
Total Motor Vehicles	32,315	60,038
Client Equipment	793,278	635,526
Less: Accumulated depreciation	(410,351)	(278,853)
Total Client Equipment	382,927	356,673
Communication Equipment	36,584	36,584
Less: Accumulated depreciation	(36,584)	(36,584)
Total Communication Equipment		
Pooled Assets	130,706	119,899
Less: Accumulated depreciation	(106,589)	(83,703)
Total Pooled Assets	24,117	36,196
Total Plant and Equipment	439,359	452,907
NOTE 7 RIGHT-OF-USE ASSET		
Land and buildings - right-of-use	602,493	602,494
Less: Accumulated depreciation	(128, 309)	(61,365)
Total Right-of-Use Asset	474,184	541,129
NOTE 8 TRADE AND OTHER PAYABLES		
Trade Creditors	1,643	16,989
Accrued and Other Liabilities	367,729	238,958
Income in Advance GST Payable	10,000	13,419
G31 Payable	379,372	269,366
NOTE 9 EMPLOYEE BENEFITS		
Provision for long service leave	16,362	
Provision for annual leave	64,427	39,929
	80,789	39,929
NOTE 10 LEASE LIABILITIES		
Lease liability - current	59,506	56,343
Lease liability - non-current	437,600	497,106
Total Lease Liabilities	497,106	553,449



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 11 STATEMENT OF CASH FLOWS	2022	2021
	\$	\$
(a) Reconciliation of cash		
Cash at the end of the year as shown in the Statement of Cash Flows	is reconciled to the related item	s in the
Statement of Financial Positions as follows.		
Cash on hand		
Cash at bank	1,003,388	1,234,332
	1,003,388	1,234,332
(b) Reconciliation of cash flows from operations with surplus/(los	s) for the year	
Surplus/(Loss) for the year	(383,308)	96,367
Non-cash flows in surplus/(loss)		
Donated Plant and Equipment Assets		
Depreciation	249,051	211,361
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	(22,653)	138,274
Decrease/(increase) in Investments		5,294
Decrease/(increase) in Lease liabilities	10,445	10,539
Decrease/(increase) in prepayments		
(Decrease)/increase in trade and other payables	110,007	(106,669)
(Decrease)/increase in employee entitlements	40,860	(1,459)
Net cash provided by operating activities	4,402	353,708
	The second secon	

Non cash items

Additions to the right-of-use assets during the year were \$0

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.



STATEMENT BY THE 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

- (a) present fairly the financial position of The Motor Neurone Disease Association of South Australia Inc as at 30 June 2022 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
- (b) 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 the resolution of the board and is signed for and on behalf of the board

10

Chairperson

Dated this 11th day of October 2022.



Tel: +61 8 7324 6000 Fax: +61 8 7324 6111 www,bdo,com,au

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

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 2022, the statement of surplus or deficit, 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 Inc, is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- Giving a true and fair view of the registered entity's financial position as at 30 June 2022 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 Regulation 2013.

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Paul Gosnold Director

Adelaide, 14 October 2022

2021/22 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

A Appleby

C Rudd-Stanley

C Hyde

D Owen

D Simpson

E Skipter

F Corso

G Reason

G Cunnett

G Davis

G Weeks

I O'Shea

J Hall

K Mitchell

L Harrison

L Porter-Nocella

L Larsen

M Bown

P Day

P Smith

P Swaffer

P Kernich

P Kemich

P Supple

P Cresswell

R Kopp

R Cavaiuolo

T Quinn

Y Glaros

Y Cushway

Major Appeal Donors

R Schultz

A Lombardi

J Maslin

N Treliving

KJ Shepherd

B Owen

Major Donors

A Hackett

B Thom

B Buck

B Buckby

K Blinman

C Baker

Campbelltown City Band

Children's Educational Care Centre

Copley Gymkhana

D Thomas

Estate of Warren Hodge

G Thomas

H Harvey

J McGregor

K Kerrigan

Lions Club of Beachport Rivoli Bay Lions Club of Hallett Cove districts

M Laycock

N Thomas

Ostermeyer Investment Partners Pty Ltd

P Moore

P Oster

R Johnstone

S Sherwin

S Thomas

Southern Senior Citizens' Club

Stirling Community Shop

Sunrise Christian School

T Symonds

T Binks

Team Not D'Feated

Two Wells RSL Sub-Branch Inc.

UniSA Occupational Therapy USASA

Club

Vines Lifestyle Village Henderson

Grants

Department of Health & Wellbeing

FightMND

Rotary Club of Adelaide

ILC Grant through MND Australia

Living Legacy

G Thomas

Volunteers

Alan H

Rosa M

Helen V Cliff B

Andrew D

Terry J

Jenny H

Carolyn N

Walk to D'Feet MND Supporters

Adelaide City Council

Adelaide Lions

Andy J Sound BankSA

Danks

Beverley Storage King

Blackwood Ukulele Group

Derek McClure

Groove Bros Soul Sister

Kytons Bakery

Norwood Foodland

Rotary Club of Blackwood

Slapes Sausages

Solar Eggs

Springfresh Salads

The Pipes & Drums of the Royal

Caledonian Society
Thomas Foods

University of Adelaide

YMCA SA

Gala dinner Auction Prize Donors

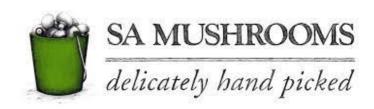
SACare Mark Lobert

Sharon Ward Morphettville Racecourse

J Walsh L Davis

Thank you to our Major Sponsors















SEMAZDA

The Marda People









Motor Neurone Disease Association of South Australia Inc.

Phone: 08 8234 8448

PO Box 2087

Hilton Plaza SA 5033

Email: admin@mndsa.org.au

www.mndsa.org.au

ABN 87 026 807 478

UNTIL THERE'S A CURE, THERE'S

CARE