The Motor Neurone Disease Association of South Australia Inc. (MNDSA)

ANNUAL REPORT 2020/2021



UNTIL THERE'S A CURE,
THERE'S CARE

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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

The cornflower represents positive hope for the future - a future without MND.



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 2000 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)

Vision A World without Motor Neurone Disease (MND)

Mission To provide and promote the best possible care and support for people living with Motor

Neurone Disease.

Objectives We will change the lives and optimise the well being, 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 persons.

Sponsor, encourage and promote research into the causes, cure and treatment of MND.

Promote public awareness through community education and MND research.

Providing MND specific information and support to health and allied professionals.





Geoff Thomas OAM Chairman

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.



Meredith Waterhouse Resigned 20.07.21 formerly Deputy Chair

Meredith Waterhouse was elected in 2016. Formerly the Chair of the SA Committee for the Australian Marketing Institute, Meredith is a Certified Practising Marketer, bringing expertise in Digital Marketing, Social Media, Events and Networking. Meredith holds a Diploma of Digital Marketing and certifications for Online Marketing and Social Media Marketing and has a passion for the Not-For-Profit Sector, completing the Not For Profit Governance Foundations Course with Australian Institute of Company Directors. Meredith was appointed Deputy Chair in October 2017.



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.



Dr Peter Allcroft Deputy Chair

Dr Allcroff 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.





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.



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.



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.





Grant Law Board Member

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.





Karen joined the association on a part time basis in March 2016 and has extensive leadership and management experience. Karen has held senior management roles in financial and legal services industries including at CEO level. She is a Fellow of the Institute of Chartered Accountants (England & Wales) and a Graduate of the Australian Institute of Company Directors. She has previously had her own consulting business, including mentoring and coaching and has been a member of a number of boards and committees. She has a passion for good governance and supporting others in the NFP sector.

Scott Penhall Board Member Appointed 31.08.21



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.



I start this by asking that we observe a moments silence not only in memory of the 57 patients who have lost the battle to MND over the past year, but to honour those who cared for them, and to reflect on those still living with MND What a year this has been at MNDSA, a year of challenges faced and great achievement. In fact, it is probably the biggest year in our 35-year history.

Demand for our services continues to grow and we now have over 139 clients.

Why this growth? People ask, "has the incidence of the disease increased". There is little evidence for this. Rather the demand stems from increased publicity and awareness of MND and of what the Association does. This includes increased pathways by which patients and carers may seek our services, especially our relationship with the MND Clinic at Flinders and our role as an NDIS provider. But above all, it comes from the breadth and quality of services we provide - good news travels fast.

Furthermore, the client service team has grown as has the range of advice, support, and equipment as we help almost all those affected be they in the city or in rural areas.

This year we again had the extra challenge of COVID-19 but still successfully maintained contact with our community by phone and zoom, as well as limited home visits. Electronic contact will not replace personal visits but is a useful additional communication tool. We continue to manage NDIS services for those under 65 and currently support 42 NDIS patients, The nature of MND means that care plans take time, and often do not keep pace with the fast progression of the disease.

Also, unfortunately, MND does not age discriminate meaning over two thirds of our clients are ineligible for the NDIS and come under My Aged Care (MAC) or are self-funded.

The MAC program is slow and inflexible and over 80% of patients pass away before they receive the level of package for which they have been assessed. Given that the Government, despite our strong advocacy, is not regarding MND as a special case, we continue to try and develop smart ways in which we can speed up the process and meet the needs of these patients and carers.

We have increased our emphasis on supporting carers, knowing from experience that the patient and carer "become one" in this difficult journey. We are also looking at ways to improve our services to rural clients and others for whom travel is very difficult.

We continue to work closely with the MND Clinic at Flinders Medical Centre and have staff in attendance at patient reviews so that we can jointly plan and respond to patient and carer needs in a more coordinated and effective manner. SA is unique in this approach, and we plan to develop it further to best meet the medical and wellbeing needs of our community. We do not have the resources to fund lots of research, but MNDSA is still involved in several collaborative projects, especially in the area of improving the well-being of those with MND, their carers, family, friends, and health professionals, including end of life and grief support.

We received a Palliative Care grant from the Department of Health and Wellbeing to complete a palliative care pathways project for people with MND including an online tool to help medical professionals recognise and understand the journey of a person with MND

www.mndsapathway.com.au

"over two thirds of our clients are ineligible for the NDIS"

CHARMANS REPORT

Our work includes the development of better ways for patients and carers to monitor their progress and communicate with the clinic and our staff with more streamlined delivery of information and services – in fact we in South Australia, will be at the centre of this exciting approach.

Last financial year we also received a very generous donation to assist in research to be conducted through the MND Clinic at Flinders, named the Dr Julie Lawrence Fellowship. We continue to use this to co-fund an MND Research Fellow in partnership with the Flinders Foundation.

All of this has been achieved by a small number of client services staff, along with a host of volunteers. But we have changed and grown. With the resignation of some experienced staff, we changed the way in which we manage and provide our services and have appointed a new and enthusiastic team. This includes increasing our Support coordination and Occupational Therapy staff and services. We now have 13 staff compared with 6 three years ago. Having received a number of grants for equipment, including \$486k from Fight MND at the end of last financial year, we now have a complete array of equipment and the onsite warehousing, management, and 4 vehicles to respond to needs promptly. We are always looking for ways to improve and work closely with our interstate counterparts in developing and sharing better ways of doing things. We will also be embarking on a comprehensive survey of patients and carers to inform us where we are doing well and where we can improve. As a patient centred organisation, it is patients who should inform our future.

The Client Services staff are ably supported by a small number of office staff and volunteers who manage the Association's major fundraising and awareness events along with the associated administrative activities, whilst also addressing the increasing complexity of administration within the not for profit and NDIS environments.

In the past our work was hampered by poor accommodation, but thanks to a \$228k grant from Masonic Charities we have been fortunate to lease new premises which provide great office space, a confidential environment, meeting facilities and co located warehousing for our equipment. We can now demonstrate various equipment options to patients and carers on site.

We have put substantial effort during the year into advocacy with various levels of government and in developing our networks in the health and broader commercial sectors.

We have strengthened our national presence over the past 12 months 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 also Chaired the Research Directions Committee which has redesigned the research approach to ensure the balance of research between cure / treatment and better ways to help those living with MND.

"still rely heavily on donations and fund-raising to support a majority of our clients"



CHARMANS REPORT

I am pleased to report that we have, through increasing our revenue raising and containing our costs, established more adequate and stable financial position than we have had for many years. Despite several approaches, South Australia remains the only state MND Association that does not receive consistent long term State Government funding to assist with its service provision. To this end, and with an election in March 2022, we have recently issued a comprehensive portfolio of requests to all SA parliamentarians and will be following them up.

During the year we engaged an expert on contract to assist with spotting grant opportunities and assisting with applications. We have been successful in receiving \$488k in grant funding over the past 12 months. In addition, we thank our many sponsors who assist us mainly with in kind support. But the big news was the Freemasons Grant of \$228,490. This grant assisted us to secure new premises covering all associated move and set up costs as well as first years rent, a new equipment delivery vehicle and upgrades to our IT systems and software.

We still receive income from providing services under the NDIS for those clients that are eligible, but still rely heavily on donations and fund-raising for to support a majority of our clients. The fact remains that this year we only received \$310k through NDIS Income but our overall expenditure is in excess of \$1.45million. If we are to effectively meet the demands for our services we need to expand our income. Covid has had a serious impact on our fund raising with the cancellation for the second year of our Gala Dinner and reduced numbers at the "Walk" which together reduced our income by \$85k.

We have been supported by individual fund-raising efforts by many organisations and individuals, donations, and bequests, and of course by our sponsors In 2021/22 we are looking to do things differently with greater attention to donors, bequests, and the corporate sector, so that we don't have to curtail our services.

We face an environment where competition from other not for profit organisations is high, and we are small. You can all help not just by providing direct support but giving us your ideas and telling us about new funding opportunities which you believe should be explored. This is truly a team game. The Association has again been fortunate in having our CEO, Karen Percival, who has continued to steer the organisation and the Board through unchartered waters and the numerous challenges we face. Having the skill set to balance our limited resources whilst being compassionate to the growing needs of clients, she has continued to drive the provision of services in what has been a difficult year from many perspectives. She has been well supported by our new Client Services Manager, Matthew Massy-Westropp and our staff, almost all of whom have joined us during the past 12 months. I thank all the staff and my fellow Board members for their support of Karen and myself over the last year. Your advice and encouragement have made our roles a lot easier.

We are making substantial changes to the Board to appoint new members who have wide experience and complement the skills of the existing members.

This will be my last Chairman's Report. I intend to step down having spent 4 years in the job but will remain on the Board and continue to work for you, especially on the national initiatives. We all strive to ensure that

UNTIL THERE'S A CURE, WE CARE

Geoff Thomas

Chairman

CEO'S REPORT

Jaren Percival

Number of clients engaging electronically or face-to-face



199

(2019/20 - 183)

New members with MND



2019/20 - 56)

Sadly we lost



0.

(2019/20 - 59)

MND Assoc FTE @ 30/6



9.65

(2019/20 - 5.65)

MND Assoc average FTE



7.27

(2019/20 - 6.96)

Regular Volunteers



7

(2019/20 - 3)

Active Volunteers



64

(2019/20 - 55)

Number of equipment items in Association equipment service



640

(2019/20 - 313)

Number of equipment items provided to clients



436

(2019/20 - 118)

Number of individuals who received equipment



131

(2019/20 - 102)



The year to 30 June 2021 was a transformational year for MNDSA, some by necessity, the rest by design. For years we have struggled with limited resources, an unsecured office tenancy and lack of space to store equipment. This all changed in the latter half of 2020 due to a grant from Masonic Charities SA & NT.



The \$228,490 grant enabled us to relocate and upgrade our facilities, upgrade our IT systems and add a suitable vehicle to do our own equipment deliveries. We have ended the year in an ideal premises allowing for growth in both staffing and our pool of specialist equipment with on-site warehousing.

The financial reports to 30 June 2021 show our income as \$1,554k (2020: \$1,982k). This figure again being achieved through a number of one off supports that may well not be repeated in the next financial year.

COVID-19 saw us again having to postpone major events and also a significant drop in community fundraising. The Association had to work hard to secure funds through virtual appeals, government funds and grants and were successful with the following:

- \$228,490 Masonic Charities
- \$79,500 Job Keeper Income
- \$70,000 Government of South Australia
- \$56,723 PAYG Cash Boost
- \$45,000 ILC Grant through MND Australia
- \$18,795 COVID Grants through Grants SA & Department of Human Services
- \$15,000 Danks Trust
- \$10,000 CMV Staff Charitable Foundation

We were also fortunate to secure other funds as follows:

- \$43,000 SA Power Networks Employee Foundation
- \$23,658 in Bequests

MNDSA is a Registered NDIS Provider however this continues to have an extensive administrative burden in undertaking the work needed to ensure our clients under 65 years of age, that are eligible, all receive appropriate plans. Due to staffing changes throughout the year our NDIS income reduced from \$484,033 (2020) to \$310,469 (2021). The NDIS processes still prove to be a heavy burden on our resources with MNDSA undertaking between 20 to 30 hours of work to assist eligible clients to just gain access to the NDIS. That is all work that we are not reimbursed for as NDIS fees are only payable from the date a plan is activated. MND SA however is available to support eligible clients to access the NDIS due to the importance of getting 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.

As a registered provider we have to adhere to rigorous NDIS Quality and Standards requirement and I am pleased to advise we recently passed our interim NDIS Quality and Standards Audit with excellent feedback.

Unfortunately, we are still faced with the situation that we are not funded to provide supports to approximately two thirds 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 continue to advocate to the state and federal governments to "Make Aged Car Fair" whilst we continue to try and support these members of our community through fundraising efforts. We were appointed as a Commonwealth Home Support Package Provider in early 2021 for the Riverland, Yorke, Lower North & Barossa areas. This means we now have available 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.



However, with approximately 97,000 people in Australia waiting for funding from My Aged Care, we are currently also filling gaps in government funded health and disability services to ensure everyone with MND get the necessary supports they need and deserve, in an appropriate timescale to live their remaining lives as comfortably as possible. As we know Motor Neurone Disease waits for no system and sadly approximately 80% of our clients continue to pass away on the waiting list to access the My Aged Care package for which they have been assessed as eligible, clearly a system that is unacceptable and needs to change.

So, for over two thirds of our clients we continue to work on a 'pay it forward' model 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 is getting more difficult to sustain.

As of 30 June 2021 we had 139 people registered with the Association as demand for our services in SA continues to be high amongst clients of all ages. The statistics in this report show how we are responding to those demands. I think you will see how far reaching our services are for what is essentially a self-funded organisation for the majority of our clients as MNDSA do not discriminate based on age or any other criteria.

Our vision and values still remain the same and the focus of what we do:

"support for those with MND no matter age or postcode"

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

"Live better for longer in a setting of your choice"

We have continued to adapt our services to meet the further increase in demand from people with MND in SA following the impacts of COVID-19 and the decline of other available support services by doing the following:

- · Increasing our Occupational Therapy staffing 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 as we now have a warehouse co-located with our offices
- Appointment of an Allied Health Assistant to assist with delivery and training on various equipment items, including assistance with communications devices
- Appointing a full-time warehouse officer to attend to storage, maintenance and cleaning of equipment as well as prompt deliveries and collections
- Upgrades to our IT systems and automating processes where possible to free up staff resources for client service
- Launching 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
- Helping fund a Research Fellow at the Flinders Medical Centre MND Clinic in partnership with the Flinders Foundation



Fundraising has continued to be difficult this year. We held our Annual Walk delayed from May 2020 in October 2020. We then held our 2021 walk in May as usual. The result of this was a downturn in revenue from this major event due to these two events being so close together. The Gala Dinner was postponed in August 2020 and then unfortunately had to be cancelled in November 2020 due to the hard state lockdown. We held an online auction with the amazing prizes generously donated by so many supporters and businesses to try and minimise our losses. We also responded by applying for more grants as well as introducing virtual events and appeals. However, overall we still saw a decline in our Donations and Fundraising income from \$725k in 2020 to \$559k in 2021 (down 23%).



Details of our major sponsors and supporters vital for our service delivery are listed later in this document but of special mention are Masonic Charities SA & NT without which we could not achieved the uplift in the resources we need to service our community effectively. Also, SA Power Networks Employee Foundation which has been annual supporters for a number of years and continue to donate to us regularly.

Advocacy has continued to be high on our agenda and following a client survey, work has begun on an SA Election Priorities 2022 documents that will be issued to all politicians in South Australia ahead of the upcoming election. We also continue to be part of the National group of Associations that form a louder voice through MND Australia to advocate at a Federal Level and also in areas such as NDIS and Aged Care reforms.

Over the last year we have continued to work with Interstate MND Associations and MND Australia to ensure we are offering the best information, support and world class MND research. The launch of MND Connect this year was a huge boost to the resources available to our communities.

MNDSA is driven by our passionate staff and thanks to the generosity of donors, volunteers and the fundraising efforts of many. We all have the same vision, a world without MND, a vision shared by clients, staff, carers, families and members, and together we continue supporting those touched by MND. But, until there's a cure, there's care and MND SA continue to seek ways to secure funding to continue to take the call, help those affected and fund research until that cure is discovered. If you would like to consider supporting the work of MND SA or even leaving us a bequest to support our work and research into the future, please don't hesitate to get in touch.

Thank you to our patron Rosa Matto and the many champions of our cause that have continued to support us over the last 12 months.

I would also like to acknowledge our Board who are all volunteers but who continue to support us in so many ways during these challenging times. Our Chair, Geoff Thomas OAM has continued to support me through what has been a huge transition for the business and a period that has been extremely challenging. His dedication and passion to continue supporting people affected by MND, not only for MNDSA but also as part of the MND Australia Board, MND Australia Research Directions Committee as well as leading his own Thomas Research Group has resulted in a very busy year for Geoff. I know he will be standing down at this years AGM and would like to take this opportunity to thank him for his unwavering support and willingness to support the paths that MNDSA has taken to become the association we are today. A more risk averse chairman may not have seen us change in the ways that we have.



Finally, I know it has been a huge year for our growing team of staff and volunteers. Recruitment has proved to be very difficult but we are thankful for the excellent collaborative team we now have on board working so hard to meet the needs of our community. Changes in our business, systems and service delivery have all been embraced by our dedicated

team led by our Client Services Manager, Matthew Massy-Westropp,. This has been on top of the personal challenges many of them have faced with continued uncertainties around COVID-19, and impact on their own families and health.



We head into the 2021-2022 financial year continuing to adapt and evolve. 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.

- We want to see a cure for Motor Neurone Disease but, in the meantime, we need to support South Australians living with MND today.
- We continue to hope for the future, we live in the NOW.



KAREN PERCIVAL
CHIEF EXECUTIVE OFFICER



MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

UNTIL THERE'S A CURE, THERE'S

CARE



BOARD REPORT FOR THE YEAR ENDED 30 JUNE 2021

Your board members submit the financial report of The Motor Neurone Disease Association of South Australia Inc for the financial year ended 30 June 2021.

Board

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

Geoff Thomas OAM Chairperson

Meredith Waterhouse Deputy Chair Resigned 20/07/2021

Benjamin Jordan Treasurer
Dr Peter Allcroft Secretary

Prof Mary-Louise Rogers

Grant Law Stephan Pisani Kristine Colliver

Scott Penhall Appointed 31/08/2021

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 surplus of \$96,367 (2020: surplus of \$686,920).

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.



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DECLARATION OF INDEPENDENCE UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

BY PAUL GOSNOLD

TO THE BOARD OF MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

As lead auditor for the audit of Motor Neurone Disease Association of South Australia Inc for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

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

Paul Gosnold Director

BDO Audit (SA) Pty Ltd

Adelaide, 12 October 2021

lgosnold



STATEMENT OF SURPLUS OR DEFICIT FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
INCOME		Ş	¥
Donations & Subscriptions	2	413,409	525,219
Fundraising		145,882	203,394
Donated/Granted assets		-	-
Grants		488,030	605,218
Client Support Income		310,469	484,033
Other		190,801	157,304
Interest		6,192	6,958
Total Income		1,554,783	1,982,126
Expenses			
Employee expenses		815,500	689,172
Memberships		9,873	5,628
Office Costs		350,091	116,557
Client Support Expenses		50,778	68,437
Fundraising		44,357	62,956
Donations to Research		-	250,000
Equipment		170,196	99,566
Other		17,621	2,890
Total expenses		1,458,416	1,295,206
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Surplus/(loss) for the year	3	96,367	686,920

The accompanying notes form part of these financial statements.



STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS		*	•
Cash and cash equivalents	4	1,234,332	1,389,587
Trade Debtors		6,517	144,792
Total Current Assets		1,240,849	1,534,379
NON CURRENT ASSETS			
Investments	5	-	5,294
Property, plant and equipment	6	452,907	153,524
Right-of-use asset	7	541,129	-
Total Non Current Assets		994,036	158,818
TOTAL ASSETS		2,234,885	1,693,197
CURRENT LIABILITIES			
Trade and other payables	8	269,366	376,035
Employee Provisions	9	39,929	41,388
Lease liabilities	10	56,343	-
Total Current Liabilities		365,638	417,423
NON CURRENT LIABILITIES			
Lease liabilities	10	497,106	
Total Non Current Liabilities		497,106	-
TOTAL LIABILITIES		862,744	417,423
NET ASSETS		1,372,141	1,275,774
Accumulated surplus		1,372,141	1,275,774
TOTAL MEMBERS FUNDS		1,372,141	1,275,774

The accompanying notes form part of these financial statements.



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations - General and Bequests		435,501	301,534
Donations - Research		1,567	250,500
Fundraising Activities		265,792	109,022
Interest received		6,192	6,958
Grants received		488,030	605,218
Client Support and Other Funding		501,270	608,829
Payments to Suppliers		(467,686)	(221,352)
Payments For Employee Expenses		(816,959)	(681,024)
Grant payments		(60,000)	
Net cash provided by (used in) operating activities	11(b)	353,707	979,685
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant & equipment		(449,379)	(54,867)
Net cash provided by (used in) investing activities		(449,379)	(54,867)
CASH FLOWS FROM FINANCING ACTIVITIES		(50, 503)	
Repayment of lease liabilities		(59,583)	
Net cash provided by (used in) financing activities		(59,583)	-
Net increase (decrease) in cash held		(155,255)	924,818
Cash at the beginning of the year		1,389,587	464,769
Cash at the end of the year	11(a)	1,234,332	1,389,587

The accompanying notes form part of these financial statements.



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2019	588,854	588,854
Surplus/(loss) for the year	686,920	686,920
Other comprehensive income Revaluation adjustment of financials assets		-
Balance at 30 June 2020	1,275,774	1,275,774
Surplus/(loss) for the year	96,367	96,367
Other comprehensive income Revaluation adjustment of financial assets		-
Balance at 30 June 2021	1,372,141	1,372,141

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 2021

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 110 Events after the Reporting Period;

AASB 1048 Interpretation of Standards; and

AASB 1054 Australian Additional Disclosures.

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

The financial statements have been prepared on a going concern basis.

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

(b) Income Taxes

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

(c) Goods & Services Tax

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

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

(d) Revenue

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

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

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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 doubtful debts.

(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.

(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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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 2021 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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

TOR THE TEAR ENDED 30 JUNE 2021		
	2021	2020
	\$	\$
NOTE 2 DONATIONS & SUBSCRIPTIONS		
Memorial Donations	31,314	22,052
Research Donations	1,567	250,500
General Donations	356,239	225,441
Bequests	23,659	26,815
Subscriptions	630	411
	413,409	525,219
NOTE 3 OPERATING EXPENDITURE		
Surplus/(loss) for the year includes the following specific expenses:		
Audit Fee	2,620	5,865
	_,	5,222
Depreciation	211,361	79,308
Depreciation - right-of-use assets	61,365	-
Superannuation contributions	64,572	51,920
NOTE 4 CASHAND CASH FOUNTALENTS		
NOTE 4 CASH AND CASH EQUIVALENTS		
Cash on hand		250
Cash at bank	1,234,332	1,389,337
	1,234,332	1,389,587
NOTE 5 FINANCIAL ASSETS		
Community Foundation of South Australia Deposit	_	5,294
Community Foundation of South Australia Deposit		5,294
		5,27.
NOTE (DIANE AND FOUNDATION		
NOTE 6 PLANT AND EQUIPMENT		
Motor Vehicles	150,582	97,491
Less: Accumulated depreciation	(90,544)	(63,707)
Total Motor Vehicles	60,038	33,784
Client Equipment	635,526	274 494
Client Equipment Less: Accumulated depreciation	(278,853)	276,484 (194,215)
Total Client Equipment	356,673	82,269
rotal Cheft Equipment		02,207
Communication Equipment	36,584	36,584
Less: Accumulated depreciation	(36,584)	(36,584)
Total Communication Equipment	-	-
Dealed Assets	440.000	02.452
Pooled Assets	119,899	82,653 (45,183)
Less: Accumulated depreciation Total Pooled Assets	(83,703) 36,196	(45,182) 37,471
I OLGE I OOIEU ASSELS		31,411
Total Plant and Equipment	452,907	153,524



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
NOTE 7 RIGHT-OF-USE ASSET	\$	\$
NOTE / RIGHT-OF-USE ASSET		
Land and buildings - right-of-use	602,494	-
Less: Accumulated depreciation	(61,365)	-
Total Right-of-Use Asset	541,129	
NOTE 8 TRADE AND OTHER PAYABLES		
Trade Creditors	16,989	7,051
Accrued and Other Liabilities	238,958	308,384
Income in Advance	13,419	60,600
GST Payable		-
	269,366	376,035
NOTE 9 EMPLOYEE BENEFITS		
Provision for annual leave	39,929	41,388
	39,929	41,388
NOTE 10 LEASE LIABILITIES		
Lease liability - current	56,343	-
Lease liability - non-current	497,106	
Total Lease Liabilities	553,449	-

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	-	250
Cash at bank	1,234,332	1,389,337
	1,234,332	1,389,587
(b) Reconciliation of cash flows from operations with surplus/(loss) for the year	r	
Surplus/(Loss) for the year	96,367	686,920
Non-cash flows in surplus/(loss)		
Donated Plant and Equipment Assets	-	-
Depreciation	211,361	79,308
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	138,274	(74,978)
Decrease/(increase) in Investments	5,294	-
Decrease/(increase) in Lease liabilities	10,539	-
Decrease/(increase) in prepayments	-	7,422
(Decrease)/increase in trade and other payables	(106,669)	272,865
(Decrease)/increase in employee entitlements	(1,459)	8,150
Net cash provided by operating activities	353,707	979,686

Non cash items

Additions to the right-of-use assets during the year were \$660,341

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 2021 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 by:

Dated this 12th day of October 2021.



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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 2021, 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:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2021 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. 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 (SA) Pty Ltd

Paul Gosnold Director

Adelaide, 15 October 2021

2021 SPONSORS

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

Memorial Donations

A. Blinman J. Devlin J. Walker A. Penhall M. Eastwood A. Nankivell M. Killmier A Morena M. Duggan B. Brook M. Hage B. Carlyle

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COVID-19 Major supporters in 2020/2021

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Grants

Masonic Charities Job Keeper Income

Government of South Australia

PAYG Cash Boost

ILC Grant through MND Australia COVID Grants through Grants SA & Department of Human Services

Danks Trust

CMV Staff Charitable Foundation

Bequests in memory of:

Jamie V Sabrina P Richard G

Volunteers:

Dina P Carolyn N Helen V Meredith H Cliff B Jenny H

Andrew D

Walk to D'Feet MND Supporters

Masonic Charities Adelaide Council Adelaide Lions Club Adelaide University AJS Audio Pod Bianco

Blackwood Ukulele Group Caledonian Pipe Band

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Jamie Newton

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Mel Tickle and band Moon dance Band Pt Vincent Butcher

St Johns Storage King

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All the teams of volunteers















Influencing lives in positive way











Motor Neurone Disease Association of South Australia Inc.

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UNTIL THERE'S A CURE, THERE'S

CARE