mnd
South Australia

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC. (MND SA)

ANNUAL REPORT

2015 / 2016

mnd South Australia

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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 and for 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 death sentence, there are no remissions. Average survival after diagnosis is usually no more than 2 to 5 years, or less. The cause of MND is not known and there is 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 in Australia more than one person dies from MND and another is 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 2-5 years

An estimated 1900 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. (MND SA)

VISION

A World without Motor Neurone Disease

MISSION

To provide and promote the best possible care and support for people living with Motor Neurone Disease.

OBJECTIVES

Provide information and support services to persons with Motor Neurone Diseases, their immediate families and to other interested persons.

Sponsor, encourage and promote research into the causes, cure and treatment of Motor Neurone Disease.

Promote public awareness through community education and Motor Neurone Disease research.

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

mnd South Australia

MEET THE COMMITTEE OF MANAGEMENT 2015 - 2016

Stephen Warren — **Chairperson**

Stephen joined the Committee as Treasurer in 2000 and was appointed Chairperson in May 2004. He has a Bachelor of Arts in Accountancy and a Master of Business Administration. Stephen is the Director, Business Services, Fyfe. He is a fellow of CPA and a fellow of the Australian Institute of Company Directors. Stephen represents South Australia as a Director of the national organisation, MND Australia.

Sharon Perkins — **Treasurer**

Sharon joined the Committee in May 2004 to and is a Certified Practising Accountant and holds a Master of Business Administration from the University of SA.

Dr Peter Allcroft — **Secretary**

Dr Allcroft was elected to the Committee in 2009. He is a member of the Royal Australasian College of Physicians, Australian and New Zealand, the Palliative Medicine Society and the Thoracic Society of Australia and New Zealand. Peter works at Daw Park Repatriation General Hospital as a Senior Staff Specialist in palliative care, runs the MND Clinic and is a Senior Lecturer at Flinders University.

Sabrina De Rosa — **Committee Member**

Sabrina was elected to the committee in 2015. She brings a strategic planning and business improvement background, as well as project management, business analysis and policy development. Sabrina currently works in Department of Treasury and Finance - Super SA as the Manager, Business Improvement. Sabrina holds degrees in Arts, Education and IT.

Sadat Khan — **Committee Member (Retired 20th June 2016)**

Sadat has a Bachelor of Business Administration, Master of Computer Management and a PhD in International Business specialising in Foreign Direct Investments. He has managed businesses in Hong Kong, Dubai, China and India with clients from over 20 countries. Currently working as Management Trainer in Adelaide.

Geoff Thomas — **Committee Member**

Geoff was elected to the Committee 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. He cares for his wife Mary who has MND and both are engaged in MND research and fundraising

Karen Percival — **Executive Director from March 2016**

Karen joined the association on a part time basis in March 2016 and has extensive leadership and management experience. She is a Fellow of the Institute of Chartered Accountants (England & Wales) and a Graduate of the Australian Institute of Company Directors. Karen has her own consulting business, including mentoring and coaching and is a member of a number of boards.

Kerry Cox — **Executive Director until January 2016**

Kerry was appointed as Executive Director in February 2015 and left January 2016.

MEET THE STAFF 2015 - 2016

Karen Percival	Executive Director from March 2016
Pamela Bartlett	MND Advisor
Jerry Packer	MND Advisor
Bianka Feo	Marketing and Communications Officer
Carol Armstrong	Office Administrator & Coordinator of Volunteers
Kerry Cox	Executive Director until January 2016

CHAIRMAN'S REPORT

During 2015, the Motor Neurone Disease had its most successful year ever, and that success has carried through into 2016. Awareness of Motor Neurone Disease in Australia is now at levels never seen before, and that awareness has helped drive significant levels of fundraising, and as a consequence research into MND.

Sadly though we remain absent of a cure and cause for Motor Neurone Disease, despite the great efforts put in researchers throughout Australia. However we do remain optimistic that one day a significant breakthrough will occur that will result in the end of this cruel disease.

In the meantime the focus in South Australia remains with all of those who are impacted by MND. As at today, we have in excess of 100 persons with MND and untold amounts of carers, family members, colleagues and acquaintances who are all impacted in some way. The impact on the Australian community by this disease is huge, and I'd like to thank the staff of the Association for their excellent efforts during the year.

In this last 12 months, the Association's staff has travelled across the whole of South Australia, has visited clients and carers, has supplied equipment, has brokered solutions, has offered support and have been great advocates for MND. In addition, staff have also travelled to many parts of the State to participate in the many MND fundraising events organised during the year, which without a doubt reached a peak when a lovely 100 year old lady elected to jump out of a plane in order to raise funds. MND touches many.

"AWARENESS OF MOTOR NEURONE DISEASE IN AUSTRALIA IS NOW AT LEVELS NEVER SEEN BEFORE"

Nationally, we have been helped by the awareness created via large events in the eastern states, both of which resulted in tremendous media coverage at various times of the year. That media coverage in turn resulted in huge sums of monies being raised for the purposes of client care and equipment purchases, of which South Australia has applied to receive some.

Meanwhile the rollout of the National Disability Insurance Scheme continues with its impact on our MND family being closely monitored. At the time of writing this report, the impact still remains uncertain, with early indicators suggesting that the Scheme will only apply to those under the age of 65 years, which is approximately a third of our clients. Noting this inequity, the Association has made representations to the South Australian Government, and will continue to make these until we receive a satisfactory answer on behalf of all clients.

We will also continue to lobby the South Australian Government for a continuation of the one stop services that are provided to clients and carers through the MND Clinic at Daw Park. This service will operate from a different location in future years, but that is no reason to suggest that the excellent services provided by the Clinic should be any less than they have been in previous years.

2016 has been a great year for MNDASA, and we are quietly confident that 2017 will be an even better year. The finding of a cause or cure for MND is getting closer. In the meantime, we will continue to support and serve our members to the best of our abilities.

STEPHEN WARREN

EXECUTIVE DIRECTOR'S REPORT

My feet haven't touched the ground since joining the MND SA Association in March this year and there are a few phrases that are at the core of what we do here at MND SA:

"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"

I was familiar with MND having had a relative pass away with the disease. To be in a position to be able to influence the level and type of support we can offer is both challenging and rewarding.

In my first six months I have been taking stock of the current landscape of the services we offer and external factors impacting the Association. I have been out to visit clients, suppliers, researchers, other state associations and volunteered at fundraising events to see how we can make a difference. The key challenge we face is how we can improve what we offer within the constraints of our funding. We do not receive any government funding for our services and as such we are reliant on fundraising, donations and bequests in order to continue our existence to serve those affected by MND. The fundraising environment has also become even more challenging with a number of other charities who have previously received government funding now entering the fundraising space due to withdrawal of support especially under the National Disability Insurance Scheme (NDIS) model.

We are now looking at ways to increase our corporate sponsorships and grant funding as an alternative means to help us uplift our service offering. We currently have communication equipment, but it is becoming very clear that in order to best support our clients in MND SA, we need to be able to help fill some of the gaps when delays are experienced in accessing equipment or support through health and disability services.

I am very fortunate to have a team who are all dedicated to the care and support of clients, their relatives and friends. The commitment and expertise the MND Advisors in particular offer our clients and their families is admirable. They also continue to educate and assist other health professionals across the State who work with people with MND, which makes their roles quite diverse compared to other states. The continued provision of

"2016 WALK TO D-FEET WAS OUR BIGGEST AND BEST YET ATTRACTING OVER 800 SUPPORTERS AND RAISING OVER $45,000 TOWARDS CLIENT SERVICES"

these services remains the Association's priority as early access to information and assistance is vital for people with MND and their families, along with on-going support as the disease progresses.

The support that the community shows to attend our fundraising events as well as organising their own is inspiring. There have been a number of highlights over the last six months:

- Walk to D-Feet – our biggest and best yet attracting over 800 supporters and raising over $45,000 towards client services;
- Irene O'Shea's 100th Birthday celebrations in June 2016. Instead of gifts, Irene had asked for donations to be given to MND SA followed by sponsorship for her Sky dive. Irene's daughter passed away with MND in 2008. When Irene was interviewed by Channel 7 and was asked why she was raising funds for MND SA, Irene responded, how when her daughter needed support, if it hadn't been for other people's donations she wouldn't have had it so easy. Irene wanted to put money back in the pot to help others with MND. Irene you are a true inspiration for all of us – and extremely brave;
- City to bay – where the staff also walked to raise awareness of MND SA; and
- Host a tea for MND saw us distribute over 5000 donuts and was a fun way to again raise awareness of MND with lots of corporate support across Adelaide.

We continue to review the services we offer and are trying to expand these with the use of Volunteers, sponsorships and grants. We are very fortunate to have some very loyal volunteers who step up to help us with fundraising events. We are now expanding this to enrol volunteers to assist us here in the office. If you know of anyone who has some spare time and skills to offer to help us make a difference, please encourage them to get in touch.

Over the past financial year our MND Advisors conducted over 218 metropolitan client support visits, 134 country visits, facilitated 15 presentations to health professionals and 8 general presentations. At the 30 June 2016 we had 102 people registered with the Association so demand for our services in SA remains high.

We are still trying to understand the effects of the government changes to funding of disability services through the NDIS and the opportunity and challenge it poses for the Association. It is very clear that we will still have a large portion of our client base that will not be eligible under the NDIS due to their age and as such we need to determine how we can customise our service offerings to continue to suit everyone. The needs of MND clients are complex and we are here to try and help you all get the best support you can at what can be a difficult time.

There are a number of MND Research projects happening here in South Australia and we are trying to increase the awareness of these, including having a presentation at our AGM.

Over the past year though it has again been the generosity of donors, volunteers and the fundraising efforts of many that have enabled the Association to continue. We ultimately 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 look forward to supporting you in the best way we can over the year ahead.

KAREN PERCIVAL

MND RESEARCH SHORTS FROM MNDRIA

RESEARCH FROM ITALY

The first approved drug for multiple sclerosis, Fingolimod, has been found to protect motor neurones in a mouse MND model. Researchers in Rome, Italy, discovered that it protected and extended the life of mice already exhibiting symptoms. Fingolimod is yet to undergo clinical trials, but this study highlights its potential as a therapeutic for MND

MND involves not only MNs, but muscle and surrounding support cells too. With this in mind, another group in Rome developed a tool for studying MND in which they generated muscle tissue by reprogramming skin cells from patients, This functional muscle tissue can be grown in the laboratory along with MNs and other support cells to accurately recreate the neuromuscular environment in the body, and then be used to screen for drugs that target MN-muscle interactions in MND.

MEANWHILE IN AMERICA

Researchers in Pennsylvania have discovered that treatment with statins, which are used to manage cardiovascular disease, can worsen disease progression in people with MND.

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Different groups of MNs in the body do not generate simultaneously in MND. A study in Pennsylvania has shown that accumulations of TDP-43 deposits, found in the brain and spinal cord of 90% of MND patients, lead to degeneration of MNs only in the spinal cord and those that innervate the tongue. This demonstrates that despite TDP-43 being present in very cell of the body, only these specific MNs were affected. Knowing the specific MNs that are intrinsically vulnerable in MND will allow the development of therapies that directly target them.

FROM THE WORLD LABS

Astrocytes, the star shaped support cells of MNs, are often found to exacerbate toxicity in MNs in MND experimental models. Using astrocytes containing MND linked mutant SOD1 protein, researchers in Uruguay and the USA tested the effect of exposing them to nitro fatty acids. This caused the astrocytes o produce antioxidants that protected their neighbouring MNs, introducing the therapeutic potential of nitro fatty acids.

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Because hyperexcited MNs can become toxic, hyperexcitability is implicated in the early phases of MND development. Calcium, which is essential for signal transmission between MNs, is believed to behave unusually in this early phase, causing the hyperexcitement. Researchers in the USA have discovered abnormal behaviour in the pore forming cell surface proteins that control calcium entry and exit from MNs in MND model mice. This gives us great insight into the early changes that occur in MND.

A study carried out in Ireland has revealed that caspase 6, an enzyme involved in the normal programmed death of old or damaged cells, is protective in mice that contain MND linked mutant SOD1. Interestingly, its beneficial effect only occurred in diseased mice; in unaffected mice it carried out its usual role as executioner.

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Researchers in Italy have discovered a new link between sporadic and familial MND. MEF2C and MEF2D, proteins important for muscle and neural development and maintenance, showed altered levels in blood taken from MND patients. Further investigation will determine the reliability of using these proteins for biochemical diagnostic tests.

COMMITTEE OF MANAGEMENT REPORT
FOR THE YEAR ENDED 30 JUNE 2016

Your Committee of Management members submit the financial report of The Motor Neurone Disease Association of South Australia Inc for the financial year ended 30 June 2016.

Committee of Management

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

Stephen Warren	Chairperson			
Sharon Perkins	Treasurer			
Dr Peter Allcroft	Secretary			
Geoff Thomas	Appointed	26/10/2015		
Sabrina De Rosa	Appointed	26/10/2015		
Dr Sadat Khan	Appointed	26/10/2015	Resigned	20/6/2016
Kerry Cox	Executive Director until January 2016			
Karen Percival	Executive Director from March 2016			

Committee of Management Members have been in office since the start of the financial period

Principal Activity

The principal activity of The Motor Neurone Disease Association of South Australia Inc in the course of the year were 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 $4,017 (2015: surplus of $305,902).

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 Committee of Management.

Chairperson

Treasurer

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AUSTRALIA

DECLARATION OF INDEPENDENCE UNDER SECTION 60-40 OF THE ACNC ACT 2012

BY PAUL GOSNOLD

TO THE BOARD MEMBERS OF THE MOTOR

As lead auditor of The Motor Neurone Disease Association of South Australia Inc for the year ended 30 June 2016, I declare that to the best of my knowledge and belief, there have been no contraventions of:

a) the auditor independence requirements of the ACNC Act 2012 in relation to the audit; and

b) any applicable code of professional conduct in relation to the audit.

This declaration is in respect of The Motor Neurone Disease Association of South Australia Inc.

Paul Gosnold
Director

BDO Audit (SA) Pty Ltd

Adelaide, 21 October 2016.

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STATEMENT OF SURPLUS OR DEFICIT
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016	2015
		$	$
INCOME			
Donations & Subscriptions	2	257,223	492,710
Fundraising		64,783	86,763
Grants		20,610	6,000
Other		1,083	1,442
Interest		4,342	2,177
Total Income		348,041	589,092
Expenses			
Employee expenses		237,597	187,023
Memberships		7,272	7,625
Office Costs		40,590	35,584
Client Support Expenses		5,877	8,937
Fundraising		25,432	18,763
Donations to Research		4,963	12,324
Equipment		25,162	9,100
Other		5,167	3,834
Total expenses		352,059	283,190
Surplus/(loss) for the year	3	(4,017)	305,902

The accompanying notes form part of these financial statements.

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Note	2016	2015
		$	$
CURRENT ASSETS			
Cash and cash equivalents	4	346,039	353,764
Trade Debtors & Inventory	5	100	2,583
Total Current Assets		346,139	356,348
NON CURRENT ASSETS			
Investments	8	5,294	5,294
Property, plant and equipment	9	31,633	24,029
Total Non Current Assets		36,927	29,323
TOTAL ASSETS		383,066	385,670
CURRENT LIABILITIES			
Trade and other payables	10	19,093	20,071
Employee Provisions	12	16,389	13,998
Total Current Liabilities		35,482	34,069
TOTAL LIABILITIES		35,482	34,069
NET ASSETS		347,584	351,601
Accumulated surplus		347,584	351,601
TOTAL MEMBERS FUNDS		347,584	351,601

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 $	2015 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations - General and Bequests		250,361	482,415
Donations - Research		4,963	9,324
Fundraising Activities		64,783	85,153
Interest received		4,342	2,177
Grants received		20,610	6,000
Other		2,883	238
Payments to Suppliers		(101,208)	(96,409)
Payments For Employee Expenses		(237,597)	(187,568)
Grant payments			
Net cash provided by (used in) operating activities	13(b)	9,136	301,330
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant & equipment		(16,860)	(2,850)
Net cash provided by (used in) investing activities		(16,860)	(2,850)
CASH FLOW FROM FINANCING ACTIVITIES		-	-
Net cash provided by (used in) financing activities		-	-
Net increase (decrease) in cash held		(7,726)	298,480
Cash at the beginning of the year		353,764	55,284
Cash at the end of the year	13(a)	346,039	353,764

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2016

	Note	Financial Asset Reserve $	Retained Earnings $	Total Equity $
Balance at 1 July 2014		-	45,699	45,699
Surplus/(loss) for the year		-	305,902	305,902
Other comprehensive income				
Revaluation adjustment of financials assets			-	0
Balance at 30 June 2015		-	351,601	351,601
Surplus/(loss) for the year		-	(4,017)	(4,017)
Other comprehensive income				
Revaluation adjustment of financial assets			-	-
Balance at 30 June 2016			347,584	347,584

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 2016

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 Associations Incorporation Act 1985 and the Australian Charities and Not-for-profits Commission Act 2012. The Committee of Management 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 the following 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.

No other specific Accounting Standard or other authoritative pronouncements of the Australian Accounting Standards Board have been applied. 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 have 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Revenue

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

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

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in these goods.

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 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

Recognition and Initial Measurement

Financial instruments are initially measured at cost (including transaction costs) on trade date, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below:

Classification and Subsequent Measurement

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into surplus or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Plant & Equipment

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

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

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

Class of Asset	Depreciation basis	Annual rate
Motor Vehicles	Straight Line	20.00%
IT Servers	Straight Line	20.00%
Other Equipment	Straight Line	40.00%

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) 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.

(k) 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.

(l) 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.

(m) 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.

(n) Accounting Standards Issued Not Yet Effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2016 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 2016

	2016	2015
	$	$
NOTE 2 DONATIONS & SUBSCRIPTIONS		
Memorial Donations	23,982	30,217
Research Donations	4,963	9,324
General Donations	195,151	263,809
Bequests	31,228	187,500
Subscriptions	1,900	1,860
	257,223	492,710
NOTE 3 OPERATING EXPENDITURE		
Surplus/(loss) for the year includes the following specific expenses:		
Audit Fee	1,500	1,500
Depreciation	9,256	8,155
Superannuation contributions	18,598	13,383
NOTE 4 CASH AND CASH EQUIVALENTS		
Cash on hand	250	381
Cash at bank	345,789	353,383
	346,039	353,764
NOTE 5 TRADE AND OTHER RECEIVABLES		
Trade Receivables	100	-
GST Receivable	-	1,705
Other Receivables	-	108
	100	1,813

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

	2016 $	2015 $
NOTE 6 INVENTORIES		
Finished Inventory - at cost	-	770
	-	770
NOTE 7 OTHER CURRENT ASSETS		
Prepayments	-	-
	-	-
NOTE 8 FINANCIAL ASSETS		
Available for sale investments	5,294	5,294
	5,294	5,294
NOTE 9 PLANT AND EQUIPMENT		
Pooled Assets	101,836	117,052
Less: Accumulated depreciation	(70,203)	(93,023)
Total Pooled Assets	31,633	24,029

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

	2016 $	2015 $
NOTE 10 TRADE AND OTHER PAYABLES		
Trade Creditors	5,648	1,650
Accrued and Other Liabilities	13,018	18,208
GST Payable	427	211
	19,093	20,069
NOTE 11 DEFERRED FUNDING		
Funding in advance	-	-
NOTE 12 EMPLOYEE BENEFITS		
Provision for annual leave	10,954	4,772
Other Employee Provisions	5,434	9,226
	16,389	13,998

NOTE 13 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	381
Cash at bank	345,789	353,383
	346,039	353,764

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

Surplus/(Loss) for the year	(4,017)	305,902
Non-cash flows in surplus/(loss)		
Depreciation	9,256	8,155
Changes in assets and liabilities		
Decrease/(increase) in trade and other receivables	1,713	210
Decrease/(increase) in Inventories	770	-
Decrease/(increase) in Other current assets		
(Decrease)/increase in trade and other payables	(976)	(5,748)
(Decrease)/increase in deferred income		
(Decrease)/increase in employee entitlements	2,391	(7,189)
Net cash provided by operating activities	9,137	301,330

NOTE 14 EVENTS AFTER THE REPORTING DATE

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

MOTOR NEURONE DISEASE ASSOCIATION OF SOUTH AUSTRALIA INC

STATEMENT BY THE BOARD MEMBERS

The committee of management 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 committee of management the financial statements

(a) present fairly the financial position of The Motor Neurone Disease Association of South Australia Inc as at 30 June 2016 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 Committee of Management and is signed for and on behalf of the committee of management by:

……

Chairperson

Dated this 21st day of October 2016

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Report

We have audited the accompanying financial report of The Motor Neurone Disease Association of South Australia Inc, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities declaration.

Responsible Entities' Responsibility 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 in accordance with Australian Accounting Standards– Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible entities' preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible entities, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Basis for Qualified Opinion

Donations and bequests are a significant source of fundraising revenue for The Motor Neurone Disease Association of South Australia Inc. The Motor Neurone Disease Association of South Australia Inc has determined that it is impracticable to establish control over the collection of donations and bequests prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from these sources was limited, our audit procedures with respect to donations and bequests had to be restricted to the amounts recorded in the financial records amounting to $255,323. We therefore are unable to express an opinion whether donations and bequests The Motor Neurone Disease Association of South Australia Inc recorded are complete.

Opinion

In our opinion, except for the effects of the matter referred to in the qualification paragraph, the financial report of The Motor Neurone Disease Association of South Australia Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2016 and of its financial performance and cash flows for the year ended on that date; and

(b) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist The Motor Neurone Disease Association of South Australia Inc to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act). As a result, the financial report may not be suitable for another purpose.

BDO

BDO Audit (SA) Pty Ltd

Paul Gosnold

Paul Gosnold
Director

Adelaide, 21 October 2016

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Charles Sturt and West Torrens Council
Channel 10s Rebecca Morse and Nick Butler
Asahi Beverages
Audio Pod
Bendigo Bank West Beach
Black Light Styling & Design
Blackwood Country Meats
Cafe2U
Ceravolo Orchards
Charlesworth Nuts
Classic Colour Screen Printers of Lonsdale
Coco Corporation
Compass Tanks
Corpralite
Fred McMahon Fruit and Veg
George Farnden, East Waste Management
IGA Gilbert Street
Joanne Pratt and Dodo's Heroes
Kristine Colliver
LaManna
Lion's Club of Edwardstown
Neil David
Photographers Felicity and Barbara
SA PowerNetworks
SA PowerNetworks Employee Foundation
St John's Healthcare Services
All Individual and Team Participants

GENERAL SUPPORT

Adrienne Wright
Andrew Easton
Blackwood Rotary
Blackwood Uniting Church
Brett Pedler
Communities Caring for Charities (Five C's)
David Firth
Dulcie Barker , Women in Agriculture
Freemasons United Service Lodge 37
Geoff and Cynthia Cranwell
Geoff and Mary Thomas
Gully Environment Network
Jane McGregor
Macquarie Group Foundation
SA Mushrooms
Stephen Hurley
Viterra Operations

SUPPORTER EVENTS

Belinda Brown (Ice Bucket Challenge)
CAF (Workplace Giving)
Elli Morris (90s mix night)
Irene O'Shea (100th Birthday Skydive)
Emma O'Shea (Fundraising for Skydive)
Human Services (Corporate Casual Day)
Kirsty Rigby (Instagram Auction)
Laura Ciccozzi (Who's He? He rides for MND)
Nick and Elsa Davis (Wedding Bonbonnieres)
Menner Family (Family Football Day)
Goolwa Port Elliott Football Club (Family Football Day)
Port Elliott Primary School (Student Fundraiser)
Quilter's Association of SA (Quilting Fundraiser)

EVERY AUGUST

Return to Work SA
Digital Embassy
Marsh Insurance
Fyfe
Electranet
Rite Price Heating and Cooling
Bank SA (Various Branches)
Bendigo Bank West Beach
Port Adelaide Football Club
Sophie Coombes
Laura Ciccozzi
SM Cabinets
Auto Tranz
Australian Tax Office
R M Williams
EMA Legal
CBB
Brentnalls
Planning Forward
Reynella Family Care
Lands Titles Office
Vero
Apple Store
CPR Services
Gate Gourmet
CSR Bradford
Hickinbotham Group
Teacher's Registration Board
Athelstone Friendship Group
Chapley Foodland Group
Big W Colonnades
Prince Alfred College
Epic Energy
Riverdale Primary School
Inner Southern Homelessness Service
My Budget
Tyndale School
Super SA
Hope Valley Retirement Village
Employee's Mutual

MEMORIALS AND BEQUESTS

Australian Executor Trustee
Bruce Buckby
June Walker Estate
Lesley Carter Estate
Graham Whitson Estate
R & S Moyes

COLLECTION TINS

Café de Vili's Blair Athol
Red Rooster Metropolitan Stores

The Motor Neurone Disease Association of SA Inc. would also 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!

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