



Muscular
Dystrophy WA



2022 Annual Report

WE'RE HERE
FOR YOU





CEO & Chairperson Report



It is with great pleasure that we present the Annual Report for Muscular Dystrophy WA for 2022. As Chair and Chief Executive Officer of this purpose driven and impactful organisation, it is our privilege to share the numerous value-adding achievements and exciting progress made during the year.

We express our sincere gratitude and thanks to the long-term partners, donors, committed givers, supporters, sponsors and volunteers of Muscular Dystrophy WA (MDWA) for their continued support. It is because of their unwavering dedication that we are able to make a difference in the lives of individuals living with neuromuscular conditions across Western Australia.

Our overall financial position remains strong, including returning a surplus for the year to December 2022. Stringent management and oversight of financial performance and efficient management of events and the organisation has resulted in a positive financial outcome for the year.

It is also pleasing to report an additional boost in the confidence and trust earned by MDWA from our stakeholders and community. Under the guidance of Emeritus Professor Byron Kakulas AO and Professor Steve Wilton AO, Muscular Dystrophy WA was privileged to receive a significant donation of \$0.92M in August 2022 from the Neurodegenerative Disease Center (NDC).

This funding has been earmarked for continued investment into research projects underway by Professor Anthony Akkari and Dr Loren Flynn at Murdoch University. Given our longstanding history and investments into research over the past 55 years, it is our honour to be selected to manage this funding and investment until its completion.

We also remain grateful to our long-term partners MyattsField Vineyards, the Stan Perron Foundation, Toyota WA and Kailis Bros Leederville for their unwavering continued contribution and participation in our events and activities.

One of the key highlights of the past year has been the continued growth and progress of the community service programs. Please refer to the report presented by Piper Marsh which delves into the numerous activities and programs we delivered during the year.

Of note is the fantastic opportunity for our team to work

in close partnership with the WA Department of Health to deliver a pilot program in System Navigation targeted for 2023 and 2024. This project is intended to assist and connect those living with neuromuscular conditions to services that can better support their unique needs.

In addition our ongoing programs, the Community Services team continue to provide much-needed emotional support, practical assistance and education to help individuals and their families to navigate the challenges of living with a neuromuscular condition.

During the year, we have continued to expand our local and national advocacy efforts, working closely with government and non-government agencies to ensure that the needs of the neuromuscular community are being addressed. MDWA has championed advocacy and awareness, including input into submissions, white papers, consultation papers and advocacy forums with various government organisations and agencies to ensure that our community's voice is represented.

During 2022, we have continued to invest in research and improvements in clinical outcomes. Our partnership with Perth Children's Hospital has yielded promising support to physiotherapy and respiratory physiotherapy services to the paediatric community. Funded through donations, MDWA is proud to have sponsored a Limb Girdle MD research project at Murdoch University. It is with much excitement that we look forward to continued progress in the development of new treatments and therapies for neuromuscular conditions on a state, national and global scale.

For many years, the Board and management have worked on strategies to best serve our community, to effectively reach and support more people living with neuromuscular conditions across WA.

During 2022, we became aware of some significant and limiting perceptions resulting from our organisation's name. We received invaluable feedback and insights that could potentially limit our community and clinical teams from directly engaging with us and our services.

This candid and momentous feedback set the ball rolling in late 2022 on extensive consultation and engagement with various stakeholders, including community, clinicians, research and medical professionals, donors and supporters.

We sought direct feedback on the merits of renaming and rebranding our organisation to represent and recognise the broader neuromuscular community we serve. We are proud and excited to advise that we go into 2023 with the full support of our members, community and stakeholders to rebrand MDWA to Neuromuscular WA.

As we celebrate our fantastic achievements and the journey into this next exciting phase, it is important to recognise that none of this is possible without the invaluable contribution from the Board and the tremendous dedication and efforts of our CEO, team, volunteers, supporters and community.

As Chair, I take this opportunity to express my sincere thanks to my fellow Board members for their continued support and contribution. On behalf of the Board, we extend our gratitude to Hayley and the incredible team for their tireless efforts and dedication, without whom we could not have achieved the impressive progress and outcomes to date.

At the Annual General Meeting in June, we farewelled two long-standing Board members in Susan Trahar and Brad Girdwood. Susan provided invaluable service as a Board member since 2009 and has been a member of the organisation since 2000. Brad dedicated himself to the MDWA Board since 2015 and was Chair since 2016. We extend our sincere thanks to both Susan and Brad for their tremendous contribution and service to the Board, management and community of MDWA. Not only did they bring their valuable skills and experiences, Susan and Brad generously gave their time and efforts in numerous ways including expanding awareness of our organisation's purpose and its community.

During 2022, we also farewelled and thanked Board members Eamon Murphy and Cara Philpott for their contributions as they went on to pursue overseas and other opportunities. Whilst we farewelled some members of the Board, we also extended a warm welcome to four new Board members.

We are delighted to have Ellen Storey, Lisa King, Dr Adelaide Withers and Matthew Curnow join the Board. It is a privilege to have such a robust and multi-skilled Board as we continue to expand and grow in the coming year. We are well positioned to be guided by a highly-skilled and committed Board who steer the organisation in meeting the exciting opportunities and challenges that lie ahead.

Our team in the office do a phenomenal job in pulling up their sleeves and getting things done. It is a privilege to work alongside such a dedicated group of people who come to work daily and honestly put our community first in every aspect of what they do. They work hard at delivering fantastic events where we raise funds, create connections, improve our visibility, enhance awareness of MDWA and the condition, and service our community.

Thank you to each of them for always going above and beyond. We encourage you all to read all the individual department reports within the Annual Report to

understand the great achievements by all team members throughout the year.

Finally, we would like to acknowledge the resilience and strength of the neuromuscular community in Western Australia. Despite the challenges posed to many living with these conditions, you continue to show incredible courage and determination. It is a privilege to be of service to a group that are so resilient and determined.

In conclusion, we remain committed to our mission of improving the lives of individuals living with neuromuscular conditions in Western Australia.

We thank you for your ongoing support as we aspire towards making positive and impactful change for our community.

Tanvi Haria, Chair & Hayley Lethlean, CEO



Our next Annual Report will be published under our new name ...



NEURO MUSCULAR WA



Treasurer Report

The Statement of Comprehensive Income shows a surplus (prior to research grants and scholarships) of \$687,464 (2021: \$69,705). This results in an overall surplus on 31 December 2022 of \$514,966 after payment of research grants and scholarships.

The total income of \$2,259,728 in 2022 reflects an increase of \$1,067,935 from 2021. Whilst there was a general increase across most income streams, we note a significant donation of \$923,587 from the Neurodegenerative Disorder Center (NDC) which will be attributed to research initiatives for Professor Anthony Akkari and his team over the next four years.

The total expenditure of \$1,572,264 in 2022 increased by \$450,176 compared to 2021, largely in line with costs associated with the WA Department of Health Grant for the System Navigation Project and a decrease of \$323,233 in the unrealised valuation of the investment portfolio, which under accounting standard AASB 9 is required to be recognised in the income statement even though it is not yet realised.

During the 2022 year investment markets saw an initial positive economic recovery as COVID-19 lockdowns abated, however this soon led to an overheating of the global economy. The Russian invasion of Ukraine then drove commodity price shocks and resulted in an energy crisis in Europe by the end of the year. These events combined to cause uncertainty in financial markets and along with

supply chain disruptions globally, led to a fall in the value of financial assets, including the MDWA portfolio.

The MDWA investment portfolio is carefully structured and monitored in order to withstand shorter-term market pressures and is managed for longer-term sustainable performance in various market conditions. The Board continues to work closely with our financial planner, Neil Hancy, to ensure that the portfolio remains robust and appropriately positioned for the current environment.

Net assets and liabilities show some variation to 2021 balances with change in cash position from \$722,712 to \$1,675,057 predominantly as a result of the NDC funds received. Key current liabilities variances from 2021 include \$50,835 in relation to unspent grant funding for the WA Department of Health project to be attributed towards staffing expenses in 2023 and a Telethon Grant of \$43,680 to be expensed in 2023 through the purchase of CoughAssist™ machines.

As at December 2022, the Association's financial position increased by \$514,966 resulting in a closing net assets balance of \$3,244,574.

As Treasurer, I am pleased to say the overall financial position of the Association remains strong and I wish to thank and acknowledge the Board and the Finance and Risk Committee in particular for their oversight and rigour in ensuring our finances are well managed. I acknowledge our Financial Planner Neil Hancy from Armada Financial who puts in significant effort to ensure our investment portfolio is well positioned and performs in line with market expectations.

Finally I thank Hayley and the team in the office for their ongoing commitment and hard work throughout the year to best position the organisation by always looking for new opportunities to generate funds and seeking ways to save costs where possible. I also thank them for putting the community needs at the front and centre of everything they do.

Abby Macnish Niven, Treasurer

\$3,244,574
total accumulated funds

\$560,557
investment into community & programs

\$616,493
total fundraising & donation income

3.1%
administration expenses in respect to annual turnover

\$172,499
funds invested into research projects, grants and scholarships

The MDWA Board

Elected by the Association's members during the Annual General Meeting or appointed by the Board, MDWA is fortunate to boast a dedicated Board of volunteers who ensure the Association remains focussed on achieving our mission and following our strategic plan.



BRAD GIRDWOOD
Chairperson Jan - May
Board member since 2015



TANVI HARIA
Treasurer Jan - May
Chairperson - from June
Board member since 2016



SUSAN TRAHAR
Vice Chairperson Jan - May
Board member since 2011



JOSH DAVENPORT
Vice Chairperson from June
Board member since 2020



ABBY MACNISH NIVEN
Treasurer from June
Board member since 2020



DR PETER W ROWE
Board Member
since 2012



AARON SCHIER
Board member
since 2017



SHANE POWELL
Board member
since 2017



CARA PHILPOTT
Board member
since 2020
until June 29



EAMON MURPHY
Board member
since 2021 until July 10



ELLEN STOREY
Board member
elected June 2022



LISA KING
Board member
appointed July 2022



DR ADELAIDE WHITHERS
Board member
appointed August 2022



MATTHEW CURNOW
Board member
appointed August 2022

Staff, Volunteers & Ambassadors



Back row L to R: Hayley Lethlean, Bryony Whitwell, Mark Hullett, Piper Marsh, Holly Redman
Front row L to R: Emma Kenton, Cathy Donovan, Amy Murphy, Sarah Williams

Staff

Another year has flown by and the team just keeps going from strength to strength. They attend many meetings, activities and events after work hours which can impact their wellbeing. We are committed to fostering flexibility in working arrangements to achieve the optimum balance between work, health and family. Part of our commitment to this is enabling team members to work from home at least one day a week, creating a better work-life balance, some cost savings and improved productivity for the organisation.

In March this year, we once again said goodbye to Brooke who headed off on maternity leave. A huge congrats to her and hubby Ryan who welcomed their fourth little boy, Hayes. We look forward to her joining us again in 2023.

We were very excited to have Bryony Whitwell and Amy Murphy join the Community Services team (CST) this year. Bryony stepped into Brooke's role three days a week and provided admin support for two as part of the System Navigation Project. Amy joined us in May, filling the role of System Navigation Project Coordinator.

The Fundraising and Communications team of Mark, Emma and Holly zoomed to new levels of achievements this year. This small but mighty team of three are the ever-friendly and welcoming faces at all our fundraising events.

Their ability to conceptualise new ideas, bring a fresh look and feel to all of our events, share our message and raise awareness never ceases to amaze us.

Compliance, quality management and continuous improvement practices saw us continue our regular yet stringent policy and procedure review processes.

The executive team took on the challenge of a full organisational risk review which was fully endorsed and approved by the Board at the end of the year. With the engagement of new auditors, HBL Mann Judd, the interim audit took place in the latter half of the year.

Regular training and development are key to a well-functioning, skilled team. Throughout the year we undertook training in a cross-section of areas including grief and bereavement, first aid, NDIS compliance, work health and safety, financial management and quality and safeguarding.

The camaraderie, fun and compassion shared between our whole team is something we cherish and pride ourselves on. Our team building days at The Escape Room in Fremantle and our annual day trip to Rottnest Island had us all in fits of laughter.

Days like these are so important to bring us all together, boost morale and create valuable opportunities for

building trust, greater collaboration and sharing across the whole team.

With our tightknit team of 12 in the office and an ever-growing team of volunteers who help at all our events, it remains such a privilege to work together daily to serve the neuromuscular community of WA.

Volunteers

We are forever grateful for our selfless and committed volunteers, whom we would cease to exist without. From community catch ups, fundraising events and administration assistance, our volunteer roles are as diverse as they are vital.

We are fortunate to have received 1,100 hours of volunteer support in 2022, including administration, Board, subcommittees, fundraising and community events, which is equivalent to just over \$51,282 in extra resources.

Once again we're immensely grateful for our weekly volunteers Louise Storey and Sue Fidock, whose unwavering support sees no task as too big or too little for the dynamic duo. They personify a 'can do' attitude and their ongoing dedication is invaluable.

Ambassadors

We are extremely grateful to have such brilliant and connected Ambassadors who each bring their lively and amiable selves to our extensive program of community and fundraising events throughout 2022.

Simon Beaumont, our charismatic MC extraordinaire, engaged the crowds at many of our events with his humour, warmth and understanding of neuromuscular conditions. Simon is a genuine triple threat, juggling his media career whilst having a wonderful rapport with our key partners, team members and of course our community.

Ross Wallman has become an integral part of the furniture at MDWA, generously sharing time out of his hectic work and life schedule to keep the momentum going with our Hale Mates program where the kids love seeing him. Ross also attends many of our broader community and fundraising events, always happy to help wherever he can.

Adam Voges is always a hit at our gigs and combines his hectic summer duties at the WACA and Perth Scorchers with our MDWA events and campaigns. Adam loves the winter months when life settles down and he is a regular contributor at our Tall Tales and Kailis Club events.

Matt Haddon arrived back from the Kimberly in late 2022 and wasted no time, volunteering at camp, completing a half-marathon where he raised \$2,000 and as if that wasn't enough, he came straight to a fundraising event afterwards to sell raffle tickets. We can't wait to see much more of him in 2023.



Admin Volunteers Louise Storey and Sue Fidock



Ambassadors Simon Beaumont, Ross Wallman and Adam Voges



Community member Ari Phillips and Ambassador Matt Haddon

YOU MATTER,
YOU BELONG



Community Services Program



2022 saw a return to pre-pandemic event attendance for many programs, with a small hiccup in April where rising COVID numbers saw the cancellation of several community events, a good indication to us that we were providing services in a safe and flexible way as we all learnt to live in a COVID world.

This year also allowed us some space to do a few new things and some a little differently.

The biggest 'new thing' was the implementation of the System Navigation Pilot Project. We signed a 3-year WA Department of Health contract in early April which challenged us to develop, implement and evaluate a System Navigation Program for people living with a neuromuscular condition and their families.

We commenced this exciting opportunity by hiring Amy Murphy as the Project Coordinator and Bryony Whitwell as the Project Administrator. This ensured good governance and support of the project.

Our next steps were to gain an in-depth understanding of what the neuromuscular community required from a System Navigation Program. We would like to thank the neuromuscular community who participated in this process, which included 33 people providing information via an online survey, 17 people in the metropolitan area partaking in a focus group or individual interview, and 8 people representing the regional areas of Albany and Bunbury.

The process allowed the System Navigation Community Consultation Committee to develop a Service Delivery Model and outline its key components.

The program will be launched in May 2023 and will provide the neuromuscular community with a direct avenue to support, and links to appropriate service provision, at the right time in their condition journey.

We would like to thank the System Navigation Community Consultation Committee of Sarah Ye, Kim Armstrong-Wood, Josh Wells, Gary Burgess, Cara Philpott and Bernadette Straker, who represent the neuromuscular community, as well as Amy Murphy, Sarah Williams and Bryony Whitwell for representing MDWA.

2022 also saw Brooke McGregor depart for maternity leave with baby number four. Bryony Whitwell capably covered Brooke's community programs duties while Brooke was on leave, alongside her system navigation role.

A couple of other new opportunities occurred during this year, including undertaking a community-wide survey to hear their thoughts on our current programs to identify any growth opportunities. We would like to thank the 50 community members who provided this vital feedback.



Members of the Community Services Team also participated in a social research project on co-design. We are hoping that the outcomes of this research will assist us in the development of our own co-design process.

We extend our gratitude to the organisations that supported us to provide our services to the neuromuscular community in 2022. Our deep appreciation goes to the Channel 7 Telethon Trust, the Theodore and Isabella Wearne Charitable Trust, the Coca-Cola Foundation's Employee Connected Grants, Hale School, the Rotary Club of West Perth and the Stan Perron Foundation for their invaluable support.

And finally, we must acknowledge and thank the amazing members of the Community Services team. Without them this page would be blank, so thank you Brooke, Sarah, Amy and Bryony for all your dedication, support of the community and tireless work.



SOCIAL PROGRAMS

School Holiday Program

2022 commenced as usual with our annual Fun Day. The school-aged children experienced animal education and interactions with West Oz Wildlife, completed Australian animal artwork with PLAYworks and enjoyed a robotics incursion with Edgy X.

April's Family Day was unfortunately cancelled due to rising COVID numbers, however activities were able to resume by the July School Holidays.

On the first day we made miniature worm farms with WormShed, learnt about resilience and bullying in a fun performance by Constable Care and met a koala, bobtail lizard, snakes and a dingo from West Oz Wildlife.

On day two we participated in a creative presentation from author Josh Langley, a scavenger hunt, crafted colourful dinosaurs and saw Science Alive perform lots of interactive tricks.

Camp

Workforce shortages and some last-minute support worker cancellations almost saw Camp 2022 cancelled for the first time in several years.

Thankfully, due to our Camp families' willingness to work with us while we adapted the program, we were able to conduct an extended day camp, with a limited overnight option for campers.

Day one saw us building air rockets with Edgy X, a WADSA Nerf gun target practice session and we made creative art with remote control robots.

On day two Sherrise from PLAYworks led the monster and alien-themed group art piece, while Brickz4Kids held a space-themed Lego building session. Science Alive also ran an interactive session on 'forces'.

We would like to acknowledge and thank the efforts of Rosie Stone, not just for her voluntary service in 2022, but for the many years she has been a stalwart volunteer for our children's programs. We wish her much luck in the UK.

April Activities

A brief shutdown of events due to COVID numbers in April allowed us to conduct various fun online challenges.

Thank you to the community members who got on board and participated in the Big Bickie Bake-off, The Great Art Rip-off and our All-Ages Quiz.

Coffee Mornings

In 2022, we held four Coffee Mornings in the Perth metropolitan area and one in Bunbury. Which saw community members and some of the Community Services team get together for a relaxed catch up.

It was nice to see our community more often this year, as the last couple of years have been tricky for face-to-face contact.

Community Day

For the first time we held our annual Community Day outside the Perth metropolitan area, allowing for more inclusion for some of our regional community.

We were treated to a delicious buffet lunch, games on the lawn and some glorious weather at Mandurah's Offshore Fishing and Sailing Club.

Thanks to Honorary Life Member Des McLean for his role in assisting with organising the event, the Mandurah's Offshore Fishing and Sailing Club for hosting us and Mandurah Lions Club for their support.

Carers

April activity cancellations provided the opportunity to try something a little different – a joint carers event at Running with Thieves Brewery.

For the Male Carers, this was their second event, having attended the Republic of Fremantle Distillery in January.

Our Female Carers event wrapped up the year with lunch at The Garden.

Young Adults Social Group

We held four YASG events in 2022. The first saw community members take advantage of the sunshine while enjoying a picnic in Kings Park. At the second we got together for lunch and a tour of WA Museum Boola Bardip.

The back half of the year saw the young adults attend the Comedy Shack for a show, followed by a pizza dinner and drinks at Blasta Brewery. The year concluded with a 'Paint & Sip' at the Art Space Collective.

Adults

Two Adults events were held throughout the year which saw our community members enjoy a meal at Blasta Brewery, followed by lunch at Mandoon Estate later in the year. It was great to meet so many new adults and hold events that encouraged community connection.





CAPACITY BUILDING PROGRAMS

Hale Mates

16 Hale Mentors provided support and challenging activities to the six Hale participants. During term one, Hale Mates was run online and participants enjoyed quizzes, trivia and casual group chats.

Activities for the remainder of the year included cooking pizzas, painting, virtual reality games, a Halloween-themed treasure hunt and a Nerf gun war to celebrate the end of the year.

MDWA was Hale's Buntine House's charity for 2022. They organised various activities to support us including a presentation night where family and friends watched a range of performing arts students and an education session for the year 8 Buntine House students, to assist in their understanding of neuromuscular conditions, MDWA and the community we support.

We would like to thank Wendy Keene, Ross Wallman, the Hale Mentors and the students of Buntine House for their ongoing support of our community.



The Duke of Edinburgh Award

Josh Oldershaw completed his bronze Duke of Edinburgh International Award when he undertook his Adventurous Journey to Melbourne, where with friends and family he visited cultural sites and managed to fit in a game or two of AFL.

The Ignite Award

Mackenzie Crane completed her stage one and two Ignite Award. Mackenzie achieved this by participating in a dog handling program as part of her physical activity requirement, a painting workshop as her hobby, volunteered at Playroom Childcare and Kindness Club Peer Support Program and completed her adventure by spending time out and about without the support of her family.



GRANTS

Empower Fund

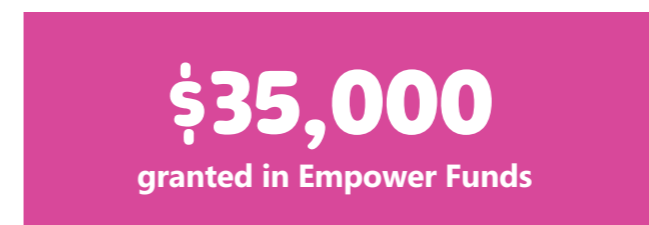
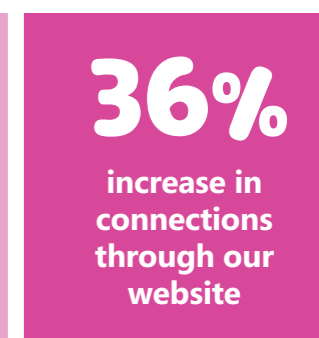
In 2022 we approved 14 Empower Grants totalling \$35,000. Some of the items included travel and accommodation for an All Abilities Gold Tournament in Sydney, flights to Switzerland for the Powerchair Hockey World Cup, Zumba lessons, pool heating and oil painting lessons.

As a not-for-profit we rely heavily on the financial support of grants, partners, sponsors and supporters to continue to provide Support for Life to our community.

We'd like to acknowledge the following supporters who provide direct funding towards our social programs:



Government of Western Australia
Department of Health



WE
LOVE
FUN



Fundraising & Communications



We are truly blessed to have an exceptionally generous and willing community of supporters by our side through 2022 and while the last few years have thrown up some new challenges, we consider ourselves extremely fortunate to have them on our journey. As Australia came to grips with life after the worst of the pandemic, there was still a great deal of uncertainty around venues, capacities, social distancing, COVID protocols and event planning. A good deal of our fundraising relies on having large groups of people in a room together and we are so grateful for the continued loyalty our supporters show to our cause.

Our key events were again wonderfully well supported by old friends and new – it's been exciting to meet so many people who have recently been introduced to the fold by existing sponsors, donors and partners. We rely on, and appreciate, the constant advocacy that our supporters provide, whether that's bringing a new player to the March Golf Classic, asking a small business to donate a prize for raffle or auction, or introducing us to a new donor or event volunteer. Every bit helps!

The cost of hosting our fundraisers has increased dramatically over recent years in line with the cost-of-living, which only further highlights the genuine altruism of our key partners who host events and add their name and considerable clout to them. To Josh and Rachael from MyattsField Vineyards, Mark and Gary at Toyota, Theo and his team at Kailis Bros Leederville and the extremely kind Professor Sue Fletcher AO, we extend a massive thanks for everything you bring.

In partnership with MyattsField, we launched a brand-new live music event called Rhythm & Views – more on that later. We also tweaked our tax time event to become Tall Tales, which is set to become a series of intimate panel shows hosted by Ambassador Simon Beaumont, featuring bright Perth personalities from diverse fields.

On behalf of the staff, Board and members of MDWA, we express our heartfelt gratitude to all of our supporters that are making such a huge difference to our community.

Toyota WA Muscular Dystrophy Golf Classic

The 15th annual Golf Classic at Joondalup Resort was dealt a minor blow when Perth went into COVID restrictions a week before the event, effectively meaning that although we had 128 golfers, we could only host a maximum of 100 at the post-golf dinner and presentation function.

As has been the theme throughout the pandemic years, our supporters rallied and adjusted to the changing conditions. Some of our most longstanding teams offered to play golf but not attend the dinner, while several businesses who were unable to participate still donated their team fee without even swinging a club. We were blown away by this sort of generosity.

The Golf Classic continues to build and grow in popularity, partly because our corporate friends keep telling their corporate friends about the day. The event wouldn't be the success it is without the ongoing influence wielded by our event partners Toyota WA, Toyota Autoparts and Toyota Financial Services. They bring smiling faces, energy, players, volunteers, prizes, auction items, gift bags and of course a brand-new Toyota vehicle as the hole-in-one bait for the golfers – we can't thank them enough.

The event generated net proceeds of \$69,598 which brings the total funds raised from the Toyota MDWA Golf Classic over the years to more than \$715,000 – an amazing result.

Dine for MDWA

The 2022 event was held at The Norfolk Hotel in Fremantle in May where guests enjoyed an exclusive garden setting with a gourmet shared menu, washed down by lovely MyattsField wines and Gage Roads beers. With 50 guests attending, we generated \$3,227 in profit.

Friends with Benefits

The Friends with Benefits committed giving program rolled into 2022 with our loyal members continuing to contribute a regular giving amount of \$10 per week at their own choice of payment intervals.

Members receive a range of vouchers and goods from MDWA and our valued partners in return for their annual contribution of \$520 which is 90% tax-deductible. Thanks to the supportive people in the program, we generated \$10,018 in 2022 and look forward to continuing to grow this support into the coming years.

Tax Appeal

Our 2022 Tax Appeal was a great success, raising \$52,545 in gross income.

It communicated the difficulties COVID poses for our community and all people with neuromuscular conditions. It highlighted the challenges faced by community member Brianna O'Donnell and her family, how they have adapted and the knowledge that they are supported by MDWA as and when needed.

Tall Tales

We shook this event up in 2022, introducing a panel program kindly hosted by regular MC and Ambassador Simon Beaumont who chatted with three of WA's finest cricketers after their wildly successful 2021/22 season.

Scorcher's stars Chloe Piparo, Shaun Marsh and Coach Adam Voges told both tall and true tales to a packed crowd at Bells Function Centre.



Community members Michael Atkinson and Adam Stewart stole the show and the audience's hearts when they chatted with Ambassador Ross Wallman about life with a child who has a neuromuscular condition. The impact of these open and honest chats can't be understated, with most guests leaving the event with a much better understanding of the challenges faced by our community.

The event introduced MDWA to a wave of new supporters and we thank our Event Presentation Partner, Shakespeare Total Financial Solutions for their help in putting the event on, as well as MyattsField Vineyards for their beautiful range of wines and the DRN1 team for their help with AV.

With a positive vibe in the room and the end-of-financial year looming, the night raised just over \$31,000 with only nominal catering costs.

Kailis Club Event

We once again welcomed 100 VIP guests to Kailis Bros, Leederville for our annual cocktail event and auction in August, featuring a cosy winter cabin theme.

The night was a resounding success with our audience in a particularly generous mood, generating \$128,479 in gross income against only nominal event costs thanks to the generosity of Kailis Bros Leederville and MyattsField Vineyards. The bulk of this income was derived from the live auction, but it was heart-warming for us to see \$33,854 worth of pure donations pledged on the night.

A highlight of the evening was the engagement with the Phillips and Stewart families who attended the event and gave wonderful insights while being interviewed by our indefatigable MC Simon Beaumont.

Simon is the linchpin of this event and made sure everything went smoothly, while introducing several new people to the fold during the night. He was brilliantly supported during the live auction by Tim Gossage who seamlessly stepped in at the 11th hour and did an amazing job as auctioneer.

We are so grateful for the efforts of all event supporters who contributed by bringing guests, arranging donated items, bidding in the auction and chipping in on the night.

Busselton Toyota MD Golf Day

The 5th annual Busselton Toyota MDWA Golf Day was held at Dunsborough Lakes in November, with 72 players taking part. The event was once again generously promoted and hosted by Busselton Toyota Dealer Principal Laurie Saltarini and his amazing team member Leanne Locke who did a power of work pre-event to secure teams, prizes and auction items. Several regular MDWA supporters made the trip to Dunsborough to support the event and we were treated to another magnificent day on-course.

Michelle Pacecca and her team at Toyota Finance Australia provided sponsorship and played on the day, while Toyota



WA and Autoparts had a date clash but were represented on-course by family and friends of the Muscular Dystrophy WA Community. Team numbers were slightly down on previous years but the post-golf crowd were very giving during the raffle and auction, with the event netting \$23,192 due to reduced costs.

Rhythm & Views

With escalating catering costs making the Marquee Day untenable this year, we staged a new music event in November at MyattsField Vineyards, with huge thanks going to Josh and Rachael for hosting us.

Guests were treated to a paddock setting, fine wine, cheese grazing boxes and awesome tunes from the band These Galahs.

As a pilot the event was a great success and we thank our long-term supporters Prof Sue Fletcher and the Trahar family for helping to get it off the ground. We turned over \$21,123 against very moderate costs thanks to our generous suppliers – watch out for this event in future years.

Scarborough Carols

MDWA was once again the aligned charity of the 2022 Carols event, with support from the Scarborough Beach Association, the City of Stirling and grant funding from Lotterywest.

The event was MC'd by our Ambassador Simon Beaumont who took the crowd through a range of carols, old and new. Our team of enthusiastic staff and volunteers helped raise \$3,920 in donations, raffle tickets, candle and booklet sales, while total income from all funding sources was \$29,350.

Christmas Appeal

Our 2022 appeal conveyed the diverse array of people who make up our community and how we support them. We spoke to two very active members of our Young Adult Social Group, Sarah Kerr and Santiago Martinez. Both have been awarded Empower Fund grants from MDWA to support unmet costs that each have faced within their day-to-day lives. The appeal was a great success, with \$11,152 worth of donations coming from our supporters.

Peer to Peer Fundraising

Our amazing past Chairperson Rob Storey tackled the infamous end-to-end Bibbulmun Track, taking in approximately 1,000km of blood, sweat and blisters. We know the pain Rob went through to get to the finish line where we met him and his family for a quick celebratory lunch. Rob had a fundraising page set up and his very generous family, friends and contacts donated a massive \$12,925 which was a wonderful reward for his efforts.





We are always grateful to anyone who takes on a physical challenge to raise funds for MDWA and we once again had a dedicated team who took on the muddy trails of the Dwellingup 100, whilst setting up online supporter pages to generate funds.

This event creates such a great feeling of camaraderie amongst our crew and we thank each and every one of those who put in the hard yards on the trails. It truly takes a village and together we raised \$23,128.

Our special thanks go to regular Dwelly rider Brett McCamish who not only raised funds himself, but also had those funds matched by his employer John Laing Group.

MDWA Ambassador and all-round good bloke Matt Haddon did a half-marathon at Trigg in November, raising \$2,000 thanks to his very supportive family, friends and his own generosity – with him donating \$5 for every donation received.

Matt then proceeded to drive up to MyattsField to sell raffle tickets at Rhythm & Views later that day, helping us to raise another \$1,700.

Long-time supporter and former chair of Triathlon WA Peter Rash completed his 15th Ironman in December and raised \$690 through his online fundraising platform.

Private Ancillary Fund (PAF) Program

We were once again grateful to receive funding from the Theodore and Isabella Wearne Foundation whose generous contribution again went towards our annual MDWA Camp – a program supporting school-aged kids in our community. We were thrilled to receive \$18,960, which was instrumental to the success of our 2022 Camp.

The Stan Perron Charitable Foundation has been a regular contributor to MDWA for many years, with Mr Perron having held the role of Patron of our organisation for 30 years. We were very thankful to be granted \$90,000 from the foundation.

We were fortunate to be put forward for Coca-Cola Australia Foundation (CCAF) grant funding by regular MDWA supporter Anthony Barranca. The CCAF is dedicated to creating possibilities for a brighter, more sustainable future for Australians today and generations to come.

In 2022, the CCAF selected MDWA as one of its Employee Connected Grant Partners, donating \$18,500 to help us make a difference where it counts.

The Employee Connected Grants support local causes and charities connected to Coca-Cola Australia employees.

Supporter Run Events

With thanks to Ty Hopes and the team at T14 Events, we were proud to be the aligned charity of the Richie McCaw Rugby Dinner at The Hyatt Regency in May. Richie was very generous with his time and kindly signed some All Blacks merchandise which we used as raffle prizes, along with tickets in a box at a Western Force game. Our awesome team of volunteers and Cathy worked the room before and during dinner, with proceeds of \$4,930 coming to MDWA from raffle ticket sales.

In July we were thrilled to be involved in the John's Blend Lunch held at Chez Pierre restaurant in Nedlands. During the lunch hosted by John Glaetzer and Lloyd Meredith, Emma spoke about the impacts of neuromuscular conditions while Holly and our dedicated volunteer, Sue Fidock, zipped around the room selling \$4,400 worth of raffle tickets – a terrific result.

The staff and directors of Unity Insurance Brokers donate to a different worthy cause bi-monthly, and June was our turn – they deposited \$1,176 from their staff fundraising efforts.

Communications

This year we increased the frequency of our newsletters to better inform and engage our stakeholders, sending out six community and four fundraising newsletters.

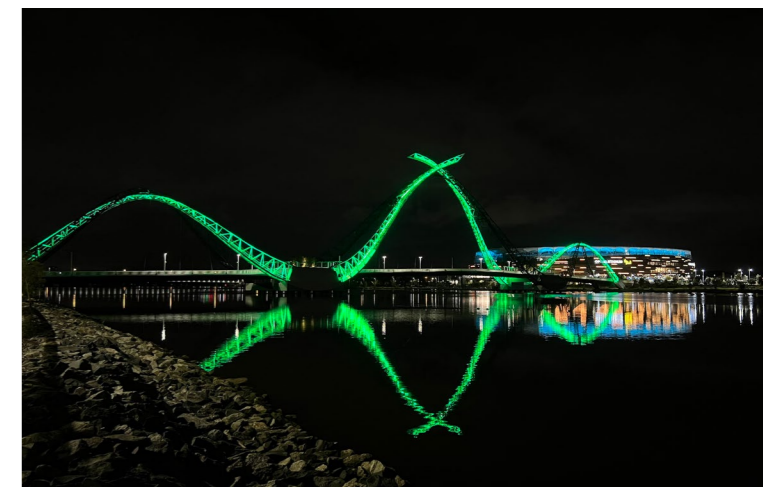
Our database continues to be honed to ensure our efforts are allocated towards active, giving contacts. Our new supporter numbers grew by 130 over the year.

Our social media presence aims to raise awareness, advocate to improve the lives of people living with disability, provide useful content, educate supporters and communicate ways they can support us.

Over the year our Facebook following increased by 165 people and our Instagram page gained 148 new followers.

We continue to share frequent and insightful content, adapting in line with Meta's algorithm to ensure the greatest reach and impact. This has seen a move towards more video content, sponsored campaigns and increased production value for internationally recognised days to boost organic reach through reshares i.e. International Day of People with Disability.

In 2022 we undertook two successful new ventures. In March we shared a sponsored post to engage business owners on the benefits of hiring people living with disability, highlighting the diversity in professions of four of our community members. On Myotonic Dystrophy Awareness Day we ran a competition, 'Green Lights for MD' where entrants captured and shared images of the many landmarks lit up green around Western Australia, kindly made possible by our dedicated community member, Karen Fitzpatrick-Price.



“ When I grow up I want to be a sports coach or commentator. I am passionate about all things sport & YouTube. I would like better ramps & access into & around places in the community. ”

Dexter, 8 years old

Our Partners:

**WE ARE
WHO WE
SAY WE ARE**





Community Engagement & Research Report

As Chair of the committee, I am very pleased to present to you the Community Engagement and Research Advisory Committee report for 2022.

During 2022, the Board gave due consideration to the services delivered by MDWA and it was very evident that we had some gaps in Board subcommittee structures.

Given the significant focus of community engagement and service delivery, it was agreed to restructure the role of the Research Advisory Committee and the Terms of Reference under which it operates.

The committee's name changed to the Community Engagement and Research Advisory Committee (CERAC) and we expanded the composition to include up to three community members.

A key role of the committee will be to consult with management and make recommendations to the Board on outcomes of community feedback and surveys. They will enhance opportunities for improving current and identifying future community service activities and programs and will consider areas to meaningfully include the community in decision-making processes.

The committee will also have a role in advising the Board on key strategic advocacy opportunities and identify areas for improved stakeholder engagement.

During the year the committee met on three occasions to review business at hand. We welcomed new committee members in Lisa King, Shane Powell and Dr Adelaide Withers.

During our meetings we approved ongoing funding to Perth Children's Hospital (PCH) for the physiotherapy project underway with Nicola Hanlin.

We also approved an additional 0.1 FTE contribution towards Lisa Paterson, a physiotherapist who works alongside the PCH respiratory team to better support those patients requiring additional help with their breathing.

Through a donation dedicated towards Limb Girdle MD research we were able to provide funding to the Centre for Molecular Medicine and Innovative Therapeutics (CMMIT), a joint Murdoch University/Perron Institute research centre.

This enabled biopsy material collection from patients for cell preparation, propagation and cryogenic storage in the CMMIT biobank facility and facilitated whole exome sequencing and other studies on some LGMD patients.

We also provided some seed funding to Telethon Kids Institute and PCH as part of their study on the measurement of respiratory health in children and adolescents with a neuromuscular condition.

Our funding focused particularly on how the experience of COVID lockdowns informed pandemic preparedness for children with rare neurological disorders and their families.

As always, our thanks go out to the committee, everyone who has contributed towards the research and those who continue to fund MDWA, enabling us to contribute towards vital research and clinical outcome initiatives.

Josh Davenport, Chair CERAC

Research Partners:



JOINT RESEARCH WITH THE PERRON INSTITUTE



RESEARCH PROJECTS FOR 2022

Physiotherapy for Children with Neuromuscular Conditions at PCH

Nicola Hanlin continues her MDWA-funded neuromuscular role at Perth Children's Hospital (PCH) since 2020.

She sees newly diagnosed children, assesses them and assists them in preparing for the NDIS process. Once their plans and service providers are chosen, she liaises with community therapists and offers resources and any assistance that they require. There are comprehensive standards of care that have been developed for most neuromuscular conditions, which are forwarded to therapists with resources about the recommended assessments. The North Star Ambulatory Assessment (NSAA) and timed function tests are key clinical assessments that should be done every 6 months during the ambulatory period. They have predictive capabilities for functional motor changes, critical for monitoring clinical progression, guiding proactive care and equipment needs and are often key clinical indicators in drug trials.

Nicola works in both spinal orthopaedic clinics, liaising with community therapists regarding any issues and plans. A few children with neuromuscular conditions have undergone surgeries for their scoliosis deformities in the past year and the benefits of her presence, knowledge of the children and ability to advocate for them was obvious. She also works with Dr Kate Stannage in the neuromuscular orthopaedic clinic and sees current and new children referred to orthopaedics with neuromuscular conditions, which is very beneficial to ensuring our children have a physiotherapist that knows them and is present to relay relevant information.

Nicola attends the neuromuscular clinic on Fridays and is utilised by the neurologists if there are specific queries or issues regarding orthopaedics, mobility, or other concerns. She does a Charcot Marie Tooth clinic with Professor Lamont once a month where a brief assessment is completed and those that are more significantly impacted are offered separate appointments for a lengthier assessment.

Last November Nicola attended the SMA forum in Brisbane providing an opportunity to hear about the new recommendations for therapy and musculoskeletal management. An ever-changing landscape means maintaining consensus on best practice is imperative. She also visited the Royal Children's Hospital in Melbourne and spent the afternoon in a neuromuscular clinic which allowed her to see how other states work and to foster relationships with experienced neuromuscular clinicians.

Clinical trials commenced at PCH in 2020 and Nicola was fortunate to have attended clinical evaluator training in France prior to that. This enabled her to receive face-to-face training from the best in the world just before COVID changed everything, with further training since. Motor function is the best measurable outcome in these trials, so the role of the physiotherapist is very important.

Respiratory Physiotherapy for Children with Neuromuscular Conditions at PCH

Since April 2022, Lisa Paterson has been funded by MDWA to provide specialist respiratory physiotherapy assessment and management for children attending the Perth Children's Hospital (PCH) neuromuscular outpatients clinic. Lisa has a strong background in acute respiratory management for children with complex medical conditions and oversees the management of all children at PCH with technology-related needs.

During clinic, Lisa reviews children alongside the respiratory medicine consultants. She monitors the children's respiratory health and is on hand to implement respiratory physiotherapy treatment and home programs focusing on airway clearance and maintaining chest wall mobility.

She also liaises with community providers to optimise respiratory health through promoting and exploring ways to remain physically active, especially if the child becomes less mobile.

It is known that children with neuromuscular conditions may present with, or develop, respiratory muscle weakness, which significantly impacts their ability to cough. The muscles required to take deep breaths and cough are not strong enough and fatigue quickly when they are unwell.

If children have a weak cough, they are unable to clear secretions from their lungs and this puts them at increased risk of developing respiratory complications such as pneumonia.

A CoughAssist™ machine is an insufflation/exsufflation device which delivers a large inhalation followed by a rapid expiration, to achieve an effective cough. In the neuromuscular clinic, lung function and cough strength are routinely measured. When deemed necessary, Lisa can trial CoughAssist™ machines with children and their families.

Once children are comfortable and familiar with the machine they usually benefit from using them on a daily basis and even more frequently while they are unwell. Lisa writes support letters to the NDIS to advocate for funding for children to receive their own machine to use at home and Lisa then reviews them during clinic on an ongoing basis to titrate parameters as needed.

Lisa also assists in pre-operative physiotherapy respiratory assessment when a child is undergoing scoliosis correction surgery. This surgery requires complex planning from the multidisciplinary team and having Lisa onboard helps to provide a smoother journey for patients and their families.

Having a respiratory physiotherapist present in the neuromuscular clinic has been of huge benefit to both children and their families, as it helps them to be able to be proactive in optimising the child's respiratory health and prevent hospital admissions.

Limb Girdle Muscular Dystrophy Research at CMMIT

The Centre for Molecular Medicine and Innovative Therapeutics (CMMIT), a joint Murdoch University/Perron Institute research centre, has a long history of support from MDWA for its research on muscular dystrophy. In 2022 researchers were awarded an MDWA grant on Limb Girdle muscular dystrophy (LGMD).

It set out to collect biopsy material from patients for cell preparation, propagation and cryogenic storage in the CMMIT biobank storage facility and undertake whole exome sequencing and other studies on some of the LGMD patients.

CMMIT currently has two research projects using the biobanked LGMD cells (fibroblasts).

The first involves whole genomic sequencing (WGS) of a LGMD patient with no confirmed molecular genetic diagnosis. Perhaps unsurprisingly, this resulted in no definitive mutation being identified suggesting the need for further studies. RNA sequencing is the logical next step as this would identify deep intronic mutations that are not detected by WGS.

The second project involved the use of an antisense oligonucleotide (AOs) in an LGMD type 2B patient. AOs have been successfully used to treat Duchenne muscular dystrophy by altering expression of the dystrophin gene through a process called 'exon skipping'.

In LGMD the idea was to use AOs to target the membrane-bound protein, dysferlin, encoded by the DYSF gene. Mutations in DYSF cause LGMD type 2B and to date, more than 500 pathogenic mutations in DYSF have been reported.

Currently there are no drugs available to treat LGMD. Our studies showed that AOs leading to the loss of dysferlin exon 32 from the mature DYSF mRNA result in an isoform that retains some dysferlin function.

This suggests that AOs can be used as a treatment for some LGMD cases linked to catastrophic dysferlin mutations.

During 2022, 12 biopsies were performed on patients with inherited disorders, including LGMD and familial hypercholesterolemia, thereby expanding the scope and utility of the CMMIT biobank. Biopsies were also taken from malignant hyperthermia patients.

Funds from this grant also contributed to the purchase of a cell incubator, a crucial requirement for CMMIT's biobanking of patient samples.

CMMIT is proud to be associated with MDWA and is thankful for their continuing support.

Developing Clinical Predictors of Disease Progression in Children with Neuromuscular Conditions

Dr Adelaide Withers continues to investigate the effects of muscle weakness on sleep and respiratory health as part of the Neuromuscular Research Team at Perth Children's Hospital (PCH) and Telethon Kids Institute.

This year was productive and exciting. Data collection to identify factors predicting hypoventilation is nearly complete for PCH participants, with data collection continuing at collaborative sites in California and Queensland. Exciting times are ahead when data analysis can begin, allowing our team to elucidate the complex factors which contribute to changes in respiratory and sleep health and how to best identify them.

Vital work is underway to determine how best to define hypoventilation in individuals with neuromuscular conditions. Three posters outlining these findings were recently presented at the Australasian Sleep Association conference, with one awarded the best poster prize in the paediatric session.

Early results examining home sleep studies appear promising and were presented at the recent Australasian Sleep Association conference. We hope these results will significantly impact clinical practice and allow individuals with neuromuscular conditions to avoid trips to the sleep laboratory in future! This research is a wonderful example of the power of consumer and community engagement in research, as the lived experience of the community reference group shaped the research question and identified home sleep studies as a top research priority.

Our team was very proud to publish 'Factors influencing participation in home, school, and community settings by children and adolescents with neuromuscular disorders: A qualitative descriptive study' in the journal of Developmental Medicine and Child Neurology. This study investigated barriers and enablers to participation and found that personal motivators are critical to understanding how social and physical supports, accessibility and advocacy enable participation.

'Respiratory health, sleep dysfunction and mental health in children and adolescents with a neuromuscular disorder: a descriptive qualitative study' will be published in an upcoming edition of the Journal of Sleep Medicine. This study found that a change in mental health can indicate poor respiratory health and that the treatment of respiratory and sleep problems, including non-invasive ventilation, could significantly improve mental health.

Dr Withers is exceptionally grateful for the ongoing support and funding from MDWA which has allowed her to continue this vital research. She is indebted to the participants, families, members of the community reference group and wider neuromuscular community for all of their valuable input.

How can the experiences of COVID-19 lockdown inform pandemic preparedness for children with rare neurological disorders and their families?

MDWA partnered with Telethon Kids Institute and Perth Children's Hospital to study the measurement of respiratory health in children and adolescents with a neuromuscular condition. Part of this research involved interviews with parents and children to explore the children's experiences of their health and participation in the community.

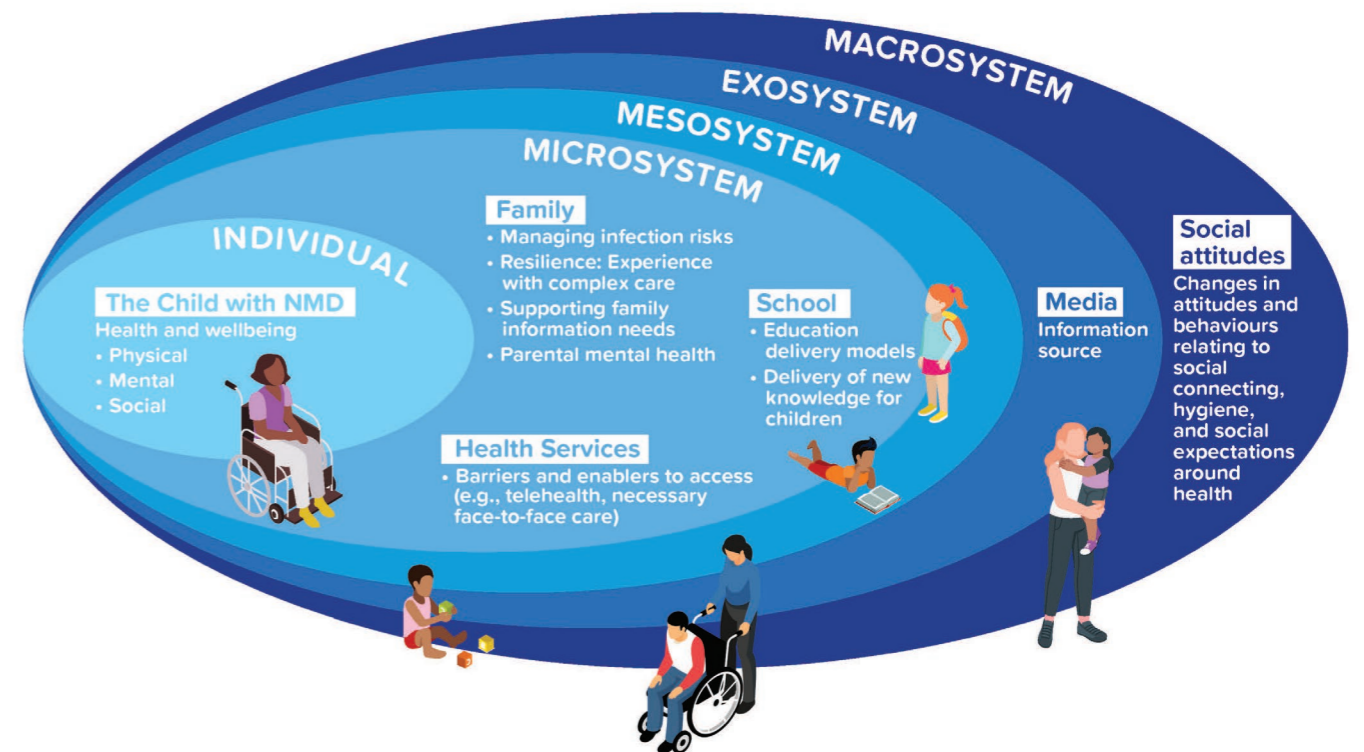
It is essential that we learn from the COVID-19 pandemic experiences of children with neuromuscular disorders to be prepared for future pandemic events. The interviews were an opportunity to also ask about their experiences during the pandemic. We aimed to explore the impacts on the mental, physical and social health and well-being of children with neuromuscular conditions and their families.

We invited children with a neuromuscular condition and their parents to participate in an online interview about

their lives during the COVID-19 pandemic in Australia. 17 families participated in this study including nine adolescents with a neuromuscular condition, 16 mothers and four fathers.

Bronfenbrenner's Ecological model explains how childhood development and wellbeing are influenced by different systems across the environment. The picture below applies Bronfenbrenner's Ecological model to the results and shows the experiences of the children and adolescents in our study. Health and well-being were influenced directly (ie. by experiences in the family and with their school and health services) and indirectly (ie. by information provided in the media and by attitudes in the community), reflecting the roles of different people, groups and ideas.

Pandemic preparedness lessons can be found in the experiences of children with a neuromuscular condition and their families. For example, the needs of families were highly individual and some families reported how their experience of their child's complex care needs made them more resilient in a health crisis setting. These perspectives will inform future policies and procedures around preparing for future pandemic events.



Definitions

Microsystem: The child's immediate environment that directly impacts them including family, school and health services.

Mesosystem: An area for interactions between and within the layers of influence.

Exosystem: Factors that indirectly impact the child such as the media.

Macrosystem: The broader cultural context, e.g., social and political settings.

SUPPORT
FOR LIFE 



Muscular
Dystrophy WA

Muscular Dystrophy Association of WA (Inc)
ABN 49 158 959 834

*We acknowledge the traditional custodians of this land on which we live and work,
the Nyoongar Whadjuk people and we wish to acknowledge the strength of their continuing culture
and offer our respects to Elders past and present.*



**Muscular
Dystrophy** WA

**MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN
AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834**

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

I N D E X

Board's report	3
Income and expenditure statement	4
Asset and liabilities statement	5
Statement in changes in equity	6
Statement of cash flows	7
Notes to the financial statements	8 - 18
Board members' declaration	19
Independent audit report	20 - 22

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

BOARD'S REPORT

The Board members submit the financial report of Muscular Dystrophy Association of Western Australia Inc., also known as Muscular Dystrophy WA Inc., for the financial year ended 31 December 2022.

Board Members

The names of Board members throughout the year and at the date of this report are:

Tanvi Haria (Chair)	Aaron Schier
Eamon Murphy (Resigned 10-7-22)	Brad Girdwood (Resigned 2-6-22)
Abby Macnish Niven (Treasurer)	Susan Trahar (Retired 2-6-22)
Josh Davenport (Vice Chair)	Ellen Storey (Elected 2-6-22)
Cara Philpott (Resigned 29-6- 22)	Matthew Curnow (Appointed 25-8-22)
Peter Rowe	Adelaide Withers (Appointed 25-8-22)
Shane Powell	Lisa King (Appointed 22-7-22)

Principal activities

The principal activities of the Association during the financial year include advocacy on behalf of and service provision to Western Australians living with muscular dystrophy and neuromuscular conditions and their families. The Association continues to fund research initiatives and projects into improving quality of life for muscular dystrophy and neuromuscular conditions.

Significant changes

No significant change in the nature of the Associations activities occurred during the year. Please see Note 6 clarifying the donation of \$923,587 from NDC which is to be attributed to research as specified.

Operating Results


Surplus prior to Grants and Scholarships expenses was \$687,464.

After granting \$172,499 for research projects, grants and scholarships; including a provision for Harold and Sylvia Rowell Scholarships, NDC research and the Empower Grants; it results in a net gain \$514,966.

Events Subsequent to the End of the Reporting Period

There are no other matters or circumstances that have arisen since the end of the year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or state of affairs of the Association in future years.

Signed in accordance with a resolution of the Members of the Board.



Tanvi Haria
Chair



Abby Macnish Niven
Treasurer

Date: 11 May 2023

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

INCOME AND EXPENDITURE STATEMENT
AS AT 31 DECEMBER 2022

	Note	2022 \$	2021 \$
INCOME			
Fundraising and donations	2	616,493	625,593
Projects & Scholarships	3 & 6	923,587	-
Grants income	3 & 5	395,377	169,655
Dividends received		78,391	87,757
Interest received		16,545	5,318
Increase in value of investments		-	117,837
Gains on sale of shares		4,128	33,780
Other income		51,618	62,459
Bequest & Trusts		173,589	89,394
TOTAL INCOME		2,259,728	1,191,793
EXPENDITURE			
Depreciation expense		36,650	27,001
Audit fees		8,330	7,820
Bank charges		235	10
Community expenses		105,847	81,108
Community salaries and superannuation expense		454,710	330,708
Utilities expense		6,026	6,035
Loss on sale of investments		-	-
Unrealised loss of share valuation		323,233	-
Advertising and promotion expenses		13,285	8,521
Administration expenses		50,242	17,426
Outgoing expense		40,852	34,474
Salaries and superannuation expense		454,980	488,566
Fundraising expenses		77,874	120,419
TOTAL EXPENDITURE		1,572,264	1,122,088
Current year surplus prior to Research Grants and Scholarships Provision		687,464	69,705
Empower Grants	5	(27,737)	(18,663)
Harold and Sylvia Rowell Scholarships		(49,900)	(42,500)
Other Grants	6	(94,861)	(1,318)
Net current year (deficit)/surplus after Research Grants and Scholarships paid		514,966	7,224
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		2,729,608	2,722,384
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		3,244,574	2,729,608

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

ASSETS AND LIABILITIES STATEMENT
AS AT 31 DECEMBER 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash on hand	7	654,381	667,580
Accounts receivable and other debtors	8	1,017,478	51,850
Prepayments		3,198	3,282
		1,675,057	722,712
NON-CURRENT ASSETS			
Financial assets	9	1,914,001	2,164,716
Property plant and equipment	10	18,087	54,737
		1,932,088	2,219,453
TOTAL ASSETS		3,607,145	2,942,165
CURRENT LIABILITIES			
Accounts payable and other payables		40,723	7,057
TEAMSpencer SMA Funds	4	104,478	104,478
Unexpended grant funding		94,515	0
Employee Provisions		117,807	-
		357,523	111,535
NON-CURRENT LIABILITIES			
Employee provisions		5,048	101,022
		5,048	101,022
TOTAL LIABILITIES		362,571	212,557
NET ASSETS		3,244,574	2,729,608
MEMBERS' FUNDS			
Retained Surplus		3,244,574	2,729,608
TOTAL ACCUMULATED FUNDS		3,244,574	2,729,608

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Retained Surplus \$
Balance at 1 January 2022		2,722,384
Comprehensive income		
Surplus for the year attributable to members of the entity		7,224
		2,729,608
Balance at 31 December 2021		2,729,608
Balance at 1 January 2022		2,729,608
Comprehensive income		
Surplus for the year attributable to members of the entity		514,966
		3,244,574
Balance at 31 December 2022		3,244,574

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations, bequests, raffles and other receipts		2,289,551	905,162
Interest received		16,545	4,105
Dividends received		78,391	87,324
Payments to suppliers and employees		(1,329,296)	(1,144,923)
Net cash (used in)/generated from operating activities	12	1,055,191	(148,332)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		173,450	394,298
Payment for purchase of investments		(241,840)	(570,472)
Net cash used in investing activities		(68,390)	(176,174)
Net decrease in cash held		986,801	(324,506)
Cash on hand at the beginning of the financial year		667,580	992,086
Cash on hand at the end of the financial year	7	1,654,381	667,580

The accompanying notes form part of these financial statements.

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (Western Australia.) The Board has determined that the Association is not a reporting entity.

Statement of Compliance

The financial report has been prepared in accordance with Associations Incorporation Act 2015 (WA) the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable, as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Income tax

The Association is exempt from income because it is a charitable body with Deductible Gift Recipient status.

(b) Property, plant and equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation. The depreciable amount of all PPE is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are as follows:

Class of Fixed Assets	Depreciation Rate
Office equipment	10% - 40%

(c) Impairment of assets

At the end of each reporting period, the Board reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

(d) Employee provisions

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

(e) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Cash and cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments.

(g) Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(h) Leases

The Association as lessee

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

(i) Goods and services tax (GST)

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 Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

(j) Financial assets

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either the purchase or the sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted. Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Association initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.
- The initial measurement of financial instruments at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Entity no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity that the Association elected to classify as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

The Association uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the Association assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there has been no significant increase in credit risk since initial recognition, the Entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivable; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the Association measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Association assumes that the credit risk has not increased significantly since initial recognition and, accordingly, it can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Association applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period. For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(k) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Contributed assets

The Association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the Association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

Operating grants, donations and bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1: Summary of significant accounting policies (continued)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer);
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital grant

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Interest income

Interest income is recognised using the effective interest method.

Dividend income

The Association recognises dividends in profit or loss only when the right to receive payment of the dividend is established.

Income from sale of good

All revenue is stated net of the amount of goods and services tax

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 2: Fundraising and donations

Throughout the year, the Association receives income from voluntary contributions. The Association has the appropriate controls in place to ensure that subsequent to the initial entry of these amounts in the accounting records they are correctly accounted for and utilised. However, it is not practical for the Association to establish controls over these contributions prior to their initial entry in the accounting records to ensure that all contributions are received and recorded.

	2022	2021
	\$	\$
Collection Boxes Income	2,194	1,242
Toyota WA Golf Day	88,135	97,609
Dwellingup 100	23,021	37,377
Peer to Peer Events	20,479	-
Raffle	-	3,200
Marquee Day	-	38,535
Supporter Run Events	27,443	39,182
Rhythm & Views	17,404	-
Taxtails/TaxTales	31,065	28,070
Busselton Toyota Golf Day	31,306	29,847
Entertainment Book Sales	-	660
Mail Appeal Income	63,697	61,684
General Donations	150,372	89,888
Christmas Carols at Scarborough	3,920	3,878
Kailis Club	128,479	136,740
PAFS	18,960	48,408
Friends with Benefits	10,018	9,633
	616,493	625,953
TOTAL FUNDRAISING AND DONATIONS	616,493	625,953

Note 3: Grants, Scholarship & Project income

The Association attains grant income from government agencies, corporate bodies, Private Ancillary Funds, targeted donations and private organisations. These grants are allocated to Community Projects, Events, Research Scholarships and Research Projects.

The Empower Funds relate to donations received to be allocated to the community as part of the Empower Grants process.

	2022	2021
	\$	\$
Lotterywest and Telethon Grants	143,680	100,000
Scholarship & Projects Grants	923,587	-
Commonwealth Grant	204,545	-
Other Grant income	108,930	50,000
Empower Funds	32,737	19,655
	1,413,479	169,655
Total Grant income	1,413,479	169,655
Less		
Unexpended Scholarship & Projects Grants	94,515	-
	1,318,964	169,655
NET GRANT INCOME	1,318,964	169,655

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 4: Team Spencer Research Grants and Scholarships

Team Spencer was created by Rick and Ruth Steven, in honour of their son Spencer, who was born in March 2006 with SMA and who sadly passed away just seven months later. Team Spencer dedicate themselves to raise funds through various events with funding earmarked for research initiatives and projects that will support individuals and families affected by Spinal Muscular Atrophy.

Note 5: Empower Funds

The Empower Fund Grants were approved in 2017 to provide funding to our community for initiatives not ordinarily funded or supplied via other agencies or funders. The Empower Fund Grants Committee provides advice and recommendation to the MDWA Board on successful application and distribution of grant funding.

Fundraising initiatives are aligned to the Empower Fund Grants with funds raised through these donations/activities allocated for and to be expended as per the Grants Committee recommendations.

The Board endeavours to expend the annual Empower Fund as per the grant's application process, when excess funds remain at the end of the year, the balance is transferred to retained surplus and is then attributed to future years applications. Costs associated with administering and promoting the fund will be included within the budget.

Note 6: Neurodegenerative Disorder Center Inc (NDC) Funds

In July 2022 the Neurodegenerative Disorder Center Inc (NDC) Board transferred the balance of the NDC funds of \$923,587 to the Muscular Dystrophy Association of Western Australia Inc, as part of their legal requirement in winding up.

This donation was made with the instruction that MDWA will direct the funds to the research for Professor Anthony Akkari and support personnel referring to the "Sponsored Position Agreement between The Perron Institute and Murdoch University" as per the contracts currently in place between those parties. MDWA will retain any interest earned from these funds.

As agreed between MDWA, The Perron Institute and Murdoch University, the payments will be made annually from 2022 to 2026. Any funds donated ongoing by Professor Steve Wilton will be allocated into this Fund and the allocation of spending this money will be agreed in writing with Professor Wilton annually.

	2022	2021
	\$	\$
Note 7: Cash on hand		
Cash at bank	654,381	667,580
	<u>654,381</u>	<u>667,580</u>
Note 8: Accounts receivable and other debtors		
Trade Receivables (Term Deposit)	1,000,000	33,720
Other debtors	17,478	18,130
	<u>1,017,478</u>	<u>51,850</u>
Note 9: Financial assets		
Non-current		
Investments in listed corporations at fair value	1,914,001	2,164,716
	<u>1,914,001</u>	<u>2,164,716</u>

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	\$	\$
Note 10: Plant and equipment		
Furniture & fittings	0	20,107
Less accumulated depreciation	0	(20,107)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
IT assets	0	24,483
Less accumulated depreciation	0	(24,483)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Medical support equipment	309,645	355,795
Less accumulated depreciation	(291,558)	(326,115)
	<hr/>	<hr/>
	18,087	29,680
	<hr/>	<hr/>
Telephone equipment	0	5,655
Less accumulated depreciation	0	(5,655)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Website	62,643	62,643
Less accumulated depreciation	(62,643)	(37,586)
	<hr/>	<hr/>
	-	25,057
	<hr/>	<hr/>
TOTAL PLANT AND EQUIPMENT	18,087	54,737
	<hr/> <hr/>	<hr/> <hr/>

Note 11: Right of use asset

Peppercorn Lease

During the current year, the Association entered a three-year peppercorn lease from 1 January 2021 with the option to renew the lease for the further three years with a local health department for the exclusive use of the office to provide services to Western Australians with muscular dystrophy and neuromuscular conditions. The Association may not use this space for any other purpose during the lease term without prior consent of the local health department. The lease payments are \$nil per annum. Only outgoings are payable on monthly basis.

This lease is measured at cost in accordance with the Association's accounting policy as outlined in Note 1.

The Association is dependent on this lease to further its objectives. Without this peppercorn lease, it would be unlikely for the Association to service this area due to high market rates in this area. More information on the concessionary leases are available as described in Note 1.

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
A.B.N. 49 158 959 834

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	\$	\$
Note 12: Cash flow information		
Reconciliation of cash flows from operating activities with net current year surplus		
Net current year surplus	514,966	7,224
Non-cash flows in current year surplus:		
– Depreciation and amortisation	36,650	27,001
– Unrealised loss/ (gain)	323,233	(117,836)
– Loss on sale of property, plant and equipment and investments	(4,128)	(33,780)
Changes in assets and liabilities		
– Decrease/ (increase) in accounts receivable and other debtors	34,372	(9,871)
– Decrease/ (increase) in prepayments	84	(2,027)
– Decrease/ (increase) in accounts payable and other payables	128,181	(29,764)
– Increase in provisions	21,833	25,333
	1,055,191	(148,332)

STATEMENT BY THE BOARD

The Board has determined that Muscular Dystrophy Association of Western Australia Inc. (The Association) is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.


In the opinion of the Board:

1. The accompanying special purpose financial report gives a true and fair view of the financial position of the Association as at 31 December 2022 and its performance for the financial year ended on that date, in accordance with Australian Accounting Standards Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the Associations Incorporation Act 2015 (WA);
2. The operations of the Association have been carried out in accordance with the Constitution of the Association; and
3. At the date of this statement there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.
4. The financial report of the Association has been properly prepared, and the Associated records have been properly kept for the year ended 31 December 2022, in accordance with the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA);
5. Funds received as a result of fundraising activities conducted during the year ended 31 December 2022 have been properly accounted for and applied in accordance with the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA);

The statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Abby Macnish Niven
Treasurer



Tanvi Haria
Chair

Dated: 11 May 2023

Perth, Western Australia

INDEPENDENT AUDITOR'S REPORT

To the Members of Muscular Dystrophy Association of Western Australia (Incorporated)

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the accompanying special purpose financial report of Muscular Dystrophy Association of Western Australia (Incorporated) ("the Association") which comprises the assets and liabilities statement as at 31 December 2022, the income and expenditure statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the board.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion*, the accompanying financial report of the Association is 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 Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Qualified Opinion

The Association has determined that it is impractical to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations of Muscular Dystrophy Association of Western Australia (Incorporated) are complete.

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 Association in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("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 financial reporting responsibilities under the *Associations Incorporation Act 2015* and 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.

hlb.com.au

HLB Mann Judd (WA Partnership) ABN 22 193 232 714

Level 4, 130 Stirling Street, Perth WA 6000 / PO Box 8124 Perth BC WA 6849

T: +61 (0)8 9227 7500 **E:** mailbox@hlbwa.com.au

Liability limited by a scheme approved under Professional Standards Legislation.

HLB Mann Judd (WA Partnership) is a member of HLB International, the global advisory and accounting network.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

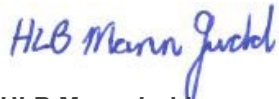
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



HLB Mann Judd
Chartered Accountants

Perth, Western Australia
11 May 2023



D I Buckley
Partner