



2020 Annual Report





CEO Report

When I reflect on 2020 and the unprecedented challenge that faced us all, three things come to mind in regard to our community, our team and our supporters – resilience, dedication and kindness.

The impact of COVID-19 accelerated quickly in the first quarter and it was critical for us to act fast. Our top priority was to ensure the safety and welfare of our community and team. Our business continuity plans and the team’s ability to adapt enabled us to limit the effects of the pandemic and continue to meet the critical needs of our community. My heartfelt thanks to the Board and the amazing little team in the office for their unwavering support and hard work in making sure our focus was on delivering community outcomes alongside sound financial sustainability.

As events were cancelled and there was a significant financial uncertainty, our generous donors remained loyal, giving and supportive. From those who gave generously to our annual appeals right through to those who attended events or provided sponsorship and in-kind donations, your kindness and generosity helped MDWA to grow and prosper. I could not report today without personal thanks to our very committed and long-standing supporters in The Stan Perron Foundation, Toyota WA, MyattsField Vineyards, Kailis Bros Leederville, Team Spencer and Telethon. Yet again they stood resolutely beside us, backing us via financial commitment so we could continue delivering important services.

Midway through 2020 we took on a new strategic planning process, utilizing the gazelle methodology of a one-page strategic plan with key targets set quarterly. The Executive team continuously assessed the 90-day sprints to ensure we were on track to achieving our massive purpose of providing *Support for Life* to people living with neuromuscular conditions in WA. It has been refreshing yet challenging and I look forward to becoming more familiar with the process in 2021 and beyond.

As part of setting our strategic goals for the future, we took time to reflect on the great achievements over our 54 years of service and we remain committed to our key purpose of putting our community first.

During 2020 Brooke left on maternity leave and in her absence we made some internal changes with Mel ably taking on some of the activities in the Community Services Department. We also welcomed Jack O’Keeffe to the team for a few months as he led the Hale Mates Program through another year of success. I would also like to acknowledge the work of our amazing volunteers who generously gave their time and energy. We couldn’t have done it without you – thank you!

Sadly in 2020 we lost several members of our community who had been part of the close knit MDWA family and their loss has been felt far and wide. Our thoughts and wishes go out to those families. You are in our hearts and we promise we will always be here to support you.

Following on from extensive community feedback requests for service support, MDWA undertook the mammoth task of registering for the NDIS and I’m delighted to say that we officially registered in December 2020. The next year will see even greater energy devoted to undergoing an external audit and the final NDIS service delivery approval before the end of 2021. Please be assured that whilst we will offer NDIS services, we are extremely conscious that not everyone in our community is eligible to access the NDIS and this change in service delivery will not in any way diminish what we have always offered in the past. We remain committed to our whole community and will do whatever it takes to ensure an effective and fair balance between service delivery and meeting community needs.

While a lot happened in 2020, I remain conscious that there are some areas that didn’t get the attention they deserve. We know we need to work harder at national advocacy initiatives at a state and federal level. We need to ensure our holistic community needs are met and to keep decision and policy-makers honest to their commitments. Please be assured that several national advocacy priorities will keep our focus in 2021 and beyond. They include, but aren’t limited to, meeting holistic clinical care and wellbeing needs of the MD community; inclusive and accessible communities; and access to clinical trials and treatments.

In closing, it remains an absolute honour to serve you and I welcome everyone to read the Annual Report and the amazing work of the team during 2020.

To you, our community, we all say a big thank you for leading the way in resilience and kindness.

In the words of the Dalai Lama: “Be kind whenever possible. It is always possible.”

Hayley Lethlean, Chief Executive Officer



Chairperson Report



Once again it is my great pleasure to be addressing you as the Chairperson of our Board. 2020 proved to be a tumultuous year, challenging the entire world. I cannot praise enough the efforts of our CEO and staff in swiftly and decisively acting when COVID-19 impacted WA, immediately shifting to working from home whilst continuing to provide support to our community. The ensuing obstacles were met with great determination and we managed our way successfully through the year. Despite the many difficulties, we have emerged in a strong position and are ready to take on future challenges.

My thanks to all of our volunteers and Ambassadors for their hard work throughout the year. The ongoing services we provide are simply not possible without their fantastic efforts and we are grateful to have so many hard-working individuals that stand beside us.

We said goodbye to two long-serving board members in 2020. Jodie Hatherley, her husband Steve and son Charlie relocated to South Australia as she took on a new position. They are missed by us all and we wish them all the best.

Our Vice Chairperson Brendan Murphy also resigned after taking up an amazing opportunity for his family to move to the US. They too will be missed but I am certain we will see them back with us in a few years. The Murphy surname is synonymous with MDWA and I know the rest of the family will continue to be involved.

I would like to say a big thank you to the very capable Susan Trahar for stepping into the role of Vice Chairperson and would like to welcome our three new board members in Cara Philpott, Abby Macnish Niven and Josh Davenport. I’d like to thank them and our existing board members for the work and effort they put in throughout the year and it’s a privilege to lead a group of extremely dedicated individuals.

Congratulations to Brianna O’Donnell on becoming an Honorary Life Member in recognition of her many years of service and support. She joins an amazing list of people that have been a huge part of our journey.

And finally thank you to our CEO, Hayley, and our staff members. The incredible work put in by them year on year makes it an absolute pleasure for myself and the rest of the Board to continue serving our community. Each and every one of you are absolute stars.

Brad Girdwood, Chairperson of MDWA Board



Treasurer Report

On behalf of the Board, I am pleased to present the 31 December 2020 Annual Financial Report, which includes the financial statements and independent audit report.

The Statement of Comprehensive Income shows a surplus (prior to research grants and scholarships) of \$60,456 compared to a surplus of \$10,427 for 2019. This results in an overall surplus of \$617 after payment of research grants and scholarships – a positive result given the COVID-19 challenges experienced in 2020.

Total income of \$1,259,800 shows a decrease of \$136,934 or 10% compared to 2019, across most income streams due to the impact of COVID 19, however partly offset by Commonwealth government assistance of \$302,650 for COVID 19.

Total expenditure of \$1,199,344 reflects a 13% decrease of \$186,963 compared to 2019, primarily due to lower direct expenses in response to COVID 19 and risk mitigation.

Whilst low interest rates on bank deposits continue, and a generally uncertain longer-term economic outlook, our investment strategy continues with a defensive and long-term investment perspective in targeting equity markets.

This is reflected in our financial assets balance of \$1,836,926 at December 2020, a drop of \$48,929 on 2019 balances. This variance includes a movement of \$75,000 from the financial assets portfolio to cash on hand, resulting in a closing cash balance of \$992,086 at December 2020, a decrease of \$8,331 compared to the 2019 balance.

Net assets of the association increased during the year by \$617 to \$2,221,736 as at December 2020 – a favourable outcome following the significant impact due to constraints and uncertainty from COVID-19.

It is pleasing that the overall financial position of the Association remains strong.

I would like to acknowledge and thank our CEO, Hayley Lethlean, for her excellent leadership and commend her, our dedicated staff and team of volunteers for their commitment and resilience in supporting each other and the community during challenging and difficult circumstances faced in 2020.

I am grateful to the Board, members and community for their continued support.

Tanvi Haria, Treasurer

The MDWA Board

Elected by the Association's members during the annual general meeting, 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
Board member since 2015



BRENDAN MURPHY,
Vice Chairperson
Board member since 2015



TANVI HARIA,
Treasurer
Board member since 2016



SUSAN TRAHAR,
Member
Board member since 2011



DR PETER W ROWE,
Member
Board member since 2012



JANE EDWARDS,
Member
Board member since 2015



JODIE HATHERLY,
Member
Board member since 2015



AARON SCHIER,
Member
Board member since 2017



SHANE POWELL,
Member
Board member since 2017



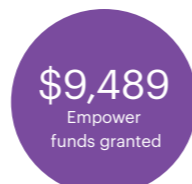
CARA PHILPOTT,
Member
Board member since 2020



ABBY MACNISH NIVEN,
Member
Board member since 2020



JOSH DAVENPORT,
Member
Board member since 2020





Back row L to R: Cathy Donovan, Sarah Williams, Mel Dhillon, Piper Marsh, Emma Kenton and Mark Hullett
Front row L to R: Brooke McGregor, Hayley Lethlean and Jack O'Keeffe

Staff, Volunteers & Ambassadors

STAFF

Hayley continued to lead the team towards great outcomes in 2020 as our CEO and advocated for our cause and community along the way. She was supported by Cath in keeping our financials in order.

Our Community Services Team went through temporary changes as Brooke went on maternity leave in May, with Mel taking over some of her programs and Jack O'Keeffe stepping into a short term contract to run the Hale Mates program. Jack also volunteered at many of our community events. Collectively, the team hosted 16 face-to-face group activities, mostly in the second half of the year, alongside making sure our community were provided with other services and the support they needed.

Our communications and fundraising team continued to push our ever-important brand message out to supporters and created new opportunities in order to raise funds in a tough environment.

VOLUNTEERS

We are always incredibly thankful for the help and support our volunteers lend us. Whether at events or in the office, their help is invaluable to the organisation.

Louise Storey and **Sue Fidock** remained our star admin volunteers, both coming into the office on a weekly basis, bringing a strong level of dedication and commitment and helping the entire team to function with ease.

We'd also like to say a special thank you to **Rob Storey** for frequently lending a helping hand around the office and at our fundraising events throughout the year.

We are extremely grateful for each of their time and support and we look forward to their continued presence as volunteers.

AMBASSADORS

Given the limited number of fundraising events that were held in 2020, our Ambassadors had less opportunities to support us, however they continued to do so in various ways.

Simon Beaumont, our MC extraordinaire, was a great asset to our team of Ambassadors, contributing to the success of our Kailis Club event by impressing the crowd as he worked alongside Tiny Holly. His continued support and presence at our events means that he understands the crowd and leaves them with a lasting impression on the night.

Ross Wallman continued to play a huge role in leading our Hale Mates program, especially throughout lockdown where he joined in on their online catch-ups, keeping everyone motivated throughout a difficult time.

WA cricketing legend **Adam Voges** once again attended the Kailis Club fundraising auction in August as a guest and Ambassador of MDWA and offered his time to join the fun at the Ambassador's Dinner auction item which was hosted by Kailis Bros, Leederville in September.

Matt Haddon remained a key person in our Ambassadors squad, often lending a helping hand with our Hale Mates program and as a volunteer at the January school holiday program. Matt is well-known amongst our younger community members and his presence at our events lights up the room.



Simon Beaumont, Mark Hullett and Adam Voges



Matt Haddon



Ross Wallman



Volunteers L to R: Louise Storey, Rob Storey and Sue Fidock

Community Services Program



COVID-19 derailed many things in 2020 but not the provision of services from the Community Services Team (CST). It was a wonderful testament to the flexibility and ingenuity of the team to continue to provide a range of services during our 'unprecedented times'.

2020 commenced extremely well with great attendance at the January School Holiday Program, two community education sessions, a YASG activity and a Male Carers event.

Early in March, like so many other WA organisations, we went into isolation, where we stayed for the next eight weeks. However, service provision was only interrupted briefly and then recommenced using Zoom, Kahoot, Skype, Microsoft Teams, Facebook Messenger and a whole range of other communication services we had previously never heard of, but are all now experts in.

Even when we were back in our offices in mid-May we continued to provide virtual support as per health recommendations at the time. Then face-to-face service provision resumed in July, continuing for the remainder of the year.

There were a couple of temporary personnel changes within the CST. Brooke McGregor went on maternity leave in April as she welcomed son number 3. Jack O'Keeffe took on parts of Brooke's role, while we "borrowed" Mel Dhillon from the Fundraising and Communications department for a short period of time. Both brought fresh eyes and provided lots of valuable input.

The CST would like to thank everyone who was a part of our 'unprecedented year', including the volunteers, supporters, sponsors, staff, schools and particularly the neuromuscular community who were flexible and willing to try new engagement methods during 2020.

Social Programs

SCHOOL HOLIDAY PROGRAM

Like most years, 2020 community service events commenced with the January School Holiday Program (SHP). Eight children attended the first day where they tackled a baking challenge followed by a NERF gun war. A huge thank you to Michael Atkinson for his time, equipment and patience during the activity. The second day was filled with Bricks4Kids carrying out "Superhero Academy" activities and PLAYworks string arts, which 15 children enjoyed.

MDWA was back in the office to conduct the July SHP. On the first day, 11 children participated in a first for the program – African Drumming, then finished the day designing and delivering their own skateboard deck with PLAYworks.

On the second day, nine kids completed mosaic art with PLAYworks and then built their own money box with materials donated by Bunnings. A big thank you to Roy Marsh for volunteering his carpentry skills to ensure no one hammered a finger during the building of the money boxes!

Our transition children joined us for the first time in July. The Transition Program is a supported introduction to attending MDWA's school aged program and allows both the parents and children a look at the operations and benefits of our school aged kids' programs without committing to being there all day.

CAMP

Camp was held at Ern Halliday over three days in the October school holidays, with nine overnight campers and two days campers being supported by five volunteers.

Activities were diverse and included Minecraft gaming, NERF gun wars, a mural painting with PLAYworks, Bricks4Kids, Spare Parts Puppet Theatre, a movie night, and a campfire storyteller.

A big thank you to Sherrise from PLAYworks for all her time and input into the development of the Camp mural that you can see in the photo to the right.

YOUNG ADULTS SOCIAL GROUP

The first Young Adults Social Group (YASG) event kicked off in February when 19 people attended the Fringe Festival show Blingo, followed by dinner at Good Fortune Roast Duck House.

The next three events were virtual catchups as COVID-19 took hold. Thankfully we were able to end 2020 together at a wonderful end of year dinner at The Camfield, with 24 people attending.

ADULTS WITH NMCs

The first Adults with NMCs event was virtual with a Zoom Quiz Night. Our quizmaster, Sarah Williams, took 30 people through a range of categories to find out the winning family/person.

The second event held in August saw 18 people enjoy the amazing views, food and wines of Oakover Grounds.

MALE CARERS

The match between Adelaide Strikers and the Perth Scorchers was witnessed by 15 of our Male Carers in January. Despite the result of the game, the attendees provided great feedback on how much they enjoyed the evening.

MDWA's final Male Carers event was something that very few people had ever done before, however 12 participants threw axes at targets at Lumberpunks. The evening ended with dinner and many tall tales at Bright Tank Brewing Co.



FEMALE CARERS

The first female carers event was cancelled due to COVID, however Sherrise from PLAYworks came through in November, hosting a 'Relax, Recharge and Breathe' session where six female carers enjoyed a relaxing morning together.

HALE MATES

Hale Mates commenced with 20 Hale Mentors undergoing mentor training and induction. However not long after the school term started, we were forced to put it on pause while we figured out the logistics of moving to the online world. The next 11 sessions were delivered via video calls using Kahoots and though this was a real challenge for the Hale Mentors, it also provided the opportunity to deliver more sessions than we previously would.

A standout day was when the team from WESA attended the session and gave the mentors and participants the opportunity to play a game of wheelchair sports against each other. The year was completed with our 5 program participants enjoying a Christmas party at The Niche.

A special thank you to Wendy Keene, Ross Wallman and Matt Haddon for making Hale Mates possible.

ANNUAL COMMUNITY DAY

The Annual Community Day gave everyone a chance to come out and celebrate being together once again as we welcomed 105 people to the Variety Pavilion in Kings Park to enjoy a delicious brunch, some fine wine and great conversation. Thank you to Josh and Rachael Davenport from MyattsField Vineyards for their continued support of this event.

IGNITE PROGRAM

Our Ignite Award participants continued to work hard to reach their goals despite being housebound for most of the year. We are so proud of our Ignite Award participants and what they have achieved.

Some of the amazing achievements Mackenzie Crane, Logan Bailey and Bailey Atkinson have worked on include cleaning up the streets of their local community; learning electric wheelchair sports; taking part in hydrotherapy; navigating travel independently around Perth; studying an artist and recreating their work; mentoring community members; and planning a night away from Mum and Dad!

COFFEE MORNINGS

MDWA was able to deliver 13 Coffee Mornings during 2020, with over half of those sessions hosted online. Coffee mornings are an important MDWA service as they provide those living with and NMC and/or their families the chance to informally get together, have a cup of coffee over morning tea and talk about anything.

REGIONAL WA

The CST travelled to Bunbury to deliver a regional catch up to six MD community members whilst also meeting with some regional organisations we work with. We are hopeful that 2021 will provide the opportunity for the CST to travel to other regional centres.

Professional Development

The CST took advantage of periods of isolation to enhance their knowledge and skills by participating in a range of education and information sessions, including attending a range of NDIS sector readiness education sessions such as Code of Conduct training, Core Module training, quality management, complaints management and internal auditing, as well as completing online advocacy training with Disability Advocacy Resource Unit.

Training sessions the team were able to attend included:

- Save our Sons ACTT Now conference
- Duke of Edinburgh Level 1 & 2
- Respiratory management
- A session on the Office of the Public Advocate

The CST use this training to ensure we are able to pass on up-to-date best practice management as well as provide quality services to our community.

Empower Fund

There were two Empower Fund rounds in 2020. The first was an extraordinary round in February which saw six families receive funding towards flights and accommodation for the ACTT Now and SMA National conferences.

The second round was funded by the Conor Murphy Memorial Fund Scholarship which helps support a young person living with an NMC to achieve an independent life and pursue their career aspirations.

Families received funding for camping equipment, an Apple watch and disability support care for one of our international community members to attend school.

The Loop Launch

Two and a half years of work culminated in the virtual launch of The Loop – Muscular Dystrophy Foundation's resource website – on May 27.

The Loop was conceptualised from a WA idea and has now become the flagship hub for support and information for Australia's neuromuscular community.

It was made possible via a 3-year grant through the Commonwealth-funded Information, Linkages and Capacity Building program.

A number of our community members played a key role in the development including Jack O'Keeffe and Rob Kerr.

ILC Organisational and Capacity Building Grant

We completed the necessary requirements under the Information, Linkages and Capacity Building grant during 2020.

The work achieved under this grant could not have been possible without the work of the Co-design Team which consisted of Sarah Ye, Jack O'Keeffe, Brianna O'Donnell, Peter Hopps, Rebecca Evans, Zy Phillips, Sarah Williams and Hayley Lethlean. Work achieved during 2020 included:

- The design of a self-guided NDIS management tool, which with further funding will be integrated into The Loop website
- The development of a co-design model of practice for MDWA to utilise on programs and services moving forward
- The delivery of two NDIS self-management education sessions, delivered to 35 community members in partnership with WA Individualised Services
- The re-development of MDWA's NDIS Practical Planning Guide into a more comprehensive resource that covers the entirety of the NDIS pathway

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

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



MUSCULAR DYSTROPHY WA IS A SMALL ORGANISATION MAKING A BIG IMPACT. WE ARE PASSIONATE ABOUT IMPROVING THE QUALITY OF LIFE FOR PEOPLE LIVING WITH NEUROMUSCULAR CONDITIONS. WE WORK WITH HUNDREDS OF FAMILIES, HELPING THEM GET THE BEST SUPPORT AND SERVICES THEY NEED AND CONNECTING THEM TO OTHERS WITH SIMILAR CONDITIONS, ENABLING THEM TO LEAD FULL LIVES...

...WE CALL IT



Fundraising & Communications



OUR PARTNERS:



Fundraising & Partnerships

The year 2020 was one that none of us will ever forget. We were barely a month in when Australia and parts of WA were engulfed by devastating bushfires and by the beginning of March, we became aware of the COVID-19 pandemic that was sweeping the globe. These events were to have a massive impact on the year ahead, both in the way we operated as an organisation, as well as how we raised funds to continue supporting our community.

We made necessary changes to our calendar including rescheduling events to remain in step with our environment. Other events were cancelled due to public gathering restrictions, while two of our major fundraisers were merged into one to utilise economies of scale.

We are grateful to our amazing group of supporters who stuck with us through the upheaval and continued to raise the bar (and plenty of money) along the way.

There are a myriad of ways in which people help MDWA to deliver on our mission. These include event partnerships and sponsorships; and the donation of goods, services and time to run events with a minimal cost base. We also benefit from provision of venues, food, beverages, entertainment, auction items and introductions to other like-minded supporters.

We thank every one of you who helped us thrive during a very difficult year.

FRIENDS WITH BENEFITS

We launched the Friends with Benefits committed giving program on February 14, where members commit to regular giving of \$10 per week and receive a range of vouchers and other goods from MDWA and our valued partners.

The annual contribution of members equates to \$520 and is 90% tax-deductible. We had 18 wonderful people join as inaugural members in 2020, generating \$8,354 and will look to grow the membership over the coming years.

GRAND IN THE HAND RAFFLE

Our inaugural 'Win a Grand in the Hand' raffle was introduced as a way of connecting with many of our supporters who were locked away and unable to attend events that would otherwise have run at this time. The raffle ran from July 1 to July 30 and generated \$3,780 in income from 189 sales at \$20 per ticket.

With a cash prize of \$1,000 and minimal costs, our net income was \$2,555. The campaign was cost-effectively advertised via social media, newsletters, and word-of-mouth through staff members.



TOYOTA WA MUSCULAR DYSTROPHY GOLF CLASSIC

The Toyota WA Golf Classic is one of our flagship events and usually launches our campaign in mid-March, with 2020 being an exception.

We took a considered approach and postponed the event at the eleventh hour, with a back-up date of September 22 in consultation with our generous event partners Toyota WA, Toyota Autoparts and Toyota Financial Services.

One of the unintended consequences of moving the event back six months is that we opened team registrations to a fresh new audience, whilst keeping most of the companies who had already committed to the original event in March. This led to one of the strongest attendances in the 13 years of the event.

The post-golf cocktail function was again wonderfully hosted by MDWA Ambassador Simon Beaumont who entertained the 120-person crowd.

With the benefit of a handful of extra teams, plus some very generous people who were unable to attend the new date but chose to leave their registration fee with us as a donation, we finished the event with gross funds raised of \$92,273 – the most funds raised in the 13 years with Toyota WA as the Event Partner.

TAX APPEAL

Our 2020 Tax Appeal was a great success, especially given it was launched during the worst of the COVID-19 isolation period.

The content of the appeal letter focused on the importance of us remaining connected with our community during a time when social isolation was prevalent, and we couldn't provide support in ways we normally would.

We closed the appeal at \$61,229 gross income. This result showed that our supporters are loyal and committed, even during a time that was uncertain for all.

KAILIS CLUB EVENT

We welcomed nearly 100 guests to Kailis Bros, Leederville on August 28 for our annual cocktail event and auction.

We took the decision to merge two events from our pre-COVID calendar, the Kailis Club Auction, and the Truffle Dinner at Clarke's, in order to utilise economies of scale.

This also avoided hosting the Truffle Dinner in June when heavy social distancing restrictions were still in place.

The cocktail function was again hosted by Theo and his wonderful team at Kailis Bros, who have been an integral part of our fundraising calendar for so many years.

Ambassador Simon Beaumont's MC'ing of this event is critical – bringing an intimate knowledge and



Help see us through

Like many charities at the moment we are having to seriously assess how and when we do things so that we can stay afloat. This is why you are receiving this – it's time for us to call for help and therefore we have brought the timing of our Tax Appeal forward to now.

Where do we start... well, we really had to be on the front foot of the move towards social distancing and working from home as the people we support are compromised. Unfortunately having MD and other neuromuscular conditions means their immune systems and organs like the lungs are not built like others. Our people are definitely on the "at risk" list so we had to move fast to make sure we were protecting them as best we can.

This meant closing our office and halting all face-to-face meetings and events and sending our team to work from home. Even though we only have 8 staff and 2 part-time admin volunteers, it was still a big investment to get everyone set up from home without any disruption to providing support and services. We also had to cancel all fundraising and community events until further notice.

This broke our hearts as connecting with our community at these events is critical, as you already feel due to the social isolation they understand or know about, let alone adding to that a "stay at home" policy to protect them from infection. We are doing our best to stay in touch and are investigating ways to still get everyone together in the digital space so we don't lose touch or have anyone feeling lonely or anxious.

We've also extended our counselling service through telehealth so it's there right now when it's needed the most.

Our planned fundraisers which were due to be hosted March through June have been cancelled.



Make an impact this Christmas...

You probably wouldn't read our tagline Support for Life before. It means we do everything we can to provide our community with the support they need in life, for life. Our social programs are one of the biggest ways we do this.

They are designed to nurture connections, share lived experience and provide an escape from the sometimes daunting reality of living with a neuromuscular condition. We hold social events for all age groups plus carers and family members, as well as other programs that target more specific issues such as social isolation.

We invite our community to get together for meals at various restaurants and to participate in more interactive activities like art classes, axe throwing, watching a game at the cricket and battling it out in quiz nights. We make sure our events are fully accessible, so everyone's needs are considered and we cater to all of the groups within our community such as adults, young adults, school-aged kids and male and female carers.

Our school-aged programs help to develop resilience and build a sense of belonging. They include an annual camp, regular school holiday activities and our Hale Mates initiative. Our camp alone costs \$1,623 for one kid and their sibling to attend. It's important to include their brothers and sisters as it provides support and comfort.

Our Young Adults Social Group sees those aged 17 years and over connect in a fun, social environment such as heading to a Fringe Festival show or catching up for a cheese platter. This tight knit group have formed relationships that go beyond MDWA and the events we invite them to.

The Hale Mates Peer Mentoring Program sees Hale School students act as mentors to a selection of our kids on a fortnightly basis. Our younger community are at risk of being bullied at school at a rate 2-4 times greater than kids without disabilities so the supportive environment that Hale Mates, our School Holiday Program and Camp provide sees strong friendships forged and significantly addresses the issues of social isolation and mental health.

Our programs have shown positive short and long-term effects, including stronger relationships, self-determination and better communication skills. They have also shown significant improvement in psychosocial wellbeing and health outcomes.

In 2019 we host over 40 group activities (with around 12-15 people attending each activity) which increases year on year.

Muscular Dystrophy WA

"We love it when we get an email from the MDWA team about something coming up – it feels like you're walking into your lounge room when you walk into an event hosted by these guys."

– Mike Atkinson, Bailey's dad

understanding of muscular dystrophy as well as the people who support our fundraising efforts.

Simon's work in tandem with auctioneer Tiny Holly kept our audience entertained and the atmosphere in the room was full of fun and energy as always.

Guests were treated to a delightful menu and matched wines provided by MyattsField Vineyards, with their iconic Row 38 going under the hammer for the princely sum of \$22,000 after spirited bidding.

Local artist Rory Charles hand-painted a very special Wandjina piece for the event and was thrilled to watch it sell for \$11,000, contributing towards another incredible night at Kailis Club.

The night was a resounding success with our audience in a particularly generous mood, generating \$129,170 in gross income against only nominal event costs thanks to the very generous support of Kailis Bros and MyattsField Vineyards.

BUSSELTON TOYOTA GOLF DAY

On October 23 we held the Busselton Toyota Golf Day at Dunsborough Lakes Golf Club.

Kindly supported by Laurie Saltarini and Leanne Locke from Busselton Toyota, their dedication to grow the event and the commitment of several teams who travelled south from Perth saw 72 players enjoy the wonderful facilities. The award presentations were held in the clubhouse bar and outdoor decking area, with a raucous crowd and several club members joining in the fun and participating in a raffle and silent auction.

Due to the generosity of Busselton Toyota, the wider Toyota network and all who attended on the day, we generated \$28,755 which is a terrific result. We were very fortunate to proceed with the event at all, given the circumstances we faced only months earlier due to the COVID-19 pandemic.

CHRISTMAS APPEAL

We launched the 2020 Christmas appeal with the campaign highlighting the importance of our social programs and the impact it has on our community.

We saw a large influx of donations within the first two weeks and raised the majority of our target before the year's end.

We closed the appeal at \$10,035 gross income however due to Australia Post delays, some donations are still streaming in.

PEER TO PEER FUNDRAISING

We switched fundraising platforms from Everyday Hero to Chuffed to avoid fees on donations and also due to the usability of their platform. This has seen a significant decrease in commission fees and also resources in setting up campaigns and fundraising pages.

Whilst the 2020 HBF Run for a Reason was unfortunately cancelled by HBF due to health concerns around the pandemic, we received a donation of \$3,150 from HBF as they very generously split the costs they saved from cancelling the event across all regular participating charities.

We had two teams fundraising for our Triumph over MD campaign at the Busselton 70.3 Ironman on October 17, raising a total of \$2,000. We also had a young member from our Hale Mates program raise money for us through the Fremantle Running Festival.

2020 brought the disappointing news that we were no longer the charity partner of the Dwellingup 100 after 11 years associated with the event and hundreds of participants who had tackled the trails and raised vital funds for MDWA. Fortunately though, we still had a devoted band of troopers who ran, walked, or rode the track on September 19 to help raise a total of \$20,680.

SUPPORTER RUN EVENTS

Rick and Ruth Steven once again hosted the annual TEAM Spencer Game at the Perth HEAT's Barbagallo Park on Saturday 25th January. Throughout the day a grand total of \$13,675 was raised from merchandise sales, raffles and several significant donations from TEAM Spencer's network of loyal supporters.

We were fortunate to be chosen as the charity beneficiary for the Wedding Dress Charity Ball which was held on October 31 at Mulberry Estate. The night aimed to raise awareness of the condition and our organisation, whilst also raising just over \$3,000 for us through a raffle and a portion of entry ticket sales.

Across the year, events and campaigns run by our valued supporters, including several peer-to-peer fundraising efforts, delivered an income of \$48,873 and we can't thank our dedicated MDWA Champions enough.

PRIVATE ANCILLARY FUNDS PROGRAM

In a year where fundraising events and activations became more problematic than ever before, we took the decision to develop a Private Ancillary Funds (PAFs) Program which led to improved data capture and a prospectus for foundations who share common funding focus areas with MDWA.

As the economy consolidated towards the end of 2020, approaches were made to warm contacts and we were extremely grateful to receive our first successful PAF funding agreement through the Theodore and Isabella Wearne Foundation.

The foundation generously contributed \$15,350 towards the 2020 MDWA Camp and allowed us to cost-effectively run this vital program for school aged kids in our community.



The Theodore and Isabella
WEARNE CHARITABLE TRUST

Communications

Since the new website launched in 2019, we spent the course of last year focusing on updating our website with information that would be useful for our community and supporters, to keep them well informed.

We made sure to update our website with a section to link off to MDF's new website, The Loop, where they can connect with others living with NMCs on a national level.

From a fundraising perspective we streamlined the process to donate a fundraising item via an online form and created a database of businesses we can contact for auction items and raffle prizes.

We also focussed intently on doing "sponsor shout outs" and promoting our regular sponsors and supporters on social media to make sure they received the acknowledgement they deserve.

DATABASE MERGE

A large project was undertaken by Emma to merge our community database with our donor database. What started out as a simple merge then became a much bigger beast once the Board and staff identified data analysis and use a key strategic measure for 2021.

The decision had already been made to engage Community Data Solutions who managed the existing community database to work with us to customise the fields and reports that we needed to merge the two and get the data we need.

The merge occurred in September and this continues to be a large project ongoing as we refine our needs and set KPIs around growing numbers of supporters and clients.



SOCIAL MEDIA

Social media remains one of the most important and effective ways of communicating with our community and also allows us to gain public awareness and is a vital tool in finding new volunteers, supporters, and donors.

Over the year, our Facebook following increased by 85 people and our Instagram page saw an increase of 169 new followers.

During the height of the COVID-19 pandemic we made sure we assessed our scheduled posts on a weekly basis to make sure they didn't contradict any restrictions in place or were insensitive to how people might be feeling about the pandemic and the future. We were sure to keep our community informed and aware of the extra counselling and mental health support we were providing.

We also ramped up our engagement with other social media accounts to ensure we were across initiatives other NFPs were doing and showing support for our sponsors and partners.



Research Advisory Report



During 2020 the Research Advisory Committee expanded with the inclusion of a new committee member in Josh Davenport and we welcome his valued contribution to the team over the year. The committee now comprises four Board members and the CEO. As always, when needed we have the capacity to call on expert opinions external to the committee.

We continued our support of the projects delivered through Perth Children's Hospital (PCH) with an ongoing commitment to ensuring research initiatives lead to improvements in the clinical care of our community in WA.

Of the projects that continued, the PCH Nutrition Project delivered by dieticians Annie Robertson and Melanie van der Wilke was due for completion in July 2020. An extension to this project was offered to better support a research collaboration with Royal Children's Hospital, Melbourne, to explore attitudes and beliefs about healthy eating, weight and a healthy lifestyle program for children with Duchenne muscular dystrophy. The extension also provides the opportunity for continuity of care to patients to collect longer-term anthropometric data, and more comprehensively measure nutritional outcomes.

In February 2020 we approved funding support for Nicola Hanlin, Senior Physiotherapist at PCH, to provide support to our community through the neuromuscular clinic. Her role is 0.2FTE, and her main responsibility includes assessing newly diagnosed patients, providing direct support to those patients who have seen a decline in functionality, while working with the spinal orthopaedics clinic to best support patients in any preparations for orthopaedic surgeries. As part of her role, significant time is spent ensuring those who are eligible for clinical trials are appropriately assessed.

Our collaboration with Telethon Kids Institute continues now into the 5th year and the research project alongside Stanford University continued, and we look forward to the outcomes over the next couple of years.

Our role in facilitating collaboration will continue as we know it is vital that our community are part of, and contribute to, global research opportunities. We also continue to keep focus on seeking opportunities for ongoing partnerships to enable an environment for access to clinical trials here in WA.

I thank the committee for their ongoing service to the MDWA community.

Susan Trahar, Chair, Research Advisory Committee

RESEARCH PARTNERS:



Harold & Sylvia Rowell PhD Scholarship Recipient: Dunhui Li

MOLECULAR STUDIES ON ANTISENSE OLIGO-INDUCED EXON SKIPPING

Dunhui Li (Oliver) was in the last few months of PhD candidature in 2020. His PhD thesis titled "Antisense oligonucleotide-mediated exon skipping strategies as the treatment of rare diseases" was submitted in September 2020 and accepted for the award of Doctor of Philosophy four weeks after submission.

The first part of Oliver's thesis evaluated the functions of antisense oligo-induced dystrophin isoforms through a series of experiments.

This study has shown that the induction of this dystrophin isoform with exons 56+57 skipped restores the interactions between dystrophin and binding partners and rescues mouse muscle pathologies. These outcomes indicate that this isoform is semi-functional and could provide preliminary proof-of-concept evidence to develop targeted therapies for Duchenne muscular dystrophy boys.

The manuscript describing this work is published in an internationally recognized high-impact journal, *Molecular Therapy Nucleic Acids*, and awarded a second prize for the 2020 Perron Institute Best Paper Competition.

The antisense oligo-induced exon skipping strategy to identify dystrophin mutations can also be applied to other neuromuscular or neurological conditions.

Oliver has used his experience in DMD to design oligos to potentially address common mutations in the PARK2 gene that cause Parkin-type autosomal recessive juvenile Parkinson's disease.

This work constitutes the second part of his thesis. The application of exon skipping to induce a PARK2 protein missing the part encoded by exons 3 and 4 restored some functions of the protein.

This encouraging outcome is now under the patent cooperation treaty application (PCT/AU2021/050054) to develop a treatment of a subset of Parkinson's patients.

Over the four-year PhD candidature, Oliver exhibited his curiosity, persistency, critical thinking, and problem-solving abilities to generate high-quality research outcomes. He has obtained a few awards at both local and international conferences for his presentations on the dystrophin work and for his publications.

Oliver is now a Postdoctoral Research Scientist at Perron Institute, extending what he has learnt to help more people in need. He remains incredibly grateful for the generous and long-term support from MDWA.

Harold & Sylvia Rowell Research Project Grant: Annie Robertson

IMPROVING NUTRITION IN WA CHILDREN WITH NEUROMUSCULAR CONDITIONS

MDWA has been funding a Neuromuscular Dietitian position at Perth Children's Hospital (PCH) since July 2018. A dietitian attends all PCH neuromuscular clinics to screen patients for nutritional risk factors and provides individualised evidenced based nutrition interventions dependant on their screening results.

The neuromuscular dietitian currently has a database of 124 children with neuromuscular diagnoses who are routinely screened and offered dietetic intervention as indicated.

The MDWA-funded position allows for preventative nutritional management, in line with best practice recommendations. For example, patients can see a dietitian when first diagnosed or when commencing steroids, rather than waiting until their nutritional status has deteriorated.

It also means that patients see a dietitian alongside the medical team, neuromuscular nurse and physiotherapist, which reduces the number of hospital attendances required and supports holistic patient management.

When the service commenced, it was intended that part of the dietetic funding would be used to service the neuromuscular clinic, with the remainder used to develop research collaborations with other neuromuscular services.

The PCH neuromuscular service has grown exponentially in this timeframe, from 11 clinics in 2018 to 33 clinics planned for 2021.

This has increased the demand for clinical dietetic services, meaning the full day a fortnight dietetic funding is being used to service the neuromuscular clinic.

Concurrently, the unanticipated COVID-19 pandemic limited the ability to carry out research involving non-essential hospital attendances. It is hoped that in future these research collaborations can be re-initiated.

The dietitian has also developed evidence-based patient education resources, which are currently in the process of being branded and published.

These resources will be available to families attending the clinic by July 2021.

The goal of this project remains to improve the nutrition of all children attending the clinic and demonstrate the need for an ongoing specialised nutrition service for WA children with neuromuscular conditions.

TEAM Spencer MDWA Scholarship Recipient for SMA Research: Dr Adelaide Withers

DEVELOPING CLINICAL PREDICTORS OF DISEASE PROGRESSION IN CHILDREN WITH NMC CONDITIONS - TKI, PCH AND STANFORD UNIVERSITY

2020 was certainly a challenging year due to the COVID pandemic impacting greatly on the ability to conduct research projects.

After a very strong start to the year for the team at PCH with home sleep studies commencing as part of their research protocol, all data collection quickly ground to a halt with the announcement of lockdown.

Clinics were initially cancelled and for a period of time, it was only performed via video which made assessments very difficult to conduct.

Lung function testing and sleep studies were not able to be performed for several months however when the easing of restrictions came into effect, they were able to return to face-to-face visits and to performing these vital tests

The situation was much more difficult for the team working in Stanford, California where lockdowns are still in place intermittently, significantly affecting data collection.

The team in Perth are very happy to have been able to continue performing many data collection visits and home sleep studies.

New participants have been recruited and extra data collection has been planned, including assessing the impact of COVID-19 on the mental health and participation of the families.

The research team has grown and now includes two honours students conducting qualitative research. They continue to have a strong collaboration with the neuromuscular community via our invaluable consumer reference group and MDWA.

Dr Withers is upgrading her research from a Masters Degree to a PhD. The research team members greatly enjoy participating in community events, consumer information nights and conferences as invited speakers.

Dr Withers is incredibly grateful for the ongoing support from all the participants and families, MDWA and the wider neuromuscular community and looks forward to sharing the results of their research which will improve the health outcomes and quality of life of children with neuromuscular conditions.

MDWA Funding Recipient: Nicola Hanlin

PHYSIOTHERAPY FOR CHILDREN WITH NEUROMUSCULAR CONDITIONS AT PCH

Nicola Hanlin was funded by MDWA to be the physiotherapist in the neuromuscular clinic at PCH in February 2020. She has worked at Princess Margaret Hospital (PMH) and PCH predominately with neurological patients, bringing 29 years of experience to the role.

Since the commencement of her role, she has been seeing newly diagnosed children to assess and assist them with the National Disability Insurance Scheme (NDIS) process.

There are standards of care that have been developed for most neuromuscular conditions which are comprehensive, and these are forwarded to therapists together with resources about the recommended standard assessments.

The North Star Ambulatory Assessment (NSAA) and timed function tests are foundational clinical assessments of function completed during the ambulatory period and should be done every six months.

These tests have predictive capabilities regarding functional motor changes that are important in monitoring clinical progression. They are often one of the key clinical indicators for children on drug trials and they can also guide proactive care and future equipment needs.

Exercise in the Duchenne muscular dystrophy (DMD) area has specific recommendations that have been developed by experts across the world. It is imperative that therapists working with our children are aware of the principles of exercise with children with neuromuscular conditions.

As some get weaker, exercise can be much harder for them, so it is important to determine what they are motivated and interested in. The benefits of exercise include overall fitness, respiratory and cardiac function, muscle length, bone health and maintaining a healthy weight.

Nicola attends the neuromuscular clinic on Fridays and works alongside the neurologists if there are specific queries about issues with orthopaedics, mobility, or other concerns. She also attends a clinic for Charcot-Marie-Tooth (CMT) with Professor Lamont once a month. A brief assessment is completed and those who are more significantly impacted are offered separate appointments where a lengthier assessment is completed. It is called the CMT Paediatric Scale which was developed by Professor Joshua Burns from the University of Sydney and looks at strength, dexterity, sensation, walking pattern, power, and endurance.

Nicola is very grateful for MDWA's support in funding for the position and allowing her to work alongside children with neuromuscular conditions and providing them with a hopeful future.





**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 2020

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

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 - 21

**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 2020.

Board Members

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

Brad Girdwood
Peter Rowe
Susan Trahar
Cara Philpott

Aaron Schier
Tanvi Haria
Josh Davenport
Jane Edwards

Brendan Murphy
Abby Niven
Shane Powell

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.

Operating Results

Surplus prior to Grants and Scholarships expenses was \$60,456.

After granting \$59,839 for research grants and scholarships, including a provision for Harold and Sylvia Rowell Scholarships; it results in a net gain \$617.

Events Subsequent to the End of the Reporting Period

At the time of writing this report Australia and the world were combating the effects of the COVID-19 Virus. It is anticipated that the economic downturn from the wide-reaching effects of the virus will impact on the Association. The Board Members (based on financial modelling) believe the Association has significant resources at its disposal to ensure its future viability beyond the current uncertain economic 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.



Mrs Tanvi Haria
Treasurer



Brad Girdwood
President

Date: 15 April 2021

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

INCOME AND EXPENDITURE STATEMENT
AS AT 31 DECEMBER 2020

	Note	2020 \$	2019 \$
INCOME			
Fundraising and donations	2	518,115	597,477
Grants income	3 & 4	255,973	430,106
Dividends received		18,005	27,627
Interest received		16,491	73,583
Increase in value of investments		-	86,305
Gains on sale of shares		106,948	147,958
Other income (Includes COVID payments)		344,268	33,678
TOTAL INCOME		1,259,800	1,396,734
EXPENDITURE			
Bookkeeping fees		-	3,600
Depreciation expense		37,181	50,070
Audit fees		7,170	8,000
Bank charges		177	228
Community expenses		142,743	237,477
Community salaries and superannuation expense		325,507	320,023
Utilities expense		4,640	5,654
Loss on sale of investments		-	3,512
Unrealised loss of share valuation		65,373	-
Advertising and promotion expenses		6,606	22,018
Administration expenses		13,006	27,334
Outgoing expense		33,360	28,009
Salaries and superannuation expense		470,964	510,640
Fundraising expenses		92,617	169,742
TOTAL EXPENDITURE		1,199,344	1,386,307
Current year surplus prior to Research Grants and Scholarships Provision		60,456	10,427
Empower Grants	6	(9,489)	-
Harold and Sylvia Rowell Scholarships	5	(50,350)	(87,540)
Net current year (deficit)/surplus after Research Grants and Scholarships paid		617	(77,113)
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		2,221,119	2,298,232
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		2,221,736	2,221,119

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

ASSETS AND LIABILITIES STATEMENT
AS AT 31 DECEMBER 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash on hand	7	992,086	1,000,417
Accounts receivable and other debtors	8	27,367	31,703
Prepayments		1,255	3,168
TOTAL CURRENT ASSETS		<u>1,020,708</u>	<u>1,035,288</u>
NON-CURRENT ASSETS			
Financial assets	9	1,836,926	1,885,855
Property plant and equipment	10	81,738	133,434
TOTAL NON-CURRENT ASSETS		<u>1,918,664</u>	<u>2,019,289</u>
TOTAL ASSETS		<u><u>2,939,372</u></u>	<u><u>3,054,577</u></u>
CURRENT LIABILITIES			
Accounts payable and other payables		13,561	20,766
Grants received in advance (Scholarship & Projects)	3	108,083	163,384
Employee provisions		75,689	53,192
TOTAL CURRENT LIABILITIES		<u>197,333</u>	<u>237,342</u>
NON-CURRENT LIABILITIES			
Provision for Harold and Sylvia Rowell Scholarships	5	500,648	576,292
Empower Funds	6	19,655	19,824
TOTAL NON-CURRENT LIABILITIES		<u>520,303</u>	<u>596,116</u>
TOTAL LIABILITIES		<u><u>717,636</u></u>	<u><u>833,458</u></u>
NET ASSETS		<u><u>2,221,736</u></u>	<u><u>2,221,119</u></u>
MEMBERS' FUNDS			
Current Surplus		617	(77,113)
Retained surplus		2,221,119	2,298,232
TOTAL ACCUMULATED FUNDS		<u><u>2,221,736</u></u>	<u><u>2,221,119</u></u>

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2020

	Retained Surplus \$
Balance at 1 January 2019	2,298,232
Comprehensive income	
Loss for the year attributable to members of the entity	(77,113)
Balance at 31 December 2019	2,221,119
Comprehensive income	
Loss for the year attributable to members of the entity	617
Balance at 31 December 2020	2,221,736

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020	2019
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations, bequests and raffles		815,041	1,051,785
Other receipts		292,370	-
Interest received		31,772	72,072
Dividends received		18,005	38,786
Payments to suppliers and employees		(1,270,537)	(1,490,461)
Net cash (used in)/generated from operating activities	11	(113,349)	(327,818)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		559,413	591,109
Payment for purchase of investments		(454,395)	(674,940)
Net cash used in investing activities		105,018	(83,831)
Net decrease in cash held		(8,331)	(411,649)
Cash on hand at the beginning of the financial year		1,000,417	1,412,066
Cash on hand at the end of the financial year	7	992,086	1,000,417

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 2020

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 1031: *Materiality* and 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.

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 2020

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.

Note 1: Summary of significant accounting policies (continued)

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 2020

(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;

Note 1: Summary of significant accounting policies (continued)

- it is in accordance with the documented risk management or investment strategy and information

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 2020

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.

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 2020

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.

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 2020

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 2020

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 2020

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.

	2020	2019
	\$	\$
Collection Boxes Income	1,573	2,814
Toyota WA Golf Day	92,273	87,425
Dwellingup 100	25,227	143,141
Busselton Ironman 70.3	2,205	10,174
Truffle for Muscles	-	42,759
Marquee Day		40,032
Supporter Run Events	46,689	32,454
HBF Run for a Reason	3,282	7,882
Double Magnums 4MD	-	8,000
Busselton Toyota Golf Day	28,755	25,547
Entertainment Book Sales	803	1,324
Mail Appeal Income	70,903	70,696
General Donations	93,446	68,121
Christmas Carols at Scarborough	85	4,883
Kailis Club	129,170	52,225
PAFS	15,350	-
Friends with Benefits	8,354	-
TOTAL FUNDRAISING AND DONATIONS	518,115	597,477

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 Scholarships and Projects grants relate in particular to Team Spencer Research Grants and Scholarships income and Harold and Sylvia Rowell Scholarships income.

The Empower Funds relate to donations received and funds brought forward from the previous year to be allocated to the community as part of the Empower Grants process.

	2020	2019
	\$	\$
Lotterywest and Telethon Grants	100,000	152,220
Local Government Grants	-	27,000
Scholarship & Projects Grants	79,247	113,750
Commonwealth Grant	47,880	48,240
Other Grant income	19,357	58,940
Empower Funds	9,489	29,956
Total Grant income	255,973	430,106
Less		
Unexpended Scholarship & Projects Grants	(18,253)	(32,500)
NET GRANT INCOME	237,720	397,606

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 2020

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: Harold and Sylvia Rowell Scholarships

In 2012 the Association received a bequest from the Estate of the Late H Rowell OAM and the Board resolved to utilise the bequest to fund annual research scholarships and research initiatives. It is expected the bequest will enable to provide funding for scholarships for ten years.

Note 6: 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 to the Empower Fund Liability Account and carried forward to be expended in the following year and subsequent years.

The Board endeavours to expend the annual Empower Fund budget as determined by the previous year's income, however being a grants application process, when excess funds remain at the end of the year, the balance is then attributed to future years applications. Costs associated with administering and promoting the fund will be included within the budget.

	2020	2019
	\$	\$
Note 7: Cash on hand		
Cash at bank		
- Unrestricted	932,300	876,730
- Restricted	59,786	123,687
	992,086	1,000,417
	992,086	1,000,417
Note 8: Accounts receivable and other debtors		
Trade Receivables	23,850	12,905
Other debtors	3,517	18,798
	27,367	31,703
	27,367	31,703
Note 9: Financial assets		
Non-current		
Investments in listed corporations at fair value		
- Unrestricted	1,396,064	1,433,249
- Restricted	440,862	452,605
	1,836,926	1,885,854
	1,836,926	1,885,854

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 2020

	2020	2019
	\$	\$
Note 10: Plant and equipment		
Furniture & fittings	20,107	20,107
Less accumulated depreciation	(20,107)	(20,107)
	-	-
IT assets	24,483	24,483
Less accumulated depreciation	(24,483)	(24,483)
	-	-
Medical support equipment	355,795	513,567
Less accumulated depreciation	(311,643)	(430,248)
	44,152	83,319
Telephone equipment	5,655	5,655
Less accumulated depreciation	(5,655)	(5,655)
	-	-
Website	62,643	62,643
Less accumulated depreciation	(25,058)	(12,529)
	37,586	50,115
TOTAL PLANT AND EQUIPMENT	81,738	133,434

Note 11: Right of use asset

Peppercorn Lease

During the current year, the Association entered into a 1-year peppercorn lease from 1 July 2019 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 2020

	2020	2019
	\$	\$
Note 12: Cash flow information		
Reconciliation of cash flows from operating activities with net current year surplus		
Net current year loss	618	(77,115)
Non-cash flows in current year surplus:		
– Depreciation and amortisation	37,181	50,070
– Unrealised loss/ (gain)	65,373	(86,305)
– Loss on sale of property, plant and equipment and investments	(106,948)	(144,446)
Changes in assets and liabilities		
– Decrease/ (increase) in accounts receivable and other debtors	4,336	172
– Decrease/ (increase) in prepayments	1,913	(168)
– Decrease/ (increase) in accounts payable and other payables	(138,319)	(61,637)
– Increase in provisions	22,497	(8,389)
	(113,349)	(327,818)

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

BOARD MEMBERS' DECLARATION

The board members of Muscular Dystrophy Association of Western Australia declare that, in the board's opinion:

1. The financial statements and notes, as set out on pages 1 to 18, are in accordance with the Associations Incorporation Act 2015 (Western Australia) and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the registered entity as at 31 December 2020 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with Associations Incorporation Act 2015 (Western Australia).



Mrs Tanvi Haria
Treasurer



Mr Brad Girdwood
President

Dated: 15 April 2021

Perth, Western Australia

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

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)**

Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report, of the Muscular Dystrophy Association of Western Australia (Incorporated). This report comprises the Board's report, assets and liability statement as at 31 December 2020, the income and expenditure statement for the year then ended, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and board members' declaration.

Cash donations are a significant source of fundraising revenue for Muscular Dystrophy Association of Western Australia Inc. Muscular Dystrophy Association of Western Australia Inc. has determined that it is impracticable 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 Inc. are complete.

In our opinion, except for the possible effects of the matter described in the above paragraph, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 December 2020 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 2015 (Western Australia).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical 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 to assist the association to meet the requirements of the Associations Incorporation Act 2015 (Western Australia). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 2015 (Western Australia) and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)**

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with 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 Board.
- Conclude on the appropriateness of the Board'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 the Board 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.

Owen & Plaistowe
Certified Practising Accountants



Hugh M E Plaistowe
Partner

Dated: 20 April 2021

Perth, Western Australia