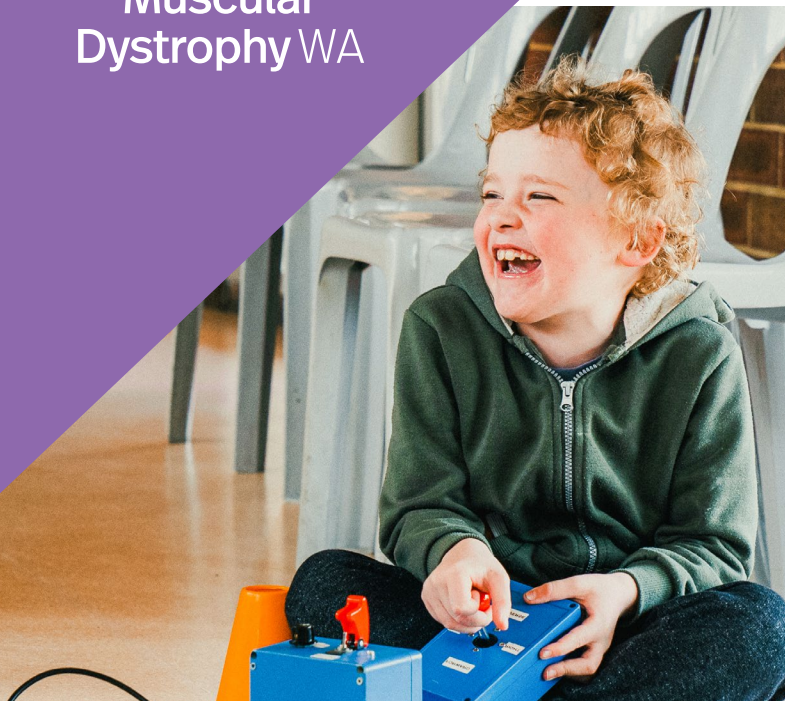




Muscular
Dystrophy WA



2021
Annual
Report



CEO & Chairperson Report



2021 was a year where we did what we love the most – hosting face-to-face events and connecting with so many of our community and supporters.

Our Community Services team sprung into step delivering an array of social events, education sessions and in-demand individual advocacy to members of our community. The Empower Fund was in full swing this year, with many grants awarded and it was such a pleasure to follow the journeys of those who participated in the Duke of Edinburgh Ignite Award.

In March we said farewell to team member Mel Dhillon and welcomed the lovely Holly Redman into the Fundraising and Communications team – the FUN team as they are fondly known. Our ever-committed volunteers across all areas of the organisation once again enabled us to do so much more than we could with just our small team, for which we are profoundly grateful.

The dynamic annual strategic planning process now deeply embedded in our systems enables us to keep a monthly focus on those larger strategic areas with one of our biggest pieces of work for 2021 being the preparation for the NDIS audit process.

Utilising external expert consultants to provide recommendations to improve and update our business systems and governance, the team worked tirelessly to ensure the final external audit was seamless, passing with gold stars.

Staff upskilling and training, together with improvements to all our processes, has set the organisation up to ensure when delivery of our NDIS services begin our community's needs will be met.

A critical component of setting our strategic intent was defining the values which drives what we do as an organisation – how we treat each other, our supporters, and most importantly, those we support.

Our team and a number of Board Members and volunteers came together in a number of workshops to set the foundations of what really matters.

The MDWA values are not just words on paper, they are actioned daily and frame everything we do. As a team we are fully accountable to our community and to each other.

Thanks to our amazing long-term partners, donors, committed givers and sponsors, the financial position of our organisation remains strong.

The impressive growth of our investment portfolio (overseen by the Finance & Risk Committee), together with the team's efficient management of low-cost events and stringent handling of expenses, enabled us to post a healthy surplus for the year.

We remain forever grateful to our long-term partners MyattsField Vineyards, Stan Perron Charitable Foundation, Toyota WA and Kailis Bros Leederville for their unwavering support and forever-positive, friendly participation in our events and activities.

National advocacy campaigns saw MDWA represent the WA neuromuscular community's voice in proposing equity across NDIS service access for those over 65 years by removing the age restriction from the NDIS eligibility criteria. This would enable equitable access to the NDIS for all Australians with disability, regardless of their age.

We provided a submission to the Joint Standing Committee's inquiry into independent assessments under the NDIS and advocated for smaller groups through submissions to the PBAC (Pharmaceutical Benefits Advisory Committee) for adult access to Risdiplam, Spinraza and also for newborn screening for SMA (spinal muscular atrophy).

We're thrilled to report that there were several wins in some of those areas and for others we will continue to have a voice and present our community's concerns.

Our close partnership with the neuromuscular team at Perth Children's Hospital (PCH) is truly valued by MDWA. Once again, we contributed a final round of funding to the dietitian service, and I'm pleased to report this vital service is now being fully-funded by PCH themselves.

Our ongoing investment into paediatric physiotherapy services at PCH provides vital support to the neuromuscular team and families with essential physical assessments, and neurological, musculoskeletal and respiratory clinical care support to the patients.

This year we gained a wonderful Board Member in Eamon Murphy. The Murphy family has a long association with

MDWA, with each member contributing through their varied skills, experience and knowledge across so many differing areas. We are excited for the next chapter with Eamon on board.

We would also like to thank outgoing Board Member Jane Edwards who served on the MDWA Board for six years. Jane's expertise in event management, fundraising and her personal lived experience and connection to muscular dystrophy enabled Jane to contribute across so many strategic areas of the organisation. And while Jane steps off the Board, we know that she will always remain a member of the MDWA family.

At the AGM in May it was such an honour to welcome two new Honorary Life Members to MDWA in Rick and Ruth Steven – a humble and giving couple whom we are proud to know. They formed TEAM Spencer 14 years ago in commemoration of their precious six-month-old Spencer, who sadly lost his life to SMA1 in 2007.

Rick and Ruth's tireless commitment to raising funds for research and projects in SMA started in 2007 and over the years they have facilitated more than \$500,000 in fundraising towards MDWA research and vital projects to support our community.

We are often told that life continually changes and that nothing lasts forever, but there are many things that do last forever. One is the love we can give and another is the feelings that we share with those around us. Sadly, in 2021 we lost several of the MDWA community family. Their loss will always be felt, and we will forever remember the love they gave.

It hit us all hard losing a wonderful friend and colleague in Robert Kerr. Rob was a member of the MDWA team for more than two years, contributed to many focus groups and was always a friendly face at our social events. Our thoughts and wishes go out to those families and friends who lost loved ones in 2021. Please know you will always be in our hearts and part of everything we do. We promise that we will always be here to support you when you need, forever.

Many factors contributed to MDWA having a successful year in 2022. Our quality services, having a sound strategy, and employing efficient processes are all important. But it's the people within MDWA that execute the strategies, plans and processes that make us successful.

Simon Sinek, a motivational speaker and best-selling author once said "Customers will never love a company until the employees love it first." And we know our community love MDWA and so much of that love is because of the team. We wish to extend our heartfelt thanks to the whole team who always go above and beyond.

Our team bring their passion to serving our community daily and they always do what's right on the community's behalf. They feel the highs and they feel the lows. And while MDWA continues to flourish financially, having our strong, dedicated team is what really makes the magic happen.

On a final note, we reiterate that the community is at the heart of everything we do. Every way we can contribute to making a positive difference for our community drives everything about MDWA.

Thank you for the privilege of serving you all.





Treasurer Report

On behalf of the Board, I am pleased to present the 31 December 2021 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 \$69,705 (2020: \$60,456). This results in an overall surplus as at 31 December 2021 of \$7,224 after payment of research grants and scholarships.

Total income of \$1,191,793 in 2021 reflects a decrease of \$68,007 or 5% compared to 2020. Whilst there was a general increase across most income streams, the overall decrease in income is largely attributed to lower Government COVID-19 assistance payments and grant income compared to 2020.

Total expenditure of \$1,122,088 was lower by \$77,256 or 6% compared to 2020, largely in line with costs associated with lower grant income in 2021.

The Association maintained a sound overall financial position, despite continued impact from COVID-19.

Net assets and liabilities are generally on par with 2020 balances. Movement in net assets reflects strong growth in the financial assets' portfolio, off-set by lower cash balances due to lower grants, bequests and other income, and partly from investing \$75,000 cash into the financial assets' portfolio.

The Statement of Changes in Equity reflects changes from Australian Accounting Standard AASB15 "Revenue from Contracts" effective 1 January 2021. Although there was no impact on the overall financial position, there was an accounting reallocation of \$500,648 from the Association's liabilities to its retained earnings balances relating to the Harold and Sylvia Rowell Scholarship funds.

As at December 2021, the Association's financial position increased by \$7,224, resulting in a closing net assets balance of \$2,729,608.

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

I wish to acknowledge our members and community for their continued support, and express my sincere thanks to the Board, our Chief Executive Officer, Hayley Lethlean, our dedicated staff and team of volunteers for their continued contribution and commitment.

Tanvi Haria, Treasurer

\$2,729,608
Total Accumulated Funds

6%
administration expenses in respect to annual turnover

\$411,816
investment into the community & programs

\$625,593
total fundraising & donations income

\$43,818
funds invested into research projects, scholarships & initiatives

\$29,655
Empower funds granted

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



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



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



EAMON MURPHY,
Member
Board member since 2021



L to R: Holly Redman, Sarah Williams, Hayley Lethlean, Cathy Donovan, Mark Hullett, Emma Kenton, Piper Marsh, Brooke McGregor

Staff, Volunteers & Ambassadors

STAFF

The team thrived in 2021 with only minimal COVID-19 disruptions from the usual office arrangements. During the year we transitioned to working from home one day a week as a permanent fixture, which by all accounts looks to be a great model for the future. Not only has this given the team greater flexibility, saved travel time and fuel expenses for everyone, it's also a saving for the organisation.

Changes to the team included saying goodbye to Mel Dhillon and hello to Holly Redman as part of the communications and FUNdraising team. Holly has brought some fresh ideas to the team and alongside Emma and Mark, this dynamic trio made sure our fundraising events have exciting twists of difference. Just when I thought the communications couldn't get better, they lifted yet another notch with amazing social media and newsletters.

In line with best practice and good governance, we were tasked by the Board with a review of our insurance and auditor providers. Cathy took on this challenge with gusto, engaging with a number of contractors to ensure the board had multiple tenders to review and to consider for these services in 2023. As always, we thank and acknowledge our auditors Owen and Plaistowe and insurers, Grange Insurance, for their services delivered

over the past ten plus years.

The Community Services team in Piper, Sarah and Brooke delivered events and programs that ran smoothly and kept focus on always meeting community needs. There were a few disruptions with face-to-face events but on the whole they enjoyed getting out and made sure all interactions were in line with community expectations.

The MDWA team goes above and beyond, so in recognition of our awesome efforts and commitment we enjoyed a fun and competitive (yet relaxing) trip to Rottnest Island at the end of the year and a hearty Christmas celebration with the Board and volunteers. Yes we work hard, but fun is always part of what we do.

VOLUNTEERS

It's a well-known fact that securing regular, committed volunteers is vital for charities to run and survive.

This year we received 791 hours of volunteer support, which is the equivalent to just over \$33k in extra resources.

We are extremely grateful for the time and support that our regular admin volunteers give to us. No task is too much for **Louise Storey** and **Sue Fidock**, and their

commitment to helping us each week is really what gets us through the year.

Their help extends from general admin, to running errands, packing goodie bags and helping out with the setup, running and packdown of fundraising events.

We are so very appreciative of their help and we look forward to enjoying their presence and help into 2022.

AMBASSADORS

With a busy calendar of events and campaigns throughout 2021, our Ambassadors once again stepped up and lent their support and profile to the cause.

Simon Beaumont continued to donate his time and energy as MC at a number of our key events... he literally doesn't know how to say "no". Simon makes an immeasurable difference to each of our engagements with his affable style on the mic and knowledge of muscular dystrophy, while bringing a strong sense of community to every event he helps us with.

Adam Voges is always happy to put his hand up and get along to our fundraisers, being a regular at the Kailis Club fundraising auction where he is always up for a chat with Simon about the latest movements in WA cricket. Adam also got along to our newest event Taxtails, and is keen to help with fundraising items and networking with our supporters.

Ross Wallman was again instrumental in keeping our momentum going with the Hale Mates program. He's a breath of fresh air at our fundraisers and community events, and is doing it all while juggling a toddler. You only have to look at the smiles on the kids' faces at Hale Mates to know how much fun Ross brings to the table.

Matt Haddon has made the move to the north of WA, but is no less engaged with us than before and even ran a half-marathon around Lake Monger in 2021, raising over \$1,000 for MDWA. Matt was one of the trailblazers of our hugely popular Hale Mates program and still stays in touch with participants from previous years.



Admin Volunteers Louise Storey and Sue Fidock



Simon Beaumont and Adam Voges



Ross Wallman and community member Michael Atkinson



Matt Haddon and community member Mackenzie Crane

Community Services Program



100+
hours spent answering
community questions

\$29,655
Empower
funds granted

24 mins
on average spent
on each
community query

\$411,816
invested into the
community &
programs

50%
more education
sessions delivered
than 2020

74%
increase in
young people
attending our
YASG program

\$11,040
provides one of our
community members with
the provision of an E70
CoughAssist™ Machine,
maintenance, insurance
& support

2021 was thought to be the year that we all got back out and started living our lives again. Unfortunately, it had other plans and although we didn't see the extended lockdowns of 2020, the short lockdowns we did have and what was happening in the Eastern states eroded community confidence in getting out and about, in turn making service planning and delivery ad hoc.

The impact of this was that a number of community events needed to be cancelled or rescheduled, and meant reduced numbers at those that were conducted.

The year commenced positively with Brooke McGregor, our Community Programs Officer, returning from maternity leave. We would like to thank Jack O'Keeffe and Mel Dhillon for their work in this role while Brooke was on leave.

The team also worked really hard on upskilling and training as part of MDWA's application to become a service provider under the National Disability Insurance Scheme (NDIS). Our first step was passing the Stage 2 audit mid-way through the year which, due to some hard work, was achieved. The Community Services team look forward to commencing the provision of specific NDIS services during 2022.

The year ended on a sad note with the passing of Robert Kerr, a previous Community Services team member. In respect to Kylie and Rob's family and in support of MDWA's staff and the NMC community, we decided to postpone the Annual Community Day to early in 2022.

The Community Services team would like to recognise the support provided by a number of individuals, which greatly assisted us in the delivery of our services, particularly Wendy Keene and Ross Wallman for their ongoing support of Hale Mates; to Sherrise Todd from PLAYworks for being flexible, creative and supportive of our kids and female carers programs; and to Rosie Stone for volunteering her time and patience during many of our kids' programs.

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

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



Perpetual Foundation -
Helen Leech Endowment



Social Programs

SCHOOL HOLIDAY PROGRAM

The commencement of our programs was slightly different this year. Instead of conducting a two-day school holiday program, we commenced 2021 with a Fun Day, and the change in focus paid off with 16 full Fun Day attendees and five transition program attendees.

The Transition program is a new initiative delivered through many of our children's programs, aimed at supporting younger children and their families in attending our children's services. We recognise that attending a full-day event or an overnight stay for the first time can be daunting for both child and family, so the Transition program provides a brief snapshot of the program, in the hope that everyone will feel more comfortable attending as a full participant sometime in the future.

Activities for Fun Day included a visit from Scitech and an afternoon getting our hands dirty with Activity 4 Kids Nature Club where we met several mini beasts and built homes for bees.

April school holidays saw 43 community members join us at the Zoo for Family Day, where we enjoyed a picnic lunch surround by the calls of wildlife.

The July School Holiday program was impacted by a short lockdown. The first day was cancelled and rescheduled to a weekend in August.

Although we had completed our lockdown the second week of the holidays, confidence in accessing the community was low with only four people attending the day.

CAMP

Faith in attending community events had returned by the time Camp was conducted in the October school holidays. Nine children participated as full campers and stayed the two nights, six participated as day campers, and we had two transition program participants join us. Camp is full on for everyone who attends with a range of activities conducted. This year it included a PLAYworks collective art project (which you can see on the back cover of this booklet), building rocket cars with EdgyX, a movie night, multi-sports activities conducted by WADSA and a last night party to celebrate another successful camp.

This year we trialled a senior camper role – where an experienced, older camp participant was awarded the role to ensure all campers, particularly new ones, felt supported and comfortable. We would like to thank Bailey Atkinson for being our inaugural senior camper and setting a great standard to be followed.



YOUNG ADULTS SOCIAL GROUP

YASG was heavily impacted by COVID, with only three events taking place in 2021. However these were well attended, with 10 people joining us at lunch at The Hen in February, 20 participating in a trivia night at the Girls School Cinema in June and 19 attending dinner at Clancy's Fish Pub in September.

Even during times when the YASG group could not meet, they kept in touch virtually.

ADULTS WITH NMCs

This program started slowly in 2021, due to the impact of COVID, with only nine adults enjoying lunch at Coast Port Beach. However it returned to its full strength for September with 18 members enjoying a bottomless brunch at Matilda Bay Restaurant.

This program provides the opportunity for adults with a neuromuscular condition to meet and receive support from those experiencing similar circumstances.

MALE CARERS

The Male Carers program saw eight members enjoy a social bowl and light dinner at Mt Lawley Bowling Club in March, and five members be part of a brewery tour and dinner at Nowhereman Brewing Co. in September.

FEMALE CARERS

The Female Carers program was also impacted by COVID restrictions but in the end two events were conducted. The first was held in August, where 14 female carers enjoyed a champagne high tea at Masonmill. The second event occurred in November where 12 female carers got their lumberjack on and threw axes at targets at Lumber Punks, followed by dinner at Bright Tank Brewing Co.

Both the Female and Male Carers program offer the chance for families, carers and partners to meet and share their lived experiences in a relaxed setting.

HALE MATES

Hale Mates commenced with the mentor induction and training program in which 12 Hale School students participated. As part of their community service-learning program, these students delivered 13 Hale Mates sessions to our five Hale Mates participants. During the year we had lots of fun with cooking activities, gaming sessions, a chemistry lab, art projects, a jam session in the music room and a drone activity.

COFFEE MORNINGS

Five coffee mornings were held during 2021. These casual events provide people living with a neuromuscular condition and/or their families with the opportunity to get together over a cup of coffee and talk about anything.

REGIONAL WA

Each year the Community Services team conducts a regional coffee morning, with the 2021 version held in the Peel region. It saw five community members attend – who often don't get the chance to travel to MDWA's events. Participants enjoyed a cup of coffee over chats about how they were going and whether they require any further support from us.

THE WIGGLES

13 community members enjoyed a wiggly good time at The Wiggles in May. Thanks to Toyota WA for yet again donating their suite at RAC Arena and to Purpose Ventures for buying it at auction and re-gifting it for our community to use.

Professional Development

2021 was a year for professional development within the Community Services team. This was driven by requirements of the NDIS registration process; upskilling team members to deliver new services under the NDIS; and capitalising on some quieter time that working from home allowed.

Training included quality and safeguarding information sessions such as risk, complaints and incident management; Support Coordinator training; running a Support Coordination Business workshop; portal training; and health education sessions, such as hand hygiene and defibrillator training.

Empower Fund

Two rounds of the Empower grant were conducted during 2021. The first was the continuation of the Conor Murphy round. This saw eight community members share in \$11,350 worth of funding, which was used for currently unfunded therapy, equipment and travel expenses.

The second round in October approved \$18,916 worth of grants to 10 participants for vehicle and home modifications, accessible accommodation and some specialised equipment.

The Empower grant aims to provide financial support to assist people with a neuromuscular condition to live their life to the fullest, or to provide emergency funding in times of genuine financial hardship.



Bereavement Program

The Community Services team undertook an internship with Notre Dame student, Lauren Moffat, to develop a bereavement program.

The idea of this new program was developed from feedback from a couple of families who felt this was a gap in MDWA's current service provision.

To understand the requirements of a bereavement program, Lauren surveyed a number of MDWA families, reviewed current WA bereavement services and undertook a literature review to gain a deeper understanding of what research recommended in this space.

She completed the internship by developing a set of recommendations for the development and launch of a bereavement program in 2022.

Education Program

Community Service team members delivered four education sessions throughout 2021, this included two sessions to school staff with a total of 27 teachers participating.

The focus of these sessions is to ensure schools are working towards inclusion for children with neuromuscular conditions.

MDWA co-hosted two advocacy sessions with Rare Voices Australia. The first session was focused on self-advocacy and 10 community members attended. The second session was for Patient Organisations with 11 people attending.

MDWA attended the SMA Parent/Caregiver Information Evening at the Perth Children's Hospital in April to meet new families and provide any additional support.

The Loop

The Loop successfully launched in 2020. During 2021, MDWA continued to play a significant role in the evolution of The Loop by acting as Content Manager and as a part of the National marcomms team.

The Loop was developed by Muscular Dystrophy Foundation Australia and is an accessible website that connects the neuromuscular community together, and to health and wellbeing information specific to their condition.

The Loop can be viewed at www.theloopcommunity.org

Fundraising & Communications



Fundraising & Partnerships

Throughout 2021 we were constantly amazed by the spirit of generosity shown by our incredible band of supporters. Whether you are family and community members, friends of MDWA, peer-to-peer fundraisers, small businesses or larger corporations, you continually stepped up to the plate to support our various events and campaigns.

We are acutely aware that many of you were going through a period of great uncertainty yourselves but remained solid and strong in your connection to everything we did, ensuring that we were able to deliver on our 2021 expectations. After a year of major adjustments in 2020 due to the COVID-19 pandemic, we again tweaked the way we operated as an organisation as well as how we raised funds to continue supporting our community.

We are privileged to be able to regularly call on a dedicated group of supporters who help us to host multiple events and run our campaigns at minimal cost, allowing us to achieve maximum bang for our fundraising buck. We thank MyattsField Vineyards, Toyota WA, Kailis Bros Leederville, SeaLink, Just In Time Gourmet, Gage Roads Brew Co, the wonderful Prof Sue Fletcher and our inimitable MC Simon Beaumont for their assistance throughout our 2021 events program.

We added an event called Taxtails in the middle of the year, aimed at expanding our group of supporters and building on our digital and postal Tax Appeal with a

cocktail event at the end of the financial year. This was viewed by us as a work-in-progress and will develop into an important feature of our calendar in years to come.

We could not be more appreciative of all those who have helped MDWA to deliver on our mission throughout 2021. We literally would not exist without this support, and it plays a most significant role in our ability to provide vital services and social programs to our growing community.

To each of you who is reading this, we encourage you to take a bow and rest assured that the community of MDWA, our staff, Board and members are all extremely grateful for everything you do to help the cause.

TOYOTA WA MUSCULAR DYSTROPHY GOLF CLASSIC

The Golf Classic returned to its normal scheduling, with the event again being hosted by the team at Joondalup Resort in late March. This is one of our most significant fundraisers of the year and launched our calendar of events in grand style, with a record field of 35 teams carving their way around one of Perth's best courses.

The growth in team numbers can be attributed to our increasing depth of corporate supporters, whilst the Toyota network in Western Australia rallied to ensure the day was another great financial success.

In its 14th year, the Golf Classic has gone from strength to strength due to the ongoing assistance and sponsorship

OUR PARTNERS:



provided by our generous event partners Toyota WA, Toyota Autoparts and Toyota Financial Services. Besides their financial support, they bring numerous guests and voluntary help on the day, prizes, auction items, gift bags, and of course the Hole-in-One feature prize of a brand new Toyota Yaris.

The post-golf cocktail function was again hosted by our ever-present MDWA Ambassador Simon Beaumont who entertained the 120-person crowd who had supported the day.

The 2021 Golf Classic generated a net gain of \$73,177 which is the most we have raised in the event's history, and brings the total funds raised from the Golf Classic over the years to in excess of \$640,000 – an incredible testament to Toyota WA's long standing partnership with MDWA.

DINE FOR MDWA

In May we hosted the 5th edition of the ever popular Dine with MDWA series with a superb lunch at Dilly Dally in Subiaco. These dining events are always reasonably priced and open to our community, supporters, friends and anyone who wants to learn a bit more about us.

Guests were treated to delicious share plates, with our hosts going above and beyond to ensure there was ample food, washed down by a range of the finest MyattsField Vineyards wines. With a spirited raffle held on the day and the generosity of our 53 guests, we raised \$3,689 from the lunch.

FRIENDS WITH BENEFITS

The Friends with Benefits committed giving program continued into 2021 after the 2020 pilot was a success. We increased our membership gradually with four new people getting on board by committing to regular giving of \$520 per year at their own choice of payment intervals.

Members receive a range of vouchers and other goods from MDWA and our valued partners in return for their annual contribution, which is 90% tax-deductible. We have 22 amazing people in the program, generating \$9,632 in 2021 and we look forward to developing the membership base into the future.

ANNUAL RAFFLE

Following on from our inaugural 'Grand in the Hand' raffle, we secured a fully donated prize for the 2021 campaign, meaning that all funds received from the sale of our \$20 raffle tickets went straight to the bottom line.

Our loyal supporters helped us to generate \$3,200 with minimal outlay and a short, sharp promotional period. Thanks to everyone who went into the draw to win the two night staycation at the Hilton Hotel in Perth.



TAXTAILS

Our inaugural in-person tax fundraiser was hosted at Bells Function Centre via our connection with SeaLink on Wednesday 23rd June, 2021.

85 guests enjoyed a wonderful cocktail menu and drinks supplied by MyattsField Vineyards and Gage Roads Brew Co in a stunning room overlooking the Perth CBD and Swan River.

We made some new contacts through our Board members, along with a fresh new network courtesy of our Event Presentation Partner, Mortgage & Finance Solutions Australia.

With a positive vibe in the room and the end-of-financial year looming, we managed to raise \$28,070 in funds against costs of less than \$4,000 to stage the night.

TAX APPEAL

Our 2021 Tax Appeal was a great success, raising \$50,069 in gross income.

The content of the appeal letter focused on the importance of making Perth clinical trial ready, as currently the only Australian clinical trials are held interstate, which makes it difficult for West Australians with neuromuscular conditions to participate. The appeal highlighted how we're advocating on behalf of our community as it is unfair for them to miss out on potentially life-changing trials.

KAILIS CLUB EVENT

Amidst changing COVID restrictions, we were very fortunate to be able to host a full room of 100 guests at Kailis Bros Leederville on August 20 for our annual cocktail event and auction.

The success of this event is based around our ability to bring guests to the room on a complimentary basis, and this is only possible due to the incredible generosity of MDWA Life Members Theo Kailis, and Rachael and Josh Davenport. Theo and his wonderful team at Kailis Bros host the event at no cost to MDWA, including the use of their MG Kailis room plus all staff and catering, while the Davenports (through their MyattsField Vineyards) provide their amazing range of wines for guests to enjoy through the course of the four hour cocktail party.

MC Simon Beaumont plays a huge role in this event and uses his inimitable interviewing style to bring guests and supporters together. We often field feedback from this night where people tell us they leave the event with far deeper knowledge of muscular dystrophy than when they arrived, and much of that is due to Simon's work. Along with his trusty sidekick and our regular event auctioneer, Tiny Holly, the pair kept the night moving at a fast pace and the vibrant atmosphere in the room is a testament to

the spirit of giving created by these two gems.

When you add these people to a recipe that includes an awesome venue, delicious food, fine wines and a vast array of incredible auction items that were up for grabs, the result is a spectacular fundraiser. We generated \$97,115 from the sale of raffle tickets and auction items, including \$15,000 that was paid for the Berkeley River Lodge holiday. With a further \$39,625 from some very generously matched donations on the night, we raised a grand total of \$136,740 against only nominal costs due to our wonderful event partners.

BUSSELTON TOYOTA GOLF DAY

With the continued support and dedication of Laurie Saltarini and Leanne Locke from Busselton Toyota, we hosted the 4th Busselton Toyota MD Golf Day in October. Teams came from Laurie's network of contacts in the south-west, while several golf tragics also made the trip to Dunsborough Lakes Golf Club, who put on a terrific day both on-course and in their clubrooms for the post-golf function.

There was a great fun vibe during the award presentations where guests, players and golf club members all got involved and chipped in by purchasing raffle tickets and silent auction items that were up for grabs thanks to our sponsors.

Due to the generosity of Busselton Toyota, the wider Toyota network and all who attended on the day, we generated \$29,846 which is a brilliant result.

MARQUEE DAY FOR MDWA

After a one year hiatus, we held the Marquee Day in November in the beautiful Director's Lounge overlooking the finishing post at Ascot Racecourse.

MDWA Board Member Eamon Murphy gathered together a table of contacts and kept the fun going as event MC while the 100-strong crowd dug deep and enjoyed a great day's racing with delicious food and beverage included. Between the raffle, auction, ticket sales and race sponsorships, we raised \$21,387 after costs.

CHRISTMAS APPEAL

Our 2021 Christmas Appeal featured community members, the Atkinson's, who very generously shared their story and opened up about the role MDWA plays for their family. Thank you Amanda and Michael for allowing us to spotlight your family.

The appeal was a great success, closing at \$11,889 gross income.



Help families like the Atkinsons this festive season

When you meet the Atkinson family you're greeted with love and laughter. With five children (Bailey, Logan, Jasper, Oakley and Felicity) aged 5 to 15, parents Michael and Amanda have their hands full. On top of this there are some additional challenges that they face that not only affect them daily, but also how they see their future.

In 2016 Bailey was diagnosed with Duchenne muscular dystrophy at 10 years of age. As the condition is genetic and mostly affects males, Michael and Amanda had their three other sons tested as a precaution, only to discover that their youngest son Oakley also had it. It was then that the Atkinsons contacted the team at MDWA.

"The neurologist shoots a lot of information at you and one of those pieces of information, one of the most important, was a referral over to MDWA," Michael says.

Here at MDWA, our team are passionate about making sure families like the Atkinsons live their best life possible, as we know that a cure may not be found in the near future.

Muscular dystrophy is a rare genetic neuromuscular condition (NMC) that sees different muscles in the body progressively deteriorate. Those affected have trouble walking, lifting, speaking and breathing, significantly impacted.

Our Support For Life means that we give help now, as well as into the future to around 700 people directly affected by NMCs in WA, including family members and carers.

They ask us for support in many ways, including how to navigate the services they can access through the NDIS, counselling, the provision of CoughAssist™ machines and help with advocacy.

Through our social programs we help them connect with others so they can find comfort in knowing they are not alone, especially in the more daunting moments.

Bailey and Oakley both attend our peer mentoring programs which challenge them to learn new skills, embrace challenges and build resilience alongside fostering a strong sense of inclusion and mateship. They also give the parents some well-earned respite and allow siblings to be involved too.



SCARBOROUGH CAROLS

MDWA was once again the aligned charity of the 2021 event, with support from the Scarborough Beach Association and City of Stirling.

With the help of a dedicated team of MDWA volunteers, we raised \$16,066 in donations, raffle tickets and candle and booklet sales.

PRIVATE ANCILLARY FUND (PAF) PROGRAM

Following on from the successful launch of our PAF Program in 2020, we were the grateful recipients of two rounds of PAF funding.

The first of these came from the Perpetual Foundation – Helen Leech Endowment, who generously supported the ARC Project with a donation of \$30,108.

We were also grateful to receive further funding from the Theodore and Isabella Wearne Foundation, who kindly contributed \$15,350 towards the 2021 MDWA Camp, allowing us to cost-effectively run this vital program for school aged kids in our community.

PEER TO PEER FUNDRAISING

Our dedicated Ambassador Matt Haddon definitely went the extra mile, running half a marathon around Lake Monger and setting up an online fundraising page for his efforts. Matt truly gets why we are here and his supporters helped him raise \$1,090 in a brief campaign before the run.

A dedicated group of mountain bikers, runners and walkers made the annual trek down to Dwellingup to take on the muddy of the Dwellingup 100. This event creates such a great feeling of camaraderie amongst our crew, many of whom stay overnight to celebrate their efforts. We thank each and every one of you who put in the hard yards on the trails, and also your friends and family who supported your fundraising pages to help us raise \$37,449.89.

The association with Hale School keeps strengthening through our Hale Mates program, with the school dedicating a free-dress day to MDWA in September and raising a whopping \$2,443. Our thanks go to Wendy Keene for her hard work in organising the day.

Envision Medical Imaging celebrated their 13th birthday during September by dedicating all funds raised for the month (\$5,243) to MDWA after hearing of Sugar Free September, a peer-to-peer fundraising campaign run by MD NSW. We're so grateful for their support.

SUPPORTER RUN EVENTS

Chris Niven at Engine Room Espresso held another fundraiser at the local bowling club in North Perth, selling burgers and sides for the hungry crowd while also holding a bumper raffle. Between food sales and raffle tickets, the night generated \$1,863 for MDWA.

The team at MyattsField Vineyards ran their annual Scarecrow Competition in May, where visitors to the winery are encouraged to make donations and vote for the best scarecrow in the field, prepared by local families, schools and community groups. The competition raised \$1,069 for us.

In early December, the 9th annual Salt Sixes Cricket Tournament was hosted by MDWA sponsor Glen O'Brien from Salt Property Group. The day was a massive success with 12 corporate teams competing for the trophy and enjoying a long lunch at Tompkins on Swan function centre. Through a raffle and small auction, we raised \$3,358 from the event.

Communications

Throughout the year we sent out three community and three fundraising newsletters. Last year's investment in our database has made it easy to track and grow our mailing lists which saw our community list increase by 23 over the year to 306 and our fundraising by 438 to 1,282 – a whopping 844 new sets of eyes for our brand and cause.

SOCIAL MEDIA

Social media continues to raise public awareness and help us engage with new supporters and community.

Over the year our Facebook following increased by 86 people and our Instagram page received 139 new followers.

We maintained our proactive presence, ensuring we frequently post relevant, engaging and insightful content that benefits all of our followers, including the general public. We continue to assess our content on a weekly basis to ensure it's sensitive to what our community and supporters may be experiencing as they move through loss within the community and COVID-19 isolation.

We began posting a series called MD Monday once a month to educate people on neuromuscular conditions, to garner a better understanding of the condition and disability. Some topics included 'Hiring someone with an NMC' & the 'Social Model of Disability'.

2021 also saw us adopt ContentCal to schedule our social media posts which helped us to streamline the planning and approval process when creating content, saving a considerable amount of time in the process.

Research Advisory Report



RESEARCH PARTNERS:



2021 was a quite year for the Research Advisory Committee, with meetings happening on occasion to review our three ongoing projects and to confirm annual funding contributions towards them.

The PCH dietetics project, which has been funded by MDWA since 2018, continued to grow from strength to strength and we were delighted to hear that from July 2021 this initiative no longer required ongoing MDWA funding. It became very evident during the past two years the significant value this essential service offers to the neuromuscular paediatric community, and given it is a key component to holistic multidisciplinary care management of patients, the hospital saw value in funding the ongoing costs as part of their core business. MDWA is thrilled to have played a small role in raising awareness for, and the value of, this service and we look forward to diverting the balance of our funds to other areas in need in the future.

The PCH physiotherapy project with Nicola Hanlin at the helm is going from strength to strength and the Neuromuscular Research Team and Telethon Kids Institute research team continue to collaborate and investigate into how muscle weakness impacts breathing, particularly during sleep, as part of the project "Developing clinical predictors of disease progression in children with NMCs". I encourage you all to read the detailed reports included in the next section to better understand the progress of each of these in detail.

My thanks goes out to the committee for their contributions during the year and their commitment to our community. I also wish to acknowledge and thank our funders in TEAM Spencer and to Harold & Sylvia Rowell who bequeathed us funds in 2012, which continues to enable us to contribute towards vital research and clinical outcome initiatives.

*Susan Trahar,
Research Advisory Committee Chair*

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, after working for PMH and PCH for over 30 years.

Nicola has been seeing the newly diagnosed children and assessing them and assisting them in the NDIS process. Once their plans and service providers are chosen she liaises with community therapists and offers resources and any assistance that they require.

There are 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 6 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. They also can guide proactive care and future equipment needs.

Exercise in the 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 neuromuscular children. As some children 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.

In the past year there have been some very useful online talks about physiotherapy with neuromuscular clients and Nicola has been able to share these with community providers.

In December she was invited by Ability Centre to talk to the physiotherapists at their annual professional development forum about neuromuscular conditions. This was a great opportunity as it now allows those therapists to liaise and ask questions with ease.

Nicola works in the spinal orthopaedic clinics and liaises back to community therapists regarding any issues and plans. She also works in another orthopaedic clinic that will now include any new children with neuromuscular conditions. This is ideal as it will always ensure that our children have a physiotherapist present to relay relevant information.

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

As we know, clinical trials commenced at PCH in 2020 and Nicola was fortunate to have attended clinical evaluator

training in France prior to that. This enabled her to get face-to-face training from the best trainers in the world just before COVID changed everything.

Further training has continued both in-person and via video. Motor function is the best measurable outcome in these trials, so the role of the physiotherapist is very important.

Lots of liaison has occurred with specialist physiotherapists in the eastern states to determine that we are providing best practice and to ensure that our children are receiving the best care that is available.

Harold & Sylvia Rowell Research Project Grant: Annie Robertson

IMPROVING NUTRITION IN WA CHILDREN WITH NEUROMUSCULAR CONDITIONS

MDWA funded a Neuromuscular Dietitian position at Perth Children's Hospital (PCH) between July 2018 and July 2021.

This funding allowed us to provide clinical dietetic services, in line with best practice recommendations.

As a result of this funding we were able to demonstrate a need for a neuromuscular dietetic service and have since secured permanent funding for this service, allowing these families to continue receiving support throughout their care journey.

A dietitian now attends all PCH neuromuscular clinics, which provides access to dietetic services to approximately 16-18 patients per clinic and a total patient cohort of 240 children.

Patients are seen at key interventional time points such as 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.

The MDWA funding also facilitated the development of key resources to support the clinical dietetic service provided.

These include clinical practice guidelines, nutrition care pathways, screening tools and a range of patient education resources specific to SMA and DMD.

These resources continue to be used regularly with our patient cohort, contributing to the provision of an effective and evidence-based service.

TEAM Spencer SMA Research Scholarship Recipient: Dr Adelaide Withers

DEVELOPING CLINICAL PREDICTORS OF DISEASE PROGRESSION IN CHILDREN WITH NMC CONDITIONS

The Neuromuscular Research Team based at Perth Children's Hospital and Telethon Kids Institute continues to investigate how muscle weakness impacts breathing, particularly during sleep. The aim of this research is to be able to identify respiratory problems so that effective treatment can be started at the earliest opportunity. The tests traditionally used to monitor respiratory health are lung function tests and sleep studies. Lung function tests can be challenging for children, particularly those with muscle weakness. Sleep studies can be inconvenient, uncomfortable and it can be very difficult to sleep in the sleep laboratory (many families refer to them as 'no sleep studies' because of how hard it is to sleep!) One of the aims of our research is to find other ways of measuring respiratory health, including lung function tests that are easier to perform and home sleep studies.

Despite the challenges COVID has thrown at our research team, we are pleased that we have been able to not only adapt, but to continue to expand our research focus. We are very proud to announce the addition of Queensland Children's Hospital to our every growing research team as we continue to collaborate with our interstate and international colleagues. With the support of MDWA, what initially started as a small, single centre pilot study for Dr Withers' master's degree has grown into a very large, multi-centre collaborative research study with a number of different areas of focus.

Very recently two PCH participants completed their final two-year data collection visit which is a milestone! Recruitment at Perth Children's Hospital has completed and we anticipate all of our local participants will have completed data collection in the next twelve months. This is a very exciting time for our team as we can start to look at the data we have collected in detail and will have some very exciting findings to share in the future.

Parts of the research focusing on participation and the link between respiratory health and mental health have been completed, and a new part of our research focusing on the impact of COVID upon mental health of our participants is about to commence.

Dr Withers' application to upgrade her master's degree to a PhD was successful, and she remains extremely grateful for the ongoing support she has been given from MDWA, all the participants and families involved in the research as well as the wider neuromuscular community.

MDWA Values

We're here for you

COMPASSIONATE / APPROACHABLE
INFORMATIVE / AVAILABLE / SUPPORTIVE
KNOWLEDGEABLE / EMPATHETIC

- Genuinely caring •
- Standing beside you •
- Encouraging connection •

IT IS

IT ISN'T

- Overbearing
- Fake or patronising
- Standing in front of you

You matter, you belong

IMPARTIAL / INCLUSIVE
RESPECTFUL / SAFE / FAIR

- For everyone
- Hearing your voice
- Celebrating diversity

IT IS

- Isolating
- Ego-driven
- Judgemental

IT ISN'T

We are who we say we are

TRANSPARENT / ACCOUNTABLE / HONEST
RELIABLE / GENUINE / ETHICAL

- Keeping our word
- Doing the right thing
- Appropriate transparency

IT IS

- Making excuses
- Cutting corners
- Overcomplicating

IT ISN'T

We love fun

HUMOROUS / POSITIVE / LIVELY
INTERPERSONAL / FRIENDLY

- Laughing together
- Creating friendships
- Celebrating good times

IT ISN'T

- Downplaying challenges
- Forgetting our purpose
- Making fun & causing harm

IT IS



This artwork was made by our MDWA kids at our annual camp, with thanks to PlayWorks.



**Muscular
Dystrophy WA**

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

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



**Muscular
Dystrophy** WA

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

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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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 2021.

Board Members

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

Brad Girdwood	Aaron Schier	Eamon Murphy
Peter Rowe	Tanvi Haria	Abby Niven
Susan Trahar	Josh Davenport	Shane Powell
Cara Philpott	Jane Edwards	

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 \$69,705.

After granting \$62,481 for research grants and scholarships, including a provision for Harold and Sylvia Rowell Scholarships; it results in a net gain \$7,224

Events Subsequent to the End of the Reporting Period

At the time of writing this report Australia and the world continued to experience the effects of the COVID-19 Virus. While the economic downturn from the wide-reaching effects of the virus continued, 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: 10 May 2022

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

INCOME AND EXPENDITURE STATEMENT
AS AT 31 DECEMBER 2021

	Note	2021 \$	2020 \$
INCOME			
Fundraising and donations	2	625,593	518,115
Grants income	3 & 4	169,655	255,973
Dividends received		87,757	18,005
Interest received		5,318	16,491
Increase in value of investments		117,837	-
Gains on sale of shares		33,780	106,948
Other income (Includes COVID payments)		62,099	344,268
Bequest & Trusts		89,394	-
TOTAL INCOME		1,191,793	1,259,800
EXPENDITURE			
Depreciation expense		27,001	37,181
Audit fees		7,820	7,170
Bank charges		10	177
Community expenses		81,108	142,743
Community salaries and superannuation expense		330,708	325,507
Utilities expense		6,035	4,640
Loss on sale of investments		-	-
Unrealised loss of share valuation		-	65,373
Advertising and promotion expenses		8,521	6,606
Administration expenses		17,426	13,006
Outgoing expense		34,474	33,360
Salaries and superannuation expense		488,566	470,964
Fundraising expenses		120,419	92,617
TOTAL EXPENDITURE		1,122,088	1,199,344
Current year surplus prior to Research Grants and Scholarships Provision		69,705	60,456
Empower Grants	6	(18,663)	(9,489)
Harold and Sylvia Rowell Scholarships		(42,500)	(50,350)
Limb Girdle Grant		(1,318)	-
Net current year (deficit)/surplus after Research Grants and Scholarships paid		7,224	617
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR	5	2,722,384	2,721,767
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		2,729,608	2,722,384

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

ASSETS AND LIABILITIES STATEMENT
AS AT 31 DECEMBER 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash on hand	7	667,580	992,086
Accounts receivable and other debtors	8	51,850	27,367
Prepayments		3,282	1,255
TOTAL CURRENT ASSETS		722,712	1,020,708
NON-CURRENT ASSETS			
Financial assets	9	2,164,716	1,836,926
Property plant and equipment	10	54,737	81,738
TOTAL NON-CURRENT ASSETS		2,219,453	1,918,664
TOTAL ASSETS		2,942,165	2,939,372
CURRENT LIABILITIES			
Accounts payable and other payables		7,057	13,561
Team Spencer SMA Funds		104,478	108,083
Empower Funds		-	19,655
TOTAL CURRENT LIABILITIES		111,535	141,299
NON-CURRENT LIABILITIES			
Employee provisions		101,022	75,689
TOTAL CURRENT NON-CURRENT LIABILITIES		101,022	75,689
TOTAL LIABILITIES		212,557	216,988
NET ASSETS		2,729,608	2,722,384
MEMBERS' FUNDS			
Retained Surplus		2,729,608	2,722,384
TOTAL ACCUMULATED FUNDS		2,729,608	2,722,384

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 2021

	Note	Retained Surplus \$
Balance at 1 January 2020		2,221,119
Transfer of Harold & Sylvia Rowell Unrestricted Funds	5	500,648
		<hr/>
Comprehensive income		
Profit for the year attributable to members of the entity		617
		<hr/>
Balance at 31 December 2020		<u>2,722,384</u>
Balance at 1 January 2021		<u>2,722,384</u>
Comprehensive income		
Profit for the year attributable to members of the entity		7,224
		<hr/>
Balance at 31 December 2021		<u><u>2,729,608</u></u>

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations, bequests, raffles and other receipts		905,162	1,107,411
Interest received		4,105	31,772
Dividends received		87,324	18,005
Payments to suppliers and employees		(1,144,923)	(1,270,537)
Net cash (used in)/generated from operating activities	11	(148,332)	(113,349)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		394,298	559,413
Payment for purchase of investments		(570,472)	(454,395)
Net cash used in investing activities		(176,174)	105,018
Net decrease in cash held		(324,506)	(8,331)
Cash on hand at the beginning of the financial year		992,086	1,000,417
Cash on hand at the end of the financial year	7	667,580	992,086

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 2021

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 2021

Note 1: Summary of significant accounting policies (continued)

(e) Provisions

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

(f) Cash and cash Equivalents

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

(g) Accounts receivable and other debtors

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

(h) Leases

The Association as lessee

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

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

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

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

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

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

Concessionary leases

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1: Summary of significant accounting policies (continued)

(i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

(j) Financial assets

Initial recognition and measurement

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

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

Classification and subsequent measurement

Financial assets are subsequently measured at:

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

Measurement is on the basis of two primary criteria

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

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

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

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

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

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1: Summary of significant accounting policies (continued)

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

Derecognition

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

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

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

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

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

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

Impairment

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

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

Loss allowance is not recognised for:

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

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

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NOTES TO THE FINANCIAL STATEMENTS
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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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

	2021	2020
	\$	\$
Collection Boxes Income	1,242	1,573
Toyota WA Golf Day	97,609	92,273
Dwellingup 100	37,377	25,227
Busselton Ironman 70.3	-	2,205
Raffle	3,200	-
Marquee Day	38,535	-
Supporter Run Events	39,182	46,689
HBF Run for a Reason	-	3,282
Taxtails	28,070	-
Busselton Toyota Golf Day	29,847	28,755
Entertainment Book Sales	660	803
Mail Appeal Income	61,684	70,903
General Donations	89,888	93,446
Christmas Carols at Scarborough	3,878	85
Kailis Club	136,740	129,170
PAFS	48,408	15,350
Friends with Benefits	9,633	8,354
	625,953	518,115
TOTAL FUNDRAISING AND DONATIONS	625,953	518,115

Note 3: Grants, Scholarship & Project income

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

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

	2021	2020
	\$	\$
Lotterywest and Telethon Grants	100,000	100,000
Scholarship & Projects Grants	-	79,247
Commonwealth Grant	-	47,880
Other Grant income	50,000	19,357
Empower Funds	19,655	9,489
	169,655	255,973
Total Grant income	169,655	255,973
Less		
Unexpended Scholarship & Projects Grants	-	(18,253)
	169,655	237,720
NET GRANT INCOME	169,655	237,720

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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. The balance of the unspent bequest was shown as non-current liabilities on the balance sheet in the prior year financial reports, as this is unrestrictive bequest the balance sheet has been reinstated to reanalyse \$500,648 from non-current liability to retained surplus.

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 for and to be expended as per the Grants Committee recommendations.

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

	2021 \$	2020 \$
Note 7: Cash on hand		
Cash at bank	667,580	992,086
	<u>667,580</u>	<u>992,086</u>
Note 8: Accounts receivable and other debtors		
Trade Receivables	33,720	23,850
Other debtors	18,130	3,517
	<u>51,850</u>	<u>27,367</u>
Note 9: Financial assets		
Non-current Investments in listed corporations at fair value	<u>2,164,716</u>	<u>1,836,926</u>

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	2021	2020
	\$	\$
Note 10: Plant and equipment		
Furniture & fittings	20,107	20,107
Less accumulated depreciation	(20,107)	(20,107)
	<u>-</u>	<u>-</u>
IT assets	24,483	24,483
Less accumulated depreciation	(24,483)	(24,483)
	<u>-</u>	<u>-</u>
Medical support equipment	355,795	355,795
Less accumulated depreciation	(326,115)	(311,643)
	<u>29,680</u>	<u>44,152</u>
Telephone equipment	5,655	5,655
Less accumulated depreciation	(5,655)	(5,655)
	<u>-</u>	<u>-</u>
Website	62,643	62,643
Less accumulated depreciation	(37,586)	(25,057)
	<u>25,057</u>	<u>37,586</u>
TOTAL PLANT AND EQUIPMENT	<u>54,747</u>	<u>81,738</u>

Note 11: Right of use asset

Peppercorn Lease

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
Note 12: Cash flow information		
Reconciliation of cash flows from operating activities with net current year surplus		
Net current year surplus	7,224	618
Non-cash flows in current year surplus:		
– Depreciation and amortisation	27,001	37,181
– Unrealised loss/ (gain)	(117,836)	65,373
– Loss on sale of property, plant and equipment and investments	(33,780)	(109,948)
Changes in assets and liabilities		
– Decrease/ (increase) in accounts receivable and other debtors	(9,871)	4,336
– Decrease/ (increase) in prepayments	(2,027)	1,913
– Decrease/ (increase) in accounts payable and other payables	(29,764)	(138,319)
– Increase in provisions	25,333	22,497
	(148,332)	(113,349)

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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 2021 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



Brad Girdwood (May 10, 2022 11:19 GMT+8)

Mr Brad Girdwood
President

Dated: 10 May 2022

Perth, Western Australia

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
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**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 2021, 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 2021 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.

MUSCULAR DYSTROPHY ASSOCIATION OF WESTERN AUSTRALIA (INCORPORATED)
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**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: 16/05/2022

Perth, Western Australia