



# MUSCULAR DYSTROPHY

**NSW** BUILDING STRENGTH  
REACHING POTENTIAL

Your MDNSW 2019-20 Yearbook:  
*Celebrating our MD Community*



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*"Here at Muscular Dystrophy NSW, we create a community for people living with a neuromuscular condition and their families; one where they can connect, learn, grow, share, have fun and be treated with respect and equality."*

*- Charlotte Sangster, CEO*

# A WELCOME FROM THE PRESIDENT & CEO

It is difficult to know where to start this year's welcome message as we reflect on all of the things that have impacted the neuromuscular community and the broader Australian community over the last 12 months. From bushfires to floods and now the COVID-19 pandemic, all of which have devastated so many lives.

One thing we can be proud of is incredible resilience that the neuromuscular community has shown during this period. We have witnessed a community of people pull together to support one another and connect like never before. At MDNSW, we have seen this firsthand through the delivery of our Peer Connect groups, which have been moved to a virtual format and enabled people all over NSW to connect, support each other and share information. We have also seen this through the incredible fundraising efforts of individuals and teams for Sugar Free September, with many families and individuals sharing their stories and raising awareness of Muscular Dystrophy.

Some amazing things have also happened during the last financial year, including the launch of the MDNSW website and 'The Peer Collective'; an online repository of stories from people in the neuromuscular community sharing info and tips to help you in your everyday life. Thank you to everyone who has helped us build this incredible resource and shared their story.

After two years we also finalised our first national project in collaboration with the Muscular Dystrophy Foundation and have delivered 'The Loop', which features loads of specialised information, stories and an online community forum for you to ask questions and get support from the neuromuscular community all over Australia. We encourage everyone, from community members to medical/allied health professionals and other service providers to utilise this wonderful resource which is being updated regularly.

As we move into the new financial year we are excited to look to the future. Through consultation with the community and strong leadership from the board and management team, we have been able to create a new Strategic Plan. This Plan will see us through to the end of 2022, while we continue to adapt to the COVID-19 environment that we find ourselves in now. With a more narrowed focus, MDNSW will deliver on the following three strategic goals:

1. **Connection:** Facilitate connections for people with neuromuscular conditions, their families and carers: with each other, to their communities, to information, to the services and supports they choose.
2. **Independence & Capacity Building:** Empower and support people affected by neuromuscular conditions to build their capacity and independence.
3. **Organisational Sustainability:** Place MDNSW on a sustainable footing.

Unfortunately, the COVID-19 pandemic has meant that we have been unable to run our large group camp and retreat programs which are loved by so many. While they remain on hold (until it is safe for us to recommence) we are working to develop more sustainable services which will enable people to access the community and capacity building services in a COVID-Safe manner. We will continue to look for new opportunities to expanding our NDIS service offering for our community, as indicated by feedback during our community consultations.

We continue our full support of the Royal Commission which was established in April 2019 into the abuse, neglect and exploitation of people with a disability and we maintain hope that the outcomes will help to better protect people with disabilities in the future. We hope that it achieves its objectives of achieving best practice in reporting, investigating and responding to violence, abuse, neglect and exploitation of people with disability and promoting a more inclusive society that supports people with disability to be independent and live free from violence, abuse, neglect and exploitation.

And through all of this we hope our Vision that 'Every person with a neuromuscular condition is able to live the life they choose' and Mission 'To empower, connect and support people with neuromuscular conditions, and be an effective advocate for the neuromuscular community' will remain strong and at the heart of all we do always. We thank our community for your support during these extraordinary times.



Anthony Ball, President



Charlotte Sangster, CEO



# OUR VISION, MISSION AND VALUES

We are a membership-based not-for-profit organisation supporting and connecting people with neuromuscular conditions (muscular dystrophy) and their families.

## OUR VISION

is for every person with a neuromuscular condition to be able to live the life they choose.

## OUR MISSION

Is to empower, connect and support people with neuromuscular conditions, and be an effective advocate for the neuromuscular community.

## OUR VALUES

- Empowerment and responsiveness
- Integrity and respect
- Partnerships and teamwork

Everything we do comes back to our Vision, Mission and Values.



# OUR HISTORY

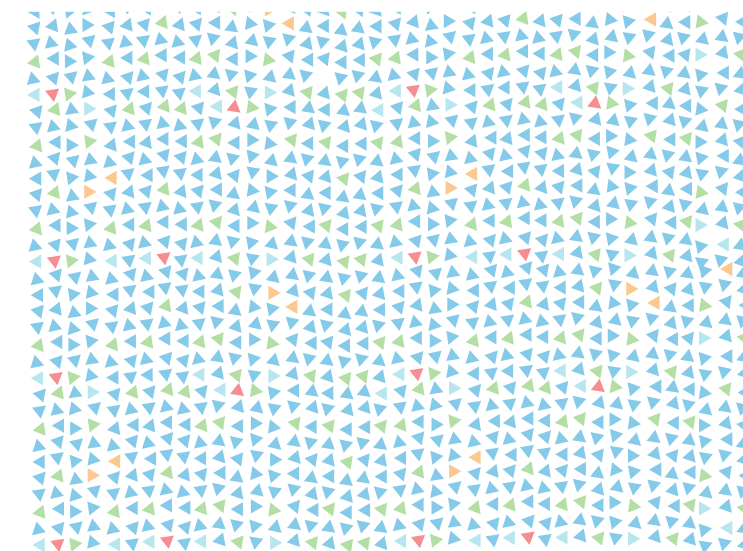
Muscular Dystrophy Association of NSW (MDNSW) commenced operation in 1957 as a specialist support group within the Society for Crippled Children, now known as Northcott Disability Services. Those living with neuromuscular conditions and their families were instrumental in setting up MDNSW as a separate entity.

In the early days, all of our work was voluntary and was done by family members. The association operated from offices in South Sydney for many years, before moving to the more central current location of Meadowbank, near Ryde, in 2008 and then in 2017 on to our current location in the Multiple Sclerosis building in Lidcombe, Sydney.

In 2009, MDNSW became a not for profit company limited by guarantee and on 1 July, 2000 was endorsed as a Charitable Institution with DGR status.

# OUR COMMUNITY

MDNSW has 1400 members that comprise of clients with MD, carers, family members, health professionals, and board directors. Here's how many people that looks like!



Ultimately, every person with a neuromuscular condition should be able to live the life they choose.

That's why we're always here for our member community with a listening ear and advice in times of transition.

Learn more about our community by visiting our youtube channel and clicking on the video, Who We are: [youtu.be/Czv\\_isfDU30](https://youtu.be/Czv_isfDU30)



# OUR IMPACT

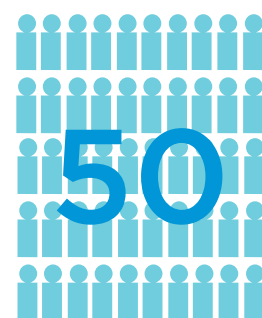
3,235



followers on social media



\$108,921 raised  
from Sugar Free  
September



50

people received  
support  
coordination



102  
stories shared  
through The Peer  
Collective

250

people involved  
in Peer Connect



58  
Camp and Retreat  
participants

\$45,888

in non-government grant  
funding



thousands  
of Smiles on faces







## OUR SERVICES

Our services and programs respond to the issues faced by people living with neuromuscular conditions and help empower people to take control of their own lives.

Each individual and family member we work with is unique and deserves to be treated with respect and dignity.

Through partnerships with Clinics, Universities and other like-minded organisations, our hard-working team builds relationships and connections to benefit our community.

### We support our community by:

- Information, support coordination and direct services such as camps and retreats
- Events that bring people together to share, learn from and support each other
- A strong commitment to research into treatments for neuromuscular conditions and raising funds

As a registered NDIS provider, one of the main services we provide is Support Coordination. We provide a specialised service that understands the often-complex support needs of people living with a neuromuscular condition.

Our service helps our clients prepare for and implement their NDIS plan by finding services appropriate to their current needs and location.



*"We are committed to providing quality services and programs for all our clients and members. We make a point of being there for our members at each stage of life, including in times of transition when they might not know what to expect next. We maintain a continuity of support, providing information and advice along the way, focussing on the specific needs of each member and anticipating their future supports."*

*- Joan Martin, Client Services Manager.*





## FY2019-20 HIGHLIGHTS

### The Peer Collective

On 3 December 2019, coinciding with International Day of People with Disability, we proudly launched our new online community resource 'The Peer Collective - Stories and Tips to Empower Your Life'.

The Peer Collective is a collection of stories, tips and advice from people with lived experience of neuromuscular conditions. It's something that our community of members have been asking for, and after many months of hard work and stakeholder engagement, we are so pleased to say it is now live on our brand new website!

The stories are all different but usually they have some reflection of lived experience mixed with suggestions and ideas, advice or motivation for others who might be going through similar situations.

Topics range from therapy and assistive technology, to travel, sport and employment, and everything in between.

vvv  
**100 stories**  
FROM OUR MD COMMUNITY

 **the peer collective**  
stories and tips to empower your life

### Your MDNSW Community Day

We held our annual MDNSW Community Day on 30 November 2019, where over 100 members, staff and Board got together to catch up, have fun and celebrate the end of a big year for our community.

The day kicked off with our Annual General Meeting (AGM), where members were briefed on the highlights from the 2019-2020 period. Immediately following the AGM, we dived straight in to the celebrations of our Community Day, with face painting, a photo booth, a balloon artist, bocchia, games and crafts all set up for kids and adults alike to enjoy.

During the day, a presentation ceremony was held to acknowledge our new 'Life Members'. This select group are special members of our community, who have significantly supported and contributed to our association over the years, helping our members to live the life they choose.

Following the ceremony, everyone enjoyed a delicious catered lunch and time to catch up with old friends (and make some new ones!). Everyone was then greeted by a very special guest in red, with Santa arriving with a sleigh full of presents for all of the good boys and girls.







## KAMAL'S STORY

Vrrrooom! The engine roars, the wheels spin, the wind is in your hair and everyone's heads turn as you drive past in your matte black Lamborghini (with yellow trims and accessories of course!)

This is 15 year-old Kamal Sadi's ultimate dream and ambition for when he grows up; to one day drive a Lamborghini. But that's not all Kamal aspires towards. He looks forward to lots of things, like completing high school and pursuing his interests in math's and history; he hopes to continue to be a good role model for his five younger brothers; he looks forward to taking on new experiences and meeting new friends; and most of all, every year, he can't wait for Muscular Dystrophy NSW's Summer Camp!

Kamal has Spinal Muscular Atrophy (Type 2), a type of childhood motor neuron disease that primarily affects the muscles for movement and breathing.

He was diagnosed at two years old and has spent most of his childhood in and out of hospital. In 2019, Kamal spent four months in hospital undergoing two surgeries to straighten his crooked and unsupported spine. Now, with the support of titanium rods in his back, Kamal is in less pain, is more comfortable and can sit up straight and lean forward with ease.

But he doesn't like to dwell on the subject of his surgeries for too long, there are more important things to talk about - like camp!



*"I look forward to camp all year. At camp, I get to see my old friends, play wheelchair soccer, go swimming, and my favourite - plan for prank wars. I plan my pranks for months; I like to come prepared."*



## Summer Camp

Almost 50 campers attended our popular annual Summer Camp in December of 2019, reuniting with good friends and making new ones while enjoying a variety of fun activities to keep everyone busy.

Unfortunately, Camp had to be cut short with the Sydney Academy of Sport being evacuated due to the catastrophic fire conditions. This was very disappointing for everyone, but safety is and always will be our priority, and we are grateful to our volunteers and campers and their family members for their understanding and cooperation during this emergency.

We managed to capture great photos of our campers enjoying activities before the evacuation, as they got stuck into laser tag, swimming, cupcake decorating, prank wars and much more!



*"I also love swimming at camp, it's the only time of the year I get to swim. But, won't go in without Joan (MDNSW Client Services Manager). I like the water, I enjoy the feeling of being weightless; I'm just terrified of drowning! I haven't been in the water since my surgeries, so I'm looking forward to doing it at Camp this year."*



# Siblings Day Out

In January 2020, we held our Siblings Day Out in Collaroy and it was full of fun, sun, sand and surf! It was a particularly special time for Jade, whose mother and brother both have myotonic dystrophy, as she got to experience going to the beach for the very first time ever!

*"I had a fantastic time, I especially enjoyed swimming in the pool at the beach and building a sandcastle. Being at the beach for the first time was great. I had lots of fun and there were lots of activities to do. I made a new friend, Mitch, who took me out into the waves" -Jade*

Jade's mum, Emma, also said how much of a great day Jade had, collecting shells from the beach and listening to the waves through the shells.

She was very excited when she got home and showed me all her shells," Emma said.

What a great day and way to thank the wonderful brothers and sisters from our MD community!



## Young Adults Retreat

The Young Adults Retreat was held on 7-10 February 2020 with 14 young people attending. Here's a great perspective from one of the participants of the Retreat, Brandon.

*"I recently attended my first ever Young Adult Retreat organised by MDNSW. My experience was sensational! I really enjoyed making new friends with the other campers and carers, playing cards and staying up late. I was never bored as there was always something to do. This included: video games, watching movies, bowling, excursion to Sydney Wildlife Park and wax museum, making cocktails and participating in novelty indoor games.*

*Even though one day we were flooded in and couldn't drive anywhere, we played team trivia and still had fun. Because I made many friends, the carers were fantastic and the four days were so much fun, I will definitely attend next year's camp. I have even connected with many of my new friends on Facebook.*

*Thank you MDNSW!"*





# Neuromuscular Information & Research Day



Our 2019 Neuromuscular Information and Research Day was held in August and saw over 70 attendees enjoy an interactive information stall, great networking and a jam-packed program full of engaging keynote speakers and panels. The program included:

- 'Taking control of splicing: new therapies for neuromuscular disorders'
- Update on Facioscapulohumeral Muscular Dystrophy & Myotonic Muscular Dystrophy'
- 'Understanding the Disability Royal Commission'
- 'What has been achieved through MDNSW Bequest program'
- 'Home Automation & Home Modifications -investigating options to increase independence'
- 'Planning for the future - experiences as a grandparent'
- 'Living the Life I Choose - a panel of people with lived experience of neuromuscular conditions'

All of the Seminar talks are available on our YouTube channel, as well as the MDNSW website or at [mdnsw.org.au/neuromuscular-seminar-and-research-update-2019](https://mdnsw.org.au/neuromuscular-seminar-and-research-update-2019).

“ [The Seminar] was wonderful, even better than last year

Lots of useful tips on lots of subjects

Informative and motivating

Worthwhile and good to network. I got a lot of new contacts

Thank you MDNSW for making our journey easier!



## #IsolateandInnovate Challenge

In March 2020, at the height of the COVID-19 pandemic we decided to do something fun and share some positivity with our entire community during such a difficult time - we launched the 14-day Isolation Challenge #IsolateandInnovate!

The main purpose of the challenge was to encourage people to stay indoors and keep each other safe while having some fun. Our aim was to help the muscular dystrophy community by building awareness and staying home to show support for one another in a fun and positive way.

As a sign of people's incredible generosity during an already difficult time, just over \$3,700 was raised to support the setup of further online services to assist us to maintain connections with our members. Here are some of our challenges!

Paint innovations

All about iSO karaoke

Show us your Party Trick

Random act of kindness

Glam up

Just Keep Rolling (get creative with toilet paper)

Create a jingle to washing your hands

Crazy Hair

Get creative with food

Science in Seclusion

Dancing from a Distance

Music Mania

Quarantine Catwalk

Watch our video about the isolate and innovate challenge at <https://youtu.be/KeOD12gBBDE>



**SUGAR  
FREE  
SEPTEMBER**  
MUSCULAR DYSTROPHY NSW

Make a difference!

Chipping Norton Public  
School raised over \$11,000!

Join Team MD



## Sugar Free September

We were overwhelmed with the positive response from our community to the 2019 Sugar Free September challenge, rounding up the campaign with a total of 1,042 registrants and an amazing \$108,921 raised! This was more than double last year's challenge, which is just incredible!

We'd like to thank everyone for their enthusiastic participation and dedication to what wasn't an easy challenge. A special mention in particular to the teams and individuals topping the leader board:

- Team Johns Jelly Beans - \$10,700
- Corporate team Jones Day supporting Muscular Dystrophy - \$6,233
- Farah Touillii - \$5,299

We'd also like to thank our wonderful partners who helped us raise awareness and have provided amazing prizes and support along the way.

A big thank you also goes to the wonderful Gabby Campbell, our resident Nutritionist/Naturopath, from The Tolerant Table.

We raised over  
\$100,000!

NEVER  
GIVE UP

With the launch of our new fundraising platform, Team MD, individuals and teams are now able to create their very own fundraising pages and raise money and awareness for MDNSW.

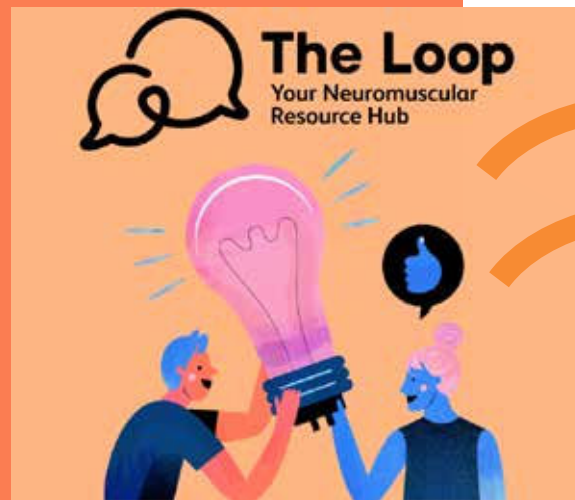
Everything a fundraiser needs to get started is available at Team MD, with a suite of online tips and tools, including a handy Fundraising Kit. Advice on how to go about fundraising for a range of different groups is available too, including schools, at work, events or celebrations.

Visit Team MD at [www.team-md.org.au](http://www.team-md.org.au)

Ryde Masters Swim Club  
raised \$10,267!



# The launch of the Loop



After two years of successful national collaboration The Loop was launched in May 2020.

A complex national project delivered by a remote team, across FIVE associations, ON TIME and UNDER BUDGET!

The Loop is a secure and informative website built by, and for, the neuromuscular community. You'll find a wealth of expert information about neuromuscular conditions, allowing you to understand and manage your condition at your own pace.

This also includes the Community Forum which is the NSW sponsored component of the project. The forum is a place where people can chat online and ask questions, share advice.

The conversation is now open to join. Visit [www.theloopcommunity.org](http://www.theloopcommunity.org).



## Australia Day at Government House

We were lucky enough to be invited by our Patron the Governor of NSW, Her Excellency the Honourable Margaret Beazley AC, QC to participate in the wonderful Australia Day celebrations that were held at Government House in Sydney in January 2020.

Muscular Dystrophy NSW joined other patronage organisations of the Governor General's for a fun-filled day for the family on the beautiful grounds of Government House. The House was also made open to the public for tours and lunch and live music ran throughout the day.

In total 3,424 people visited the House, making it the biggest Australia Day Open Day they have ever had! We were honoured to be a part of it and would like to thank Her Excellency and the staff of Government House for their ongoing support.



# GEORGE'S STORY

George is an incredible little boy. He is the son of Nadia and Nathan and older brother to his sister, Margot.

George is four years old and has Nemaline Myopathy, a very rare neuromuscular condition that impacts all of the skeletal muscles, making them very weak and causing him great difficulty with moving, breathing and swallowing. His condition is so rare that his particular genetic mutation has never been seen in the world before; making George a world first!

"When George was eight weeks old, we were told by doctors that they suspected George had a neuromuscular condition that might take his life within the first year. We were devastated and shocked, he was our first born and had only just entered our lives! We didn't even know this was possible, as there's no history of neuromuscular conditions in our family. We'd never even known anyone with such a condition. Thankfully, the doctors were wrong in their initial diagnosis and at four months old they were able to correctly diagnose George with Nemaline Myopathy," says George's mum, Nadia, when thinking back to when they first learned of his condition.



George didn't walk until he was three and even now at four years old he needs the assistance of a power wheelchair and walking frame. He falls quite frequently, but that doesn't stop his determination in walking all day at pre-school and playing with his friends. He also loves to play powerchair soccer and is currently on his 'L plates' using a borrowed powerchair but has dreams of one day being able to play with the bigger and faster boys in his very own powerchair.

*"Because George's condition was so rare I didn't know where I could turn. Connecting with Muscular Dystrophy NSW put me in touch with a tribe of others who knew exactly what I was going through. The value that MDNSW provides, I can't find it anywhere else. They are vitally important to people living with a neuromuscular condition."*

Learn more about George's story by watching the video at [https://youtu.be/HI\\_JkSayhvE](https://youtu.be/HI_JkSayhvE)



## Stand By Me

We worked closely with the NSW Disability Advocacy Alliance (DAA) who coordinate the "Stand By Me" campaign to produce a position statement regarding Disability Commission's Review of Disability Advocacy Funding Report.

We and the DAA broadly supported the Report's recommendations, though we did seek out clarification on some of the key issues. We also asked that we work in good faith with the Government to develop actions that would allow for the implementation of the report's recommendations.

After we participated in numerous consultations into the review of the Report, we also sent a joint letter for the maintenance of the current funding of information and advocacy in NSW until July 2021 to the Minister for Families, Communities and Disability Services, The Hon. Gareth Ward.

The demands on government and the advocacy sector in responding to the COVID-19 pandemic mean that a significant transition period to any new model of disability advocacy in NSW will be crucial. Attempting to transition organisations and support for people with disability in only six months, as is currently proposed, would risk leaving people with disability without strong disability advocacy services when they need them more than ever.

An extension will enable both the government and our organisation the time and focus to deal with the extensive additional workload that COVID19 is causing. It will also ensure that people with disability have certainty during this highly stressful, life threatening time along with access to the vital supports that disability advocacy affords.



## THE IMPACT OF COVID-19



A few months into 2020, we along with many other charities were deeply impacted by the spread of the Covid-19 virus. Given both the uncertainty and the rapidly changing nature of Covid-19 in Australia, we considered the steps we need to take to ensure the health and safety of our members and decided to cease all face-to-face activities immediately and indefinitely.

This meant all face to face appointments were moved to telephone or video conferencing, the MDNSW office was closed and disappointingly many of our events and programs were cancelled or postponed until such a time as Australian Health advisories give businesses the all clear to resume regular services.

This also meant that from March 2020, we were not able to hold the:

- Mums retreat (March)
- Adventure Camp (April)
- Siblings Day Out (April)
- Big Red Roll & Stroll (May)
- Couples Retreat (May)
- Face to face Peer Connect meetups i.e. Adults with MD Meetup, SMARTies (March – June)

People living with muscular dystrophy are one of the most vulnerable groups in our community and must take extra precautions during this difficult time. Along with the reality of having to take extra precautions, kids and their families, who were booked on one of our Camps or Retreats, missed out on the break they so truly deserve.

MDNSW member, Ellie Robertson, told us about the challenges she has faced during this pandemic “I’ve had to develop a routine of getting my support workers to sanitise, put on masks and wash their hands and then they are ready to work. I have had to spend a lot of time on the internet sending emails, courses and demonstrations to the carers to ensure they are up to date”.

Our Covid-19 tax appeal saw our donor community come to the rescue and support our organisation and our members when we needed them most, giving an incredible \$65,000 in donations. This money helped us continue to provide our programs and services during the Covid-19 pandemic with little impact on our clients, through the development of new online groups (Peer Connect) and resources.

## ELLIE'S STORY

My name is Ellie Robertson and I am a woman living with Spinal Muscular Atrophy Type II. I get around in a motorised wheelchair as I have done for most of my life. I have never walked. Over the years my condition has gradually deteriorated. I now have very limited movement in my hands. Ironically, I am now busier and more active than I have ever been in my life!

I love life. I have been given this gift of life and I not only want to enjoy every aspect of it, I want to make sure I put it to good use so that I can help others and the world around me. The biggest passion in my life has always been animals. I love the great outdoors, travelling, dining out and watching good movies at home with my cats.

I was blessed with the best parents a girl could have always encouraging me to live my life independently and allowed me the freedom to grow and develop and become my own person.

After I left school, I entered the NSW public service where I began full-time work as a telephonist, then moved into several front desk receptionist roles, moving up to supervisory roles. I also held a job with NRMA for 2 years which required me to catch a train every day, which presented its own challenges! My last job was with Centrelink as a bilingual customer service advisor where I stayed for 13 years.

In the early 90s I joined a band as a lead singer. All the band members had some form of physical disability. It was a wonderful time of performing at community centres and malls and we even got a gig on Bondi Beach and at a well-known pub in Balmain! I decided I wanted to start my own band with my best friend.

We placed an ad for a guitarist and a keyboard player and I met my future husband David! Together we built our first home and travelled extensively going to places like Uluru, Cairns, Greece, Melbourne and all around NSW.

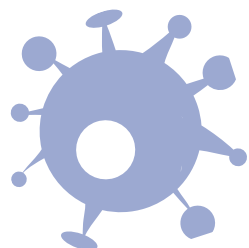
After leaving Centrelink I retired from the general workforce and spent 3 years as a Living Life My Way Champion travelling all around NSW delivering talks and presentations on what it's like to manage my own personal care funding. I have been managing my own government funding for several years now. My support workers are directly employed by me. I love it this way. Sure, it takes a bit of effort but everything of value in life takes a bit of effort. I currently employ nine support workers.

I have travelled, worked in open employment, married, built 2 homes and entered politics!

For the last four years I have been heavily involved in the political arena. I have previously run for three elections representing The Animal Justice Party. In the 2016 federal election for my seat of Hughes I got 4 percent of the vote!



My motto in life has always been “why not?” I don't see obstacles, I see challenges and opportunities where I can prove to others that having my disability does not define me or hold me back. In today's world of technology and social media there is no reason that anyone with SMA or similar disabilities cannot reach for the sky!





# CELEBRATING OUR TEAM

This year our team worked together tirelessly to ensure the ongoing rollout of our programs and services to the community. We would not be here without you all and are so grateful for your hard work, dedication and passion for MDNSW – you're all legends!

## Our Staff



**Charlotte Sangster**  
Chief Executive Officer



**Joan Martin**  
Client Services Manager



**Mitch Taylor**  
Client Programs Coordinator



**Jenny Smith**  
Client Services Events & Administration Support



**Ganesh Kakani**  
Client Services Coordinator



**Chris Hastas**  
Administration Assistant



**Carolyn Campbell-McLean**  
Project Officer



**Milvia Harder**  
Project Officer & Quality Assurance



**Angelito Escalada**  
Finance Manager



**Gracia Selina**  
Finance Officer



**Alicia Ballesty**  
Marketing & Development Manager



**Zan Schmidt**  
Fundraising & Development Coordinator



**Jess Chippendale**  
Fundraising & Development Coordinator



**Louise Walpole**  
Fundraising Coordinator  
(left position in March 2020)



**Maralyn McCann**  
Office Manager  
(left position in December 2019)

## Our Board



**Anthony Ball**  
President



**Richard Arnheim**  
Treasurer



**Clinical A/Professor Kristi Jones**  
Medical Director



**Kim Brislane**  
Director



**Christina Liang**  
Director



**David Kay**  
Director



**Nathan Teong**  
Director



**Stuart Uhlhorn**  
Director



**Michelle Ball**  
Director



**Shannon Finch**  
Director (ended 17 June 2020)



**Laura Sheridan Mouton**  
Director (appointed 18 July 2020)

## Our Volunteers and Camp Carers

### Summer Camp Carers December 2019

Aimee Le Febvre  
Alanah Hicks  
Ali Freeman  
Alicia Allan  
Amy Jenkins  
Angela Sciacchitano  
Ayla Yuyucuoglu  
Briony Norton  
Chantelle Stewart  
Charli Pham  
Chloe Li  
Courtney Sutherland  
Dane Lamb  
Dani Arcidiacono  
Danielle Hitchins  
David Nong  
Ella Teague  
Emily Bulkeley  
Emily Kelly  
Hope Allen  
Izzi Harman  
Jade Weston  
Jemma Maitland  
Jess Best  
Jessica MacDonald  
Jim Anthopoulos  
Joshua Dransfield  
Kaitlin Hurley  
Kaitlyn Quinlan  
Kristen Mifsud  
Lori Friedman

Lucy Beer  
Maddie Vincent  
Marcia Riva  
Millie Cook  
Molly Ross  
Natalie Cook  
Oscar Cavalletto  
Rachel Moryosef  
Rachelle O'Neill  
Rebecca Owen  
Samantha Roots  
Sarah Cartwright  
Sharon Nguyen  
Sophie Dickson  
Tayla Campedelli  
Tej Kehal  
Tiarne Hughes  
Vanessa Kouch  
Zac Mico  
Kate Creighton (RN)  
Lisa Tang (RN)  
Julie Hungerford (RN)  
Anne-Maree Warman (Office Volunteer)

### Young Adult Retreat Carers February 2020

Aleisha Hyslop  
Alexandra Cotton  
Ellie Priebbenow  
Jacinta Tabell  
Jim Anthopoulos  
Joshua Dransfield  
Oscar Cavalletto

Rachel Torres  
Samantha Roots  
Tiarne Hughes  
Alicia Allan  
Dimitra Papadoniou  
Elise Baxter  
Amy Thompson (RN)



**Our Life Members**

Peter Debnam  
Martin Dalrymple  
Alastair Corbett  
Carolyn Campbell-McLean  
Robert Murray  
Rhonda Murray  
Ian Williams  
Kristi Jones  
Prof. Graeme Morgan  
Dr. Jacqueline Morgan  
Keith Allen  
Percy Baptiste – Deceased  
Bruce Ellison – Deceased  
William Harding – Deceased

**Our Patron**



Her Excellency the Honourable Margaret Beazley AC QC  
Governor of New South Wales

**Muscular Dystrophy Association of  
New South Wales**

**ABN 11 774 587 436**

**Financial Report  
For the Year Ended 30 June 2020**



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DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2020

Your directors present their report on the company for the financial year ended 30 June 2020. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), the directors report as follows:

**Directors**

The names of the directors in office at any time during or since the end of the financial year are:

Mr. Richard Arnheim	
Dr. Kristi Jones	
Ms. Shannon Finch	Resigned on 17 June 2020
Ms. Kim Brislane	
Dr. Christina Liang	
Mr. David Kay	
Mr Anthony Ball	
Mr. Nathan Teong	
Mr. Stuart Uhlhorn	
Ms. Michelle Ball	
Ms. Laura Sheridan Mouton	Appointed 18 <sup>th</sup> July 2020

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Principal Activities**

The principal activity of the company during the financial year was the provision of care and assistance to people with muscular dystrophy and the furtherance of research into muscular dystrophy.

**Review of Operations**

During the year, the entity continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

The net current year surplus of the entity for the financial year ended 30 June 2020 amounted to \$224,372 (2019: \$204,696).

**Short-term and Long-term Objectives**

The company's short term objectives are to:

- Work towards a national collaboration with other State based Muscular Dystrophy Associations around Australia
- Continue to evolve MDNSW's client services and programs for the National Disability Insurance Scheme
- Provide high quality services and programs that MDNSW clients select as part of their NDIS packages
- Continue to provide the Duke of Edinburgh's Award for young people with a neuromuscular condition in NSW
- Ensure MDNSW's website and communication continues to and places increased emphasis on providing specialist information and connection to the lived experience and stories of people living with a neuromuscular condition
- Implement the 8<sup>th</sup> year of the MDNSW PhD scholarship
- Implement the annual NSW Kids in Need and Sugar Free September campaigns to increase regular income and raise awareness.



**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2020**

The company's long term objectives are to:

- Position MDNSW as the leading whole of life provider of choice of specialised services and expert information for people affected by neuromuscular conditions
- Raise MDNSW profile across NSW, as the provider of choice
- Ensure a strong governance and continuous improvement culture
- Attract and retain employees of high calibre in a safe and productive work environment
- Fund a substantial increase in information, services, training and events
- Fund research towards improving well-being, treatment and a cure
- Ensure MDNSW remains focused on the National Disability Insurance Scheme and stays current and up to date with all information that is available
- Ensure we build continuous improvements within our internal processes to remain compliant with the National Disability Insurance Scheme Practice Standards.

**Strategies**

To achieve these objectives, the entity will be considering the following strategies:

- Implementation of the 3 year Strategic Plan and annual Business Plan
- Increased profile through technology, social media and digital mediums
- Focus on the major fundraising strategies per annum
- Continual review of all services to ensure they fit within the changing requirements of the National Disability Insurance Scheme
- Production of all rebranded marketing materials and business collateral, updating of website and social media platforms to ensure a consistent and recognisable look.

**New Accounting Standards Implemented**

The entity has implemented three new accounting standard that are applicable for the current reporting period.

AASB 15: *Revenue from Contracts with Customers*, AASB 1058: *Income of Not-for-Profit Entities* and AASB16: *Leases* have been applied using the cumulative effective method; that is, by recognising the cumulative effect of initially applying AASB 15, AASB 1058 and AASB 16 as an adjustment to the opening balance of equity at 1 July 2019. These particular standards did not impact the opening balance of equity for the entity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be reported under AASB 118: *Revenue* and AASB 1004: *Contributions*.

**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2020**

**Information on Directors**

<i>Name, qualifications and independence status</i>	<i>Experience, special responsibilities and other directorships</i>
Mr Anthony Ball <i>President</i>	President, Muscular Dystrophy Association of NSW CEO Clubs NSW Executive Director of Clubs Australia Non-Executive Director of Hospitality Employers Mutual Limited Director since August 2017
Clinical A/Professor Kristi Jones MB BS Phd FRACP, CG (HGSA) <i>Medical Director</i>	Clinical Genetics/Paediatric Specialist Director since April 2006
Ms. Shannon Finch BA (Hons), LLB (Hons), MAICD <i>Vice-President</i>	Corporate Partner, King & Wood Mallesons – resigned 31 <sup>st</sup> December 2018 Partner of Jones Day – appointed 2 <sup>nd</sup> April 2019 Chairman, Corporations Committee of the Law Council of Australia Director, ParaQuad NSW Limited Director since June 2012
Mr. Richard Arnheim BCom CA <i>Treasurer</i>	Member of Institute of Chartered Accountants in Australia & New Zealand Authorised Representative and Principal of Shadforth Financial Group Director since April 2012
Ms. Kim Brislane	Director of Fundraising, ADRI 2020 Brand & Communication Advisor and Consultant since 2014 Ambassador of the Duke of Edinburgh Award in Australia Founder 'Power Suit' supporting women suffering DV Founder, Readhead.com.au Director since 2014
Dr. Christina Liang MBBS, BSc (Med), FRACP, PhD	2010 Fellow of the Royal Australasian College of Physicians Director since 2014
Mr David Kay	Director- Health, Ageing and Human Services at KPMG Non-Executive Director of Muscular Dystrophy Foundation Australia Non-Executive Director of Accessible Arts Director since July 2017
Ms Michelle Ball	Director of Wheelchair Sports Australia Regional Executive APAC L&LD, D&I and Head of HR Australia & Senior Vice President Head of HR Australia at Bank of America Meryl Lynch Director since December 2018
Nathan Teong BCom, GradDipAppFin	Parent of George who lives with a neuromuscular condition. Director since February 2018
Stuart Uhlhorn	Fellow CPA Australia, Fellow AICD, retired company executive Director Owl Solutions (business consultants), Director since May 2018
Laura Sheridan Mouton BA (Hons) JD GAICD FGIA	Group Director, Legal & Commercial Affairs at The iQ Group Global Director of Lithgow Aged Care Limited Director since July 2020



DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2020

Meeting of Directors

During the financial year, 6 meetings of directors were held. Attendances by each director during the year were as follows:

	Number eligible to attend	Number attended
Mr. Anthony Ball	6	6
Dr. Kristi Jones	6	4
Mr. Richard Arnheim	6	6
Ms. Shannon Finch	6	6
Ms. Kim Brisbane	6	6
Dr. Christine Liang	6	5
Mr. David Kay	6	3
Ms. Michelle Ball	6	5
Mr. Nathan Teong	6	5
Mr. Stuart Uhlhorn	6	6
Ms. Laura Sheridan Mouton	0	0

Company Limited by Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the company. At 30 June 2020, the total amount the members of the company are liable to contribute if the company wound up is \$41,160.

Auditor's Independence Declaration

As required under section 307C of the Corporations Act 2001, a copy of the auditor's independence declaration for the year ended 30 June 2020 has been received and can be found attached to this report.

Signed in accordance with a resolution of the Board of Directors:

Anthony Ball  
President

Richard Arnheim  
Treasurer

Dated this:

4<sup>th</sup> November  
October 2020



Directors

Jane Perry FCA  
Phillip N. McCarthy FCA  
Brad Druitt CA  
Thomas P. McCarthy CA

AUDITOR'S INDEPENDENCE DECLARATION  
UNDER S 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES

In accordance with section 307C of the Corporations Act 2001, we are pleased to provide the following declaration of independence to the directors of Muscular Dystrophy Association of New South Wales.

As the lead audit partner for the audit of the financial report of Muscular Dystrophy Association of New South Wales for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Name of Firm: MCCARTHY SALKELD  
CHARTERED ACCOUNTANTS

Name of Partner:

Jane Perry FCA

Address: Ground Floor, Suite 3  
410 Church Street  
North Parramatta NSW 2151

Dated this 13<sup>th</sup> day of November 2020



**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2020 \$	2019 \$
<b>REVENUE</b>			
Revenue from donations and special events	2	549,272	617,200
Other Income	2	964,834	757,511
Appeal and special event expenses		(35,915)	(35,125)
Client service provision expenses		(941,444)	(920,598)
Administration expenses		(245,151)	(242,063)
Depreciation & Amortisation expenses	3	(23,726)	(19,500)
Other expenses	3	(39,000)	(39,009)
Profit (loss) before financing income (cost)		228,870	118,416
Financial income (loss)		(4,498)	86,280
Net Financial Income	4	(4,498)	86,280
Profit (loss) for the year		224,372	204,696
<b>Total comprehensive income for the year</b>		224,372	204,696
Other comprehensive income		-	-
Profit (loss) attributable to:			
Members of the company		224,372	204,696
Total comprehensive income attributable to:			
Members of the company		224,372	204,696

**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	1,159,890	1,209,258
Trade and other receivables	6	12,448	279
Financial assets	7	323,295	349,751
Other assets	8	56,303	67,606
<b>TOTAL CURRENT ASSETS</b>		1,551,936	1,626,894
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	29,988	37,250
Right of use assets	11	31,595	-
Intangible Assets	10	11,567	1,980
<b>TOTAL NON-CURRENT ASSETS</b>		73,150	39,230
<b>TOTAL ASSETS</b>		1,625,086	1,666,124
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	102,522	80,033
Short-term provisions	13	68,475	80,196
Other liabilities	14	146,671	437,316
Lease liabilities	15	6,592	-
<b>TOTAL CURRENT LIABILITIES</b>		324,260	597,545
<b>NON-CURRENT LIABILITIES</b>			
Long-term provisions	13	21,201	36,488
Other liabilities	14	82,192	84,348
Lease liabilities	15	25,317	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		128,710	120,836
<b>TOTAL LIABILITIES</b>		452,970	718,380
<b>NET ASSETS</b>		1,172,116	947,744
<b>EQUITY</b>			
Retained earnings		1,172,116	947,744
<b>TOTAL EQUITY</b>		1,172,116	947,744

The accompanying notes form part of these financial statements

The accompanying notes form part of these financial statements



MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
ABN 11 774 587 436

STATEMENT OF CHANGES OF EQUITY  
FOR THE YEAR 30 JUNE 2020

	Retained Earnings	Total
<b>Balance at 30 June 2018</b>	743,048	743,048
Profit (Loss) attributable to members of the company	204,696	204,696
<b>Balance at 30 June 2019</b>	947,744	947,744
Profit (Loss) attributable to members of the company	224,372	224,372
<b>Balance at 30 June 2020</b>	1,172,116	1,172,116

The accompanying notes form part of these financial statements

MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
ABN 11 774 587 436

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	Inflows (Outflows)	Inflows (Outflows)
		2020 \$	2019 \$
<b>Cash flows from operating activities</b>			
Receipts from donations, subscriptions and government agencies		1,500,690	1,373,603
Payments to suppliers and employees		(1,542,165)	(1,518,395)
Interest received		17,843	27,500
Net cash provided by (used in) operating activities	<b>16</b>	(23,632)	(117,292)
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(46,305)	(6,419)
Purchase of intangibles		(11,340)	-
Net cash provided by (used in) investing activities		(57,645)	(6,419)
<b>Cash flows from financing activities</b>			
Repayment of lease liability		31,909	-
Net cash provided by (used in) financing activities		31,909	-
Net increase/(decrease) in cash held		(49,368)	(123,711)
Cash at beginning of financial year		1,209,258	1,332,969
Cash at end of financial year	<b>5</b>	1,159,890	1,209,258

The accompanying notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies**

**Basis of Preparation**

Muscular Dystrophy Association of New South Wales has adopted the Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012 and its regulations. The company is a not for profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

**a) Income Tax**

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**b) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost as indicated, less where applicable, any accumulated depreciation and impairment losses.

**Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets, including buildings, is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of lease or the estimated useful lives of the improvements.

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

Class of fixed Asset	Depreciation Rate
Plant and Equipment	10.00 – 50.00%
Motor Vehicles	8.33 – 12.50%
Leasehold Improvements	33.33%
Right of Use Asset	20.00%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies (continued)**

**b) Property, Plant and Equipment (continued)**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit and loss and other comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**c) Intangibles**

The organisation has developed two online portals to generate donations. The portals are initially recognised at cost. These portals will be amortised for five years, and are carried at cost less any accumulated amortisation and impairment losses.

The directors will assess impairment for any intangibles on annual basis and make the required adjustments based on reliable evidence.

**d) Leases**

**The Entity as lessee**

At inception of a contract, the entity 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 entity where the entity 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 entity 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 reasonable 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 entity 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 entity to further its objectives (commonly known as peppercorn/concessionary leases), the entity 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 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies (continued)**

**e) Financial Instruments**

**Initial recognition and measurement**

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

Financial instruments are initially measured at fair value adjusted by transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit and loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as: (i) the amount at which the financial asset or financial liability is measured at initial recognition; (ii) less principal repayments; (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and (iv) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost

*(iii) Financial liabilities*

Non derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

**Fair Value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies (continued)**

**e) Financial Instruments (continued)**

**Impairment**

At the end of each reporting period, the company assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the profit and loss.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**f) Impairment of Assets**

At the end of each reporting period, the entity 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, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

**g) Employee Benefits**

**Short-term employee benefits**

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled, plus related on-costs.

The entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.



**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**Note 1: Statement of Significant Accounting Policies (continued)**

**g) Employee Benefits (continued)**

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

**h) Provisions**

Provisions are recognised when the company 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 recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

**i) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

**j) 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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**k) Revenue**

**Revenue recognition**

The entity has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. The implementation of the new standards did not impact the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions. The details of accounting policies under AASB 118 and AASB 1004 are disclosed separately since they are different from those under AASB 15 and AASB 1058, and the impact of changes is disclosed in Note 1 (where applicable).

**In the current year**

*Operating Grants, Donations and Bequests*

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the entity:

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

**MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**  
**ABN 11 774 587 436**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**Note 1: Statement of Significant Accounting Policies (continued)**

**k) Revenue (continued)**

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

- 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); and
- 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 entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Membership subscriptions revenue comprises revenue from membership fees received and relating to the financial year.

Donations are recognised as revenue when received.

General Bequests up to \$10,000 are recognised as revenue in full when received.

General Bequests more than \$10,000 are recognised as income equally over five financial years commencing with the financial year of initial receipt of funds and apportioned on a monthly basis depending on timing of receipt.

In April 2017, the accounting policy was changed and approved by the board, to recognise any bequest income received to be amortised over three years instead of five years which had been the previous policy. However, all bequests receipted prior to this date, would remain on the preceding policy.

This policy allows for financial planning and budgeting of expenditures for on-going programs.

The timing of receipt and amounts of bequests is highly irregular and appropriately are expended over a five/three year period providing significant security over the medium term.

Specific or tagged bequests are recognised as income when the appropriate program or research expenses as approved by the board are incurred.

Revenue for fundraising events is recognised in the year in which the event is held.

Interest income is recognised using the effective interest rate method.

Revenue from the rendering of a service is recognised upon the delivery of the service to customers.

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of goods and services tax (GST).

**l) Finance Costs**

Finance costs are recognised as an expense in the period in which they are incurred.

**m) Training and Development**

Training and development costs are expensed as they are incurred.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies (continued)**

**n) Prepaid Membership Subscriptions**

Membership subscriptions commence 1st of the next month for a period of 12 months.

**o) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**p) Critical Accounting Estimates and Judgments**

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**Key estimates**

*i) Plant & Equipment*

As indicated in note 1(b), the company reviews the useful life of plant and equipment on an annual basis.

*ii) Intangible Assets*

As indicated in note 1(c), the company reviews the useful life of intangible assets on an annual basis.

*iii) Employee benefits*

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the entity expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the entity believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

**Key judgements**

*i) Performance obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

*ii) Lease term and Option to Extend Under AASB 16*

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the entity will make. The entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 1: Statement of Significant Accounting Policies (continued)**

**q) Economic Dependence**

The company is dependent on donations, bequests and special events for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe these revenue sources will not continue to support the company.

**r) New and Amended Accounting Policies Adopted by the Entity**

**Initial application of AASB 15 and AASB 1058**

The entity has applied AASB 15: Revenue from Contracts with Customers and AASB 1058: Income of Not-for-Profit Entities using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

This particular standard does not impact the entity and there was no adjustment to opening retained surplus on 1 July 2019.

**Initial Application of AASB 16**

The entity has recognised a lease liability and right-of-use asset for all leases (with the exception of short-term and low value leases) recognised as operating leases under AASB 117: Leases where the entity is the lessee. The lease liabilities are measured at the present value of the remaining lease payments. The entity's incremental borrowing rate as at 1 July 2019 was used to discount the lease payments.

The right of use assets for equipment was measured at its carrying amount as if AASB 16: Leases had been applied since the commencement date, but discounted using the entity's weighted average incremental borrowing rate on 1 July 2019.

The right of use assets for the remaining leases were measured and recognised in the statement of financial position as at 1 July 2019 by taking into consideration the lease liability, prepaid- and accrued lease payments previously recognised as at 1 July 2019 (that are related to the lease).

The following practical expedients have been used by the entity in applying AASB 16 for the first time:

- for a portfolio of leases that have reasonably similar characteristics, a single discount rate has been applied;
- leases that have remaining lease term of less than 12 months as at 1 July 2019 have been accounted for in the same way as short-term leases;
- the use of hindsight to determine lease terms on contracts that have options to extend or terminate;
- applying AASB 16 to leases previously identified as leases under AASB 117: Leases and Interpretation 4: Determining whether an arrangement contains a lease without reassessing whether they are, or contain, a lease at the date of initial application; and
- not applying AASB 16 to leases previously not identified as containing a lease under AASB 117 and Interpretation 4.

No reclassification took place as the new photocopier lease had commenced after 1 July 2019.

The entity's weighted average incremental borrowing rate on 1 July 2019 applied to the lease liabilities was 4.1%. There were no differences between the undiscounted amount of operating lease commitments at 30 June 2019 and the discounted operating lease commitments as at 1 July 2019 as the lease entity's incremental borrowing rate was not impacted.



MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
ABN 11 774 587 436

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

<b>Note 2: Revenue</b>	<b>Note</b>	<b>2020 \$</b>	<b>2019 \$</b>
Revenue			
Special Events		136,176	98,635
Donations		197,702	209,366
Non-government Grants		45,888	54,027
Bequests		169,506	255,172
Total revenue		549,272	617,200
Other Income			
Membership fees		3,396	3,556
Grants received			
Government Grants		494,940	374,693
JobKeeper		60,000	-
Cash Flow Boost		48,272	-
Other Income		358,226	379,262
Total other income		964,834	757,511
Total revenue and other income		1,514,106	1,374,711

**Note 3: Profit/Loss for the year**

The surplus for the year includes the following specific expenses:

**Depreciation and Amortisation**

Plant & Equipment	7,100	7,976
Motor Vehicles	8,637	8,799
Leasehold Amortisation	2,725	2,725
Intangibles Amortisation Expense	1,753	-
Right of Use Assets	3,511	-
	23,726	19,500

**Other expenses**

Scholarship Grants	39,000	39,000
Other Expenses	0	9
	39,000	39,009

**Note 4: Net Financial Income**

Financial income		
Interest income	17,843	27,500
Distributions – managed funds	11,444	7,066
Imputation credits – managed funds	4,116	2,394
Changes in fair value – managed funds	(37,900)	49,321
	(4,498)	86,280

**Financial costs**

Net financing income/ (cost)	(4,498)	86,280
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

<b>Note 5: Cash and cash equivalents</b>	<b>Note</b>	<b>2020 \$</b>	<b>2019 \$</b>
<b>Current</b>			
Cash on hand		396	187
Cash at bank		350,569	88,440
Cash on deposit		808,925	1,120,631
		1,159,890	1,209,258

**Note 6: Trade and other receivables**

**Current**

Trade receivables		12,448	279
		12,448	279

**Note 7: Financial assets**

**Current**

Financial assets at fair value through profit or loss	<b>7(a)</b>	323,295	349,751
		323,295	349,751
(a) Financial assets at fair value through profit or loss			
Held for trading Australian managed fund units		323,295	349,751
Securities in managed funds held for trading purposes to generate income through the receipt of distributions and capital gains.			

**Note 8: Other Assets**

**Current**

Other	14,037	8,302
Prepayments	22,634	39,299
Accrued Income	19,632	20,005
	56,303	67,606

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
<b>Note 9: Property, plant and equipment</b>			
Plant and equipment – at cost		48,462	42,043
Add: Purchases		11,200	6,419
Less: Disposals		-	-
Less: Accumulated depreciation		(44,035)	(36,935)
Total plant and equipment		15,627	11,527
Motor vehicles – at cost		89,784	89,784
Less: Disposals		-	-
Less: Accumulated depreciation		(75,423)	(66,786)
Total motor vehicles		14,361	22,998
Leasehold Improvement – at cost		8,175	8,175
Less: Leasehold amortisation		(8,175)	(5,450)
Total leasehold improvements		-	2,725
Total property, plant and equipment		29,988	37,250

**Movements in carrying amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Plant and Equipment	Motor Vehicles	Leasehold Improvement	Equipment Leased	Total
<b>2020</b>					
Balance at the beginning of the year	11,527	22,998	2,725	-	37,250
Reclassified to Right of Use Asset on initial application of AASB16	-	-	-	35,106	35,106
Depreciation / amortisation expense	(7,100)	(8,637)	(2,725)	(3,511)	(21,973)
Purchase of asset	11,200	-	-	-	11,200
Carrying amount at the end of year	15,627	14,361	-	31,595	61,583

**Note 10: Intangibles**

Intangibles – at cost	1,980	1,980
Add: Purchases	13,320	-
Less: Disposals	(1,980)	-
Less: Intangible amortisation	(1,753)	-
Total Intangible Assets	11,567	1,980

MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 11: Right of Use Assets**

**Right of use assets**

The entity's lease portfolio includes equipment. This lease has an average of 5 years as its lease term.

1. Options to extend or terminate

The option to extend or terminate are contained in the equipment lease agreement. These clauses provide the entity opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the entity. The extension options or termination options which were probable to be exercised have been included in the calculation of the Right of use asset.

**i) AASB 16 related amounts recognised in the balance sheet**

	2020 \$
<b>Right of use assets</b>	
Leased Equipment	35,106
Accumulated depreciation	(3,511)
Total Right of use asset	31,595
Movements in carrying amounts:	
Leased Equipment	
Recognised on Initial application of AASB 16	35,106
Depreciation expense	(3,511)
Net Carrying Amount	31,595

**ii) AASB 16 related amounts recognised in the statement of profit or loss**

	2020 \$
Depreciation Charge related to right-of-use assets	3,511
Interest expense on lease liabilities	679

**Note 12: Trade and Other Payables**

**Current**

Trade payables	8,128	29,228
Accrued expenses	52,480	40,823
Credit Cards	1,808	3,266
Net GST	(2,478)	(7,627)
PAYG Withholding	9,046	7,922
Superannuation liability	5,675	5,552
Other Payables	27,863	869
	102,522	80,033



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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
<b>Note 13: Provisions</b>			
<b>Current</b>			
Annual leave liability		68,475	80,196
		<u>68,475</u>	<u>80,196</u>
<b>Non-current</b>			
Long service leave liability		21,201	36,488
		<u>21,201</u>	<u>36,488</u>
<b>Note 14: Other Liabilities</b>			
<b>Current</b>			
Grant and retreat income in advance		5,929	214,275
Bequest income received in advance		53,985	137,783
Research bequest income received in advance		51,000	66,242
Other income in advance		35,757	19,016
		<u>146,671</u>	<u>437,316</u>
<b>Non-current</b>			
NEWS fund held		41,623	39,236
Bequest income received in advance		40,569	45,112
		<u>82,192</u>	<u>84,348</u>

**Note 15: Capital and leasing commitments**

*Operating Lease Commitments*

Non-cancellable operating lease rentals are payable as follows:

Less than one year	6,592	4,030
Between one and five years	25,317	-
Minimum lease payments	<u>31,909</u>	<u>4,030</u>

The entity entered an agreement in November 2019 for equipment lease for a Fuji Xerox Printer over a period of 60 months. The lease expires at the end of December 2024.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

<b>Note 16: Cash flows information</b>	2020 \$	2019 \$
<b>Reconciliation of cash flows from operations</b>		
Operating result	224,372	204,696
<b>Non-cash flows in profit</b>		
Depreciation and amortisation	23,726	19,500
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in investments	26,456	(56,387)
(Increase)/decrease in other current assets	16,665	2,694
(Increase)/decrease in trade and other receivables	(17,905)	(7,003)
Increase/(decrease) in trade and other payables	(270,312)	(310,331)
Increase/(decrease) in provisions	(27,008)	26,037
Increase/(decrease) in accrued income	374	3,502
	<u>(23,632)</u>	<u>(117,292)</u>

**Note 17: Events after the Statement of Financial Position date**

Other than the following, the directors are not aware of any significant events since the end of the reporting period.

The entity has considered the impact of COVID-19 and have determined that there are no adjustments required to the 2020 financial statements. Given the uncertainty surrounding COVID-19 an estimate of its financial effect cannot be made.

In the opinion of the directors, there are no other matters that have arisen since the end of the financial year which significantly affected or may significantly affect the operations of Muscular Dystrophy Association of New South Wales, the results of those operations, or the state of affairs in future financial years.

**Note 18: Related Party Transactions**

**a. Key Management Personnel**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any director (whether executive or otherwise) is considered key management personnel.

**Short-term benefits**

Salary and wages	138,652	134,682
Superannuation	13,131	12,781
	<u>151,783</u>	<u>147,463</u>

**Long-term benefits**

Employee benefits	7,150	2,933
<b>Total compensation</b>	<b>158,933</b>	<b>150,397</b>

**b. Other Related Parties**

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel, individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

**Note 19: Financial risk management**

**General objectives, policies and processes**

In common with all businesses, the Company is exposed to risks that arise from its use of financial instruments. This note describes the Company's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of those risks is presented throughout those financial statements.

There have been no substantive changes in the Company's exposure to financial instrument risks, the objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Board has overall responsibility for the determination of the Company's risk management objectives and policies. The Company's management policies and objectives are therefore designed to minimise potential impacts of these risks on the results of the Company where such impacts may be material. The Board receives reports from the Management through which it reviews the effectiveness of the process put in place and the appropriateness of the objectives and policies it sets.

The overall objective of the Board is to set policies that seek to reduce risk as far as possible.

The Company's financial instrument consists mainly of cash and cash equivalents, short-term investments, trade and other receivables, trade and other payables and lease liabilities.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Financial Assets</b>		<b>\$</b>	<b>\$</b>
Cash and cash equivalents	5	1,159,890	1,209,258
Financial assets at fair value – Held for trading	7(a)	323,295	349,751
Trade and other receivables	6	12,448	279
		<u>1,495,633</u>	<u>1,559,288</u>
<b>Financial Liabilities</b>			
Financial liabilities at amortised cost – trade and other payables	12	102,522	80,033
Lease liabilities	15	31,909	4,030
		<u>134,431</u>	<u>84,063</u>

**Note 20: Fundraising appeals conducted**

Fundraising appeals conducted during the financial year included mail appeals, raffles and various other sundry fundraising projects and general receiving of indirectly solicited donations and bequests

	<b>2020</b>	<b>2019</b>
<b>i) Results of fundraising appeals</b>	<b>\$</b>	<b>\$</b>
Gross proceeds from fundraising appeals	549,272	617,200
Less: Direct costs of fundraising appeals	(35,915)	(35,125)
Net surplus obtained from fundraising appeals	<u>513,357</u>	<u>582,075</u>
<b>ii) Application of net surplus obtained from fundraising appeals</b>		
Distributions (expenditure on direct services)	941,444	920,598
Administration expenses	245,151	242,063
	<u>1,186,595</u>	<u>1,162,661</u>
Net Fundraising Appeal Deficit after application of Funds	<u>(673,238)</u>	<u>(580,586)</u>
<b>iii) Deficit transferred to retained earnings</b>	<u>(673,238)</u>	<u>(580,586)</u>

MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

<b>Note 21: Fundraising appeals conducted (continued)</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
<b>iv) Comparisons of certain monetary figures and percentages</b>				
Total cost of fundraising	35,915	6.54	35,125	5.69
Gross proceeds from fundraising	549,272		617,200	
Net surplus from fundraising	513,357	93.46	582,075	94.31
Gross proceeds from fundraising	549,272		617,200	
Total costs of services	941,444	73.25	920,598	73.28
Total expenditure	1,285,236		1,256,296	
Total costs of services	941,444	62.15	920,598	63.01
Total income received	1,514,806		1,460,992	

**Note 22: Contingent Liabilities**

At 30 June 2020, the Company had a contingent liability of \$761 (2019: \$5,594) in relation to time off in lieu entitlement derived by the employees. Management and the Board continue to monitor this entitlement on a progressive basis.

**Note 23: Directors Remuneration**

No director received any remuneration from the Company during the year.

**Note 24: Entity Details**

The principal place of business of the entity is:

Muscular Dystrophy NSW  
Studdy MS Centre  
80 Betty Cuthbert Drive  
LIDCOMBE NSW 2141



DECLARATION BY CHIEF EXECUTIVE OFFICER IN RESPECT OF FUNDRAISING APPEALS

I, Charlotte Sangster, Chief Executive Officer of Muscular Dystrophy Association of New South Wales, declare that in my opinion:

- (a) the financial report gives a true and fair view of all income and expenditure of the company with respect to fundraising appeal activities for the financial year ended 30 June 2020;
- (b) the statement of financial position sheet gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 30 June 2020;
- (c) the provisions of the Charitable Fundraising (NSW) Act 1991 and Regulations under the Act and the conditions attached to the authority have been complied with during the year ended 30 June 2020;
- (d) the internal controls exercised by the company are appropriate and effective in accounting for all income received and applied by the company from any of its fundraising appeals.



CHARLOTTE SANGSTER  
CHIEF EXECUTIVE OFFICER

Dated this: ~~October 2020~~ 12 November 2020

DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of Muscular Dystrophy Association of New South Wales, the directors of the registered entity declare that, in the directors' opinion:

- 1) The financial statements and notes, as set out on pages 6 to 24, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:
  - a) comply with Australian Accounting Standards – Reduced Disclosure Requirement applicable to the entity; and
  - b) give a true and fair view of the financial position of the registered entity as at 30 June 2020 and of its performance for the year ended on that date.
- 2) There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

The declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



Anthony Ball  
DIRECTOR



Richard Arnheim  
TREASURER

Dated this: ~~October 2020~~ 11 November 2020



**Directors** Jane Perry FCA  
Phillip N. McCarthy FCA  
Brad Druitt CA  
Thomas P. McCarthy CA

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Muscular Dystrophy Association of New South Wales (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' Declaration.

In our opinion, the accompanying financial report of Muscular Dystrophy Association of New South Wales has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the ACNC Act, 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**

We draw attention to the following:

1. Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose;
2. The impact of COVID-19 pandemic on economic activity globally, combined with the uncertainties it has generated in Australia, has created operational challenges for the Company. At the date of signing this financial report, the directors have considered the potential impact of the COVID-19 pandemic on the Company's financial position and have determined that no material adjustments are required to be disclosed in the financial report for the year ended 30th June 2020; and

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**

3. Collections and fundraising income amounting to \$7550 for the Company for the 2020 financial year. It is not always possible for the Company to establish controls over the collection of all sources of fundraising income prior to entry into its financial records. Accordingly, as the evidence available to us regarding revenue from this source was limited, our audit procedures with respect to fundraising and donation income had to be restricted to amounts recorded in the financial records. We therefore are unable to express an opinion whether the collections and fundraising income of the Company is complete.

Our opinion is not modified in respect of the above matters.

**Information Other than the Financial Report and Auditor's Report Thereon**

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of the Directors for the Financial Report**

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

**Auditor's Responsibilities for the Audit of the Financial Report**

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



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Company'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 Company 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 directors 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF NEW SOUTH WALES**

**Report on Other Legal and Regulatory Requirements**

In addition, our audit report has also been prepared for the members of the Company in accordance with Section 24(2) of *Charitable Fundraising (NSW) Act 1991*. Accordingly, we have performed additional work beyond that which is performed in our capacity as auditors pursuant to the *Australian Charities and Not-for-profits Commission Act 2012*. These additional procedures included obtaining an understanding of the internal control structure for the fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *Charitable Fundraising (NSW) Act 1991* and Regulations.

It should be noted that the accounting records and data relied upon for reporting on fundraising appeal activities are not continuously audited and do not necessarily reflect after the event accounting adjustments and the normal year-end financial adjustments for such matters as accruals, provisioning and valuations necessary for year-end financial report preparation.

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

**Dated this 13<sup>th</sup> day of November 2020 at North Parramatta**

**McCARTHY SALKELD  
CHARTERED ACCOUNTANTS**



**Jane Perry F.C.A  
Director**

**Ground Floor, Suite 3  
410 Church Street  
North Parramatta NSW 2151**

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**McCARTHY SALKELD  
CHARTERED ACCOUNTANTS**



**Jane Perry F.C.A  
Director**

**Ground Floor, Suite 3  
410 Church Street  
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