

# Muscular Dystrophy Queensland Annual Report 2014/2015

Our vision is that all people living with muscular dystrophy and neuromuscular conditions in Queensland are able to experience life to their fullest potential.



MUSCULAR DYSTROPHY  
QUEENSLAND

*Help for today. Hope for tomorrow.*

# Office Bearers

## Board of Management

Lorna Peters - President  
Graeme Newton - Vice President  
Tom Dickson - Secretary  
Peter Kearney - Treasurer  
Ian Godbold - Director  
Helen Posselt - Director  
Steven Pike - Director

## Auditors

Hanrick Curran  
Assurance Strategists  
Level 11  
307 Queen Street  
Brisbane Qld 4000

## Honorary Life Members

Andrew Bell  
Greg Bell  
Peter Denham  
Graham Dyer  
Peter Harry  
Nan Hooker

## Executive Staff

Helene Frayne - Chief Executive Officer  
Rick Carr - Chief Executive Officer (to October 2014)  
Susan Ball - Client Services Manager

## Honorary Life President

Denis Thane

Kathleen Platz  
Rick Carr  
Bett Stevens  
Arthur Brown

# Muscular Dystrophy Queensland

Since its inception in 1978 Muscular Dystrophy Queensland has been committed to providing services that respond to the needs of our clients.

Muscular Dystrophy Queensland is the only organisation in Queensland that offers whole of life assistance to people living with muscular dystrophy and other neuromuscular conditions. We provide services to clients, their families and carers throughout the State including remote and isolated regions where local services are extremely limited.

We rely on donations and other generous contributions for the majority of our funding.

## Our vision

Our vision is that all people living with muscular dystrophy and neuromuscular conditions in Queensland are able to experience life to their fullest potential.

## Our mission

Muscular Dystrophy Queensland is committed to working alongside people living with muscular dystrophy and neuromuscular conditions, in a family centred way, to understand and address their needs.

## Our core values

- **Client Focused:** to recognise that we exist for the benefit of our clients and families and in all our endeavours, deliver our services in a caring, professional manner.
- **Ethical:** to act with integrity and honesty and to be transparent in all our operations.
- **Collaborative:** to work together with each other and our clients, as well as like minded individuals, organisations and communities for the benefit of people living with muscular dystrophy and neuromuscular conditions.
- **Progressive:** to continually search for new ways to improve and deliver our services.
- **Communicative:** to actively listen and value the ideas and opinions of others and to keep people informed by seeking and sharing information.
- **Inclusive:** to encourage all people living with muscular dystrophy and neuromuscular conditions, to have greater access and participation in their communities.



Clients and family members enjoy a day fishing on the Sunshine Coast, an opportunity provided through our sport & recreation program.

*"Client care remains at the very forefront of all we do."*

# President's Message

Muscular Dystrophy Queensland has strategically and steadfastly worked hard throughout the 2014/2015 year to support and address the needs of our many clients. Despite the many uncertainties of the future with the eventual rollout of the National Disability Insurance Scheme (NDIS), our dedicated organisation has striven not only to address the day to day needs of clients but also to align ourselves to best prepare them all for the NDIS and, in turn, enable clients and families to manage their health, their wellbeing and maximise the quality of their lives.

Helene Frayne was appointed as Chief Executive Officer in October of 2014, and has brought to the organisation a wealth of skills, knowledge, and a passion for neuromuscular conditions after working in the disability sphere for many years. She is eminently qualified to lead our organisation and has astutely positioned the organisation for these changing times.

Client care remains at the very forefront of all we do. A myriad of critical services have been provided to clients throughout the past year, including the provision of 5,640 casework hours to urban and rural clients, the ongoing no interest loans scheme (NILS), the provision of information, the long term loan of assistive equipment and support services to the weekly paediatric neuromuscular clinic at the Lady Cilento Children's Hospital, and the continued provision of the Your Life Your Choice (LYC) initiative to enable clients to control their individualised funding packages to name but a few. These services are authentic and bring much needed support for clients and their families.

It is most pleasing to report MD Qld has raised \$1.759 million dollars to support the needs of our clients in the past year. Almost half of this sum comes from grants and donations from everyday people. Another third comes from fundraising events. We are incredibly grateful to all who so generously support our organisation to enable the provision of services and equipment for clients.

MD Qld cannot stand alone in these changing times and has continued its strong networking and partnering with like-minded organisations. We continue to collaborate closely with the Muscular Dystrophy Foundation, an alliance of the various state muscular dystrophy organisations. We are also liaising with SMA Australia, Rare Voices Australia, FSHD Global to name but a few and will continue to reach out to fellow organisations to ensure we are well positioned for the future.

And so to the future... The NDIS is certainly upon us with the first Queensland early roll-out recently being announced for Townsville in 2016. MD Qld is working hard not only to be informed but to be able to guide the way for our clients as they navigate these uncertain times. A MD Qld NDIS Advisory Committee has been formed and meet regularly to advise our staff what services clients want and/or need under the NDIS. In addition, all MD Qld staff undergoing extensive professional development to ensure all clients have the very latest and up to date information.

MD Qld continues to be most fortunate to have staff so very dedicated to their clients and a Board of Management who contribute so willingly their time, expertise and commitment to our organisation. Your dedication to the wellbeing of our clients is so very much appreciated.

Muscular Dystrophy Queensland celebrates the achievements of the past year and looks forward to many more in the coming year. Our commitment to our clients is unwavering as we continue to strive to provide the very best service we can for each and every client and their family.

*Lorna Peters*

President  
Muscular Dystrophy Queensland



# CEO's Message

After eight years of loyal service, Rick Carr left Muscular Dystrophy Queensland in November 2014 and in December 2014, I commenced my tenure as CEO of this small, specialist organisation with a big heart and a long history of helping to achieve positive changes in the quality of life of our clients with neuromuscular conditions and their families.

I entered the organisation with goal of influencing Muscular Dystrophy Queensland's evolution as an efficient and innovative organisation which is continually responding to the needs of our people and preparing to meet the challenges of the NDIS. It has been a roller coaster year and the wonderful board and staff of Muscular Dystrophy Qld have supported me loyally on the journey.

An initial goal was to ensure efficient expenditure so that the investment of our donors is spent well. We have been very successful in this endeavour. I am very grateful to Muscular Dystrophy Queensland's Finance Officer, Kerry Atkins, whose work in the financial management of the organisation is superb.

Eighty per cent of our income is obtained from fundraising – donor appeals, our Art Unions and fundraising events – so we have worked hard to review, change, and strengthen our fundraising program to the extent where it can compete successfully in a crowded fundraising market. We want our donors to understand the work we do and to be reassured that their investment is being spent wisely to provide practical support and case management services to our 545 clients and their families. All fundraising changes have been implemented in partnership with Muscular Dystrophy Queensland's Fundraising and Communications Coordinator, Penny Deavin and her hard work and passion are to be commended.

Our events program has been reviewed and we are grateful for the strong support we have had from our sponsors and community fundraisers. In May, I found myself doing something totally outside my comfort zone, and that is riding pillion on the Charity HOG Ride for Muscular Dystrophy, zooming along the winding roads to Toowoomba and returning in convoy with 130 other bikes. My friends and family were quite alarmed at this out of character behaviour and generously supported Muscular Dystrophy Qld in response.

Early this year, the Muscular Dystrophy Qld board asked me to develop the best possible staffing structure, whilst being as efficient as possible and prioritising services to our clients and families. In August 2015, a staffing restructure was implemented with all of the fundraising activities being integrated under the leadership of Penny Deavin as Fundraising and Communications Manager, and with me adding the leadership of the Client Services staff to my remit. The board also appointed a Manager of Finance and HR, thus creating a small but innovative management team which will lead the organisation into the future. This exciting change will be fully implemented by January 2016.

The national partnership has been strengthened i.e. that with the other state based muscular dystrophy associations, linked by the Muscular Dystrophy Foundation. In particular, the CEO group has worked collaboratively and collegially, and achieved excellent outcomes such as a National Strategic Plan and a nationally configured client database which will enable our organisations to source empirical data for advocacy, and the states to use their data more efficiently in the NDIS environment. I must mention that Muscular Dystrophy Qld's database guru, Suzi Zahnow, was instrumental in the design of the database. On behalf of our organisations, the Muscular Dystrophy Foundation also advocated for people with neuromuscular conditions nationally and with the National Disability Insurance Agency. Partnerships with other similar Queensland not-for-profit organisations have been explored we are continuing to strengthen sector networks in health and disability, and will enter partnerships which benefit our participants and their families.

Most importantly, I am happy to report on our services which were provided by Client Services Manager, Susan Ball and her team of Maryanne Dover, Jean-Paul la Fontaine, Kim McNab, and Nicolas Velez. Further details of our work are provided later in this report, however I would like to comment on some of the outcomes which have impressed me as a new CEO:

- A bumper year for provision of beds. In the 2014/5 financial year, Muscular Dystrophy Qld sourced 23 Hi-lo beds for long term loan throughout Queensland at a value of approximately \$92,000. Muscular Dystrophy Qld also provides a spare battery with each bed and a free maintenance for all 200 beds on which our people sleep each night.

- Our small team hosted several outreach visits to support regional clients and specifically provide individual case management meetings, information evenings, and informal gatherings aimed at strengthening peer to peer support.
- Our client, Daniel Harry approached us in March 2015, with a request to start a peer to peer support group in Brisbane. With Muscular Dystrophy Queensland's assistance, this group meets monthly with guest speakers and group outings being high on the list of activities.
- A partnership was formed with Paint your Life, a new not-for-profit which provided painting workshops for our Gold Coast clients. Susan Ball led this initiative which has improved the quality of life of those able to attend.
- Muscular Dystrophy Qld has clarified and strengthened our involvement in the loan of cough assist machines. We are now fundraising to support those with financial needs to pay the rental costs for cough-assist machines and we are working with a commercial company to ensure that our people have access to the machines throughout Queensland.
- Our sport and recreation program was led by Jean-Paul la Fontaine and inspired people to take up and succeed in sports such as Boccia and shooting. Funding for this three year contract came from the Dept of National Parks, Sport, and Racing. Unfortunately, the contract ended in February 2015, however those clients who participated are achieving great results in their competitions. Muscular Dystrophy Qld also supported the National Electric Wheelchair Sports with a donation for their teams.

### Progress towards the NDIS

The National Disability Insurance scheme is the most transformational change, ever to occur in the disability sector and Muscular Dystrophy Qld must transform its structure and services to meet our client needs and be sustainable in the new environment. For a small, specialist, not-for-profit which currently provides information, case management, and support services, this is a massive challenge. Our Board and staff have been consulting clients and making changes in preparation for the scheme. Will we be ready? I hope so!

Muscular Dystrophy Qld has formed an NDIS Advisory Committee which consists of our clients and their families and board members and staff. This committee has been very helpful in assisting Muscular Dystrophy Qld to strengthen current client services and to undertake an investigation into possible new services. Alongside this work, our administrative staff are reviewing and changing our business processes to align with the requirements of the National Disability Insurance Agency.

This is important work in progress and comparing our position at beginning and end of the financial year, we see significant changes in efficiency and innovation and we will continue to work towards our goal of providing services which have a positive impact on the lives of our clients and family members and which are delivered professionally, efficiently and effectively.

To conclude, I would like to thank the board, staff and clients for their support during the six months of the 2014/5 financial year when I have been at the helm and I look forward with excitement and confidence to successfully meeting the challenges of the future.

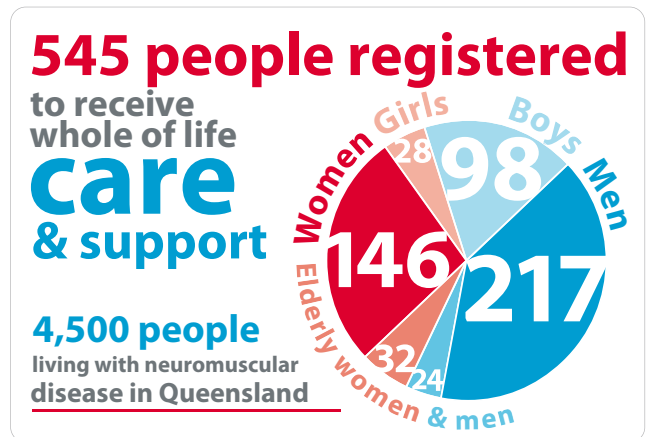
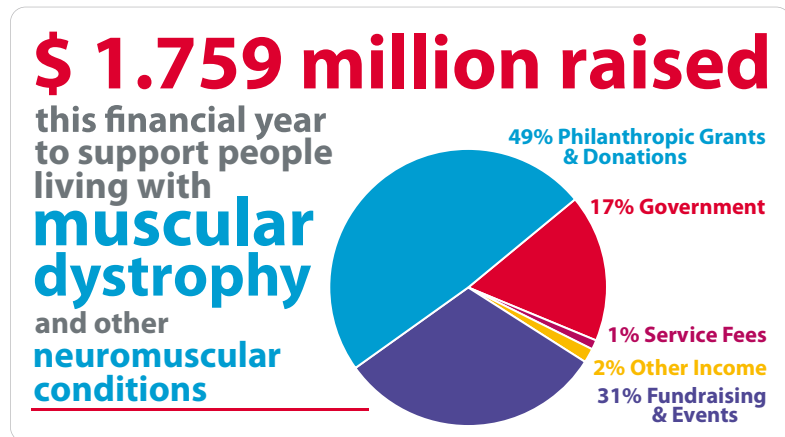
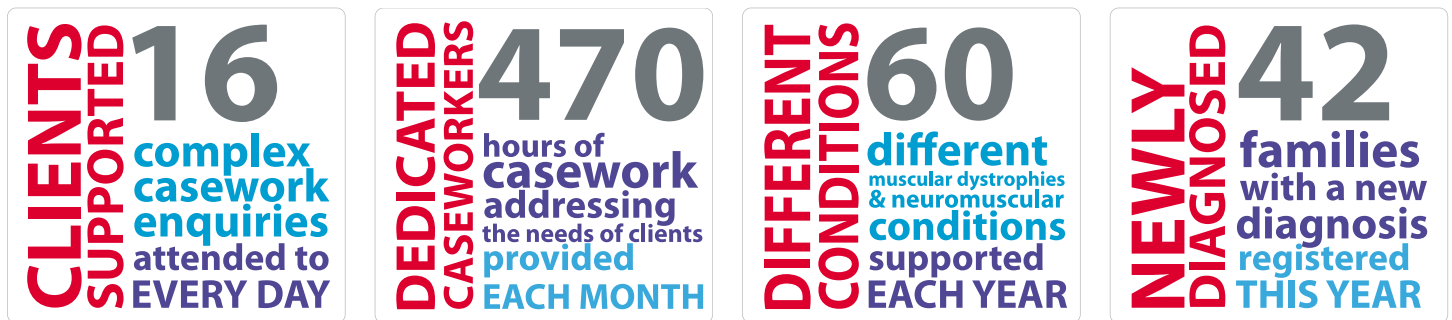
*Helene Frayne*

CEO, Muscular Dystrophy Queensland



# Impact Snapshot

Through provision of case management, information and support services Muscular Dystrophy Queensland builds the ability of people living with muscular dystrophy and other neuromuscular conditions, and their families, to manage their health and well-being and improve their quality of life.



## HOUSING



assisting to create **choice and control**

For many of our clients, housing has continued to be a major concern this past year. We have worked with a number of clients whose living arrangements were not suited to their needs and assisted them to find alternatives. This diverse and labour intensive work can include anything from assessing accommodation facilities, advocating for independent living arrangements, or advising clients of their rights regarding public housing. We have also assisted clients who wished to stay in their homes do so, by providing needed equipment and/or support workers, through the support of generous funders, including YoungCare.

## HiLo BEDS



**200+**  
improving **independence & safety**

We are very proud that each morning 200 clients all across Queensland wake up in a bed provided and maintained through Muscular Dystrophy Queensland's long-term equipment loan program - people who have retained or regained some level of independence and face reduced risk of injury simply by having this equipment in place. Operating uninterrupted for almost 30 years, this program relies on funding from our generous donors, charitable trusts and foundations. A substantial grant from the Gambling Community Benefit Fund enabled the purchase of 17 beds placed with clients right around the State and briefly reduced our waiting list to zero.



## OUTREACH



meeting regional  
**families**  
one on one

Outreach builds better connections with our families in regional areas. Some common themes raised during the trips included; the need for children with muscular dystrophy to have better support in place to attend school, better access to specialist health services, support through life transitions, and managing progressing disability. Muscular Dystrophy Queensland is committed to extending our outreach program further. We are very grateful to have the support of the ANZ Staff Foundation, which has generously supported the outreach program for a number of years.

## SPORT & REC



better access  
to life changing  
**sporting**  
opportunities

Muscular Dystrophy Queensland has a long history of assisting our clients to access sport and recreational opportunities. From this early support, we now have a group of clients who participate at state and national level across a number of sports. A position funded by the Queensland Govt (Dept. of National Parks, Sport and Racing), created some outstanding outcomes for people who had previously not had the opportunity to participate in sports. We are proud that four clients have found this experience 'life changing' and are currently pursuing their Paralympic dreams.

## NETWORKS



enabling  
connections  
and shared  
experiences

People who live with neuromuscular disease face similar experiences. There is a wealth of knowledge and support available to those who reach out and make connections with others in the muscular dystrophy community. For this reason Muscular Dystrophy Queensland continues to support our clients to build and maintain local community networks, that enable people to connect, share experiences and discuss life lessons. This past year a new adult peer support group has been established in North Brisbane adding to groups in Toowoomba, the Coral Coast and Cairns.

## READINESS

# NDIS

preparing  
people for the  
transition to a  
national disability  
insurance scheme

Preparing our clients for the move to the new National Disability Insurance Scheme (NDIS) has also been a major focus this year. This new scheme will provide funding and services in an entirely new way. It is so important for our clients to begin preparing for the transition as early as possible. Muscular Dystrophy Queensland became a Your Life Your Choice (YLYC) Host Provider to enable our clients to self-direct their Disability Services funding packages. This program is widely considered to be a precursor for the NDIS. By appointing a YLYC Coordinator, we have been able to work closely with clients to encourage them to prepare for the NDIS.

## EMERGENCY



assisting  
families in crisis  
with no other  
option for support

Each year, families facing extreme hardship seek our support. Our crisis support program is funded solely through donations and allows Muscular Dystrophy Queensland to offer assistance when no other alternatives are available. Through the service this year, we provided groceries for a hungry family, paid electricity bills to keep power on for a child's medical equipment, covered petrol costs to help get kids to school and for an isolated, elderly lady whose only family lived in Switzerland, we provided an iPad which enables her to regularly keep in touch with them with no ongoing costs.

# Client Outcomes Snapshot



## Outreach

Through our outreach services, MDQ meets clients in regional areas, in their homes. This provides the opportunity for our caseworkers to learn about the client's life and help them to address their immediate needs and build a plan for their future.

Muscular Dystrophy Queensland was fortunate to have the continued, generous support of the ANZ Staff Foundation this year, to fund the bulk of our outreach program.



## Childrens' Neuromuscular Clinic

Each week MDQ's case workers assist families attending the Lady Cilento Hospital's Childrens' Neuromuscular Clinic.

Upon making the move to Lady Cilento Hospital during the year, the clinic increased from a monthly to a weekly program - meeting the increasing demand for complex specialist support of those living with neuromuscular disease. MDQ is proud to provide the support of our caseworkers at no cost to those who attend the clinic, many of whom have travelled from regional Queensland.



## Long Term Equipment Loan Program

Independence, safety and comfort - the key outcomes for each person to benefit from MDQ's long term equipment loans.

MDQ's long term equipment loan program is funded solely by donations and small grants. We provide equipment that cannot be funded by other government or non-government programs - equipment that usually has a high purchase price and is out of reach for many of our families that struggle financially, meeting all of the specialised equipment needs of their loved ones with a disability.



## Peer-to-Peer Support Groups

People connect, share their lives and experiences with others, through peer support groups facilitated by MDQ.

The structure of each support group is determined by the participants however, typically groups gather monthly or quarterly and for special occasions such as Christmas. Each group could also have a number of elements, including a social group that organise outings to sporting or leisure activities together – the participants determine their focus to suit their own needs.



## Sport & Recreation Program

Four of MDQ's clients are now pursuing their Paralympic dreams thanks to our Sport and Recreation Program.

The objective of the Sport and Recreation program is to connect our clients with sporting opportunities available locally to them and assist those with sporting aspirations to reach their goals. Tracey Jackson (pictured) was introduced to shooting through MDQ's program and within months of her first introduction, began competing at a national level. The program has also introduced a number of our clients to the sport of Boccia.



## Social Gatherings

MDQ facilitates group activities to enable people living locally to connect and share experiences.

This program runs as an extension of our community network gatherings and sport and recreation program and provides an informal activity to encourage those who would not attend a structured activity, with an opportunity to meet people experiencing a similar journey to themselves. One such activity, pictured here, included the opportunity to be a 'zookeeper for the day' with Australia Zoo.

# Why I give: A donor's story



An observation at a football game on a cold winter's night got Bett thinking. She noticed a couple of spectators who used wheelchairs, very rugged up for the game and realised how difficult it must have been for them to keep warm. An avid quilter and a regular donor to Muscular Dystrophy Queensland, she offered to make wheelchair friendly quilts for clients the next time she was chatting to staff. We gladly accepted.

She says, "It is good therapy for me. I am 87 years of age and making these quilts keeps me young at heart and my brain active. I make and donate my quilts to MDQ to let their clients know someone in the community really cares for their welfare. I get as much pleasure out of creating them as they do receiving them."

With regard to her donations she said, "Firstly, I feel that MDQ is grossly underfunded by all tiers of government. I have learnt that you get far more enjoyment out of helping someone less fortunate than you do helping yourself. Muscular Dystrophy Queensland is a worthy cause."



*Bett (pictured top and above centre) has inspired avid quilters from around the State to make and donate quilts for people living with muscular dystrophy. The pattern she developed to accommodate the needs of wheelchair users has inspired people throughout Australia and even internationally.*

# What our support means: A client's story

When Scott was just six years old, in 1981, he and his younger brother were diagnosed with Duchenne muscular dystrophy. Unaware of what the future held, the family came to Muscular Dystrophy Queensland for support. Ever since we have been there to share in their joys and triumphs and, when things get tough, to guide and support them.

Throughout his life, Scott has benefitted from almost every service available for our clients. He shares memories of friendships established through sporting and social activities facilitated by Muscular Dystrophy Queensland. Although many years have passed and many friends have been lost to this cruel disease over the years, he values his friendships dearly and remains connected with people all over the world because of that early involvement.

When our long term equipment loan program was in its infancy, he and his brother were two of the programs first recipients – they were even involved in selecting suitable beds for the program. They've accessed this service ever since, sleeping each night in a bed provided and maintained through the program. At his lowest point, it was the support of Muscular Dystrophy Queensland that helped him keep fighting for a better life. He says, "Having Muscular Dystrophy Queensland backing you up really put that extra oomf behind you so that you could stick up for yourself."

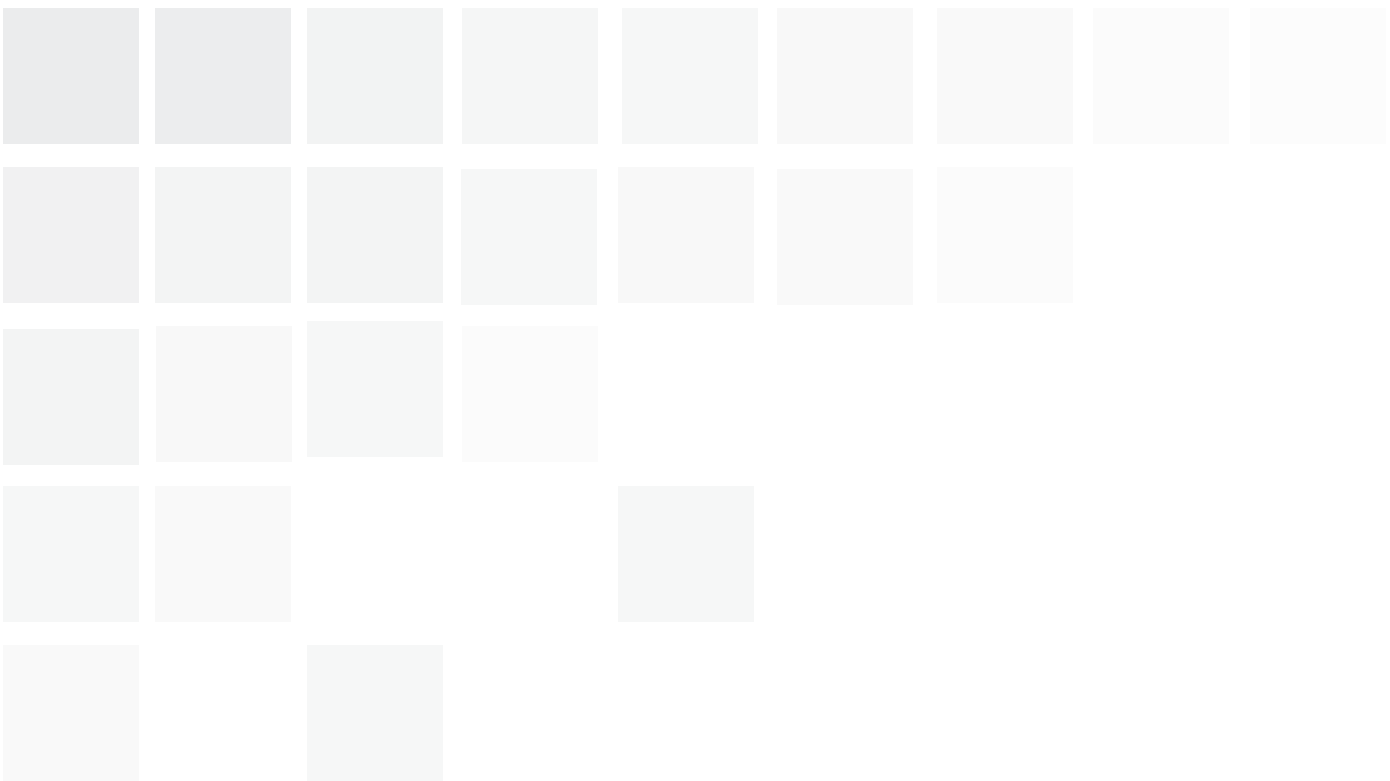
A few years ago, Scott and his brother found themselves in living arrangements that were totally unsuited to their needs – a group home that provided no say in who they lived with, who provided their care. They couldn't even come and go as they pleased. With the support of the community behind him, Scott and his brother secured a unique housing arrangement that meant they were in control of their home, their care workers and their lives. It was truly life changing. He says, "A good way to look at it is that if MDQ wasn't there my life would be halved. I wouldn't be where I am today because I wouldn't have that backup."



When asked what the support of Muscular Dystrophy Queensland has meant to him, he says "It isn't just one thing. It's support that I don't think can be provided in any other way. It's not just the unique set of skills, it's the understanding of our lives and the specialist knowledge. It's support I can't get anywhere else."

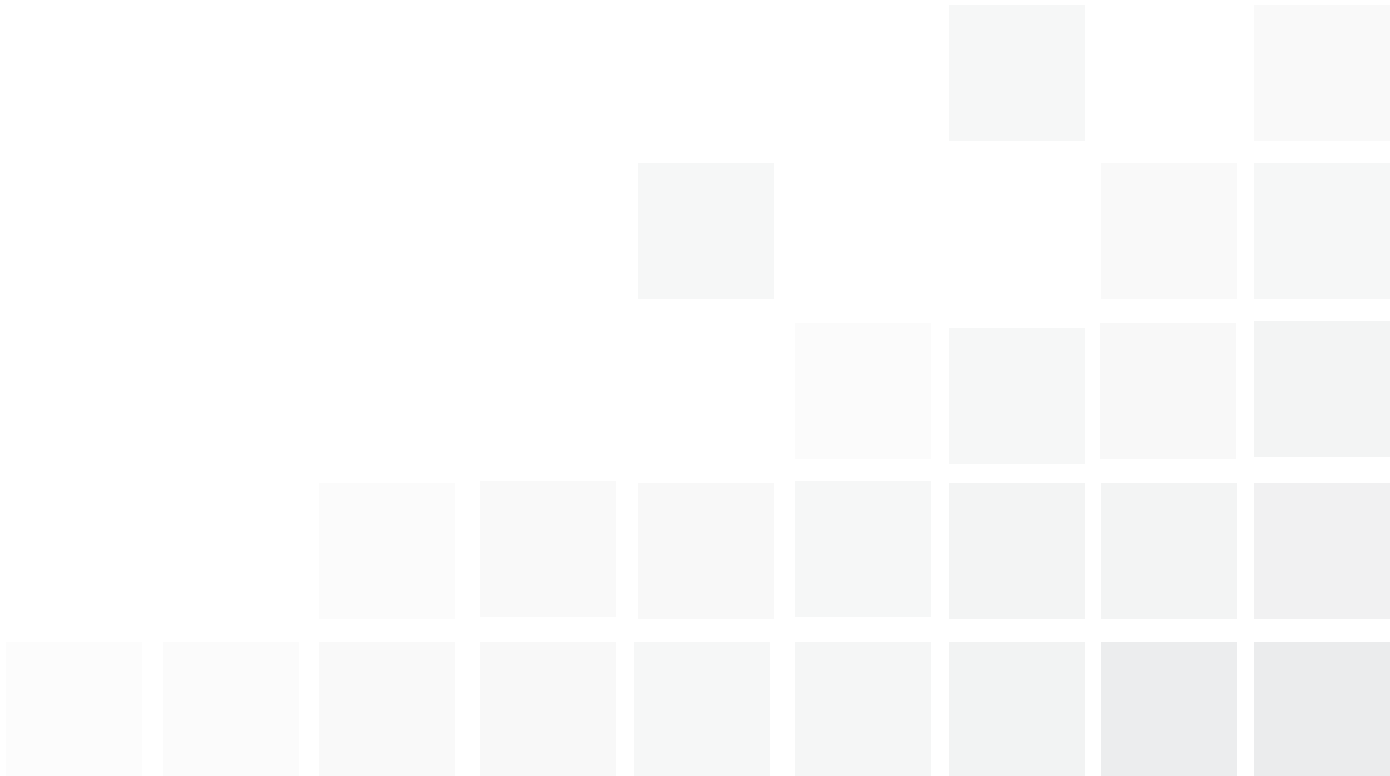


*Scott is pictured here in his new home with his Muscular Dystrophy Queensland Caseworker, Maryanne and above, with former MDQ CEO Peter Denham, accepting a trophy during a National Electric Wheelchair Sports (NEWS) tournament.*



# FINANCIAL STATEMENTS

## 2014/2015



**Muscular Dystrophy Association of Queensland Inc.**  
**Income and Expenditure Statement**  
**for the year ended 30 June 2015**

	Note	2014 \$	2015 \$
<b>Members Funds</b>			
<b>Income</b>			
Donations		855,180	668,299
Bequests		93,461	108,049
Art Union		319,850	291,270
Events		183,052	191,138
Red Bow Day Annual Appeal		38,396	40,546
Product Sales & Commercial Activities		6,125	16,139
Government Grants	6	263,518	253,367
Charitable Grants		39,330	142,806
Membership Fees		1,123	729
Other Income		54,384	46,985
<b>Total Income</b>		<b>1,854,419</b>	<b>1,759,327</b>
<b>Expenditure</b>			
Costs of Sales		163,368	169,909
Wages & Salaries		1,030,008	971,349
Motor Vehicle Expenses		20,955	18,218
General Expenses		416,545	339,380
Client Service Expenses		296,329	348,596
Other Expenses		0	0
<b>Total Expenditure</b>		<b>1,927,205</b>	<b>1,847,453</b>
<b>Surplus/(Deficit) for the year</b>		<b>-72,786</b>	<b>-88,126</b>

The accompanying notes form an integral part of these accounts.

**Muscular Dystrophy Association of Queensland Inc.**

**Assets and Liabilities Statement  
as at 30 June 2015**

	Note	2014 \$	2015 \$
<b>Members Funds</b>		<b>934,518</b>	<b>846,392</b>
<i>Represented by:</i>			
<b>Current Assets</b>			
Cash and cash equivalents		707,012	945,084
Receivables and Prepayments		36,554	33,660
GST Receivable		55	235
Inventory	3	10,716	7,497
Investments		26,886	16,668
<b>Total Current Assets</b>		<b>781,223</b>	<b>1,003,144</b>
<b>Non Current Assets</b>			
Plant & Equipment	4	270,334	163,979
<b>Total Non Current Assets</b>		<b>270,334</b>	<b>163,979</b>
<b>Total Assets</b>		<b>1,051,557</b>	<b>1,167,123</b>
<b>Current Liabilities</b>			
Payables		28,136	39,355
Provision for annual leave		22,834	35,837
Provision for long service leave		27,103	46,937
YLYC client funding		38,966	18,815
Community fundraising - client appeal funds			103,939
Unspent grant funds			75,848
<b>Total Current Liabilities</b>		<b>117,039</b>	<b>320,731</b>
<b>Non-current Liabilities</b>			
Equipment loan		0	0
Lease liability		0	0
<b>Total Non-current Liabilities</b>		<b>0</b>	<b>0</b>
<b>Total Liabilities</b>		<b>117,039</b>	<b>320,731</b>
<b>Net Assets</b>		<b>934,518</b>	<b>846,392</b>

The accompanying notes form an integral part of these accounts.



**Muscular Dystrophy Association of Queensland Inc.**

**Statement of Changes in Equity  
for the year ended 30 June 2015**

	<b>Note</b>	<b>2014 \$</b>	<b>2015 \$</b>
Total Equity at the beginning of the financial year		1,007,304	934,518
Surplus/(Deficit) for the year	2	-72,786	-88,126
Movement in asset revaluation reserve		0	0
Correction of prior period error		0	0
<b>Total Equity at the end of the year</b>		<b>934,518</b>	<b>846,392</b>

The accompanying notes form an integral part of these accounts

## **Muscular Dystrophy Association of Queensland Inc.**

### **Notes to and Forming Part of the Financial Statements for the year ended 30 June 2015**

#### **1. Summary of Significant Accounting Policies**

##### **(a) Basis of Preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007). The committee has determined that the not-for-profit Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

##### **(b) Depreciation of Fixed Assets**

All assets are depreciated over their estimated useful lives using the straight line method. Classes of assets and their estimated useful lives are as follows:

Furniture & Fittings	5 – 6 years
Computer Equipment	3 - 7 years
Medical Equipment	4 – 5 years
Motor Vehicles	5 – 6 years

Estimated useful lives are reviewed on an annual basis.

Profits and losses on disposal of property, plant and equipment are taken into account in determining the profit for the year.

##### **(c) Inventory**

Inventory is carried at the lower of cost and net realisable value.

##### **(d) Income Tax**

The Association is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997. Accordingly no provision for income tax has been made in these financial statements.

##### **(e) Investments**

Shares held have been re-valued to market value at year end. The resulting increases are reflected in the Income and Expenditure Statement.

##### **(f) Revenue Recognition**

Revenue is recognised when the Association is legally entitled to the income and the amount can be quantified with reasonable accuracy. Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

## **Muscular Dystrophy Association of Queensland Inc.**

### **Notes to and Forming Part of the Financial Statements for the year ended 30 June 2015**

#### **Donations**

Donations collected, including cash and goods for resale, are recognised as revenue when the Association gains control, economic benefits are probable and the amount of the donation can be measured reliably.

#### **Legacies**

Legacies are recognised when the legacy is received.

Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the company becomes legally entitled to the shares or property.

#### **Investment income**

Investment income comprises interest and dividends. Interest income is recognised as it accrues, using the effective interest method.

Dividends from listed entities are recognised when the right to receive a dividend has been established.

#### **(g) Payables**

Trade payables and other payables represent liabilities for goods and services provided to the company prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The carrying amount of the creditors and payables is deemed to reflect fair value.

#### **(h) Employee benefits**

Employee benefits comprise wages and salaries, annual, non-accumulating sick and long service leave, and contributions to superannuation plans.

Liabilities for wages and salaries expected to be settled within 12 months of balance date are recognised in other payables in respect of employees' services up to the reporting date. Liabilities for annual leave in respect of employees' services up to the reporting date which are expected to settle within 12 months after the end of the period in which the employees render the related services are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method.

The Association pays contributions to certain defined contribution superannuation plans. Contributions are recognised in the income statement when they are due. The Association has no obligation to pay further contributions to these plans if the plans do not hold sufficient assets to pay employee benefits relating to employee service in current and prior periods.

**Muscular Dystrophy Association of Queensland Inc.**

**Notes to and Forming Part of the Financial Statements  
for the year ended 30 June 2015**

**(i) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office, in which case it is recognised as part of the cost of acquisition of an asset or as part of an item of expense.

Receivables and payables are recognised inclusive of GST.

The net amount of GST recoverable from or payable to the Australian Taxation Office is included as part of receivables or payables.

	<b>2014</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>2. Surplus/(Deficit) for the Year</b>		
Included in the Surplus /(Deficit) for the year are the following expense items:		
Audit and Professional Fees	12,180	13,745
Depreciation Expense	130,232	143,729
Operating Lease Rentals	96,327	63,824
Relocation Costs	30,725	0
<b>3. Inventory</b>		
Commercial Stock	2,850	2,850
Red Bow Day Appeal Stock	7,866	4,647
	<u>10,716</u>	<u>7,497</u>
<b>4. Plant &amp; Equipment</b>		
Furniture & Fittings at cost	8,743	8,743
Less: Accumulated Depreciation	<u>-8,743</u>	<u>-8,743</u>
	0	0
Computer Equipment at cost	62,575	61,380
Less: Accumulated Depreciation	<u>-28,599</u>	<u>-36,712</u>
	33,976	24,668
Motor Vehicles at cost	105,473	47,771
Less: Accumulated Depreciation	<u>-54,427</u>	<u>-40,910</u>
	51,046	6,861
Medical Equipment at cost	559,823	510,093
Less: Accumulated Depreciation	<u>-374,510</u>	<u>-377,643</u>
	185,313	132,450
Call Centre Equipment at cost	15,536	15,536
Less: Accumulated Depreciation	<u>-15,536</u>	<u>-15,536</u>
	0	0
<b>Total Plant and Equipment</b>	<u>270,335</u>	<u>163,979</u>

**Note:** Write down of assets no longer owned by or viable to the organisation occurred in 2015

**Muscular Dystrophy Association of Queensland Inc.**

**Notes to and Forming Part of the Financial Statements  
for the year ended 30 June 2015**

	<b>2014</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>5. Lease Commitments</b>		
<b>(a) Operating Lease Commitments</b>		
Obligations under Operating Leases are as follows:		
- Not later than one year	63,669	65,898
- Later than one year but not later than two years	65,898	68,204
- Later than two years but not later than five years	211,857	219,272
	<u>341,424</u>	<u>353,374</u>
<b>6. Government Grants</b>		
Grants were received from the following Government entities:		
Disability Services Queensland	148,992	165,416
Premier of Queensland	35,000	35,000
Queensland Health	24,238	24,238
Federal Government	799	1,198
Department of Communities	54,490	27,515
	<u>263,518</u>	<u>253,367</u>

## Muscular Dystrophy Association of Queensland Inc.

### Statement by the Management Committee

In the opinion of the members of the Management Committee of the Muscular Dystrophy Association of Queensland Inc.:

- (a) The accompanying financial statements and notes present fairly the Associations financial position as at 30 June 2015 and its performance for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements as outlined in Note 1.
- (b) As at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Management Committee of the Muscular Dystrophy Association of Queensland Inc. and is signed on behalf of the committee by:



Mr. Peter Kearney  
Treasurer



Mrs. Lorna Peters  
President

Date



**INDEPENDENT AUDITOTR'S REPORT TO THE MEMBERS OF  
MUSCULAR DYSTROPHY ASSOCIATION OF QUEENSLAND INC.**

**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of Muscular Dystrophy Association of Queensland Inc., which comprises the statement of assets and liabilities as at 30 June 2015, the statement of income and expenditure and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the management committee.

**Management Committee's Responsibility for the Financial Report**

The management committee of Muscular Dystrophy Association of Queensland Inc., are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporations Act (QLD) 1981* and is appropriate to meet the needs of the members. The officers' responsibility also includes such internal control as the officers determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

**Basis for Qualified Opinion**

Significant sources of revenue for Muscular Dystrophy Association of Queensland Inc., such as donations, bequests, grants and fundraising are received as a result of the goodwill of third parties. The Muscular Dystrophy Association of Queensland Inc., has determined that it is impractical to establish control over the collection of such funds prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to fundraising revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether contributions recorded are complete.

**Qualified Opinion**


In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report presents fairly, in all material respects, the financial position of Muscular Dystrophy Association of Queensland Inc., as at 30 June 2015, and its financial performance for the year then ended in accordance with Australian Accounting Standards and the *Associations Incorporations Act (QLD) 1981*.

**Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist Muscular Dystrophy Association of Queensland Inc., to comply with the financial reporting provisions of the *Associations Incorporations Act (QLD) 1981*. As a result, the financial report may not be suitable for another purpose.

HANRICK CURRAN AUDIT

Hanrick Curran Audit Pty Ltd  
Authorised Audit Company: 338599



Matthew Green  
Director

Brisbane, 3 September 2015



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# MUSCULAR DYSTROPHY QUEENSLAND

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ABN: 14 908 553 738  
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