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# About Us



## Our Vision

A nation without Parkinson's.

## Our Mission

To encourage, and where appropriate, develop and implement programs for the treatment, care of people with Parkinson's and research for a cure.

# Our Services

Parkinson's WA provides a Parkinson's Nurse Specialist Service covering the metropolitan area and the south west, making home visits and assisting patients in the management of the condition. Where possible, regional areas are supported in person - others are supported by telephone.

The Parkinson's Nurse Specialist Service also provides support and education to allied health professionals, with the aim of ensuring informed care.

In addition, the Parkinson's WA counselling service commenced in October 2020 giving people with Parkinson's, as well as their family members, an opportunity to access a professional counsellor.

Parkinson's WA has 20 Parkinson's support groups throughout WA, mostly led by volunteers and organises seminars every year, tailored to suit people in all stages of their journey with Parkinson's.

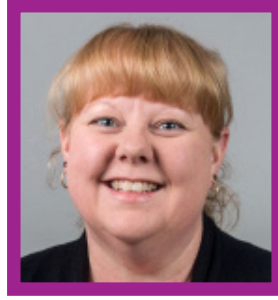
Parkinson's WA provides a wide range of Parkinson's specific educational resources.



# Parkinson's WA Board of Management



John McDonald,  
President/Acting Treasurer



Professor Natalie Gasson,  
Vice President



Ryan O'Connor,  
Board Member



Dr Don Bolto,  
Board Member



Tamlyn Lennox,  
Board Member



Keith Geers,  
Board Member



Alastair Hope,  
Board Member



Alan Gray  
Board Member

## Professional Advisory Panel

- Professor Natalie Gasson, **Psychologist**
- Paula McGinley, **Senior Occupational Therapist**
- Dr Marianne Pinto, **Dentist**
- Rebecca Parker, **Senior Physiotherapist**
- Associate Professor Rick Stell, **Consultant Neurologist**
- Professor Chris Lind, **Consultant Neurosurgeon**
- Dr Barry Vieira, **Consultant Physician**
- Liz Wason, **Optometrist**

## Parkinson's WA Staff 2021-2022



Chief Executive Officer  
Brenda Matthews



Clinical Nurse  
Manager  
Janet McLeod OAM



Counsellor  
Caitlin Munro



Parkinson's Nurse  
Specialist Support  
Lena Divito

# Your Parkinson's Nurse Specialist Team



Janet McLeod (Clinical Nurse Manager), Liz Bickley, Amanda Coultous, Kayleigh Rawle, Rachel Marshall, Jo Chadwick, Fiona Roscoe, and Donna Mallaby.



## Parkinson's WA Staff



Office Manager  
Toby Gummer



Donor Relations  
Coordinator  
Dorothy Koh



Finance Manager  
Salil Koonja



Communications  
Coordinator  
Emily Scott

# President's Review



## John McDonald, Parkinson's WA Board President

### An update from the Parkinson's WA President on the 2021-2022 financial year

The year 2021-2022 continued to feel the impact of Covid-19 both in Australia and the rest of the world affecting the health and economic welfare of all.

Western Australia continued, fortunately to be spared a large extent of the shut downs and challenges seen in the eastern states.

Our important Parkinson's Nurse Specialist Service (PNS) has been able to gradually return to more normal levels of operation, but the current staffing levels aren't able to cope with the increasing demand for the service.

Experience gained with telehealth during the pandemic has led to some productivity gains without unduly impacting on the support the PNS's provide.

In the absence of any additional government funding we have again used some of our reserves to supplement Department of Health funding for the PNS in both the greater metro area and the South West.

Despite the Department of Health having undertaken a number of policy reviews in recent years including the Neurological Sector funding review no clear picture has yet emerged on how any future funding models will effect us.

Among other objectives these reviews are ostensibly aimed at identifying the best practice for providing increased community support. We are closely watching the process to ensure the benefits of the PNS are recognised and we can secure future funding.

Covid-19 has created general financial uncertainty for people and this has impacted adversely on fundraising for all the not for profit sector. Despite this, our 2022 Pre-Tax Appeal and the Year End appeal were the most successful yet. The annual 'A Walk in the Park', a great community awareness raising event, made a strong return after being disrupted by Covid restrictions last year.

An unexpected bequest and better third party fundraising helped lift total income to above budget by about \$250,000, which with tight control over expenses resulted in a small operating loss of \$88,000 for the year which was approximately \$190,000 better than budgeted. The McCusker Charitable Foundation has agreed to fund the part-time Counsellor program for a further eighteen months.

## 2021-2022

Research, funded by Parkinson's WA Zrinski Research Fund and being carried out at Curtin University, Park C and Perron Institute has been further disrupted by Covid constraints and is now expected to recommence in 2023. The educational seminar series however has continued throughout the year with the Newly Diagnosed seminars, in particular, being strongly supported.

Parkinson's Australia, of which we are a member, is stepping up its advocacy with the Federal Government to ensure the Parkinson's community has a 'seat at the table' with new government discussions around the new 'Support at Home Program' and NDIS future developments. Parkinson's Australia is also linking with the Neurological Alliance Australia for a louder voice in the Federal arena. The state member CEO's collective is to be commended on their contributions to identify how the organisation can be more effective. Currently our CEO, Brenda Matthews, is Chairing this group.

There are many people who contribute to Parkinson's WA's activities, support group leaders, administration volunteers and those involved in direct and indirect third party fund raising, and we are grateful for their support.

The 2022 Volunteer Awards are identified elsewhere in communications. Expert advice and support is also provided by our Professional Advisory Panel and pro bono Lawyers Minter Ellison which is appreciated and we thank them.

My thanks again to my Board colleagues for their contributions and counsel and to our dedicated staff for their efforts during another challenging year.

# Nurse Specialist Service



## Janet McLeod OAM, Clinical Nurse Manager

In spite of hoping that 2021-2022 would be a smoother year for the Parkinson's Nurse Specialist (PNS) team with a farewell to Covid related problems, the year under reporting presented several challenges.

Staff changes continued as a feature of 2021-2022. Kayleigh Rawle's (Eastern Metropolitan area) return from maternity leave in December 2021 allowed for the smooth transition of Rachel Marshall to the vacancy in North Eastern Metropolitan area. This illustrates the value of having an experienced relief person available. In February 2022, Nerolie Lyle (South West Inland) resigned from her post after many years of association with the PNS service - initially in Perth in 2000 and following a short hiatus, returned to establish the South West service in 2014. We thank her for her years of commitment to the PNS role. Following an advertisement and interview process, Donna Mallaby joined the SW team in May 2022.

Flexibility has been the key word for staffing in 21-22 with our nursing team covering their colleagues annual leave phone calls and Janet McLeod doing home visits as possible.

Covid-19 continued to demand flexibility with Government mandates changing vaccination, social distancing and mask wearing requirements. Our staff and their families have not been immune to Covid and we thank our members and patients for their patience when appointments had to be rescheduled. Due to Covid-19, the usual Newly Diagnosed Seminar booked for April was cancelled and a series of information sharing videos were made available online.

The introduction of electronic notes and patient records is now extended to the entire nursing team. Well done to all concerned! The next challenge will be the transfer of existing patient records to the digital format. This will be a gradual process as each existing patient comes up for review.

In early 2022, we were fortunate to have the benefit of the talent and services of Richard Seale when he directed and edited a video highlighting the benefits of the Parkinson's Nurse Specialist Service. Many thanks to Richard, Fiona Roscoe and Raymond Letchford for their time and availability.



# Nurse Specialist Service 2021-2022 cont...

Education remains a large part of our PNS service - the team has carried out 49 education sessions with Royal Perth Hospital Neuroscience Course, Curtin University Medical Students, support groups and aged care facilities being regular events. The total number of attendees was 974.

The Australian Nursing Federation Journal (based in Victoria) ran a feature on PNS as a career following an interview with one of our team.

We continue to meet our requirements under our funding agreement with the

WA Department of Health with a total of 597 home visits.

Our service has a current total of 2436 people living with Parkinson's within Western Australia. The PNS team have once again risen to the challenge of difficult times.

We acknowledge that it has been another difficult year and the dedication and energy demonstrated by the team is greatly appreciated especially during a time when the nursing profession is under pressure.

## Feedback about the Parkinson's Nurse Specialist Service



**“The PNS Service is an essential service that needs to be continued. They provide good emotional support, and updated knowledge in a holistic sense.” Emma**

## Financial Year statistics

### Nurse Specialist Service - total numbers



Home Visits = **597**



HealthDirect = **95**



Telephone assessments (Covid) = **1,193**



Telephone consultations = **7,751**



Office Visits = **190**



Aged care visits = **103**

# Counsellor's Report

## Caitlin Munro

**The Counsellor role** within the framework of Parkinson's WA continued to be generously funded by the McCusker Charitable Foundation. Caitlin Munro filled the position of Counsellor for the year 2021-2022. The role continued to grow and proved valuable support to both people living with Parkinson's and family carers.

The availability of an 'in house' Counsellor added to the value and scope of the Parkinson's Nurse Specialist (PNS) service. In addition, the Counsellor role became an integral part of the PNS professional development.

A snap-shot of the data collected shows that of the **130 referrals received** in less than a twelve month period **62%** were people living with a diagnosis of Parkinson's and **38%** were family carers. **Over 63% attended more than once and 3% attended twice or more.**

A large focus for the second year of this two-year trial position was collaborating with Curtin University on formal evaluation of the effectiveness of the role. This took the form of mixed methods research (statistical and qualitative methodologies) and the report and potential publications are currently being written.

In addition to face-to-face counselling, Caitlin advocated for physiological and holistic health for people with Parkinson's and families and this drove involvement with workplace awareness of psychological health including participation in Mental Health Week, RU OK Day and Psychology Week. National Carers Week was celebrated with a Carers' morning tea with a guest speaker from Carers WA arranged by Caitlin.

Sadly, the end of this reporting year coincided with Caitlin's resignation from the Counsellor position to explore an opportunity in academia.

**We thank her for the dedication she demonstrated in being an integral part of the genesis of the Parkinson's W.A. Counsellor position.**



# Research Committee and Research News

## Natalie Gasson, Professor of Psychology Curtin University

### Introduction

The Parkinson's WA Research Advisory Committee meets to review applications from researchers for help with recruiting people with Parkinson's to participate in their research, and applications for small seeding grants.

### Committee Members

Professor Natalie Gasson

Janet McLeod OAM

Professor Romola Bucks

Dr Carolyn Graham

Roger Dean

Pam van Omme

It is wonderful to see research picking up again as we begin to live with COVID in the community. Researchers have developed COVID protocols which help keep participants, and themselves, safe during data collection when meeting face-to-face is needed. However, one good thing that has come from COVID is the ability to use technology for some types of research. This not only allows research to continue but opens opportunities for people who cannot travel to research institutes or

who live outside the metro area to participate in projects.

Parkinson's WA has continued to support researchers to recruit participants for their studies (through the website, newsletters, and social media). In some cases, we support researchers with small seeding grants that might help them purchase things necessary for their study (this is particularly important for student researchers who don't have access to funding). The benefits of this are two-fold. Firstly, research results contribute to our understanding of Parkinson's across many different domains (as you will see from the range of studies listed below). Secondly, by supporting students we are raising awareness of Parkinson's amongst junior health care professionals. So please do consider participating in studies that you see us promote.

We have approved advertising and funding of several projects this year. As always, if you are interested in joining this committee please do get in touch! You don't need any special skills except an interest in reading and thinking about research!



# Research Committee and Research News (continued)

## Natalie Gasson

### New Projects

In 2021-2022 we have provided support for the following studies:

#### Conversation Therapy for PWP

Dr Naomi Cocks: School of Allied Health (Speech Pathology); Curtin University

This is a co-design project that aims to develop a therapy approach to help people with Parkinson's have more effective conversations. This project has come about from findings of a previous qualitative study that investigated the facilitators and barriers for good conversations in people with Parkinson's and their partners. In addition, the team conducted a scoping review into current programs aimed at improving conversations for people with Parkinson's and other conditions such as Traumatic Brain Injury.

The current study will work alongside people with Parkinson's and their partners to co-design a suite of therapy approaches to specifically target conversation-based communication at different stages of Parkinson's.

To ensure that the therapy approaches are appropriate and appealing for those who have Parkinson's and their partners, they will employ a group of consumer advisors using co-design and co-participation principles.

#### Barriers to Speech Services for people with PD in Regional Australia

Sophie King – Master of Speech Pathology student – University of Canberra;  
Dr Helen Southwood, Discipline Lead Speech Pathology, University of Canberra

This project aims to investigate the barriers people with Parkinson's face in accessing speech pathology services (e.g., for issues with changes in speech, swallowing difficulties) for people with Parkinson's living in regional Australia.

**Employment experiences for individuals with young onset Parkinson's:** A photovoice study  
Serena Ng (School of Medical and Health Science – Occupational Therapy, ECU); Associate Professor Mandy Stanley and James Smith (Supervisors).

This study is a photovoice study which seeks to understand the employment experiences of people with Young Onset Parkinson's in maintaining their worker role.

The Photovoice approach uses photography to capture and reflect on lived experiences of people living with Young Onset Parkinson's using focus groups.

The photographs are used to facilitate discussions with other participants on meaning and perspectives of participant experiences of their role at work.

The results could facilitate advocacy and support to help people continue in their work roles for longer after diagnosis.

### Professor Natalie Gasson Research Advisory Committee Chair



**The Parkinson's Nurse Specialist (PNS) service provides education and support for people living with Parkinson's. A nursing assessment provides the basis for ongoing care, addressing any questions regarding the condition and treatment options.**



# Fundraising in the WA community

## Dorothy Koh



### Giving

We see a clear path forward to dramatically improve the outcomes for people living with Parkinson's. The support given to our Parkinson's Nurse Specialist Service ensures that Parkinson's WA can continue to provide this service to the community in WA. Our clients are grateful, and so are we. Sponsorships, gifts in wills, donations, appeals and fundraising events combined to provide a diversified income source of \$437,360 to support the work of the organisation.

### Gifts in Wills

A legacy is the best return on investment for an organisation, it is also a testament of the confidence and commitment of the bequestor in ensuring that the Parkinson's community continues to receive the services that they need. We are fortunate to be nominated as a beneficiary to several estates in the past year. We thank the families of the bequestors for their generosity and dedication.

### Appeals

We conduct two appeals annually and have raised \$140,464, another record year.

### 'A Walk in The Park' & Third Party Fundraising

Our sincere appreciation to everyone who has fundraised to support Parkinson's WA. For many individuals and groups, the efforts that you have made to raise funds will make a difference. We rely on 40 volunteers to run the annual 'A Walk in The Park', most of them are from Curtin University. Without the volunteers and fundraisers we would not be able to achieve all that we have.

### Major Sponsors

Major sponsors invest heavily in us and trust that Parkinson's WA is providing an essential service to the community in the form of the Parkinson's Nurse Specialists. We have been receiving ongoing support from these sponsors over the past years.

## Partners and Major Sponsors



Government of Western Australia  
Department of Health

| Zrinski Family |

The Theodore and Isabella  
WEARNE CHARITABLE TRUST



McCusker Charitable Foundation

# Celebrating our Parkinson's WA award recipients

## Volunteer of the Year

### Edward Hill and Mario Divito

Two veteran volunteers have accumulated 18 years of service by working tirelessly with the setting up and managing the annual 'A Walk in the Park'.

In addition to helping at the walk, both men are ready volunteers having both served on an as-needed basis, be it carpentry work, transport or miscellaneous repairs. They have always been reliable and enthusiastic and Parkinson's WA is very fortunate that they are always able to assist on impromptu tasks. For their ongoing efforts, we recognise Mario Divito and Edward Hill for the Volunteer of the Year Award.



## The Geoff Pride Fundraiser of the Year Award

### 'Rock to Rock fundraiser'

John appreciates the value of the Parkinson's Nurse Specialist Services and has been sharing information on the work we do with the Geraldton community where he lives.

His family started planning their trip of a lifetime – "Rock to Rock", from Mt Augustus to Uluru with a convoy of WW2 self-restored military vehicles over a period of two years. They marketed their idea to the locals and persuaded local businesses and many residents, a few who also live with Parkinsons, to come on board. The team spent over a year restoring the vehicles for the 3,000 km trip.

John and his team raised \$36,000 for Parkinson's WA by holding a large auction and many other events.

For their commitment and trust in Parkinson's WA, we recognise John, Lorna and the Marriott family.





## Community Spirited Award

### Raymond Letchford

Raymond has been involved with Parkinson's WA for several years on many different levels. He accompanies a nurse when she presents talks to Curtin University medical students. He is very willing to share the story of his journey with Parkinson's, including his symptoms and responses to treatment and has no hesitation in showing the medical students his stimulator battery site.



Raymond also makes himself available to speak to other people with Parkinson's who are considering and being considered for Deep Brain Stimulation surgery.

He is assisting Parkinson's WA in breaking down the perception of Parkinson's being only a condition of frail older people.

He was the WA volunteer representative in the recent South Australian Young Onset App initiative, also attending meetings in South Australia as required.

For his willingness to share his journey with Parkinson's with the wider community, we recognise Raymond Letchford for the Community Spirited Award.

## The Allied Health Professional Award

### Fiona Trendos

Fiona, a physiotherapist provides support for people living with Parkinson's in the South West using the principles of the LSVT BIG program. She is enthusiastic and encourages people living with Parkinson's to maintain their exercise programs at home. Her practice focuses on strength building and balance exercises, motivating people to maintain their independence and quality of life. She generously provided her time to present a discussion on the benefits of the LSVT BIG approach at our 2021 Bunbury Seminar for Newly Diagnosed people with Parkinson's.

For her assistance in helping Parkinson's clients achieve their potential while having fun, we recognise Fiona Trendos for the Allied Health Professional Award.





# Parkinson's WA Support Groups



Support groups are important services offered by Parkinson's WA. There are 20 support groups in the metropolitan and regional areas.

## Support Groups

With 20 support groups throughout Western Australia, Parkinson's WA are extremely grateful to our voluntary support group leaders and committee members who continue to provide an ongoing, tailored and crucial service to those with Parkinson's and their carers/partners. Our heartfelt thanks for all the good work that you do.

**“Our friendship and Parkinson's community has developed over time. It's been wonderful.”**



## Voices from the groups Kingsley

**“The Kingsley Support Group is a wonderful, friendly group, and many of the members have forged great friendships.”**

**“We can all talk openly at the groups. I imagine most people feel they are not alone and others understand what they are going through.”**



# Financial Statements

**Parkinson's Western Australia Inc. ABN 88 404 764 099  
Financial Report 1 July 2021 - 30 June 2022**

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

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### Parkinson's Western Australia Inc.

### Declaration by the Committee of Parkinson's Western Australia Incorporated

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In the opinion of the Committee of Parkinson's Western Australia Incorporated:

The Association is not a reporting entity and these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- i. the financial statements and notes to the financial statements for the year ended 30 June 2022 give a true and fair view of the financial position of the Association at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Rules of Association and the Associations Incorporation Act 2015;
- iii. the operation of the Association has been carried out in accordance with the Rules of Association and in compliance with the requirements of the Associations Incorporation Act 2015 and the Australian Charities and Not-for-profits Commission Act 2012 during the year ended 30 June 2022; and
- iv. there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Committee of Parkinson's Western Australia Incorporated by:



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**JOHN McDONALD**  
President/ Acting Treasurer

Dated at Perth on this 25th day of October 2022.

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

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**Parkinson's Western Australia Inc.**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**for the year ending 30 June 2022**

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Government service contract payments	821,948	811,400
Grants and sponsorships	43,475	38,404
Fundraising - donations and gifts	348,364	350,303
Fundraising - Contributions	88,997	31,739
Sale of Goods	8,660	9,159
Fees & charges (Services)	8,550	7,554
Raffles	-	288
Members subscriptions	24,535	27,291
Other income	14,563	305,750
Interest income	10,006	8,293
Investment income - dividends	50,102	39,222
<b>Revenue &amp; other income</b>	<b>1,419,200</b>	<b>1,629,403</b>
<b>Expenditure</b>		
Governance & Administration	83,806	83,444
Trading & Operating	28,514	20,017
Research - Grants provided	29,004	32,552
Personnel	477,145	484,232
Parkinson's Nurse programme	799,512	853,107
<b>Other Expenses</b>		
Depreciation on fixed assets	15,599	18,617
Depreciation on right-of-use assets	73,669	71,479
Fair value movement on financial assets	121,840	(190,237)
<b>Total expenditure</b>	<b>1,629,089</b>	<b>1,373,211</b>
<b>Net surplus / (deficit) from operations for the year</b>	<b>(209,889)</b>	<b>256,192</b>
<b>Other Comprehensive income / (deficit) for the year</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive surplus / (deficit) for the year</b>	<b>(209,889)</b>	<b>256,192</b>
<b>Opening retained surplus</b>	<b>4,277,641</b>	<b>4,021,449</b>
<b>Closing retained surplus</b>	<b>4,067,752</b>	<b>4,277,641</b>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.*

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

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**Parkinson's Western Australia Inc.**  
**Statement of Financial Position**  
**as at 30 June 2022**

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	Notes	2022 \$	2021 \$
<b>Current assets</b>			
Cash & cash equivalents	2	1,187,638	2,557,758
Term Deposit	3	2,637,489	1,300,000
Inventory	4	11,873	12,104
Other receivables and prepayments	5	25,514	19,068
<b>Total current assets</b>		<b>3,862,514</b>	<b>3,888,929</b>
<b>Non-current assets</b>			
Property, plant and equipment	6	69,266	29,412
Right-of-use Assets	7	81,534	125,532
Financial assets at fair value through profit or loss	8	681,278	775,769
<b>Total non-current assets</b>		<b>832,078</b>	<b>930,713</b>
<b>Total assets</b>		<b>4,694,592</b>	<b>4,819,644</b>
<b>Current liabilities</b>			
Trade & other payables	9	112,780	94,761
Provisions	10	190,545	185,774
Income in Advance	11	209,621	115,876
Lease Liability	12	70,875	68,291
<b>Total current liabilities</b>		<b>583,821</b>	<b>464,702</b>
<b>Non current liabilities</b>			
Provisions	13	25,601	15,142
Lease Liability	12	17,418	62,160
<b>Total non current liabilities</b>		<b>43,019</b>	<b>77,302</b>
<b>Total liabilities</b>		<b>626,840</b>	<b>542,002</b>
<b>Net assets</b>		<b>4,067,752</b>	<b>4,277,641</b>
<b>Funds</b>			
Retained surplus	14	4,067,752	4,277,641
<b>Total Funds</b>		<b>4,067,752</b>	<b>4,277,641</b>

*The above statement of financial position should be read in conjunction with the accompanying notes.*

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

### Parkinson's Western Australia Inc. Statement of Changes in Funds for the year ending 30 June 2022

	Notes	Retained Surplus \$	Total \$
<b>Balance at 30 June 2020</b>		4,021,449	4,021,449
<i>Comprehensive income for the year</i>			
Surplus / (deficit) for the year		256,192	256,192
		<u>4,277,641</u>	<u>4,277,641</u>
<i>Other Comprehensive income</i>		-	-
<b>Balance at 30 June 2021</b>	14	<u>4,277,641</u>	<u>4,277,641</u>
<b>Balance at 30 June 2021</b>		4,277,641	4,277,641
<i>Comprehensive income for the year</i>			
Surplus / (deficit) for the year		(209,889)	(209,889)
		<u>4,067,752</u>	<u>4,067,752</u>
<i>Other Comprehensive income</i>		-	-
<b>Balance at 30 June 2022</b>	14	<u>4,067,752</u>	<u>4,067,752</u>
<i>Note:</i>			
<i>Total Funds are allocated as to:</i>		<b>2022</b>	<b>2021</b>
<i>General operations</i>		2,630,263	2,795,991
<i>Designated funds - Research</i>		1,437,489	1,481,650
		<u>4,067,752</u>	<u>4,277,641</u>

The above statement of changes in funds should be read in conjunction with the accompanying notes.

### Parkinson's Western Australia Inc. Statement of Cash Flows for the year ending 30 June 2022

	Notes	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
Receipts from grants, sponsorship & service contracts		865,423	849,804
Receipts from gifts, donations and fundraisings		437,361	382,330
Receipts from customers		54,963	361,911
Payments to suppliers and employees		(1,358,297)	(1,458,553)
Interest received		8,367	6,728
Dividends received		50,102	39,222
<b>Net Cash flows from operating activities</b>	18	<u>57,920</u>	<u>181,443</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(39,854)	(13,189)
Purchase of financial assets		26,325	21,286
Transfer of Cash to Term Deposit		(1,337,491)	(1,300,000)
<b>Net Cash flows, received / (used) in investing activities</b>		<u>(1,351,020)</u>	<u>(1,291,903)</u>
<b>Cash flows from financing activities</b>			
Principal repayment of lease liability		(71,820)	(65,694)
<b>Net Cash flows used in financing activities</b>		<u>(71,820)</u>	<u>(65,694)</u>
<b>Net increase / (decrease) in cash &amp; cash equivalents</b>		<u>(1,364,921)</u>	<u>(1,176,155)</u>
Cash and cash equivalents at beginning of the year		2,557,758	3,733,913
Cash and cash equivalents at end of the year	2	1,192,837	2,557,758

The above statement of cash flows should be read in conjunction with the accompanying notes

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

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### Parkinson's Western Australia Inc.

#### Notes to the financial statements

#### 30 June 2022

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#### NOTE 1. Summary of significant accounting policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *ACNC Act 2012*. The Committee have determined that the Association is not a reporting entity.

The report has been prepared in accordance with the requirements of the *ACNC Act 2012* and the following Australian Accounting Standards:

*AASB 101 Presentation of Financial Statements*

*AASB 107 Statement of Cash Flows*

*AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*

*AASB 110 Events After the End of the Reporting Period*

*AASB 1048 Interpretation of Standards*

*AASB 1054 Australian Additional Disclosures*

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

#### Basis of preparation

In the officer's opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 2015. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Parkinson's Western Australia Incorporated.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

The financial report has been prepared on an accrual basis using the historical cost convention as modified by the revaluation of selected financial assets and financial liabilities for which the fair value basis of accounting has been applied.

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

#### a) Income tax

The Association is exempt from income tax under virtue of section 50 of the Income Tax Assessment Act.

#### b) Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised net of the amounts of goods and services (GST) payable to the Australian Taxation Office.

For current year

The Association has applied Revenue from Contracts with Customers (AASB 15) and Income of Not-for-Profit entities (AASB 1058).

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised good or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for the goods or services. Revenue is recognised by applying a five-step model as follows:

- 1 Identify the contract with the customer
- 2 Identify the performance obligations
- 3 Determine the transaction price
- 4 Allocate the transaction price to the performance obligations
- 5 Recognise revenue as and when control of the performance obligations is transferred

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

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

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association: recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (e.g 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 Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

### *i) Sales revenue*

Events, fundraising and raffles are recognised when received or receivable.

### *ii) Investment income*

Investment income comprises interest and dividends. Interest income is recognised as it accrues.

Dividends from listed entities are recognised when received.

### *iii) Donations*

Donations are recognised as revenue when the association gains control, economic benefits are probable and the amount can be measured reliably.

### *iv) Grants*

Revenue from grants is recognised when control of monies is obtained and the amount of revenue can be measured reliably. Grant income arising from an agreement which contains enforceable and sufficiently specific performance obligations is recognised when control of each performance obligation is satisfied. This is generally the case for the monies received for the grant programs relating to the Association, of which the performance obligations are varied based on the agreement.

Income from government Covid-19 subsidies are recognised in profit or loss when the Association obtains control of the subsidies as the criteria for the subsidies are not sufficiently specific to apply AASB 15 and are recognised under AASB 1058.

### *v) Interest revenue*

Interest income is accounted for on an accruals basis.

### *vi) Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

### *c) Fixed assets*

The depreciable amount of all fixed assets are depreciated on a diminishing value basis over the useful lives of the assets to the Association commencing from the time the asset is already held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates for each class of depreciable asset are:

<i>Class of asset</i>	<i>Depreciation rate</i>
Office equipment	15 - 50%
Leasehold improvements	90-100%

The carrying amount of assets is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

### *d) Inventories*

Inventories comprise goods for resale and goods for distribution at no or nominal consideration as part of the association's charitable activities.

Stocks of books, sheet sets and other products held for resale are valued at the lesser of cost and or estimated realisable value.



# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

Inventories of goods purchased and held for distribution are initially recognised at cost.

### e) Investments

#### Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

#### Classification and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through profit or loss and fair value through other comprehensive income. The classification of financial assets at initial recognition depends on the financial assets' contractual cash flow characteristics and the Association's business model for managing them. The Association's financial assets at amortised cost includes trade receivables, and financial assets at fair value through profit or loss that include equity instruments under non-current financial assets.

### f) Leases

At inception of a contract, the Association assesses whether a lease exists. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 month or less) and leases of low-value assets (less than \$5,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

The impact of adopting AASB 16 is described below:

The Association has recognised right-of-use assets of \$81,534 and lease liabilities of \$88,292 at the reporting date for leases previously classified as operating leases.

### g) Employee entitlements

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees at balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at the amounts expected to be paid when the liabilities are settled. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses as incurred.

### h) Cash and Cash Equivalents

For the purpose of cash in the Statement of Financial Position, cash and cash equivalents includes cash on hand, at banks and on deposit held on call with financial institutions with maturities of less than three months from the reporting date that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### i) Trade and other receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less loss allowance.

From 1 July 2018, the Association assessed expected credit losses (ECLS) associated on a forward-looking basis. ECLS are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive. The shortfall is then discounted at an approximation to the asset's original effective interest rate.

The Association assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. For trade and other receivables, the Association applies the simplified approach permitted by AASB 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables. Due to the nature of the Association's trade and other receivables, there was no impact of the expected loss allowance under AASB 9 against the loss incurred under AASB 139 to the Association.

### j) Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. Judgements and estimates that are significant to the financial statements are:

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

- *Estimation of useful lives of assets*

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or obsolete assets that have been abandoned or sold will be written off or written down.

- *Revenue Recognition*

As discussed in (b) above, the incorporated association recognised revenue from grants when there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Interpretation of the respective conditions and assessment of the level of assurance that the grant will be received could result in variation to the revenue recognised in the period.

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 2. Current assets - Cash &amp; Cash Equivalents</b>		
Cash at bank and on hand	664,439	553,083
Short term deposits	523,200	2,004,675
	<u><b>1,187,638</b></u>	<u><b>2,557,758</b></u>
<b>NOTE 3. Current assets - Term deposits</b>		
Term Deposits > 3 months maturity	<u>2,637,489</u>	<u>1,300,000</u>
<b>NOTE 4. Current assets - Inventory</b>		
Merchandise purchased for sale	<u>11,873</u>	<u>12,104</u>
<b>NOTE 5. Current Assets - Other Receivables and Prepayments</b>		
Prepayments	24,598	19,498
Other Receivables	916	(430)
	<u><b>25,514</b></u>	<u><b>19,068</b></u>
<b>NOTE 6. Non-current assets - Property, plant and equipment</b>		
<b>Plant and equipment</b>		
Cost	198,503	150,316
Accumulated Depreciation	(129,237)	(120,904)
Net Carrying Amount	<u><b>69,266</b></u>	<u><b>29,412</b></u>
<b>NOTE 7. Non-current assets - Right-of-use assets</b>		
<b>Right-of-use assets</b>		
Cost	210,616	197,198
Accumulated Depreciation	(129,082)	(71,666)
Net Carrying Amount	<u><b>81,534</b></u>	<u><b>125,532</b></u>
<b>NOTE 8. Non-current assets - Financial assets at fair value through profit or loss</b>		
Opening fair value	775,769	559,890
Additions	27,350	25,642
Fair value movement	(121,840)	190,237
Closing fair value	<u><b>681,278</b></u>	<u><b>775,769</b></u>
All financial assets at fair value through profit or loss are quoted on the Australian Stock Exchange.		
<b>NOTE 9. Current liabilities - Trade &amp; Other Payables</b>		
Other creditors	<u>112,780</u>	<u>94,761</u>
<b>NOTE 10. Current liabilities - Provisions</b>		
Employee entitlements		
Annual leave		
Opening balance	91,140	97,818
Current year movement	(5,644)	(6,678)
	<u>85,496</u>	<u>91,140</u>
Long service leave	105,049	94,634
Total current provisions	<u><b>190,545</b></u>	<u><b>185,774</b></u>

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

**2022**      **2021**

### NOTE 11. Income in Advance

Income in Advance - Current	209,621	115,876
	<b>209,621</b>	<b>115,876</b>

### NOTE 12. Lease Liability

Lease Liability - Current	70,875	68,291
Lease Liability - Non current	17,418	62,160
	<b>88,293</b>	<b>130,451</b>

### NOTE 13. Non current liabilities - Provisions

Employee entitlements		
Long service leave	25,601	15,142

### NOTE 14. Retained surplus

Retained surplus at the beginning of the financial year	4,277,641	4,021,449
Net surplus / (deficit) attributable to Parkinson's Western Australia Inc	(209,889)	256,192
Retained surplus at the end of the financial year	<b>4,067,752</b>	<b>4,277,641</b>

### NOTE 15. Segment reporting

The Association provides services and support to individuals affected by Parkinson's disease within Western Australia.

### NOTE 16. Related parties

The names of persons who were committee members of Parkinson's Western Australia Inc at any time during the financial year are as follows:

John McDonald	Keith Geers
Natalie Gasson	Alastair Hope
Don Bolto	Tamlyn Lennox
Alan Gray	Ryan O'Connor (from March 2022)

Committee members act in an honorary capacity and receive no compensation for their services. From time to time they may be reimbursed for travel expenses incurred in fulfilling their role. No related party transactions took place during the year. No amounts are payable to or receivable from committee members or committee member-related entities at reporting date.

### NOTE 17. Financial instruments

#### a) Credit risk exposures

The credit risk on financial assets of the Association which have been recognised in the statement of financial position, other than investments in shares, is generally the carrying amount, net of any provisions for doubtful debts.

#### b) Interest rate risk exposures

The Association's exposure to interest rate risk and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below.

Exposures arise predominantly from assets and liabilities bearing variable interest rates as the Association intends to hold fixed rate assets and liabilities to maturity.

At 30 June 2021

	Weighted average interest rate	Floating interest rate \$	1 year or less \$	Fixed interest maturing in over 1 to 5 years \$	more than 5 years \$	Non-interest bearing \$	Total \$
<b>Financial assets</b>							
Cash and deposits	0.21%	553,083	3,304,676	-	-	-	3,857,758
Other financial assets						775,769	775,769
<b>Financial liabilities</b>							
Trade and other creditors						(94,761)	(94,761)
<b>Net financial assets</b>		<b>553,083</b>	<b>3,304,676</b>	<b>-</b>	<b>-</b>	<b>681,008</b>	<b>4,538,767</b>

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022

At 30 June 2022

	Weighted average interest rate	Floating interest rate \$	1 year or less \$	Fixed interest maturing in over 1 year to 5 years \$	more than 5 years \$	Non-interest bearing \$	Total \$
Financial assets							
Cash and deposits	0.26%	664,439	3,160,689	-	-		3,825,127
Other financial assets						681,278	681,278
Financial liabilities							
Trade and other creditors						(112,781)	(112,781)
Net financial assets		664,439	3,160,689	-	-	568,498	4,393,625

### c) Net fair value of financial assets and liabilities

The net fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities of the Association approximate their carrying value.

The net fair value of other monetary financial assets and financial liabilities is based upon market prices where a market exists or by discounting the expected future cash flows by the current interest rates for assets and liabilities with similar risk profiles.

The carrying amounts and net fair values of financial assets and liabilities at balance date are:

	2022		2021	
	Carrying amount	Net fair value	Carrying amount	Net fair value
<b>On-balance sheet financial instruments</b>				
<b>Financial assets</b>				
Cash	664,439	664,439	553,083	553,083
Deposits	3,160,689	3,160,689	3,304,675	3,304,675
Other financial assets	681,278	681,278	775,769	775,769
	<b>4,506,406</b>	<b>4,506,406</b>	<b>4,633,527</b>	<b>4,633,527</b>
<b>Financial liabilities</b>				
Trade and other creditors	(112,781)	(112,781)	(94,761)	(94,761)

Other than those classes of assets and liabilities denoted as "traded", none of the classes of financial assets and liabilities are regularly traded on organised markets in standardised form.

No assets are carried at an amount above net fair value.

### d) Capital management

The incorporated association's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide services members and benefits for other stakeholders. In managing capital the incorporated association manages cash on hand as it does not have any additional financing arrangements.

	2022 \$	2021 \$
<b>NOTE 18. Reconciliation of net surplus to net cash flows from operating activities</b>		
Net Surplus / (deficit) from Operations	(209,889)	256,192
Add: depreciation of fixed assets	15,599	18,617
Add: depreciation of right-of-use assets	73,669	71,479
Add: loss on disposal of fixed assets	(1,290)	-
(Increase) / decrease in inventory	11,188	(1,105)
Increase / (decrease) in trade payables	18,021	27,393
(Increase) / decrease in prepayments	(3,458)	(722)
Increase / (decrease) in provisions	36,248	(6,409)
(Increase) decrease in accrued interest	(1,640)	(1,566)
(Increase) / decrease in trade receivables	(1,346)	12,157
(increase) / decrease in investment valuation	120,818	(194,593)
<b>Net Cash flows from operating activities</b>	<b>57,920</b>	<b>181,443</b>

### NOTE 19. Contingent Liabilities

The incorporated association had no contingent liabilities as at 30 June 2021 and 30 June 2022

### NOTE 20. Subsequent Events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2022, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

# Parkinson's Western Australia Inc.

## Financial Report 1 July 2021 - 30 June 2022



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### INDEPENDENT AUDITOR'S REPORT

To the members of Parkinson's Western Australia Inc.

### Report on the Audit of the Financial Report

#### Qualified opinion

We have audited the financial report of Parkinson's Western Australia Inc. (the registered entity), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the Members of the Committee declaration.

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial report of Parkinson's Western Australia Inc., has been prepared in accordance with the *Associations Incorporation Act 2015* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1, requirements of the *Associations Incorporation Act 2015* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### Basis for qualified opinion

Fundraising contributions, fees & charges and raffles are a significant source of fundraising revenue for Parkinson's Western Australia Inc. Parkinson's Western Australia Inc. has determined that it is impracticable to establish control over the collection of fundraising contributions, fees & charges and raffles 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 contributions, fees and charges and raffles had to be restricted to the amounts recorded in the financial records amounting to \$95,460. We therefore are unable to express an opinion whether fundraising contributions, fees & charges and raffles that Parkinson's Western Australia Inc. recorded are complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (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.

# Parkinson's Western Australia Inc.

## Independent Auditor's Report 1 July 2021 - 30 June 2022



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

### Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Act 2015* and the *ACNC Act*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015*, the *ACNC Act* and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a 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 responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

**BDO Audit (WA) Pty Ltd**

A handwritten signature in black ink that reads 'J Prue'. The signature is written in a cursive style.

**Jarrad Prue**

**Partner**

Perth, 25 October 2022

# Parkinson's Western Australia Inc.

## Independent Auditor's Report 1 July 2021 - 30 June 2022



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### DECLARATION OF INDEPENDENCE BY JARRAD PRUE TO THE MEMBERS OF PARKINSON'S WESTERN AUSTRALIA INC.

As lead auditor of Parkinson's Western Australia Inc. for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* and the *Associations Incorporation Act 2015* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'J Prue', is written in a cursive style.

**Jarrad Prue**

**Director**

**BDO Audit (WA) Pty Ltd**

Perth, 25 October 2022

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 IN THIS TOGETHER  
**parkinson's**  
**WESTERN AUSTRALIA**