

IN THIS TOGETHER
parkinson's
WESTERN AUSTRALIA
Annual Report
2020-2021



IN THIS TOGETHER
parkinson's
WESTERN AUSTRALIA

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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 speak with 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



Professor Natalie Gasson,
Vice President



William Loo,
Treasurer (resigned Nov 2020)



Dr Don Bolto,
Board Member



Tamlyn Lennox,
Board Member



Keith Geers,
Board Member



Alastair Hope,
Board Member



Alan Gray
Board Member

Professional Advisory Panel

- Dr Oksana Burford, **Pharmaceutical Advisor**
- Professor Natalie Gasson, **Psychologist**
- Paula McGinley, **Senior Occupational Therapist**
- Dr Marianne Pinto, **Dentist**
- Caroline Silver, **Speech Pathologist**
- 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



Chief Executive Officer
Brenda Matthews



Clinical Nurse
Manager
Janet McLeod OAM



Counsellor
Caitlin Munro



Parkinson's Nurse
Specialist Support
Lena Divito



Parkinson's WA Staff

Parkinson's Nurse Specialists



(Left to Right)

Janet McLeod (Clinical Nurse Manager), Fiona Roscoe, Shirley Barclay
Neolie Lyle, Amanda Coultous, Rachel Marshall, Jo Chadwick, Liz
Bickley, Kayleigh Rawle (absent).



Office Manager
Toby Gummer



Donor Relations
Coordinator
Dorothy Koh



Finance Manager
Salil Koonja



Communications
Coordinator
Samantha Coombs



President's Report

John McDonald

An update from the Parkinson's WA President on the 2020-2021 financial year

The year 2020-2021 has seen Australia and the world continue to be impacted by the Covid-19 virus.

Here in Western Australia we have fortunately been spared to a large extent the shut downs and challenges seen in the eastern states.

Our important Parkinson's Nurse Specialist Service has been able to operate normally, however the current level of staffing is unable to cope with the increasing demand for the service.

We continue to face challenges to the funding of the organisation and we have again used some of our reserves to supplement Department of Health funding for the Parkinson's Nurse Specialist Service in both the greater metro area and the South West.

The Department of Health has been undertaking a number of policy reviews in the last few years including the Sustainable Health Review and the Neurological Sector funding review. These are aimed at identifying the best practice for providing increased community support. We are engaged in this on the margin and are closely watching the process to ensure the benefits of the Parkinson's Nurse Specialist are recognised and we can secure future funding.

Experience coping with the challenges imposed by Covid-19 have resulted in greater use of online resources and some changes to the way the Parkinson's Nurse Specialist interact with their clients without compromising their effectiveness.



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 2021 Pre Tax Appeal and the Year End appeal were the most successful yet. Unfortunately, the annual "A Walk in the Park", a great community awareness raising event did not go ahead because of the uncertainties associated with Covid-19. This resulted in a significant loss of income but a gain in community initiated third party fund raising has helped to partly offset this.

Success with Grants/Trusts and Foundations have resulted in further funding for a system of electronic capture of Parkinson's Nurse Specialist data from the Department of Health. The Bowen Foundation has provided support to enable the Parkinson's Nurse Specialist program in the South West to continue. The McCusker Charitable Foundation funded part time Counsellor program is progressing well after the first of a two-year trial. The pharmaceutical company AbbVie has provided a grant to produce a book - "Nutrition and Parkinson's" which will be for the benefit of the national Parkinson's community.

President's Report continued

Research funded by the Parkinson's WA Zrinski Research Grant being carried out at Curtin University, ParkC and the Perron Institute has been put on hold due to the impact of Covid-19 but will hopefully resume in 2022.

The educational seminar series has continued throughout the year and the Newly Diagnosed seminars in particular have been strongly supported.

Parkinson's Australia, of which we are a member, has undergone restructuring and the slimmed down model is gaining momentum. The state member CEO's have undertaken the burden of working on the best way forward and are to be commended for their efforts.

Parkinson's WA has linked with other member states via Parkinson's Australia to ensure GP's are skilled to provide an early diagnosis and Allied Health Professionals are equipped with skills

to provide the best practice management of Parkinson's.

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 fundraising, and we are grateful for their support. 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 to my Board colleagues for their contributions and counsel and to our dedicated staff for their efforts in what continue to be uncertain times.

John McDonald
President
Parkinson's WA Inc.

2020-2021 Financial Year statistics

Nurse Specialist Service - total numbers

Home Visits = 1,163  Telephone consultations = 3,528 

Hospital Visits = 38  Aged care visits = 132  Office Visits = 244 

Counselling Service - total numbers

Counselling sessions booked = 198

Support group presentations delivered = 5

Members

Total members = 1211



Nurse Specialist Service

Janet McLeod

An update from the Parkinson's WA Clinical Nurse Manager on the Parkinson's Nurse Specialist Service in 2020-2021

Introduction

The Parkinson's Nurse Specialist (PNS) team has proved once again that we can face and overcome challenges as they arise while still maintaining a service which meets the needs of the 2548 people registered with our service in the Perth Metropolitan and South West areas. The challenges of 2020-2021 mainly centred on staffing changes and the need for flexibility.

Challenges and Solutions

In Mid-March the nurse for the East Metro and Goldfields region, Kayleigh Rawle, commenced her planned 8 month maternity leave. Prior to this leave starting we had appointed Rachel Marshall in a short term relief contract to provide the necessary cover. Rachel comes with a wealth of knowledge in the areas of Aged Care packages and Continence Care and quickly settled into her role following upskilling. Shortly afterwards the resignation of Shirley Barclay, North East Metro area, required us to think creatively and show flexibility. Rachel subsequently applied for the permanent position and was appointed to take over the North East Metro area following the return of Kayleigh from maternity leave, planned for early December. In the intervening period Janet McLeod returned to clinical visits in a temporary part time capacity and Rachel added an extra day to support the services in the area. This system has worked well and we thank those affected for their understanding.

The remainder of our nursing team, Jo Chadwick, Fiona Roscoe, Amanda Coultous, Nerolie Lyle and Liz Bickley, supported the changes and continued to provide stability, expertise and dedication in their areas.



Given the staffing shortfall, the ever rising number of referrals to the PNS service and the flow on effect on our diaries the nursing team came together to workshop how we could best address the challenges we were facing. The consensus was that routine booked follow up visits would be eased out and this would allow for prompter response to new and urgent calls and more availability of appointments. This is working well and the wait period for most areas has shortened considerably.

Lessons learnt from Covid-19

During this reporting year we faced the ongoing possibility of rapid lockdowns with two short periods coming to pass. We had learnt from 2020 that we can, if required, provide a phone service instead of a face to face visit. This ensures appropriate support without putting our vulnerable patient cohort at risk. This has been adopted as our plan in the face of future lockdowns.

Ongoing professional development for the PNS team has been enhanced by the greatly increased availability of on line educational opportunities.

Nurse Specialist Service continued

Initiatives

As reported last year the introduction of electronic notes and records was going to plan. With the staff changes and shortages this initiative was delayed in the short term. As we go to print all the metropolitan nurses have been provided with the necessary devices which will enable them to transfer our documentation to a paperless method. Training has been provided and one nurse is already 'live' with several others in the preliminary stage.

We receive a large number of referrals from the medical fraternity and health professionals and we have recently introduced an on line Health Professional referral form which is available via our website. This is working well with the support of the Parkinson's WA front desk.

With the adjustment to change and cooperation of the entire team we have continued to fulfil our commitment to the Department of Health. The number of educational sessions delivered to both health professionals and community groups totalled 49 - these included sessions for 3rd year Medical students at Curtin University, Neuroscience Nurses Course at Royal Perth Hospital and many Aged Care Facilities.

In spite of staff shortages we carried out a total of 934 home visits - an increase of 44 in the Covid-19 affected year.

This year has offered challenges which the PNS team has faced and adapted to with good cheer while maintaining the wellbeing of our patients as our main focus.

Feedback about the Parkinson's Nurse Specialist Service

"We had more information from our Parkinson's Nurse Specialist than we have ever received from any health services. We would recommend them to anyone with Parkinson's. Our friend who has had Parkinson's for 12 years told us that the best way to live and know your Parkinson's condition is through a Parkinson's Nurse. She is right, this is a fabulous service!"

Peter & Maryanne

"The Parkinson's Nurse Specialist Service is an excellent service. I was advised on the pros and cons of the various therapies. They were positive and reassuring to talk to and is always supportive and caring."

John

"This is an extremely valuable service which allows me to access help promptly with less need to visit the doctor unless necessary. Thank goodness for these nurses."

Rob & Jenni

"We receive a wider range of information and news updates and developments from the Parkinson's Nurse Specialist than from any other health service. This helps considerably in making choices for the on-going management of Parkinson's. It is very reassuring."

Stewart

"They have so much knowledge, so much guidance to offer. They are so perceptive and always have time for me. I hope that others like me have the opportunity to receive such guidance".

Jean



Counsellor Caitlin Munro

Despite the challenges of 2020, Parkinson's WA established a counselling service born by a generous grant from the McCusker Charitable Foundation. The service was created from an identified need for a Parkinson's specific counsellor by the Parkinson's Nurse Specialists and community members.

I was recruited to the role of Counsellor in July 2020, as a registered psychologist with experience working in multiple settings and with people across their lifespan. Since commencement, I have developed a service to support individuals, families and the wider community with the unique issues that arise with Parkinson's. The launch of the service included developing a strategic plan, creating documents, working on policies and procedures, and collaborating with the other services provided by Parkinson's WA. I have created and contributed to many initiatives during the year of the service, including presenting at support groups, speaking at the Newly Diagnosed seminar, and raising awareness of psychology and mental health through newsletter columns.

The uptake of the service within the community has been encouraging and shows that a counselling service designed specifically to meet the needs of the community is needed. People with Parkinson's, family members, and couples have attended appointments and have reported benefits from the inclusion of the service.



COVID-19 presented many challenges for the community and health services, but the counselling service was able to adapt, offering sessions via telehealth. Video-chat and telephone appointments will continue to be offered to clients, which has facilitated people from regional locations, and people with transport difficulties or mobility issues to access the service.

In collaboration with Professor Natalie Gasson and Curtin University Psychology Honours students, Navreet Kaur Jasmininder Singh and Tayla Millward, a preliminary evaluation of the service is being conducted to ensure effectiveness and sustainability. The students' research projects are investigating the effectiveness of the counselling service, focusing on client outcomes and the impact on the Parkinson's Nurse Specialist Service. Findings from these projects are eagerly anticipated and we hope these studies will soon be published and built upon in coming years.



Research Committee and Research News Natalie Gasson

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

Research has slowly picked up again over the last year as COVID-19 restrictions were lifted. Depending on the nature of the project, some researchers are being extra cautious so as to avoid restarting their projects before we know what changes/restrictions to borders opening may bring.

However, we have approved the advertising and funding of a number of projects this year. We have reviewed applications from researchers in WA (and Australia) who are from a variety of health disciplines and who are conducting research involving Parkinson's. 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!

New Projects

In 2020-2021 we have provided support for the following studies:

Heat Sensitivity in People with Parkinson's

Dr Andrew Hunt, Prof Ian Stuart, and Prof Graham Kerr: School of Exercise & Nutrition Science; Institute of Health & Biomedical Innovation (QUT)



A non-movement outcome for some people with Parkinson's that has received little attention is a sensitivity to the heat. Research has shown that some people with Parkinson's experience disturbances which may affect blood vessels, sweat glands, and erector pili muscles. These deficits may affect their sweating mechanism and their sensory threshold for warmth and cold. However little attention has been given to how these changes might affect their sensitivity to heat and its impact on day-to-day life.

People with Parkinson's may be eligible for a government rebate for running their air-conditioners (medical cooling and heating electricity concession scheme), an indication that they require precise control of their environments to help manage their condition. This study aims to increase knowledge and understanding of how people with Parkinson's experience the heat, and to develop a scale for the assessment of heat sensitivity in people with Parkinson's. These findings will help to shed light on the experience of heat sensitivity in people with Parkinson's and provide a tool for clinicians and researchers to assess heat sensitivity in people with Parkinson's.

The presence, extent, and impact of impaired pragmatic language in Parkinson's

Matthew Han (PhD Candidate), Prof Natalie Gasson – Discipline of Psychology/School of Population Health, Curtin University; and Dr Naomi Cocks – Discipline of Speech Pathology/School of Allied Health, Curtin University.

Research Committee and Research News (continued)

Natalie Gasson

Documented language difficulties in people who have Parkinson's mainly comprises decreased speech function and semantic-associated language deficits. Although it is assumed that pragmatic communication could be affected by Parkinson's, there is limited research in this area. The proposed research intends to investigate pragmatic communication in people who have Parkinson's. Measured through self-report and behavioural-based assessment, the first study will examine whether pragmatic communication impairment is present in individuals with Parkinson's while exploring its heterogeneous nature. As cognition and Theory of Mind are associated with effective pragmatic communication in other populations, these associations will be tested in Study two. The third study aims to establish the relationship between pragmatic difficulties and outcomes. Specifically, social integration, quality of life, and depression will be assessed as potential consequences resulting from impaired pragmatics in individuals with Parkinson's.

The role of perceived control in the relationship between depression and medication adherence in people with Parkinson's

Dr Nicolo Zarotti: Department of Clinical Psychology and Psychological Therapies, Norwich Medical School, UEA; Dr Katherine Deane: School of Health Sciences, Faculty of Medicine and Health, UEA; Dr Catherine Ford: Department of Clinical Psychology and Psychological Therapies, Norwich Medical School, UEA; Professor Jane Simpson: Division of Health Research, Faculty of Health and Medicine, Lancaster University.

Treatment for Parkinson's often involves taking a lot of medications. Keeping up with medications can be very difficult for people with Parkinson's and their families. This can become harder when difficulties like feeling depressed or feeling you are not in control get in the way. Indeed, feeling

in control can be an important defence against depression and helpful for managing medications for Parkinson's. There are many different aspects to our sense of control, such as how people manage their health and their symptoms, how well they feel when they have to do something, how many choices they have with their medications, and how free they feel when with other people. At the moment, we are not sure which aspect of our sense of control helps the most against difficulties with taking medications. Understanding this is important because there are talking therapies to improve the different aspects of your sense of control, and lack of control has been recently highlighted as an important aspect to make talking therapy effective for people with Parkinson's in particular.

Sleep Partners Study

Lea Budgen (OT Honours Student) and Associate Professor Mandy Stanley (Edith Cowan University)

This qualitative study aims to understand the lived experience of the partners of people with Parkinson's in relation to their sleep. With the health, economic, and social impacts of sleep loss well-recognised, research is beginning to look at the experiences of groups of people who are at risk of greater sleep loss. The impact of sleep loss in people with Parkinson's is studied frequently but the impact on sleep partners has not received similar attention.

Who cares for the carer?

Dr Moira Watson (Murdoch University)
This study (online survey) seeks to gather information from carers aged 50 years + (across a range of conditions) that will be used to design a novel service to support the health and wellbeing of older carers of older people. This study will seek a better understanding of the information and support services used by older carers of older people to manage their own health, wellbeing, and caring needs.

Research Committee and Research News (continued)

Natalie Gasson

Lewy Body Dementia Research Project

Associate Professor Rosie Watson; Dr Andrew Ford; Professor Osvaldo Almeida; Professor Leon Flicker - Western Australian Center for Health & Ageing (WACHA)

Dementia with Lewy bodies (DLB) is a relatively common form of dementia in older age. People with DLB often have similar symptoms to people with Alzheimer's disease (AD) and Parkinson's disease dementia (PDD). Lewy bodies are tiny deposits of alpha-synuclein (a protein) in the nerve cells of the brain. It is not known exactly what causes the abnormal build-up of Lewy bodies in the brain. In order to find an effective treatment or cure in the future, we first need to understand the changes that occur in the body and brain of people with DLB. This study will be the first Australian longitudinal cohort of 100 people, aged 50+ years, diagnosed with DLB; 20 people aged 50+ years, diagnosed with PDD; 20 people aged 50+ years, diagnosed with AD; and 20 people aged 50+ years, with no reported memory concerns (healthy controls).

The Trajectories of Outcome in Neurological Conditions (TONiC) Parkinson's disease study.

Professor Sulev Koks (Perron Institute); Research Coordinator: Lewis Singleton
Funded.

The primary objective of our research is to identify sub-groups within Parkinson's to improve patient support and to later develop therapeutic treatments for Parkinson's patients. We are collaborating with a large international group (TONiC) to better understand the quality of life, environmental risk factors, and demographics of Parkinson's patients. To date, there has been no

extensive quality of life assessment in Australian Parkinson's patients in relation to unexplained pain and dyspnoea. Our research aims to link Parkinson's progression and severity with changes in quality of life over the duration of the patient's condition. Parkinson's patients will complete a questionnaire pack (requiring approximately 3hrs) created by TONiC that will give a full picture of the symptomatic areas of interest and psychosocial experiences of patients to identify areas where care and support could be improved. Secondly, we aim to discover novel genetic variations that can be used to understand the cause of this condition. We will collect patient DNA via saliva samples to identify and characterise these novel genetic variants, as well as conduct RNA sequencing, whole genome sequencing, and genetic expression analyses. By combining clinical assessments (approximately 1hr), a questionnaire pack and genetic analysis we hope to identify sub-groups of Parkinson's to determine a more accurate and defined prognosis, and to better stratify patients into cohorts for future therapeutic treatments. Patients will be recruited over the course of three years at their regular Parkinson's neurological outpatient clinic at Perron Institute and through their Parkinson's WA community and visiting nurses. We will follow up with patients every 12 months at these clinics or via a phone call/email in order to repeat the questionnaire and clinical assessments.

The results may provide tangible benefits for people with Parkinson's now and into the future, but as well as this, participation helps researchers maintain their passion for research into Parkinson's, and in turn helps to develop that same passion in a new generation of health professionals and student researchers.



Fundraising in the WA community

Dorothy Koh



Introduction

Philanthropy plays a major role in ensuring that Parkinson's WA continues to support people living with or impacted by Parkinson's in WA. Sponsorships, gifts in wills, donations, appeals and fundraising events combined to provide a diversified income source to support the work of the organisation. The Board of Management and staff members of Parkinson's WA are deeply grateful to the many generous individuals who made gifts, generating funds of \$380,474, this financial year.

Appeals

We conduct two direct mail appeals every year, Tax Appeal and Christmas Appeal. Appeals are a valued source of income for the organisation. Thanks to our team of volunteers who helped with the mail out preparations and our donors who have given so generously. With your help, we raised \$111,020, a record this year!

Third Party Fundraising

Parkinson's WA has been the beneficiary of many fundraising efforts from individual fundraisers and community groups from metro and regional WA who have staged events to raise funds for the Parkinson's community. Our sincere appreciation and thanks to everyone who has put in so much effort to raise these funds.

A Walk in the Park 2020

The annual Walk in the Park was cancelled due to Covid-19. In its place, we launched a virtual fundraising campaign which was less popular than the traditional ways of giving.

Major Supporters

Major gifts and support add to the mix of funding that enables Parkinson's WA to operate and implement programs for the treatment and care of people living with Parkinson's.

Partners and Major Sponsors



McCusker Charitable Foundation



Celebrating our PWA award recipients

Volunteer of the Year

Pam Van Omme

A dedicated Parkinson's WA volunteer for 16 years, Pam launched the Young Onset Parkinson's Group in 2006. Now the leader of the Western Suburbs Group, we thank-you Pam for all your hard work for the Parkinson's community over the years.

Pam van Omme received her award at our AGM from President John McDonald.



The Geoff Pride Fundraiser of the Year Award

Pipeline4Parkinsons Team

We were delighted to award The Geoff Pride Fundraiser of the Year Award to the Pipeline4Parkinsons Team. Taking on the ultra-marathon challenge of covering 600 kms on foot, the intrepid team raised over \$10,000 for Parkinson's WA. Here we see Peter Shinnick, Samantha Franklin and Simon Poli receive their award from President John McDonald. Many thanks for your hard work and generosity.

The Allied Health Professional Award

Shelley Bernstein

This years' Allied Health Professional Award was presented to Shelley Bernstein, Physiotherapist at St John of God Midland Parkinson's clinic. Shelley runs the PD Warrior programme at Midland and has in the past entered with her patients in the City to Surf as well as attended seminars held at The Niche. Thank you for your passion Shelley.



Community Spirited Award

Jocelyn Miller

Jocelyn Miller has been a devoted supporter of Parkinson's WA for many decades. Jocelyn has a long link with the Mandurah Support Group, as a longterm participant and committee member, then as leader for 12 years. She has coordinated speakers, the support group committee, attended the support group leaders workshop and willingly shared her knowledge and experience with other leaders.



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

No one can say that 2021 has been a typical year and with all the disruptions to our daily lives due to Covid-19, our Parkinson's WA support groups were also put on hold.

Thankfully however, in Western Australia, we are the lucky ones and life has (almost) resumed to all that is familiar. Although we still face our challenges, it is comforting to know that Parkinson's WA support groups have recommenced, allowing members to catch up, chat, share stories, experiences and memories yet again.

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.



Support Group Leaders at the Leaders Workshop on 13 November 2020

Quotes from support group participants:

"One of the most valuable things we can do to heal one another is to listen to each other's stories".

Amy & John

"An invaluable group, we learnt from each other on how to cope and meet new friends who are comfortable with the condition ".

Beatrice

"Knowing that you are not alone is a great consolation, we look forward to meeting up every month and hope that this program will continue."

Dominic

"Sharing with each other is so valued. We connect each other with local support services and anything else that can make the average day easier."

Liz

Photos from 2020 - 2021



Pipeline4Parkinson's



Support Group Leaders workshop



Twilight Sailing

Financial Statements



Parkinson's Western Australia Inc. Financial Report 1 July 2020 - 30 June 2021

Parkinson's Western Australia Inc. Declaration by the Committee of Parkinson's Western Australia Incorporated

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 2021 give a true and fair view of the financial position of the Association at 30 June 2021 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 2021; 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:

JOHN McDONALD
President/ Acting Treasurer

Dated at Perth on this 3rd day of November 2021.

Parkinson's Western Australia Inc. Statement of Profit or Loss and Other Comprehensive Income for the year ending 30 June 2021

	2021 \$	2020 \$
Revenue		
Government service contract payments	811,400	798,072
Grants and sponsorships	38,404	19,632
Fundraising - donations and gifts	350,303	331,918
Fundraising - Contributions	31,739	83,049
Sale of Goods	9,159	8,007
Fees & charges (Services)	7,554	25,243
Raffles	288	-
Members subscriptions	27,291	24,045
Other income	305,750	207,498
Interest income	8,293	47,590
Investment income - dividends	39,222	41,381
Revenue & other income	1,629,403	1,586,435
Expenditure		
Governance & Administration	83,444	96,354
Trading & Operating	20,017	126,705
Research - Grants provided	32,552	157,285
Personnel	484,232	492,396
Parkinson's Nurse programme	853,107	929,244
Other Expenses		
Depreciation on fixed assets	18,617	17,437
Depreciation on right-of-use assets	71,479	26,074
Fair value movement on financial assets	(190,237)	85,422
Total expenditure	1,373,211	1,930,917
Net surplus / (deficit) from operations for the year	256,192	(344,482)
Other Comprehensive income / (deficit) for the year	-	-
Total comprehensive surplus / (deficit) for the year	256,192	(344,482)
Opening retained surplus	4,021,449	4,365,931
Closing retained surplus	4,277,641	4,021,449

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.
Statement of Financial Position
as at 30 June 2021

	Notes	2021 \$	2020 \$
Current assets			
Cash & cash equivalents	2	2,557,758	3,733,914
Term Deposit	3	1,300,000	-
Inventory	4	12,104	10,999
Other receivables and prepayments	5	19,068	73,936
Total current assets		3,888,930	3,818,849
Non-current assets			
Property, plant and equipment	6	29,412	34,841
Right-of-use Assets	7	125,532	61,323
Financial assets at fair value through profit or loss	8	775,769	559,890
Total non-current assets		930,713	656,054
Total assets		4,819,644	4,474,903
Current liabilities			
Trade & other payables	9	94,761	95,848
Provisions	10	185,774	158,574
Income in Advance	11	115,876	82,326
Lease Liability	12	68,291	29,026
Total current liabilities		464,702	365,774
Non current liabilities			
Provisions	13	15,142	55,429
Lease Liability	12	62,160	32,251
Total non current liabilities		77,302	87,680
Total liabilities		542,002	453,454
Net assets		4,277,641	4,021,449
Funds			
Retained surplus	14	4,277,641	4,021,449
Total Funds		4,277,641	4,021,449

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

Parkinson's Western Australia Inc.
Statement of Changes in Funds
for the year ending 30 June 2021

	Notes	Retained Surplus \$	Total \$
Balance at 30 June 2019		4,365,931	4,365,931
Comprehensive income for the year			
Surplus / (deficit) for the year		(344,482)	(344,482)
		4,021,449	4,021,449
Other Comprehensive income		-	-
Balance at 30 June 2020	14	4,021,449	4,021,449
Balance at 30 June 2020		4,021,449	4,021,449
Comprehensive income for the year			
Surplus / (deficit) for the year		256,192	256,192
		4,277,641	4,277,641
Other Comprehensive income		-	-
Balance at 30 June 2021	14	4,277,641	4,277,641
Note:			
Total Funds are allocated as to:		2021	2020
General operations		2,795,991	2,332,792
Designated funds - Research		1,481,650	1,688,657
		4,277,641	4,021,449

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 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from grants, sponsorship & service contracts		849,804	817,704
Receipts from gifts, donations and fundraisings		382,330	414,968
Receipts from customers		361,911	254,082
Payments to suppliers and employees		(1,458,553)	(1,912,246)
Interest received		6,728	63,727
Dividends received		39,222	41,381
Net Cash flows from operating activities	18	181,443	(320,384)
Cash flows from investing activities			
Purchase of property, plant and equipment		(13,189)	(16,010)
Purchase of financial assets		21,286	27,121
Transfer of Cash to Term Deposit		(1,300,000)	
Net Cash flows, received / (used) in investing activities		(1,291,903)	11,111
Cash flows from financing activities			
Principal repayment of lease liability		(65,694)	(25,596)
Net Cash flows used in financing activities		(65,694)	(25,596)
Net increase / (decrease) in cash & cash equivalents		(1,176,155)	(334,869)
Cash and cash equivalents at beginning of the year		3,733,913	4,068,782
Cash and cash equivalents at end of the year	2	2,557,758	3,733,913

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

Parkinson's Western Australia Inc.
Notes to the financial statements
30 June 2021

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).

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.

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 \$125,532 and lease liabilities of \$130,451 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:

• *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 associated 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.

	2021 \$	2020 \$
NOTE 2. Current assets - Cash & Cash Equivalents		
Cash at bank and on hand	553,083	700,981
Short term deposits	2,004,675	3,032,933
	2,557,758	3,733,914
NOTE 3. Current assets - Term deposits		
Term Deposits > 3 months maturity	1,300,000	-
NOTE 4. Current assets - Inventory		
Merchandise purchased for sale	12,104	10,999
NOTE 5. Current Assets - Other Receivables and Prepayments		
Prepayments	19,498	62,210
Other Receivables	(430)	11,726
	19,068	73,936
NOTE 6. Non-current assets - Property, plant and equipment		
Plant and equipment		
Cost	150,316	196,127
Accumulated Depreciation	(120,904)	(161,286)
Net Carrying Amount	29,412	34,841
NOTE 7. Non-current assets - Right-of-use assets		
Right-of-use assets		
Cost	197,198	87,397
Accumulated Depreciation	(71,666)	(26,074)
Net Carrying Amount	125,532	61,323
NOTE 8. Non-current assets - Financial assets at fair value through profit or loss		
Opening fair value	559,890	621,241
Additions	25,642	27,121
Fair value movement	190,237	(88,472)
Closing fair value	775,769	559,890
All financial assets at fair value through profit or loss are quoted on the Australian Stock Exchange.		
NOTE 9. Current liabilities - Trade & Other Payables	2021 \$	2020 \$
Other creditors	94,761	95,848
NOTE 10. Current liabilities - Provisions		
Employee entitlements		
Annual leave		
Opening balance	97,818	89,491
Current year movement	(6,678)	8,327
	91,140	97,818
Long service leave	94,634	60,756
Total current provisions	185,774	158,574

NOTE 11. Income in Advance

Income in Advance - Current	115,876	82,326
	115,876	82,326

NOTE 12. Lease Liability

Lease Liability - Current	68,291	29,026
Lease Liability - Non current	62,160	32,251
	130,451	61,277

NOTE 13. Non current liabilities - Provisions

Employee entitlements		
Long service leave	15,142	55,429

NOTE 14. Retained surplus

	2021 \$	2020 \$
Retained surplus at the beginning of the financial year	4,021,449	4,365,931
Net surplus / (deficit) attributable to Parkinson's Western Australia Inc	256,192	(344,482)
Retained surplus at the end of the financial year	4,277,641	4,021,449

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 (from November 2020)
Alan Gray	William Loo (to November 2020)

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 2020	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 \$
Financial assets							
Cash and deposits	1.27%	700,981	3,032,933	-	-	-	3,733,914
Other financial assets						559,890	559,890
Financial liabilities							
Trade and other creditors						(95,848)	(95,848)
Net financial assets		700,981	3,032,933	-	-	464,042	4,197,956

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 \$
Financial assets							
Cash and deposits	0.21%	553,083	3,304,675	-	-	-	3,857,758
Other financial assets						775,769	775,769
Financial liabilities							
Trade and other creditors						(94,761)	(94,761)
Net financial assets		553,083	3,304,675	-	-	681,008	4,538,766

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:

	2021 Carrying amount	Net fair value	2020 Carrying amount	Net fair value
On-balance sheet financial instruments				
Financial assets				
Cash	553,083	553,083	700,981	700,981
Deposits	3,304,675	3,304,675	3,032,933	3,032,933
Other financial assets	775,769	775,769	559,890	559,890
	4,633,527	4,633,527	4,293,804	4,293,804
Financial liabilities				
Trade and other creditors	(94,761)	(94,761)	(95,848)	(95,848)

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.

	2021 \$	2020 \$
NOTE 18. Reconciliation of net surplus to net cash flows from operating activities		
Net Surplus / (deficit) from Operations	256,192	(344,482)
Add: depreciation of fixed assets	18,617	17,437
Add: depreciation of right-of-use assets	71,479	26,074
Add: loss on disposal of fixed assets	-	-
(Increase) / decrease in inventory	(1,105)	4,639
Increase / (decrease) in trade payables	27,393	(127,679)
(Increase) / decrease in prepayments	(722)	3,045
Increase / (decrease) in provisions	(6,409)	(14,738)
(Increase) decrease in accrued interest	(1,566)	16,136
(Increase) / decrease in trade receivables	12,157	10,710
(increase) / decrease in investment valuation	(194,593)	88,474
Net Cash flows from operating activities	181,443	(320,384)

NOTE 19. Contingent Liabilities

The incorporated association had no contingent liabilities as at 30 June 2020 and 30 June 2021

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 2021, 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 2021 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.

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 2021, 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 2021 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 \$39,581. 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.

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

This description forms part of our auditor's report.

BDO Audit (WA) Pty Ltd

BDO
J Prue

Jarrad Prue

Partner

Perth, 3 November 2021



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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 2021, 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.

J Prue

Jarrad Prue

Director

BDO Audit (WA) Pty Ltd

Perth, 3 November 2021