

Financial Statements
For the year ended 30 June 2013

Motivation Australia Development Organisation Inc
ABN: 55 935 512 893



STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The committee of Motivation Australia declare that:


- i) the financial statements and notes, are in accordance with the South Australian Incorporated Associations Act and:
comply with relevant Australian Accounting Standards as applicable; and
presents fairly the financial position as at 30 June 2013 and the performance for the year ended on that date of the association;
- ii) in the committee's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.
- iii) The Summary Financial Reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. Further information on the Code is available at www.acfid.asn.au.

This declaration is made in accordance with a resolution of the Board of Governors.

Chairperson:


James Davidson

Governor:


Chris Miller

Dated this 26 day of October 2013

Motivation Australia Development Organisation Inc
ABN: 55 935 512 893



REPORT BY MEMBERS OF THE COMMITTEE (section 35(5))

The committee has determined that the following benefits have been received directly or indirectly by officers.

"Officer" includes a person who is a committee member, or the secretary, treasurer or public officer, or a person who acts in such positions, or a person who participates in management. This applies whatever title the person holds and even if the person is not validly appointed or authorised to act in the position. If the committee is accustomed to act in accordance with the directions or instructions of any person, that person is deemed to be an officer of the association.

The committee of Motivation Australia declare that:

(a) remuneration received by officers who are also consultants to the association as a result of individual consulting contracts with the association include:

Secretary/Public Officer	Kylie Mines	\$54,430
Governor	Lloyd Walker	\$15,432

This declaration is made in accordance with a resolution of the Board of Governors.

Chairperson:


James Davidson

Governor:


Chris Miller

Dated this 26 day of October 2013

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30th 2013		
Opening Cash Balance	642,181	229,730
	2013	2012
	\$	\$
RECEIPTS		
International Aid & Development		
Donations and gifts		
Monetary	41,331	30,438
Non-monetary	61,359	22,436
Bequests and Legacies		
Grants		
AusAID	303,957	653,479
Other Australian Funders	9,341	89,405
Overseas funders	49,165	44,679
Investment income (interest)	12,394	5,490
Other income		
Australian sports wheelchair, wheelchair and cushion sales	42,078	46,487
Merchandise Sales		2,453
Other	3,079	53,489
TOTAL INTERNATIONAL AID & DEVELOPMENT RECEIPTS	522,704	948,356
Domestic Aid & Development		
Donations and gifts		
Monetary	-	-
Non-monetary	-	-
Bequests and Legacies	-	-
Grants		
AusAID	-	-
Other Australian Funders	109,494	8,297
Overseas funders	-	-
Investment income (interest)	1,746	507
Other income	8,861	
TOTAL DOMESTIC AID & DEVELOPMENT RECEIPTS	120,101	8,804
TOTAL RECEIPTS	642,805	957,160
COST OF SALES		
GROSS RECEIPTS	642,805	957,160
PAYMENTS		
International Aid & Development		
International programs		
Funds to international programs	597,613	340,605
Program support costs	34,319	48,832
Community education	4,924	9,429
Fundraising costs		
Public	16,404	59,701
Government, multilateral and private	4,515	-
Accountability and Administration	33,774	16,457
Non-Monetary Expenditure	61,359	22,436
TOTAL INTERNATIONAL AID & DEVELOPMENT PAYMENTS	752,908	497,460
Domestic Aid & Development		
Domestic Programs Expenditure		
Funds to domestic programs	109,577	45,827
Program support costs	-	-
Community education		
Fundraising costs	719	-
Public	-	-
Government, multilateral and private	-	-
Accountability and Administration	16,125	1,422
Non-Monetary Expenditure	-	-
TOTAL DOMESTIC AID & DEVELOPMENT PAYMENTS	126,421	47,249
TOTAL PAYMENTS	879,329	544,709
EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS	(236,524)	412,451
Closing Cash Balance	405,657	642,181

TABLE OF CASH MOVEMENTS FOR DESIGNATED PURPOSES

DESIGNATED PURPOSE:	Cash available at beginning of financial year	Cash raised during financial year	Cash disbursed during financial year	Cash available at end of financial year
INTERNATIONAL PROGRAMMES				
East Timor Programme	(1,129)	31,990	24,473	6,388
East Timor Basketball 2012	19,607	0	19,606	1
Samoa IMD Design Programme		0	1,899	(1,899)
Vanuatu Feasibility Study	10,983	7,365	16,015	2,333
SI Access to Mobility	6,778	(10,600)	(3,823)	1
WHO Integrating Wheelchair Training Package	21,790	21,000	42,790	0
Kiribati Interim Service Support 2012		24,498	21,254	3,244
Kiribati WC Support	4,354	0	4,354	0
PNG Access to Mobility	398,533	314,598	414,639	298,492
Tonga Phase I 2012	3,409	18,252	21,660	1
Integrated Services Research	(1,318)	8,500	7,183	(1)
Lower Leg Amputee Training		0	855	(855)
International Seminar Support Scheme CBR Forum	60,069	(26,561)	33,508	0
Wheelchair Fund	(720)	0	(720)	0
Unallocated (Pacific Sports)	8,800	0	8,800	0
Wheelchair Service Training Package Training Support		0	3,066	(3,066)
TOTAL INTERNATIONAL PROGRAMMES	531,156	389,042	615,559	304,639
AUSTRALIAN PROGRAMMES				
Mobility Solutions Symposium	1,589	0	1,589	0
First people Community Consultation	2,792	0	2,792	0
North East Arnhem Situational Analysis	11,994	(614)	11,381	(1)
ICD East Arnhem Land		101,193	98,179	3,014
TOTAL AUSTRALIAN PROGRAMMES	16,375	100,579	113,941	3,013
TOTAL FUNDS FOR DESIGNATED PURPOSE	547,531	489,621	729,500	307,652
NON DESIGNATED PURPOSE:				
Worldmade Sales	54,162	44,117	11,599	86,680
Other	40,488	103,462	93,779	50,171
Public Fundraising		7,160	7,407	(247)
Government Fundraising		0	4,515	(4,515)
International Community Education		145	4,924	(4,779)
Domestic Community Education		339	(3,661)	4,000
International Programme Support		138	33,443	(33,305)
TOTAL FUNDS FOR NON DESIGNATED PURPOSES	94,650	155,361	152,006	98,005
TOTAL	642,181	644,982	881,506	405,657

STATEMENT OF ASSET AND LIABILITIES AS AT 30th JUNE 2013		
	2013	2012
	\$	\$
Current Assets		
Cash and cash equivalents	385,748	642,306
Inventory	19,909	
Total Current Assets	405,657	642,306
Non Current Assets	-	-
Total Non Current Assets	-	-
TOTAL ASSETS	405,657	642,306
Current Liabilities		
Current tax liabilities	-	125
Total Current Liabilities	-	125
Non Current Liabilities	-	-
Total Non Current Liabilities	-	-
TOTAL LIABILITIES	-	125
NET ASSETS	405,657	642,181
EQUITY		
Excess of receipts over payments opening	642,181	229,730
Excess (shortfall) of receipts over payments for the year	(236,524)	412,451
TOTAL EQUITY	405,657	642,181

At the end of the financial year, Motivation Australia had no balances in the Trade and other receivables, Assets held for sale, Other financial assets, Investment property, Intangibles, Other non-current assets, Current and non-current borrowings, Current and non-current other financial liabilities and Non-current other liabilities categories.

During the financial year, Motivation Australia had no transactions in the Evangelistic, Political or Religious Proselytisation programs category.

This report includes a summarised version of the audited full financial statements. For a better understanding of the entity's financial performance and position the summarised financial report should be read in conjunction with the unabridged financial report. A copy of the full financial statements is available on our website at www.motivation.org.au

The Summary Financial Reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Guidance Document available at www.acfid.asn.au



Motivation Australia is a signatory to the ACFID Code of Conduct which is a voluntary, self-regulatory sector code of good practice. Information about how to make a complaint can be found at www.acfid.asn.au

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 June 2013

	Note	2013 \$	2012 \$
RECEIPTS			
International Aid & Development			
Donations and gifts			
Monetary	2(e)	41,331	30,438
Non-Monetary	2(e)	61,359	22,436
Bequests and Legacies		-	-
Grants			
AusAID		303,957	653,479
Other Australian		9,341	89,405
Other overseas		49,165	44,679
Investment income		12,394	5,490
Other income		45,157	102,429
TOTAL INTERNATIONAL AID & DEVELOPMENT RECEIPTS		522,704	948,356
Domestic Aid & Development			
Donations and gifts			
Monetary		-	-
Non-monetary		-	-
Bequests and Legacies		-	-
Grants			
AusAID		-	-
Other Australian		109,494	8,297
Other overseas		-	-
Investment income		1,746	507
Other income		8,861	-
TOTAL DOMESTIC AID & DEVELOPMENT RECEIPTS		120,101	8,804
Revenue for International Political or Religious Adherence Promotion Programs		-	-
TOTAL INTERNATIONAL POLITICAL OR RELIGIOUS ADHERENCE PROMOTION RECEIPTS		-	-
TOTAL RECEIPTS		642,805	957,160
COST OF SALES			
Cost of Sales			
GROSS RECEIPTS		642,805	957,160
PAYMENTS			
International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)			
International programs			
Funds to international programs		597,613	340,605
Programme Support costs		34,319	48,832
Community education		4,924	9,429
Fundraising costs			
Public		16,404	59,701
Government, multilateral and private		4,515	-
Accountability and Administration		33,774	16,457
Non-Monetary Expenditure	2(e)	61,359	22,436
TOTAL INTERNATIONAL AID AND DEVELOPMENT PROGRAMS EXPENDITURE		752,908	497,460
Domestic Programs Expenditure (Incl Monetary & Non Monetary)			
Domestic Programs Expenditure			
Funds to domestic programs		109,577	45,827
Program support costs		-	-
Community Education		719	-
Fundraising costs			
Public		-	-
Government, multilateral and private		-	-
Accountability and Administration		16,125	1,422
Non-Monetary Expenditure		-	-
TOTAL DOMESTIC AID AND DEVELOPMENT PROGRAMS EXPENDITURE		126,421	47,249
Expenditure for International Political or Religious Adherence Promotion Programs		-	-
TOTAL INTERNATIONAL POLITICAL OR RELIGIOUS ADHERENCE PROMOTION EXPENDITURE		-	-
TOTAL PAYMENTS		879,329	544,709
EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS		(236,524)	412,451

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 June 2013
2013
\$

2012
\$

ASSETS
Current Assets

Cash and cash equivalents		
Operating account	360,094	493,020
Gift account	4,268	88,457
Special Purpose Fund	-	60,529
Cash at Bank - Term Deposit 3	20,267	
Cash on hand	1,120	301
Trade and other receivables	-	-
Inventories	19,909	-
Assets held for sale	-	-
Other financial assets	-	-

Total Current Assets
405,658 642,306

Non Current Assets

Trade and other receivables	-	-
Other financial assets	-	-
Property, plant and equipment	-	-
Investment property	-	-
Intangibles	-	-
Other non-current assets	-	-

Total Non Current Assets

- -

TOTAL ASSETS
405,658 642,306

LIABILITIES
Current Liabilities

Trade and other payables	-	-
Borrowings	-	-
Current tax liabilities	-	125
Other financial liabilities	-	-
Provisions	-	-
Other	-	-

Total Current Liabilities

- 125

Non Current Liabilities

Borrowings	-	-
Other financial liabilities	-	-
Provisions	-	-
Other	-	-

Total Non Current Liabilities

- -

TOTAL LIABILITIES

- 125

NET ASSETS
405,658 642,181

EQUITY

Excess of receipts over payments opening	642,181	229,730
Excess (shortfall) of receipts over payments for the year	(236,524)	412,451

TOTAL EQUITY
405,657 642,181

At the end of the financial year, Motivation Australia had no balances in the Trade and other receivables, Assets held for sale, Other financial assets, Investment property, Intangibles, Other non-current assets, Current and non-current borrowings, Current and non-current other financial liabilities and Non-current other liabilities categories.

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
TABLE OF CASH MOVEMENTS FOR DESIGNATED PURPOSES
FOR THE YEAR ENDED 30 June 2013

DESIGNATED PURPOSE:	Cash available at beginning of financial year	Cash raised during financial year	Cash disbursed during financial year	Cash available at end of financial year
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East Timor Programme	(1,129)	31,990	24,473	6,388
East Timor Basketball 2012	19,607	0	19,606	1
Samoa IMD Design Programme		0	1,899	(1,899)
Vanuatu Feasibility Study	10,983	7,365	16,015	2,333
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TOTAL FUNDS FOR NON DESIGNATED PURPOSES	94,650	155,361	152,006	98,005
TOTAL	642,181	644,982	881,506	405,657

1 Corporate Information

The financial statements of Motivation Australia Development Organisation for the year ended 30 June 2013 were authorised for issue in accordance with a resolution of the members of the Board of Governors on 12th September 2013.

Motivation Australia Development Organisation is an association incorporated in South Australia under the Associations Incorporation Act (SA) 1985. The association is a tax exempt body and is registered for GST.

2 Summary of accounting policies

(a) Financial Reporting Framework

Motivation Australia Development Organisation is not a reporting entity because in the opinion of the board, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly this 'Special Purpose Financial Report' has been prepared to satisfy the boards reporting requirements under the Associations Incorporation Act (SA) 1985.

(b) Statement of compliance

These special purpose financial statements have been prepared in accordance with:

- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 124 Related Party Disclosures

(c) Basis of preparation

These special purpose financial statements have been prepared in accordance with the requirements of the South Australian Incorporations Act.

The financial statements have been prepared on a cash basis.

Currency and rounding of amounts

The financial statements are presented in Australian dollars, which is the association's functional currency. Amounts in the Financial Report have been rounded to the nearest dollar.

(d) Significant accounting judgements, estimates and assumptions

There are no significant accounting judgements, estimates, or assumptions in the enclosed financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2013

(e) Revenue recognition

Revenue is recognised when cash is received. Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

Revenue from Fundraising

Donations and gifts

Monetary:

Monetary donations collected are recognised as revenue when cash is received.

\$
41,331.00

Non-Monetary - Volunteer Input:

Non-Monetary Volunteer Input derives from volunteer services. The hourly rates used to calculate the non monetary benefit are those recommended by the AusAID Enterprise Agreement 2011-2014.

			Hours	Total \$
Name	Hourly rate	Programme	International programmes	International programmes
Miranda Murray	\$ 29.53	Fiji WHO	64	1,890.00
Johnny Leung	\$ 29.53	Fiji WHO	80	2,362.49
Alison Mosely	\$ 29.53	ET Basketball	48	1,417.50
Lisa Chaffey	\$ 29.53	ET Basketball	48	1,417.50
Laura Diment	\$ 29.53	PNG Access to Mobility	88	2,598.74
Chris Dent	\$ 29.53	PNG Access to Mobility	72	2,126.24
Michelle Ishack	\$ 29.53	Research	484	14,293.09
Andrea Jenkins	\$ 33.11	Walk for Wheels Fund Raiser	6.5	215.23
Tanya Owen	\$ 29.53	SCI Analysis	26	767.81
Ray Mines	\$ 49.56	Website Design	13	644.22
TOTAL Non-Monetary Volunteer Input:			929.5	\$ 27,733

Non-Monetary - Gifts:

Non-Monetary Gifts are derived from the following donated office resources:

Office Rent	7,260
Broadband	717
Telephone	1,050
Cleaning	1,175

Other Non-Monetary Gifts include:

Workshop tools, supplies, mobility devices and materials	11,999
Wheelchairs	11,000
Other	425

TOTAL Non-Monetary Gifts **33,626**

TOTAL Non-Monetary donations **61,359**

Grant income

Grants received in advance from government, trusts and foundations are recognised on receipt of the funding irrespective of whether the related costs which they were intended to compensate will occur in future periods.

Investment income

Investment income comprises interest income. Interest income is recognised when interest is received.

Sale of goods

Revenue from the sale of goods is recognised when payment is received.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2013

(f) Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to this category.

(g) Cash and cash equivalents

Cash in the balance sheet comprise cash at bank and on hand and short term deposits with an original maturity of three months or less.

(h) Trade and other receivables

There are no trade and other receivables, with the exception of GST receivable, as income is accounted for on a cash basis.

(i) Inventories

Inventories are held on the Statement of Assets and Liabilities at cost.

(j) Property, Plant and Equipment

There is no property, plant and equipment held on the Statement of Assets and Liabilities

(k) Assets held for Sale

There are no Assets held for Sale on the Statement of Financial Position

(l) Trade creditors and other payables

All expenditure is accounted for on a cash basis.

(m) Employee benefits

Employee benefits comprise wages and contributions to superannuation plans.

(n) Taxation***Income tax***

The association is a charitable institution for the purpose of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office. The association holds deductible gift recipient (DGR) status and overseas aid deductible gift recipient status (OADGR).

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

GST is accounted for on a cash basis. Amounts recoverable from or payable to the Australia Taxation Office at 30 June are included as part of other income and administration expenses respectively.

(o) Foreign currency translation

Transactions in foreign currencies are initially recorded by applying the exchange rates ruling at the date of the transactions.

(p) Comparatives

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

3 Related Party

During the year the association entered into consulting contracts with the following related parties:

K Mines	Secretary / Public Officer / CEO
L Walker	Governor
R Mines	Director of Design and Innovation
Total compensation	<u>\$ 141,822</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2013

4 Accountability and Administration

Accountability and Administration expenditure has been apportioned according to the following percentages:

International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)	87%
Domestic Programs Expenditure (Incl Monetary & Non Monetary)	13%

TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)

International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)	719,132.00
Domestic Programs Expenditure (Incl Monetary & Non Monetary)	110,296.00
	829,428.00

<u>International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)</u>	<u>719,132.00</u>
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TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)	829,428.00	87%
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<u>Domestic Programs Expenditure (Incl Monetary & Non Monetary)</u>	<u>110,296.00</u>
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TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)	829,428.00	13%
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Association Details

The principal place of business are:

Motivation Development Organisation Inc.
8 Hakea Walk
Aldinga
South Australia 5173

The registered office of the association is:

Motivation Development Organisation Inc.
8 Hakea Walk
Aldinga
South Australia 5173



Cleland McFarlane Selth

Chartered Accountants ■ Business Advisors

Report of the Independent Auditor on the Summary Financial Statements

To the members of Motivation Australia Development Organisation Inc.

ABN: 55 935 512 893

Report on the summary financial report

The accompanying summary financial statements of Motivation Australia Development Organisation Inc. is a special purpose summary financial statements comprising of the summary statement of financial position as at 30 June 2013, the summary statement of receipts and payments, table of cash movements for the year then ended, related notes and Board of Governor's assertion statement are derived from the audited financial report of Motivation Australia Development Organisation Inc. for the year ended 30 June 2012. We expressed a qualified audit opinion on that financial report in our report dated 8 November 2013.

The summary financial statements do not contain all the disclosures required by Australian Accounting Standards applied in the preparation of the audited financial report of Motivation Australia Development Organisation Inc. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial report of Motivation Australia Development Organisation Inc. The summary set of Financial Reports has been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au

Committee's Responsibility for the summary financial statements

The committee of the association is responsible for the preparation of a summary of the audited financial report on the basis prescribed by ACFID.

Auditor's responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

Qualified opinion

In our opinion, the summary financial statements derived from the audited financial report of Motivation Australia Development Organisation Inc. for the year ended 30 June 2013 are consistent, in all material respects, with that audited financial report. Cash donations and memberships are a significant source of revenue for the association. The association has determined that it is impracticable to establish control over the collection of such revenue prior to the entry into its financial records. Accordingly, our audit procedures in relation to this income have been restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether cash sales and subscriptions the association received are complete. Our qualified opinion states that, subject to the effects of adjustments, if any, resulting from the above qualifications, the summary financial report of Motivation Australia Development Organisation Inc as of 30 June 2013 and of its financial performance for the year then ended in accordance with the accounting policies prescribed in note 1 to the financial statements.


R J Selth
Partner
Cleland McFarlane Selth

Dated the 8 of November 2013

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PARTNERS
AH Cleland
LA McFarlane
RJ Selth
GR Rows

SENIOR
ASSOCIATE
T Anthony





Cleland McFarlane Selth

Chartered Accountants ■ Business Advisors

Report of the Independent Auditor to the members of Motivation Australia Development Organisation Inc. ABN: 55 935 512 893

Report on the financial report

We have audited the accompanying special purpose financial report of Motivation Australia Development Organisation Inc. (the association), which comprises the statement of assets and liabilities as at 30 June 2013, the statement of receipts and payments for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee. These financial Reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au

Committee's Responsibility for the financial statements

The committee is responsible for the preparation and fair presentation of the financial report in accordance with applicable Australian Accounting Standards described in Note 1 to the financial statements and Associations Incorporation Act (SA) 1985, and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. The committee of the association is responsible for the preparation of the financial report on the basis prescribed by ACFID.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

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SENIOR

ASSOCIATE

T Anthon



Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Basis for Qualified opinion

Cash donations and memberships are a significant source of revenue for the association. The association has determined that it is impracticable to establish control over the collection of such revenue prior to the entry into its financial records. Accordingly, our audit procedures in relation to this income have been restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether cash sales and subscriptions the association received are complete.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the special purpose financial report presents fairly, in all material respects, the assets and liabilities of Motivation Australia Development Organisation Inc. as at 30 June 2013, and its receipts and payments for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and Associations Incorporation Act (SA) 1985.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Motivation Australia Development Organisation Inc. to meet the requirements of the Associations Incorporation (South Australia) 1985. As a result, the financial report may not be suitable for another purpose.



R J Selth

Partner
Cleland McFarlane Selth

Dated the 8 November 2013

