

Financial Statements For the year ended 30 June 2014

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Board David Constantine MBE, James Davidson, Dr Deb Hartley, Dr Ruth Marshall, Chris Miller, Kylie Mines, Eric Russell MBE,
Dr Lloyd Walker,
Ambassador Kelly Vincent MLC

The Motivation Australia Development Organisation inc. is an Incorporated Association in South Australia (A39386);
and a member of ACFID and ACFID Code of Conduct Signatory. ABN: 55 935 512 893

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION

STATEMENT OF PROFIT OR LOSS

FOR THE YEAR ENDED 30 June 2014

	Note	2014 \$	2013 \$
INCOME			
International Aid & Development			
Donations and gifts			
Monetary	2(e)	25,947	41,331
Non-Monetary	2(e)	32,734	61,359
Bequests and Legacies		-	-
Grants			
AusAID		1,007,894	303,957
Other Australian		-	9,341
Other overseas		134,455	49,165
Investment income		11,490	12,394
Other income		82,390	45,157
TOTAL INTERNATIONAL AID & DEVELOPMENT INCOME		1,294,910	522,704
Domestic Aid & Development			
Donations and gifts			
Monetary		-	-
Non-monetary		-	-
Bequests and Legacies		-	-
Grants			
AusAID		-	-
Other Australian		-	109,494
Other overseas		-	-
Investment income		23	1,746
Other income - GST refunds	2(n)	4,163	8,861
TOTAL DOMESTIC AID & DEVELOPMENT INCOME		4,186	120,101
Revenue for International Political or Religious Adherence Promotion		-	-
TOTAL INTERNATIONAL POLITICAL OR RELIGIOUS ADHERENCE PROMOTION INCOME		-	-
TOTAL INCOME		1,299,096	642,805
COST OF SALES			
Cost of Sales		30,074	
GROSS INCOME		1,269,022	642,805
EXPENDITURE			
International Aid and Development Programmes Expenditure (Incl Monetary & Non Monetary)			
International programmes			
Funds to international programmes		585,885	597,613
East Timor Wheelchair programme	11,503		
Samoa- IMD Design programme	27,370		
Vanuatu - Feasibility Study	95		
Samoa - Supporting Integrated Mobility Device Services	175,961		
Fiji - Peer to peer training	(19)		
Kiribati Interim Service Support 2012	1,904		
Papua New Guinea Access to Mobility	280,986		
Japan - Wheelchair Service Training Package dissemination	3,899		
Lower Leg Amputee Training	50,468		
Asia - Assistive Device Survey	23,674		
Wheelchair Service Training Package Training Support	10,044		
Programme Support costs		64,447	34,319
Programme Support			
programme Director	5,063		
Innovations Officer	8,700		
Consultants	1,295		
Administrative Support	25,427		
Administration	3,817		
Programme Support - CBR	0		

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 June 2014

	Note	2014 \$	2013 \$
Programme Support - Governance		20,145	
Community education		7,361	4,924
Fundraising costs			
Public			
Fund raiser activity costs		3,238	6,983
Printing		201	
Materials		1,069	
Membership		330	
Transaction Fees		24	
GiveNow_MyCause Commission Fee		92	
Human Resources			
programme Director		758	
Fundraising Officer		763	
Motivation Direct products		25,217	9,421
wheelchairs and cushion sales purchase and freight		25,217	
Government, multilateral and private		8,203	4,515
Government, multilateral and private		8,203	
Accountability and Administration	4	64,862	33,774
Accounting Fees		-	
Audit Fees		3,022	
Office costs		2,964	
Bank Charges		651	
Consultancy Fees		-	
Membership, Fees & Permits		4,352	
Health & Safety		6,963	
Insurance		2,110	
Interest		83	
Salaries & Wages		44,241	
Travel & Accommodation		240	
Catering		235	
Non-Monetary Expenditure (not directly attributable to programmes)	2(e)	32,688	61,359
Volunteer Costs/Output		16,317	
Non-Monetary Gifts		16,371	
TOTAL INTERNATIONAL AID AND DEVELOPMENT PROGRAMMES EXPENDITURE		791,900	752,908
Domestic Programmes Expenditure (Incl Monetary & Non Monetary)			
Domestic Programmes Expenditure			
Funds to domestic programmes		1,663	109,577
programme support costs		-	-
Community Education		269	719
Fundraising costs		-	
Public		-	-
Government, multilateral and private		-	-
Accountability and Administration	4	180	16,125
Non-Monetary Expenditure (not directly attributable to programmes)	2(e)	46	-
Volunteer Costs/Output		5	
Non-Monetary Gifts		41	
TOTAL DOMESTIC AID AND DEVELOPMENT PROGRAMMES EXPENDITURE		2,158	126,421
Expenditure for International Political or Religious Adherence Promotion Programmes		-	-
TOTAL INTERNATIONAL POLITICAL OR RELIGIOUS ADHERENCE PROMOTION EXPENDITURE		-	-
TOTAL EXPENDITURE		794,058	879,329
EXCESS / (SHORTFALL) OF INCOME OVER EXPENDITURE		474,964	(236,524)

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 June 2014

2014 **2013**
\$ **\$**

ASSETS

Current Assets

Cash and cash equivalents		
Cash at bank	955,663	384,628
Cash on hand	4,966	1,120
Trade and other receivables	-	-
Inventory on hand	4,209	19,909
Assets held for sale	-	-
Other financial assets	-	-

Total Current Assets	964,838	405,657
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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	-	-
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TOTAL ASSETS	964,838	405,657
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LIABILITIES

Current Liabilities

Trade and other payables	27,999	-
Borrowings	-	-
Current tax liabilities	35,290	-
Other financial liabilities	18,265	-
Provisions	2,663	-
Other	-	-

Total Current Liabilities	84,217	0
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Non Current Liabilities

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

Total Non Current Liabilities	-	-
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TOTAL LIABILITIES	84,217	-
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NET ASSETS	880,621	405,657
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EQUITY

Opening retained earnings	405,657	642,181
Excess of income over expenditure for the year	474,964	(236,524)

TOTAL EQUITY	880,621	405,657
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At the end of the financial year, Motivation Australia had no balances in the Assets held for sale, Other financial assets, Investment property, Intangibles, Other non-current assets, Current and non-current borrowings, non-current other financial liabilities and Non-current other liabilities categories.

TABLE OF CASH MOVEMENTS FOR DESIGNATED PURPOSES

FOR THE YEAR ENDED 30 June 2014

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				
Timor Leste - Wheelchair Programme	6,388	11,073	11,716	5,745
Samoa - Integrated Mobility Devices Programme Design	(1,899)	24,905	23,006	(0)
Vanuatu - Feasibility Study	2,333	0	2,333	(0)
Samoa - Supporting Integrated Mobility Device Services	0	881,586	174,807	706,780
Fiji - Peer to peer training	0	10,805	(19)	10,824
Kiribati - Interim Service Support 2012	3,245	0	3,245	0
Papua New Guinea - Access to Mobility	298,491	13,554	312,045	0
Japan - Wheelchair Service Training Package dissemination	0	0	3,899	(3,899)
Pacific Region - Lower Leg Amputee Training	(855)	51,754	50,899	0
Asia - Assistive Device Survey	0	26,268	26,268	0
WHO Wheelchair Service Training Package Training Support	(3,066)	13,084	10,019	(0)
TOTAL INTERNATIONAL PROGRAMMES	304,637	1,033,030	618,218	719,449
AUSTRALIAN PROGRAMMES				
East Arnhem Land - Inclusive Community Development	3,014	0	3,014	0
Northern Territory - Wheelchair service delivery training for clinicians (MJD Foundation)	0	0	1,405	(1,404)
TOTAL AUSTRALIAN PROGRAMMES	3,014	0	4,418	(1,404)
TOTAL FUNDS FOR DESIGNATED PURPOSE	307,652	1,033,030	622,637	718,045
NON DESIGNATED PURPOSE:				
Australian sales: sports wheelchairs, wheelchairs, cushions	66,771	69,426	33,035	103,161
Other	50,171	145,687	5,906	189,953
Public Fundraising	(247)	11,183	3,509	7,427
Government Fundraising	(4,515)	0	8,203	(12,718)
International Community Education	(4,779)	188	7,411	(12,002)
Domestic Community Education	4,000	0	269	3,731
International Programme Support	(33,305)	39,584	43,247	(36,968)
TOTAL FUNDS FOR NON DESIGNATED PURPOSES	78,096	266,066	101,578	242,584
TOTAL	385,748	1,299,096	724,215	960,629

1 Corporate Information

The financial statements of Motivation Australia Development Organisation for the year ended 30 June 2014 were authorised for issue in accordance with a resolution of the members of the Board of Governors on 23rd August 2014.
 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 an accruals 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

(e) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to MA and the revenue can be reliably measured.

Revenues are recognised net of the amounts of goods and services tax (GST)

Revenue from Fundraising

Donations and gifts

Monetary:

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

	2014	2013
	\$	\$
	25,947	41,331

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.

Name	Hourly rate	Programme	Hours	2014			2013
				Total \$			
				International programmes	Fund Raising	Support	
Michelle Ishack	\$ 32.04	1550 PNG	80	2,563.35	-	-	
Jon Reading	\$ 32.04	1550 PNG	86	2,755.60	-	-	
Camille Mewett	\$ 32.04	1700 Fiji UCMP Pilot	121	3,877.07	-	-	
Camille Mewett	\$ 32.04	1550 PNG	21.5	688.90	-	-	
Andrea Jenkins	\$ 35.13	3500 Public FR	17	-	597.13	-	
Lloyd Walker	\$ 69.28	1550 PNG	25	1,732.11	-	-	
Lloyd Walker	\$ 69.28	1890 AD Survey	18	1,247.12	-	-	
Ray Mines	\$ 50.00	4100 Support	52.5	600.00	-	-	2,025.00
Jodie Summer	\$ 37.17	4100 Support	3	-	-	-	111.51
Kate Shortt	\$ 27.50	3500 Public FR	4.5	-	123.75	-	-
			428.5	\$ 13,464	\$ 721	\$ 2,137	
TOTAL Non-Monetary Volunteer Input:					16,322		27,733

TOTAL Non-Monetary Volunteer Input attributable to international programmes	14,461
TOTAL Non-Monetary Volunteer Input not attributable to international programmes	1,861
TOTAL Non-Monetary Volunteer Input:	16,322 27,733

Non-Monetary - Gifts:

Non-Monetary Gifts attributable to international programmes		
Samoa - Office supplies and equipment	1,360	
Papua New Guinea - Printing	291	
TOTAL Non-Monetary Gifts attributable to international programmes	1,651	
Non-Monetary Gifts not attributable to international programmes	\$	
Office Rent	6,619	
Broadband	720	
Telephone	1,050	
Cleaning	1,092	
NetSuite computing business software	5,280	
TOTAL Non-Monetary Gifts not attributable to international programmes	14,761	
TOTAL Non-Monetary Gifts	16,412	33,626
TOTAL Non-Monetary donations / expenditure	32,734	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.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

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.

(f) Expenditure

All expenditure is accounted for on an accruals 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

(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 and other payables

Trade and other payables represent liabilities for goods and services provided to Motivation Australia before the end of the financial year that are unpaid. These amounts are usually settled in 30 days.

The carrying amount of the creditors and payables is deemed to reflect fair value.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2014

(m) Employee benefits

Employee benefits comprise wages and salaries, annual leave and contributions to superannuation plans.

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

Superannuation contributions to certain defined contribution superannuation plans. Contributions are recognised in the statement of profit or loss when they are due.

Motivation Australia has no obligation to pay further contributions to these plans if the plans do not hold sufficient assets to pay all employee benefits relating to employee service in current and prior periods.

(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.

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

Motivation Australia moved from cash to accruals reporting in 2014. As a result, \$4,163 GST refund received in July 2013, not accrued in 2012-2013 has been recognised as other income.

(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**2014****2013****155,655****141,822**

MOTIVATION AUSTRALIA DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 June 2014

4 Accountability and Administration

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

	2014	2013
International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)	99.7%	86.7%
Domestic Programs Expenditure (Incl Monetary & Non Monetary)	0.3%	13.3%
TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)		
International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)	694,350	719,132
Domestic Programs Expenditure (Incl Monetary & Non Monetary)	1,932	110,296
	696,282	829,428
<u>International Aid and Development Programs Expenditure (Incl Monetary & Non Monetary)</u>	<u>694,350</u>	<u>719,132</u>
TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)	696,282	829,428
	99.7%	86.7%
<u>Domestic Programs Expenditure (Incl Monetary & Non Monetary)</u>	<u>1,932</u>	<u>110,296</u>
TOTAL EXPENDITURE (excluding Accountability and Administration expenditure)	696,282	829,428
	0.3%	13.3%

5 Contracted commitments for the forthcoming year

Expenditure commitments contracted for:

	2014
Restricted purpose - International program budgeted expenses	815,000
Unrestricted purpose - core operational budgeted expenses	186,000
	1,001,000

Motivation Australia is currently delivering significant international programs for Department of Foreign Affairs and Trade including Supporting Integrated Mobility Device Services (SAMOA) and various other programs which would continue in the year 2015 and beyond. The association has budgeted the above costs to be incurred in year 2015 out of the restricted and unrestricted funds available as at 30 June 2014 together with the anticipated grant income during the year 2015. As per the accounting policy on grant revenue such grant receipts are accounted as revenue in the year of receipt and is available for expenditure in the year in which such expenses are incurred.

Association Details

The principal place of business are:

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

The registered office of the association is:

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

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	\$66,849
Governor	Lloyd Walker	\$19,156

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

Chairperson:



James Davidson

Governor:



Chris Miller

Dated this 2nd day of October 2014

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 2014 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 2nd day of October 2014



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 2014, 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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PARTNERS

IA McFarlane

RJ Selth

GR Rowse

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

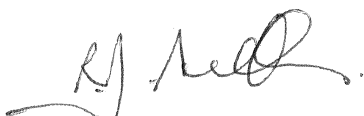
Cash donations and memberships are a significant source of revenue for the association. The association has determined that it is impracticable to establish control over the collection of such revenue prior to the entry into its financial records. Accordingly, our audit procedures in relation to this 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 2014, 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 3 October 2014

