



# **Autism Intervention Trust 2019 Performance Report**

For the year ended 31 March 2019

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# Entity Information

## Autism Intervention Trust for the year ended 31 March 2019

### Legal Name of Entity

Autism Intervention Trust

### Entity Type and Legal Basis

Registered Charity, Charitable Trust established by 11 Settlers in June 2005.

### Registration Number

CC10418

### Entity's Purpose or Mission

Our mission is to provide assistance and support to children and young people with autism and their families.

### Entity Structure

The Autism Intervention Trust is administered by a Board of Trustees who have ultimate responsibility for the management of the Trust. This board currently consists of three Trustees; Charmaine Brown, Mark Potter and Wendy Kelly.

The day to day administration of the Trust is delegated to an Executive Committee of annually elected officers and representatives. Officers are elected by the members of the Trust. People who wish to support the Trust can become either non financial or financial members of the Trust. Financial members pay an annual membership fee.

The Trustees and the Executive Committee work together to advance the objectives of the Trust and meet on a quarterly basis.

### Main Sources of Entity's Cash and Resources

The Trust's main funding sources include:

- Donations
- Membership fees, holiday programme fees and gym class fees
- Grants from philanthropic organisations
- Government grants and contracts

### Main Methods Used by Entity to Raise Funds

Funds are primarily raised by applying to government and philanthropic funders for grants and donations.

### Entity's Reliance on Volunteers and Donated Goods or Services

The Executive Committee and Trustees are all volunteers and the Trust relies on their gifts of volunteer time and expertise to complete the work essential to the governance, fundraising, administration and accounting.

### Physical Address

105 Britomart Street, Berhampore, Wellington, New Zealand, 6023

### Postal Address

PO Box 14502, Kilbirnie, Wellington, New Zealand, 6241



# Approval of Performance Report

## Autism Intervention Trust for the year ended 31 March 2019

The Trustees are pleased to present the approved performance report including the historical financial statements of Autism Intervention Trust for the year ended 31 March 2019.

Approved:



Charmaine Brown  
Trustee  
20 September 2019



Mark Potter  
Trustee  
20 September 2019



Wendy Kelly  
Trustee  
20 September 2019



# Statement of Service Performance

Autism Intervention Trust for the year ended 31 March 2019

## Description of Entity's Outcomes

We aspire to positively impact the lives of children and young people with autism and their families through the provision of information, services and programmes that are specifically tailored for them.

- To provide a family friendly gym class each school term tailored specifically for autistic children and their siblings.
- To provide a holiday programme each school holiday tailored specifically for children with autism.
- To support Victoria University in the development of a research led early intervention service for children with autism.

## Description and Quantification of the Entity's Outputs

- To provide a family friendly gym class each school term tailored specifically for autistic children and their siblings. This year an average of 17 children with autism attended the gym class along with their siblings (2018: 15.5 children)
- To provide a holiday programme each school holiday tailored specifically for children with autism. This year an average of 24.5 children with autism attended the holiday programme. (2018: 22.5 children)
- To support Victoria University in the development of a research led early intervention service for children with autism. This year we continued to support funding a community coordinator for the Early Intervention Clinic now established by the University.



# Statement of Financial Performance

## Autism Intervention Trust for the year ended 31 March 2019

	Notes	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	49,331	57,636
Fees, subscriptions and other revenue from members	1	24,008	23,757
Revenue from providing goods or services	1	1,418	1,357
Interest, dividends and other investment revenue	1	78	84
<b>Total Revenue</b>		<b>74,836</b>	<b>82,833</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	46,315	44,742
Costs related to providing goods or service	2	9,523	11,136
Grants and donations made	2	18,000	29,368
Other expenses	2	1,710	1,710
<b>Total Expenses</b>		<b>75,547</b>	<b>86,955</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(712)</b>	<b>(4,123)</b>



This statement should be read in conjunction with the accounting policies and notes to the Performance Report and the Auditor's Report.

# Statement of Financial Position

Autism Intervention Trust as at 31 March 2019

	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	67,752	68,581
Debtors and prepayments	3	756	931
Other Current Assets	3	6	6
<b>Total Current Assets</b>		<b>68,514</b>	<b>69,519</b>
<b>Total Assets</b>		<b>68,514</b>	<b>69,519</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	6,370	6,662
<b>Total Current Liabilities</b>		<b>6,370</b>	<b>6,662</b>
<b>Total Liabilities</b>		<b>6,370</b>	<b>6,662</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>62,144</b>	<b>62,857</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	11	11
Accumulated surpluses or (deficits)	5	51,044	51,756
Reserves	6	11,090	11,090
<b>Total Accumulated Funds</b>		<b>62,145</b>	<b>62,857</b>



This statement should be read in conjunction with the accounting policies and notes to the Performance Report and the Auditor's Report.

# Statement of Cash Flows

Autism Intervention Trust for the year ended 31 March 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	49,331	57,605
Fees, subscriptions and other receipts from members	24,195	23,688
Receipts from providing goods or services	(19)	2,014
Interest, dividends and other investment receipts	71	85
GST	404	1,206
Payments to suppliers and employees	(56,811)	(57,440)
Donations or grants paid	(18,000)	(29,369)
<b>Total Cash Flows from Operating Activities</b>	<b>(829)</b>	<b>(2,211)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(829)</b>	<b>(2,211)</b>

	2019	2018
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	68,581	70,792
Cash and cash equivalents at end of period	67,752	68,581
<b>Net change in cash for period</b>	<b>(829)</b>	<b>(2,211)</b>



This statement should be read in conjunction with the accounting policies and notes to the Performance Report and the Auditor's Report.



# Statement of Accounting Policies

## Autism Intervention Trust for the year ended 31 March 2019

### **Basis of Preparation**

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### **Goods and Services Tax (GST)**

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### **Income Tax**

Autism Intervention Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### **Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### **Fundraising and Grants**

Fundraising and grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Funds that are designated or tagged by the Trust for a specific purpose are then disclosed separately as a Designated Reserve in the Statement of Financial Position.

Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

### **Other Income**

All other income is accounted for on an accruals basis and in accordance with the substance of the transaction.

### **Changes in Accounting Policies**

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



# Notes to the Performance Report

Autism Intervention Trust for the year ended 31 March 2019

	2019	2018
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Donations	331	1,484
Grants for Administration	387	3,437
Grants for Holiday Programme	29,309	25,000
Grants for Early Intervention Clinic	18,000	27,715
Grants for Social Activities	1,304	-
<b>Total Donations, fundraising and other similar revenue</b>	<b>49,331</b>	<b>57,636</b>
<b>Fees, subscriptions and other revenue from members</b>		
Member Parent Contributions - Social Activities	2,395	1,967
Member Parent Contributions - Holiday Programme	19,454	19,930
Membership	2,160	1,860
<b>Total Fees, subscriptions and other revenue from members</b>	<b>24,008</b>	<b>23,757</b>
<b>Revenue from providing goods or services</b>		
Parent Contributions - Social Activities	1,418	1,357
<b>Total Revenue from providing goods or services</b>	<b>1,418</b>	<b>1,357</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	78	84
<b>Total Interest, dividends and other investment revenue</b>	<b>78</b>	<b>84</b>
	<b>2019</b>	<b>2018</b>

## 2. Analysis of Expenses

### Volunteer and employee related costs

Holiday Programme - Programme Coordinator	11,513	10,950
Holiday Programme - Therapist Payments	34,802	33,792
<b>Total Volunteer and employee related costs</b>	<b>46,315</b>	<b>44,742</b>



These notes form part of the Performance Report and should be read in conjunction with the Auditor's Report.

# Notes to the Performance Report continued

## Autism Intervention Trust for the year ended 31 March 2019

### Costs related to providing goods or services

Administration	799	1,767
General Expenses	104	242
General Expenses Social Activities	5,217	4,826
Holiday Programme - General Expenses	2,193	2,324
Holiday Programme - Kindergarten Rental	1,209	1,939
Printing & Stationery	-	38
<b>Total Costs related to providing goods or services</b>	<b>9,523</b>	<b>11,136</b>

### Grants and donations made

Early Intervention Clinic	18,000	27,774
PhD Scholarship	-	1,594
<b>Total Grants and donations made</b>	<b>18,000</b>	<b>29,368</b>

### Other expenses

Audit Fees	1,710	1,710
<b>Total Other expenses</b>	<b>1,710</b>	<b>1,710</b>

**2019**                      **2018**

### 3. Analysis of Assets

#### Bank accounts and cash

Autism Intervention Trust - 00	53,341	55,868
Autism Intervention Trust - 02	13,914	12,349
Petty Cash	498	364
<b>Total Bank accounts and cash</b>	<b>67,752</b>	<b>68,581</b>

#### Debtors and prepayments

Accounts Receivable	(80)	100
Prepayments	836	831
<b>Total Debtors and prepayments</b>	<b>756</b>	<b>931</b>

#### Other current assets

Accrued Receivables	6	6
<b>Total Other current assets</b>	<b>6</b>	<b>6</b>



These notes form part of the Performance Report and should be read in conjunction with the Auditor's Report.

# Notes to the Performance Report continued

## Autism Intervention Trust for the year ended 31 March 2019

	2019	2018
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts payable	600	-
Accrued Expenses	2,790	2,649
GST	2,834	2,430
Income in Advance - Gym	146	263
Income in Advance - Membership	-	1,320
<b>Total Creditors and accrued expenses</b>	<b>6,370</b>	<b>6,662</b>
	2019	2018
<b>5. Accumulated Funds</b>		
<b>Capital Contributed by Owners or Members</b>		
Settlers Funds	11	11
<b>Total Capital Contributed by Owners or Members</b>	<b>11</b>	<b>11</b>
<b>Accumulated Surpluses</b>		
Opening Balance	51,756	55,878
<b>Current year earnings</b>		
Current Year Earnings	(712)	(4,123)
Transfer from Designated Reserve	-	-
<b>Total Current year earnings</b>	<b>(712)</b>	<b>(4,123)</b>
<b>Total Accumulated Surpluses</b>	<b>51,044</b>	<b>51,756</b>
<b>Reserves</b>		
Opening Balance	11,090	11,090
Transfer to Accumulated Surpluses	-	-
Transfer from Accumulated Surpluses	-	-
<b>Total Reserves</b>	<b>11,090</b>	<b>11,090</b>
<b>Total Accumulated Funds</b>	<b>62,145</b>	<b>62,857</b>

These notes form part of the Performance Report and should be read in conjunction with the Auditor's Report.



# Notes to the Performance Report continued

## Autism Intervention Trust for the year ended 31 March 2019

	2019	2018
<b>6. Breakdown of Reserves</b>		
PhD - Coffee Supreme	11,090	11,090
<b>Total Breakdown of Reserves</b>	<b>11,090</b>	<b>11,090</b>

Prior donations received from Coffee Supreme have been designated by the Trust to support the Holiday Programme and the Victoria University PhD Scholarship candidate. These funds have no "use or return" condition attached.

### 7. Commitments

There are no commitments as at 31 March 2019 (Last year - nil).

### 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2019 (Last year - nil).

### Thank you to our Funders

The Autism Intervention Trust wishes to acknowledge and thank all the people and organisations who make our work possible by supporting us in our endeavour to help children with autism. We specifically wish to acknowledge the funders below who continue to support our programmes and activities.

	2019	2018
<b>9. Analysis of Grant Income</b>		
<b>Grants for Administration and Social Activities</b>		
Community Organisation Grants Scheme - for administration	387	3,437
Community Organisation Grants Scheme - for social activities	1,304	-
<b>Total Grants for Administration and Social Activities</b>	<b>1,691</b>	<b>3,437</b>
<b>Grants for Holiday Programme</b>		
Ministry of Social Development OSCAR	15,000	15,000
New Zealand Lottery Grants Board	12,000	10,000
Wellington Children's Foundation	1,500	-
Community Organisation Grants Scheme - for holiday programme	809	-
<b>Total Grants for Holiday Programme</b>	<b>29,309</b>	<b>25,000</b>
<b>Grants for PhD Scholarship/ Early Intervention Clinic</b>		
Winton & Margaret Bear Charitable Trust	8,000	15,000
TG Macarthy Trust	10,000	10,000
Wellington Children's Foundation	-	2,715
<b>Total Grants for PhD Scholarship/ Early Intervention Clinic</b>	<b>18,000</b>	<b>27,715</b>

These notes form part of the Performance Report and should be read in conjunction with the Auditor's Report.



# Notes to the Performance Report continued

## Autism Intervention Trust for the year ended 31 March 2019

	2019	2018
<b>10. Related Parties</b>		
<b>Sales - for activities and services provided at standard member rates</b>		
Kim Hall, Co-Chair from 11 November 2016	300	309
Daniel Smith, Co-Chair from 11 November 2016	180	578
Joanna Gould, Treasurer from 11 November 2016	1,200	1,258
Kathy Broad, Programme Coordinator from 11 November 2016	1,000	1,078
Julia Ball, Grants Officer from 11 November 2016, then Secretary from 13 July 2017	1,200	1,298
Jessica Ihimaera-Smiler, Information Officer from 11 November 2016	1,280	1,538
<b>Total Sales - for activities and services provided at standard member rates</b>	<b>5,160</b>	<b>6,059</b>
<b>Purchases - for the provision of accounting and administrative services</b>		
Charmaine Brown, Trustee	-	960
<b>Total Purchases - for the provision of accounting and administrative services</b>	<b>-</b>	<b>960</b>

### 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

### 12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).





## Accounting For Charities Trust

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effectively manage their finances with confidence"*

**AUTISM INTERVENTION TRUST**

**INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2019**

To the Trustees of Autism Intervention Trust

### **Opinion**

We have audited the performance report of Autism Intervention Trust on pages 2 to 14, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2019, the statement of financial position as at 31 March 2019, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report of Autism Intervention Trust gives a true and fair view, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For- Profit).

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Autism Intervention Trust in accordance with the ethical requirements that are relevant to our audit of the performance report in *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Performance Report**

Management is responsible for the preparation of the performance report that give a true and fair view in accordance with International Financial Reporting Standards and in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For- Profit), and for such internal control as management determines is necessary to enable the preparation of performance reports that are free from material misstatement, whether due to fraud or error.

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In preparing the performance report, management is responsible for assessing the Autism Intervention Trust'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 management either intends to liquidate Autism Intervention Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Autism Intervention Trust's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance 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 ISAs 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 performance report.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Autism Intervention Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Autism Intervention Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Autism Intervention Trust to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Accounting for Charities Trust.*

ACCOUNTING FOR CHARITIES TRUST

20 September 2019

Wellington, NZ.



## Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to  
effectively manage their finances with confidence"*

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27 September 2019

Board of Trustees,  
Autism Intervention Trust,  
PO Box 14502,  
Kilbirnie,  
WELLINGTON 6241.

### Audit Management Letter

We write to you regarding the audit of Autism Intervention Trust for the year ended 31 March 2019.

The purpose of the audit was to express an audit opinion, which is given in the audit report.

Normally we would take the opportunity to report on matters which may have come to our attention during this audit and we are pleased to say that there weren't any major issues.

If you have any queries regarding the financial statements, audit report or any management recommendations, please feel free to discuss them with us.

We take this opportunity to thank Jo Gould and Charmaine Brown for their assistance with the audit and to wish Autism Intervention Trust the very best for the future.

H (Chum) Te Whata, CA  
Auditor  
Accounting for Charities Trust