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# Performance Report

Autism Intervention Trust  
For the year ended 31 March 2017

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# Contents

3	Entity Information
4	Approval of Performance Report
5	Statement of Service Performance
6	Statement of Financial Performance
7	Statement of Financial Position
8	Statement of Cash Flows
9	Statement of Accounting Policies
10	Notes to the Performance Report
14	Independent Auditor's Report



# Entity Information

## Autism Intervention Trust For the year ended 31 March 2017

### 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
- Awareness and advocacy fundraising events

### Main Methods Used by Entity to Raise Funds

Funds are primarily raised by applying to government, local body 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 2017

The Trustees are pleased to present the approved performance report including the historical financial statements of Autism Intervention Trust for year ended 31 March 2017.

APPROVED



Charmaine Brown

Trustee

Date 4/7/2017



Wendy Kelly

Trustee

Date 4/7/2017



Mark Potter

Trustee

Date 4/7/2017



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# Statement of Service Performance

## Autism Intervention Trust For the year ended 31 March 2017

### 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 holidays tailored specifically for children with autism.
- To support Victoria University in the development of a research led early intervention service by sponsoring a PhD student in their research studies.

### 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 14 children with autism attended the gym class along with their siblings. (2016: 18.75 children)
- To provide a holiday programme each school holidays tailored specifically for children with autism. This year an average of 20 children with autism attended the holiday programme. (2016: 19.8 children)
- To support Victoria University in the development of a research led early intervention service by sponsoring a PhD student in their research studies. This year we continued to support one student in her research studies at Victoria University. (2016: one student)



# Statement of Financial Performance

## Autism Intervention Trust For the year ended 31 March 2017

	NOTES	2017	2016
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	68,349	80,873
Fees, subscriptions and other revenue from members	1	20,228	15,910
Revenue from providing goods or services	1	996	6,173
Interest, dividends and other investment revenue	1	93	410
<b>Total Revenue</b>		<b>89,666</b>	<b>103,365</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	-	120
Costs related to providing goods or service	2	50,900	48,932
Grants and donations made	2	32,767	33,910
Other expenses	2	1,710	3,245
<b>Total Expenses</b>		<b>85,377</b>	<b>86,207</b>
<b>Surplus/(Deficit) for the Year</b>		<b>4,288</b>	<b>17,158</b>

This statement should be read in conjunction with the attached Auditor's Report.



# Statement of Financial Position

## Autism Intervention Trust

As at 31 March 2017

	NOTES	31 MAR 2017	31 MAR 2016
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	70,792	77,031
Debtors and prepayments	3	849	386
Other Current Assets	3	7	8
<b>Total Current Assets</b>		<b>71,648</b>	<b>77,424</b>
<b>Total Assets</b>		<b>71,648</b>	<b>77,424</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	3,912	5,726
Unused donations and grants with conditions	4	757	9,007
<b>Total Current Liabilities</b>		<b>4,669</b>	<b>14,733</b>
<b>Total Liabilities</b>		<b>4,669</b>	<b>14,733</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>66,979</b>	<b>62,691</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	11	11
Accumulated surpluses or (deficits)	5	55,878	44,600
Reserves	6	11,090	18,080
<b>Total Accumulated Funds</b>		<b>66,979</b>	<b>62,691</b>

This statement should be read in conjunction with the attached Auditor's Report.



# Statement of Cash Flows

## Autism Intervention Trust For the year ended 31 March 2017

	2017	2016
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	68,349	80,873
Fees, subscriptions and other receipts from members	20,228	15,910
Receipts from providing goods or services	1,166	4,223
Interest, dividends and other investment receipts	94	433
GST	(1,853)	3,077
Payments to suppliers and employees	(61,454)	(43,291)
Donations or grants paid	(32,767)	(33,910)
<b>Total Cash Flows from Operating Activities</b>	<b>(6,239)</b>	<b>27,314</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash Flows from Other Investing and Financing Activities	-	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(6,239)</b>	<b>27,314</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	77,031	49,717
Cash and cash equivalents at end of period	70,792	77,031
Net change in cash for period	(6,239)	27,314

This statement should be read in conjunction with the attached Auditor's Report.





# Statement of Accounting Policies

## Autism Intervention Trust For the year ended 31 March 2017

### 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 2017

	2017	2016
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Advocacy & Awareness/Training	-	1,350
Donations	1,248	2,410
Grants for Administration	3,751	2,493
Grants for Holiday Programme	30,804	41,820
Grants for PhD Scholarship	30,000	30,000
Grants for Social Activities	2,546	2,800
<b>Total Donations, fundraising and other similar revenue</b>	<b>68,349</b>	<b>80,873</b>
<b>Fees, subscriptions and other revenue from members</b>		
Member Parent Contributions - Social Activities	1,930	1,656
Member Parent Contributions - Holiday Programme	18,237	12,297
Membership	60	1,957
<b>Total Fees, subscriptions and other revenue from members</b>	<b>20,228</b>	<b>15,910</b>
<b>Revenue from providing goods or services</b>		
Parent Contributions - Social Activities	996	2,580
Parent Contributions - Holiday Programme	-	3,592
<b>Total Revenue from providing goods or services</b>	<b>996</b>	<b>6,173</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	93	410
<b>Total Interest, dividends and other investment revenue</b>	<b>93</b>	<b>410</b>
	2017	2016

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Awareness & Advocacy Training	-	120
<b>Total Expenses related to public fundraising</b>	<b>-</b>	<b>120</b>
<b>Volunteer and employee related costs</b>		
Holiday Programme - Programme Coordinator	10,950	10,950
Holiday Programme - Therapist Payments	29,040	28,468
<b>Total Volunteer and employee related costs</b>	<b>39,990</b>	<b>39,418</b>
<b>Costs related to providing goods or services</b>		
Administration	2,575	1,304
General Expenses	212	197
General Expenses Social Activities	4,957	4,454
Holiday Programme - General Expenses	1,712	1,989
Holiday Programme - Kindergarten Rental	1,357	1,570

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



Printing & Stationery	99	-
<b>Total Costs related to providing goods or services</b>	<b>10,911</b>	<b>9,514</b>
<b>Grants and donations made</b>		
PhD Scholarship	32,767	33,910
<b>Total Grants and donations made</b>	<b>32,767</b>	<b>33,910</b>
<b>Other expenses</b>		
Audit Fees	1,710	3,245
<b>Total Other expenses</b>	<b>1,710</b>	<b>3,245</b>
	<b>2017</b>	<b>2016</b>

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
Autism Intervention Trust - 00	47,522	38,237
Autism Intervention Trust - 02	22,768	38,794
Petty Cash	502	-
<b>Total Bank accounts and cash</b>	<b>70,792</b>	<b>77,031</b>
<b>Debtors and prepayments</b>		
Prepayments	849	386
<b>Total Debtors and prepayments</b>	<b>849</b>	<b>386</b>
<b>Other current assets</b>		
Accrued Receivables	7	8
<b>Total Other current assets</b>	<b>7</b>	<b>8</b>
	<b>2017</b>	<b>2016</b>

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accrued Expenses	2,519	2,649
GST	1,224	3,077
Income in Advance - Gym	170	-
<b>Total Creditors and accrued expenses</b>	<b>3,912</b>	<b>5,726</b>
<b>Unused donations and grants with conditions</b>		
Income In Advance Hol Prog - NZ Lotteries	-	7,500
Other Funds in Advance - General COGS	757	1,507
<b>Total Unused donations and grants with conditions</b>	<b>757</b>	<b>9,007</b>
	<b>2017</b>	<b>2016</b>

### 5. Accumulated Funds

<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	44,600	30,522

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



	2017	2016
<b>Current year earnings</b>		
Current Year Earnings	4,288	17,158
Transfer to Designated Reserve	-	(10,496)
Transfer from Designated Reserve	6,990	7,416
<b>Total Current year earnings</b>	<b>11,279</b>	<b>14,078</b>
<b>Total Accumulated Surpluses</b>	<b>55,878</b>	<b>44,600</b>
<b>Reserves</b>		
Opening Balance	18,080	15,000
Transfer to Accumulated Surpluses	(6,990)	(7,416)
Transfer from Accumulated Surpluses	-	10,496
<b>Total Reserves</b>	<b>11,090</b>	<b>18,080</b>
<b>Total Accumulated Funds</b>	<b>66,979</b>	<b>62,691</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.

	2017	2016
<b>6. Breakdown of Reserves</b>		
Hol Prog - Coffee Supreme	-	6,990
PhD - Coffee Supreme	11,090	11,090
<b>Total Breakdown of Reserves</b>	<b>11,090</b>	<b>18,080</b>

## 7. Commitments

There are no commitments as at 31 March 2017 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2017 (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.

	2017	2016
<b>9. Analysis of Grant Income</b>		
<b>Grants for Administration</b>		
Community Organisation Grants Scheme	3,751	2,493
<b>Total Grants for Administration</b>	<b>3,751</b>	<b>2,493</b>
<b>Grants for Holiday Programme</b>		
Wellington City Council	6,000	6,000
Ministry of Social Development OSCAR	12,000	17,824
New Zealand Lottery Grants Board	12,500	7,500
Coffee Supreme	-	10,496
Wellington Children's Foundation	304	-
<b>Total Grants for Holiday Programme</b>	<b>30,804</b>	<b>41,820</b>

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



**Grants for PhD Scholarship**

Winton & Margaret Bear Charitable Trust	15,000	15,000
TG Macarthy Trust	15,000	15,000
<b>Total Grants for PhD Scholarship</b>	<b>30,000</b>	<b>30,000</b>

**Grants for Social Activities**

Wellington Children's Foundation	2,546	2,800
<b>Total Grants for Social Activities</b>	<b>2,546</b>	<b>2,800</b>

	2017	2016
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**10. Related Parties****Sales**

Sarah Turnbull, Acting Chair until 10 November 2016	1,260	870
Paul Kane, Programmes Coordinator until 10 November 2016	1,260	1,010
Paula Jones, Grants Officer until 10 November 2016	360	799
Bernadette George, Information Officer until 10 November 2016	-	119
Kim Hall, Co-Chair from 11 November 2016	180	416
Daniel Smith, Co-Chair from 11 November 2016	1,120	-
Michelle Isaac, Secretary	1,140	1,070
Joanna Gould, Treasurer from 11 November 2016	920	-
Kathy Broad, Programme Coordinator from 11 November 2016	880	-
Juia Ball, Grants Officer from 11 November 2016	210	-
Jessica Ihimaera-Smiler, Information Officer from 11 November 2016	1,080	-
<b>Total Sales</b>	<b>8,410</b>	<b>4,283</b>

**Purchases**

Charmaine Brown, Trustee	1,700	-
<b>Total Purchases</b>	<b>1,700</b>	<b>-</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).

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





# Accounting For Charities Trust

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

## AUTISM INTERVENTION TRUST

### INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2017

To the Trustees of Autism Intervention Trust

#### **Opinion**

We have audited the performance report of Autism Intervention Trust on pages 2 to 13, 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 2017, the statement of financial position as at 31 March 2017, 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.

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.

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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

4 July 2017

Wellington, NZ.