
The Autism Intervention Trust

Annual Report

For the year ended 31 March 2013



Autism Intervention Trust Directory

Nature of Business

The Autism Intervention Trust is a charitable trust established in June 2005 to obtain funds to contribute towards the cost of Applied Behaviour Analysis (ABA) or similar therapy and to provide assistance and support to children and young people with autism and their families.

Registered Office

105 Britomart Street
Berhampore
Wellington 6023

Trustees

W Kelly
C Brown
M Potter

Auditor

Accounting for Charities Trust
PO Box 31-134
Lower Hutt 5040

Banker

ANZ Bank New Zealand Ltd
Johnsonville
Wellington

Autism Intervention Trust Trustees Statement

For the Year Ended 31 March 2013

The Trustees present their Annual Report including the financial statements of the Trust for the year ended 31 March 2013 and the auditor's report thereon.

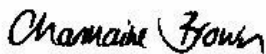
To all of our many supporters we would like to thank you for helping us to make a real difference in the lives of the children and families that we support. In these modern times we know that we are very fortunate to be the recipient of your generosity and we value your belief in our vision to ensure these children become the very best that they can be.

As a parent led organisation the success of the Trust is due to the significant efforts and commitment of a small group of parents who volunteer their time and expertise to provide the excellent programmes and support Offered. We wish to acknowledge your dedication and extend our thanks.

Special thanks must also go to Richard Hansen and Espie Hernandez who are both standing down from their roles as Chair and Secretary. They have both contributed significantly to the smooth operations of the trust and we are extremely grateful for all their "mahi aroha" and we wish them well.

We look forward to working with the new executive team and embracing their vision for the future.

For and on behalf of the Trustees:



Charmaine Brown, Trustee



Mark Potter, Trustee



Wendy Kelly, Trustee

Autism Intervention Trust Chairperson's Review For the Year Ended 31 March 2013

The 2012-13 year has been a challenging year with the funding environment contracting and we have been fortunate to continue to have strong support from our sponsors and donors that have allowed us to continue to support ABA therapy for children and run our well regarded holiday programme.

The Trust's continued focus is on providing information and access to ABA Therapy and other evidence based early interventions, alongside respite care through the holiday programme, and skills development through our gymnastics classes. We have also provided regular opportunities for parents to meet and discuss their experiences and challenges, and Bernadette George has been a constant help for parents calling to discuss the Trust's services.

Supporting evidence based therapies

The Trust continues to help families undertaking therapy with the continued support of Thomas George Macarthy Trust and Winton & Margaret Bear Charitable Trust.

Parent feedback and research clearly demonstrates the benefits of early intervention, and ABA and other evidence based therapies help children on the spectrum succeed. The gap in publically funded child focused early intervention programmes unfortunately remains unchanged, and the Trust will continue to advocate for early intervention and access to these essential services.

Trust holiday programme and other activities

We have continued to run Holiday Programmes in every school holiday break over the past year, despite a challenging environment for attracting financial support. As an addition to the summer programme, we had an overnight camp enjoyed by eight Trust children.

Another notable occurrence this year has been the marvelous support for the Holiday programme by the good folk at Coffee Supreme. We are the beneficiaries from sales of the new blend "The Panama Finca Candela, Caturra". Available through their stores and online with all proceeds to the Trust – a very tasty brew!

We remain particularly indebted to our coordinator, Bria Hayward, for her extensive expertise in managing children with autism and outstanding ability to attract and retain a team of quality carers supporting children on the programme.

A special thank you to Capital Gymnastics for running our gym classes, they continue to be embraced by Trust and non-Trust families alike. Our children continue to grow in confidence working on their fine and gross motor skills in a fun and autism friendly environment.

Website refresh

Michelle Isaac with support from Sarah Turnbull and other Trust members has worked hard to modernise and update our website with refreshed content, easy to access to information and resources for families.

Where to from here?

This year I am standing down as Chair, and am very grateful for the hard work and dedication by the volunteer team that leads the Trusts initiatives. My own family knows the tremendous impact ABA can have on building language and social skills, and I'm not sure how we'd cope without the holiday program providing welcome respite.

I am certain that the Trust will continue to grow and evolve, providing much needed support to families in the Wellington region.



Richard Hansen, Chair

Autism Intervention Trust
Statement of Financial Performance
For the year ended 31 March 2013

	Note	2013	2012
Income		\$	\$
Therapy Grant Income	2	24,326	35,854
Holiday Programme	4(A)	44,376	52,140
Grants for Activities and Skills	4(B)	3,900	3,800
Member Donations		1,140	1,535
Other Grants and Donations (Incl Fundraising)		3,138	8,495
Interest Received		539	704
Total Income		77,419	102,528
Less Expenses			
Grants Distributed	2	24,326	35,854
Holiday Programme	4(A)	44,689	45,727
Activities and Skills	4(B)	3,900	3,800
Helping Hand		140	5,000
Administration and General		1,491	2,131
Audit		2,456	2,277
Total Expenses		77,002	94,789
Net Surplus/(Deficit) for the year		417	7,739

Statement of Movements in Equity
For the year ended 31 March 2013

	2013	2012
	\$	\$
Opening Equity	26,525	18,786
Net Surplus/(Deficit) for the year	417	7,739
Closing Equity	26,942	26,525

Autism Intervention Trust
Statement of Financial Position
As at 31 March 2013

	Note	2013	2012
		\$	\$
Current Assets			
Cash – 00 Account		44,798	45,164
Cash – 02 Account		23,207	32,886
Prepaid Expenses		78	72
Accounts Receivable		680	160
Accrued Interest		43	66
Total Current Assets		68,806	78,348
Current Liabilities			
Grants in Advance - Therapy	2	-	1,326
Other Funds in Advance - General	2	4,291	5,174
Income in Advance - Holiday Programme	5	13,573	22,749
Accounts Payable/Accrued Expenses	3	24,000	22,574
Total Current Liabilities		41,864	51,823
Total Net Assets		26,942	26,525
Equity			
Settlors Fund		11	11
Retained Earnings		26,931	26,514
Total Equity		26,942	26,525

The accompanying notes form part of these financial statements.

For and on behalf of the Trustees:



Charmaine Brown, Trustee



Mark Potter, Trustee



Wendy Kelly, Trustee

Autism Intervention Trust

Notes to and Forming Part of the Financial Statements

For the year ended 31 March 2013

1 Statement of Accounting Policies

Reporting Entity

The Autism Intervention Trust (the Trust) is a charitable Trust incorporated under the Charitable Trusts Act 1957 and a reporting entity for these purposes. The Trust was established on 28 June 2005.

The financial statements have been prepared in accordance with the requirements of the Trust Deed and the Charitable Trusts Act 1957. The financial statements are prepared in accordance with generally accepted accounting practice in New Zealand.

The principle activities of the Trust include:

- raising and distributing money to fund ABA therapy for individual children;
- raising awareness and advocacy of ABA as a publicly funded option;
- the promotion and public understanding of autism and ABA;
- specific services for children and young people with autism and their families incorporating ABA, such as holiday programmes and respite care.

Measurement Base

The measurement base adopted is historical cost.

Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement of financial performance and financial position, have been applied:

Accounts Receivable

Accounts receivable are stated at expected realisable value.

Revenue

All revenue from sponsorship, donations, grants and other funding is recognised on an accrual basis and where appropriate matched against specific expenditure, i.e. unspent funding received subject to a specific conditions is carried over to the next financial year.

Liabilities

Liabilities are recorded at the amount of cash required to settle those liabilities.

Taxation

The Trust is registered as a Charitable Trust and is exempt from income tax and resident withholding tax under the Income Tax Act 2007.

Goods and Services Tax

The financial statements have been prepared on a GST inclusive basis, as the Trust is not registered for GST.

Equity

Equity is the residual interest in the Trust and is measured as the difference between total assets and total liabilities.

Autism Intervention Trust
Notes to and Forming Part of the Financial Statements
For the year ended 31 March 2013

Differential Reporting

The Trust qualifies for differential reporting under the size criteria. The Trust has taken advantage of all available differential reporting exemptions.

2 Grant Income

	Opening Balance	Received	Distributed	Undistributed
2013				
Winton & Margaret Bear Trust	1,326	15,000	16,326	-
TG Macarthy Trust	-	8,000	8,000	-
Community Organisations Grants Scheme (COGS)	2,335	1,500	2,583	1,252
Other - ICAP Untagged Funds	2,839	200	-	3,039
Total Grants	6,500	24,700	26,909	4,291

2012				
Winton & Margaret Bear Trust	-	25,000	23,674	1,326
TG Macarthy Trust	4,180	8,000	12,180	-
Community Organisations Grants Scheme (COGS)	2,835	2,500	3,000	2,335
Other - ICAP Untagged Funds	7,308	531	5,000	2,839
Total Grants	14,323	36,031	43,854	6,500

These Grants were received for specific purposes. Grant Income is recognised as funds received when it is distributed. Any undistributed portion is recorded as Grants in Advance (a liability) until distributed.

3 Accounts Payable/Accrued Expenses

	2013 \$	2012 \$
Winton & Margaret Bear Trust	15,000	8,674
TG Macarthy Trust	8,000	8,000
Other	1,000	5,900
Total Accounts Payable	24,000	22,574

Accounts payable includes unpaid Grant Distributions for therapy incurred by beneficiaries before year end and paid subsequent to year end.

Autism Intervention Trust
Notes to and Forming Part of the Financial Statements
For the year ended 31 March 2013

4 (A) Holiday Programme

	2013	2012
	\$	\$
Income		
Grants and Donations		
Ministry of Social Development – OSCAR	14,856	14,736
Trust House Charitable Trust	2,500	3,000
Wellington City Council	8,000	8,000
New Zealand Lottery Grants Board	4,037	7,000
Endeavour	-	3,000
Lion Foundation	1,000	1,000
Lexis Nexis	-	1,084
Parental Contribution - Holiday Programme	11,860	11,841
Wellington Children’s Foundation	900	1,020
Social Funds - 00 Acc/Izard	-	560
Doolittle Trust	223	277
WCCCA on behalf of TG Macarthy Trust	-	622
Torridge	1,000	-
Interest/Other	-	-
Total Income	44,376	52,140
Expenses		
Programme Co-Ordinator	9,450	9,138
Rental	1,620	1,620
Therapists Wages	30,363	31,256
Administration – Excursions & Transport	3,256	3,713
Training/Other	-	-
Total Expenses	44,689	45,727
Net Surplus/(Deficit)	(313)	6,413

2013

The current year’s loss was due to some funders changing their distribution dates and a reduction in the level of other grants and donations received from funders and supporters.

2012

The holiday programme ran at a surplus in 2012 due to the parental contribution portion of income. While contributions were lower this year, tighter control on expenditure resulted in a larger surplus. These surpluses are included in the Total Equity figure and will be retained for use in future holiday programmes.

Autism Intervention Trust
Notes to and Forming Part of the Financial Statements
For the year ended 31 March 2013

4 (B) Activities and Skills

	2013	2012
	\$	\$
Income		
Parental Contribution - Social Activities	3,900	3,800
Total Activities & Skills Income	3,900	3,800
Expenses		
Social Activities	3,900	3,800
Total Activities & Skills Expenses	3,900	3,800
Net (Deficit)/Surplus	-	-

5 Income In Advance

Holiday Programme	2013	2012
	\$	\$
Grants and Donations In Advance		
Wellington City Council	6,000	8,000
Ministry of Social Development – OSCAR	3,819	11,175
Torridge Trust	-	1,000
Doolittle	-	223
NZ Lottery Grants Board	2,963	-
Discretionary Funds	530	1,571
Parent Contributions in advance	261	780
Total Income In Advance - Holiday Programme	13,573	22,749



Accounting For Charities Trust

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

AUTISM INTERVENTATION TRUST

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2013

To The Trustees, Autism Intervention Trust

We have audited the financial statements of the Trust, which comprise the Statement of Financial Position as at 31 March 2013, Statement of Financial Performance, and a summary of significant accounting policies and other explanatory information.

Management Committee Responsibility for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express to you an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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, as well as evaluating the overall presentation of the financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust.

Unqualified Opinion

In our opinion the financial statements comply with generally accepted accounting practice in New Zealand, and give a true and fair view of the financial position of Autism Intervention Trust as at 31 March 2013, and of its financial performance for the year then ended.

Accounting for Charities Trust

ACCOUNTING FOR CHARITIES TRUST
15th of July 2013.
Wellington, NZ.