
The Autism Intervention Trust

Annual Report

For the year ended 31 March 2015

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 2015

The Trustees present their Annual Report including the financial statements of the Trust for the year ended 31 March 2015 and the auditor's report thereon.

It has always been the desire of the Trust to help as many children with autism in the most efficient and effective way possible. A strategic review last year resulted in a change of focus to better enable us to achieve this goal. We concluded our individual therapy support which has been both beneficial to the children and appreciated by their families. However, we wanted to broaden our reach and so we have established a PhD Scholarship within the School of Education at Victoria University.

As with any organisation we have to continually review what we are doing and how we are doing it. We are conscious that both our gym and holiday programmes have incurred a loss this year and while hugely successful in terms of the benefits they provide to families, they are expensive to operate and increasingly difficult to fund. So we continually grapple with the challenge of deciding how we can make the best use of our limited resources and reserves to benefit the greatest number of children.

The Trustees are confident that the Executive committee will meet these challenges head on to ensure that the Trust operates to its fullest potential now and into the future.

As always we wish to acknowledge and thank all the people and organisations who make our work possible by supporting us in our endeavor to help children with autism.

For and on behalf of the Trustees:



Charmaine Brown, Trustee



Wendy Kelly, Trustee



Autism Intervention Trust

Chairperson's Review

For the Year Ended 31 March 2015

Thanks go to everyone in the Executive and other committees for their hard work over the last year.

With the change to allow non-financial members, membership has grown to 48 – with many more attending our Meetup parent support nights as well. Regular Meetups over the last year have given the Trust greater presence in the autism community, and our association with Victoria University has provided increased legitimacy to our promotion of evidence-based interventions for autism.

This year the Trust focused on developing 'teams' within the Exec to spread the work load a little amongst our volunteers. This is a work in progress and is in fact a critical ongoing part of a voluntary organisation to continue to seek volunteers and engage its community. Some exciting initiatives have begun and the challenge for the Trust is to make these activities sustainable in terms of resourcing.

PhD Scholarship

The Trust has entered into partnership with academics from the School of Education at Victoria University. This has resulted in the Trust raising funds to sponsor a PhD scholar whose topic of research will be about the delivery and type of evidence-based early interventions for autism in a New Zealand context. Children of Trust members and the wider autism community will have the opportunity to take part in this research towards the end of 2015. This project would not be possible without the continued generous support of the Winton & Margaret Bear Charitable Trust, the TG Macarthy Trust and Coffee Supreme.

Gym programme

The gym programme continues to be popular with two classes running each Sunday during term. Families appreciate the chance for their children to experience physical activity in a safe learning environment - not to mention the opportunity to mix socially with others as a family.

Holiday Programme

The Trust holiday programme remains very popular with many enquiries from interested parents. Regular parents have come to rely on the holiday programme for respite but also for increased social skills opportunities for their kids. Thanks go to our coordinator Bria Hayward, and our Programmes Director, Paul Kane for managing such a successful and valuable program.

This coming year, we are very much looking forward to seeing how the research progresses, also to see local children participate and receive the benefits of evidence-based methods. The aim is to further the Trust's goal of making these methods available to all children.



Michelle Isaac, Chair

Autism Intervention Trust
Statement of Financial Performance
For the year ended 31 March 2015

	Note	2015	2014
Income		\$	\$
Therapy and PhD Scholarship	2	36,000	-
Holiday Programme	4(A)	47,132	52,038
Activities and Skills	4(B)	5,095	3,780
Membership		1,260	1,040
Other Grants, Donations and Fundraising		3,957	4,270
Interest Received		520	410
Total Income		93,964	61,538
Less Expenses			
Grants Distributed - Therapy and PhD Scholarship	2	36,000	-
Holiday Programme	4(A)	49,839	49,278
Activities and Skills	4(B)	5,435	4,320
Administration and General		1,079	2,531
Audit		1,786	1,641
Total Expenses		94,139	57,770
Net Surplus/(Deficit) for the year		(175)	3,768

Statement of Movements in Equity
For the year ended 31 March 2015

	2015	2014
	\$	\$
Opening Equity	30,710	26,942
Net Surplus/(Deficit) for the year	(175)	3,768
Closing Equity	30,535	30,710

The accompanying notes form part of these financial statements.



Autism Intervention Trust
Statement of Financial Position
As at 31 March 2015

	Note	2015	2014
Current Assets		\$	\$
Cash – 00 Account		23,208	27,944
Cash – 02 Account		26,508	27,507
Prepaid Expenses		1,578	78
Accounts Receivable		320	180
Accrued Interest		33	34
Total Current Assets		51,647	55,743
Current Liabilities			
Grants in Advance - Therapy and PhD Scholarship	2	-	6,000
Other Funds in Advance - General	2	-	3,316
Income in Advance - Holiday Programme	5(A)	19,964	14,420
Income in Advance - Activities and Skills	5(B)	130	200
Accounts Payable and Accrued Expenses	3	1,018	1,097
Total Current Liabilities		21,112	25,033
Total Net Assets		30,535	30,710
Equity			
Settlers Fund		11	11
Retained Earnings		30,525	30,699
Total Equity		30,535	30,710

The accompanying notes form part of these financial statements.

For and on behalf of the Trustees:



Charmaine Brown, Trustee
Date: 29 June 2015



Wendy Kelly, Trustee
Date: 29 June 2015



Autism Intervention Trust

Notes to and Forming Part of the Financial Statements

For the year ended 31 March 2015

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 and is registered with the Charities Commission under the Charities Act 2005 on 12 June 2007. (Registration Number CC 10418).

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 Centre has charitable status and is registered with the Charities Commission and as such is exempt from income tax and resident withholding tax

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 2015

1 Statement of Accounting Policies continued

Contingent Liabilities

There were no contingent liabilities as at 31 March 2015 (2014: \$Nil).

Related Party Transactions

There are related party transactions where children with Autism, whom have parents on the committee, attend holiday programmes and have access to therapy treatment funded by the Trust.

Events after Balance Date

There are no events that require disclosure in these financial statements.

Differential Reporting

The Trust qualifies for differential reporting as it is not publicly accountable and meets the size criteria. The Trust has taken advantage of all available differential reporting exemptions.



Autism Intervention Trust

Notes to and Forming Part of the Financial Statements

For the year ended 31 March 2015

2 Grant Income

	Opening Balance	Received	Distributed	Undistributed
2015				
Therapy and PhD Scholarship				
Winton & Margaret Bear Charitable Trust	-	15,000	15,000	-
TG Macarthy Trust	6,000	15,000	21,000	-
	6,000	30,000	36,000	-
 Community Organisations Grants Scheme (COGS)	277	-	277	-
Other - ICAP Untagged Funds	3,039	-	3,039	-
	3,316	-	3,316	-
Total Grants	9,316	30,000	39,316	-
 2014				
TG Macarthy Trust	-	6,000	-	6,000
Community Organisations Grants Scheme (COGS)	1,252	2,000	2,975	277
Other - ICAP Untagged Funds	3,039	-	-	3,039
Total Grants	4,291	8,000	2,975	9,316

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

	2015	2014
	\$	\$
Other	1,018	1,097
Total Accounts Payable	1,018	1,097

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 2015

4 (A) Holiday Programme

	2015	2014
Income	\$	\$
Ministry of Social Development – OSCAR	15,887	15,108
Trust House Charitable Trust	-	750
Wellington City Council	3,823	9,177
New Zealand Lottery Grants Board	10,000	12,963
Other – ICAP Untagged Funds	2,307	-
Lion Foundation	-	1,000
Coffee Supreme	1,565	-
Parental Contributions	12,650	12,140
Wellington Children's Foundation	900	900
Total Income	47,132	52,038
Expenses		
Programme Co-Ordinator	10,200	11,400
Rental	1,150	1,920
Therapists Wages	35,892	32,685
Administration – Excursions & Transport	2,507	3,273
Training/Other	90	-
Total Expenses	49,839	49,278
Net Surplus/(Deficit)	(2,707)	2,760

2015

The current year's loss will be funded from prior years retained surpluses.

2014

The holiday programme ran at a surplus in 2014 due to the change in funders' distribution dates from last year. The holiday programme continues to be well supported by funders. These surpluses are included in the Total Equity figure and will be retained for use in future holiday programmes.

4 (B) Activities and Skills

	2015	2014
Income	\$	\$
Ilott Trust	200	800
Other – ICAP Untagged Funds	733	-
Parental Contribution - Social Activities	4,162	2,980
Total Activities & Skills Income	5,095	3,780
Expenses		
Social Activities	5,435	4,320
Total Activities & Skills Expenses	5,435	4,320
Net (Deficit)/Surplus	(340)	(540)



Autism Intervention Trust

Notes to and Forming Part of the Financial Statements

For the year ended 31 March 2015

5 (A) Income In Advance Holiday Programme

	2015	2014
	\$	\$
Income In Advance		
Wellington City Council	-	3,822
Ministry of Social Development – OSCAR	2,824	3,711
Coffee Supreme Donations	15,000	6,596
Discretionary Funds	-	30
Parent Contributions in advance	2,140	261
Total Income In Advance - Holiday Programme	19,964	14,420

5 (B) Income In Advance Activities and Skills

	2015	2014
	\$	\$
Income In Advance		
Ilott Trust	-	200
Parent Contributions in advance	130	-
Total Income In Advance – Activities and Skills	130	200





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 2015

To The Trustees, Autism Intervention Trust

We have audited the financial statements of the Trust, on pages 4 to 10 which comprise the Statement of Financial Position as at 31 March 2015, Statement of Financial Performance, Statement of Movements in Equity, and Notes to and forming part of the Financial Statements.

Board of Trustees' 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 2015, and of its financial performance for the year then ended.



ACCOUNTING FOR CHARITIES TRUST
21st of June 2015.
Wellington, NZ.

**Autism Intervention Trust
Funders and Supporters 2015**

**The Winton and Margaret Bear
Charitable Trust**
proudly administered by



**John
Ilott**
Charitable Trust

