

2018 Performance Report

Autism Intervention Trust
For the year ended 31 March 2018

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Entity Information

Autism Intervention Trust For the year ended 31 March 2018

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 2018

The Trustees are pleased to present the approved performance report including the historical financial statements of Autism Intervention Trust for year ended 31 March 2018.

APPROVED



Charmaine Brown

Trustee

28 July 2018



Mark Potter

Trustee

28 July 2018



Statement of Service Performance

Autism Intervention Trust

For the year ended 31 March 2018

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 15.5 children with autism attended the gym class along with their siblings. (2017: 14 children)
- To provide a holiday programme each school holidays tailored specifically for children with autism. This year an average of 22.5 children with autism attended the holiday programme. (2017: 20 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 final year of research studies at Victoria University. (2017: one student). We also contributed to funding a community co-ordinator for the Early Intervention Clinic now established by the University.



Statement of Financial Performance

Autism Intervention Trust For the year ended 31 March 2018

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	57,636	68,349
Fees, subscriptions and other revenue from members	1	23,757	20,228
Revenue from providing goods or services	1	1,357	996
Interest, dividends and other investment revenue	1	84	93
Total Revenue		82,833	89,666
Expenses			
Volunteer and employee related costs	2	44,742	39,990
Costs related to providing goods or service	2	11,136	10,911
Grants and donations made	2	29,368	32,767
Other expenses	2	1,710	1,710
Total Expenses		86,955	85,377
Surplus/(Deficit) for the Year		(4,123)	4,288



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 2018

	NOTES	31 MAR 2018	31 MAR 2017
Assets			
Current Assets			
Bank accounts and cash	3	68,581	70,792
Debtors and prepayments	3	931	849
Other Current Assets	3	6	7
Total Current Assets		69,519	71,648
Total Assets		69,519	71,648
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	6,662	3,912
Unused donations and grants with conditions	4	-	757
Total Current Liabilities		6,662	4,669
Total Liabilities		6,662	4,669
Total Assets less Total Liabilities (Net Assets)		62,857	66,979
Accumulated Funds			
Capital contributed by owners or members	5	11	11
Accumulated surpluses or (deficits)	5	51,756	55,878
Reserves	6	11,090	11,090
Total Accumulated Funds		62,857	66,979



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 2018

	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	57,605	68,349
Fees, subscriptions and other receipts from members	23,688	20,228
Receipts from providing goods or services	2,014	1,166
Interest, dividends and other investment receipts	85	94
GST	1,206	(1,853)
Payments to suppliers and employees	(57,440)	(61,455)
Donations or grants paid	(29,369)	(32,768)
Total Cash Flows from Operating Activities	(2,211)	(6,239)
Net Increase/(Decrease) in Cash	(2,211)	(6,239)
	2018	2017
Cash Balances		
Cash and cash equivalents at beginning of period	70,792	77,031
Cash and cash equivalents at end of period	68,581	70,792
Net change in cash for period	(2,211)	(6,239)



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 2018

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 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	1,484	1,248
Grants for Administration	3,437	3,751
Grants for Holiday Programme	25,000	30,804
Grants for PhD Scholarship	-	30,000
Grants for Early Intervention Clinic	27,715	-
Grants for Social Activities	-	2,546
Total Donations, fundraising and other similar revenue	57,636	68,349
Fees, subscriptions and other revenue from members		
Member Parent Contributions - Social Activities	1,967	1,930
Member Parent Contributions - Holiday Programme	19,930	18,237
Membership	1,860	60
Total Fees, subscriptions and other revenue from members	23,757	20,228
Revenue from providing goods or services		
Parent Contributions - Social Activities	1,357	996
Total Revenue from providing goods or services	1,357	996
Interest, dividends and other investment revenue		
Interest Income	84	93
Total Interest, dividends and other investment revenue	84	93
	2018	2017

2. Analysis of Expenses

Volunteer and employee related costs		
Holiday Programme - Programme Coordinator	10,950	10,950
Holiday Programme - Therapist Payments	33,792	29,040
Total Volunteer and employee related costs	44,742	39,990
Costs related to providing goods or services		
Administration	1,767	2,575
General Expenses	242	212
General Expenses Social Activities	4,826	4,957
Holiday Programme - General Expenses	2,324	1,712
Holiday Programme - Kindergarten Rental	1,939	1,357
Printing & Stationery	38	99
Total Costs related to providing goods or services	11,136	10,911
Grants and donations made		
Early Intervention Clinic	27,774	-



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

PhD Scholarship	1,594	32,767
Total Grants and donations made	29,368	32,767

Other expenses

Audit Fees	1,710	1,710
Total Other expenses	1,710	1,710

	2018	2017
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3. Analysis of Assets**Bank accounts and cash**

Autism Intervention Trust - 00	55,868	47,522
Autism Intervention Trust - 02	12,349	22,768
Petty Cash	364	502
Total Bank accounts and cash	68,581	70,792

Debtors and prepayments

Accounts Receivable	100	-
Prepayments	831	849
Total Debtors and prepayments	931	849

Other current assets

Accrued Receivables	6	7
Total Other current assets	6	7

	2018	2017
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4. Analysis of Liabilities**Creditors and accrued expenses**

Accrued Expenses	2,649	2,519
GST	2,430	1,224
Income in Advance - Gym	263	170
Income in Advance - Membership	1,320	-
Rounding	-	-
Total Creditors and accrued expenses	6,662	3,912

Unused donations and grants with conditions

Other Funds in Advance - General COGS	-	757
Total Unused donations and grants with conditions	-	757

	2018	2017
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5. Accumulated Funds**Capital Contributed by Owners or Members**

Settlers Funds	11	11
Total Capital Contributed by Owners or Members	11	11

Accumulated Surpluses

Opening Balance	55,878	44,600
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Current year earnings

Current Year Earnings	(4,123)	4,288
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These notes form part of the Performance Report and should be read in conjunction with the Auditor's Report.

	2018	2017
Transfer from Designated Reserve	-	6,990
Total Current year earnings	(4,123)	11,279
Total Accumulated Surpluses	51,756	55,878
Reserves		
Opening Balance	11,090	18,080
Transfer to Accumulated Surpluses	-	(6,990)
Transfer from Accumulated Surpluses	-	-
Total Reserves	11,090	11,090
Total Accumulated Funds	62,857	66,979

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.

	2018	2017
6. Breakdown of Reserves		
PhD - Coffee Supreme	11,090	11,090
Total Breakdown of Reserves	11,090	11,090

7. Commitments

There are no commitments as at 31 March 2018 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2018 (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.

	2018	2017
9. Analysis of Grant Income		
Grants for Administration		
Community Organisation Grants Scheme	3,437	3,751
Total Grants for Administration	3,437	3,751
Grants for Holiday Programme		
Wellington City Council	-	6,000
Ministry of Social Development OSCAR	15,000	12,000
New Zealand Lottery Grants Board	10,000	12,500
Wellington Children's Foundation	-	304
Total Grants for Holiday Programme	25,000	30,804
Grants for PhD Scholarship/ Early Intervention Clinic		
Winton & Margaret Bear Charitable Trust	15,000	15,000
TG Macarthy Trust	10,000	15,000
Wellington Children's Foundation	2,715	-
Total Grants for PhD Scholarship/ Early Intervention Clinic	27,715	30,000



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

Grants for Social Activities

Wellington Children's Foundation	-	2,546
Total Grants for Social Activities	-	2,546

2018 2017

10. Related Parties**Sales - for activities and services provided at standard member rates**

Sarah Turnbull, Acting Chair until 10 November 2016	-	1,260
Paul Kane, Programmes Coordinator until 10 November 2016	-	1,260
Paula Jones, Grants Officer until 10 November 2016	-	360
Kim Hall, Co-Chair from 11 November 2016	309	180
Daniel Smith, Co-Chair from 11 November 2016	578	1,120
Michelle Isaac, Secretary until 12 July 2017	-	1,140
Joanna Gould, Treasurer from 11 November 2016	1,258	920
Kathy Broad, Programme Coordinator from 11 November 2016	1,078	880
Juia Ball, Grants Officer from 11 November 2016, then Secretary from 13 July 2017	1,298	210
Jessica Ihimaera-Smiler, Information Officer from 11 November 2016	1,538	1,080
Total Sales - for activities and services provided at standard member rates	6,059	8,410

Purchases - for the provision of accounting and administrative services

Charmaine Brown, Trustee	960	1,700
Total Purchases - for the provision of accounting and administrative services	960	1,700

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 2018

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 2018, the statement of financial position as at 31 March 2018, 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.

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
28 July 2018
Wellington, NZ.