



Autism Intervention Trust 2020 Performance Report

For the year ended 31 March 2020

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Entity Information

Autism Intervention Trust for the year ended 31 March 2020

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

94 Mein Street, Newtown, Wellington, New Zealand, 6021

Postal Address

94 Mein Street, Newtown, Wellington, New Zealand, 6021



Approval of Performance Report

Autism Intervention Trust for the year ended 31 March 2020

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 2020.

Approved:



Charmaine Brown
Trustee
15 June 2020



Mark Potter
Trustee
15 June 2020



Statement of Service Performance

Autism Intervention Trust for the year ended 31 March 2020

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 10.75 children with autism attended the gym class along with their siblings (2019: 17 children)
- To provide a holiday programme each school holiday tailored specifically for children with autism. This year an average of 22.5 children with autism attended the holiday programme. (2019: 24.5 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 2020

	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	28,735	49,331
Fees, subscriptions and other revenue from members	1	20,478	24,008
Revenue from providing goods or services	1	1,351	1,418
Interest, dividends and other investment revenue	1	44	78
Total Revenue		50,608	74,836
Expenses			
Volunteer and employee related costs	2	42,894	46,315
Costs related to providing goods or service	2	11,246	9,523
Grants and donations made	2	10,000	18,000
Other expenses	2	1,710	1,710
Total Expenses		65,850	75,547
Surplus/(Deficit) for the Year		(15,242)	(712)



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 2020

	Notes	2020	2019
Assets			
Current Assets			
Bank accounts and cash	3	50,303	67,753
Debtors and prepayments	3	130	756
Other Current Assets	3	2	6
Total Current Assets		50,435	68,515
Total Assets		50,435	68,515
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	3,532	6,370
Total Current Liabilities		3,532	6,370
Total Liabilities		3,532	6,370
Total Assets less Total Liabilities (Net Assets)		46,903	62,145
Accumulated Funds			
Capital contributed by owners or members	5	11	11
Accumulated surpluses or (deficits)	5	35,802	51,044
Reserves	6	11,090	11,090
Total Accumulated Funds		46,903	62,145



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 2020

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	28,735	49,331
Fees, subscriptions and other receipts from members	20,274	24,195
Receipts from providing goods or services	1,205	(19)
Interest, dividends and other investment receipts	41	71
GST	(1,048)	404
Payments to suppliers and employees	(56,657)	(56,811)
Donations or grants paid	(10,000)	(18,000)
Total Cash Flows from Operating Activities	(17,450)	(829)
Net Increase/(Decrease) in Cash	(17,450)	(829)
Cash Balances		
Cash and cash equivalents at beginning of period	67,753	68,582
Cash and cash equivalents at end of period	50,303	67,753
Net change in cash for period	(17,450)	(829)



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 2020

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.

Membership Subscriptions

Annual membership subscription fees are for the 12 month period 1 April 2019 to 31 March 2020.

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 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	485	331
Grants for Administration	-	387
Grants for Holiday Programme	16,250	29,309
Grants for Early Intervention Clinic	10,000	18,000
Grants for Social Activities	2,000	1,304
Total Donations, fundraising and other similar revenue	28,735	49,331
Fees, subscriptions and other revenue from members		
Member Parent Contributions - Social Activities	1,221	2,395
Member Parent Contributions - Holiday Programme	17,217	19,454
Membership	2,040	2,160
Total Fees, subscriptions and other revenue from members	20,478	24,008
Revenue from providing goods or services		
Parent Contributions - Social Activities	1,351	1,418
Total Revenue from providing goods or services	1,351	1,418
Interest, dividends and other investment revenue		
Interest Income	44	78
Total Interest, dividends and other investment revenue	44	78
	2020	2019
2. Analysis of Expenses		
Volunteer and employee related costs		
Holiday Programme - Programme Coordinator	10,950	11,513
Holiday Programme - Therapist Payments	31,944	34,802
Total Volunteer and employee related costs	42,894	46,315
Costs related to providing goods or services		
Administration	819	799
General Expenses	402	104
General Expenses Social Activities	5,022	5,217
Holiday Programme - General Expenses	3,533	2,193
Holiday Programme - Kindergarten Rental	1,470	1,209
Total Costs related to providing goods or services	11,246	9,523



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 2020

	2020	2019
2. Analysis of Expenses continued		
Grants and donations made		
Victoria University Early Intervention Clinic	10,000	18,000
Total Grants and donations made	10,000	18,000
Other expenses		
Audit Fees	1,710	1,710
Total Other expenses	1,710	1,710
	2020	2019
3. Analysis of Assets		
Bank accounts and cash		
Autism Intervention Trust - 00	27,426	53,341
Autism Intervention Trust - 02	22,831	13,914
Petty Cash	46	498
Total Bank accounts and cash	50,303	67,753
Debtors and prepayments		
Accounts Receivable	130	(80)
Prepayments	-	836
Total Debtors and prepayments	130	756
Other current assets		
Accrued Receivables	2	6
Total Other current assets	2	6
	2020	2019
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts payable	-	600
Accrued Expenses	1,746	2,790
GST	1,786	2,834
Income in Advance - Gym	-	146
Income in Advance - Membership	-	-
Total Creditors and accrued expenses	3,532	6,370



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 2020

	2020	2019
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	51,044	51,756
Current year earnings		
Current Year Earnings	(15,242)	(712)
Transfer from Designated Reserve	-	-
Total Current year earnings	(15,242)	(712)
Total Accumulated Surpluses	35,802	51,044
Reserves		
Opening Balance	11,090	11,090
Transfer to Accumulated Surpluses	-	-
Transfer from Accumulated Surpluses	-	-
Total Reserves	11,090	11,090
Total Accumulated Funds	46,903	62,145

	2020	2019
6. Breakdown of Reserves		
PhD - Coffee Supreme	11,090	11,090
Total Breakdown of Reserves	11,090	11,090

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 2020 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2020 (Last year - nil).



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 2020

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.

	2020	2019
9. Analysis of Grant Income		
Grants for Administration and Social Activities		
Community Organisation Grants Scheme - for administration	-	387
Community Organisation Grants Scheme - for social activities	2,000	1,304
Total Grants for Administration and Social Activities	2,000	1,691
Grants for Holiday Programme		
Ministry of Social Development OSCAR	14,250	15,000
New Zealand Lottery Grants Board	-	12,000
Wellington Children's Foundation	1,000	1,500
Community Organisation Grants Scheme - for holiday programme	1,000	809
Total Grants for Holiday Programme	16,250	29,309
Grants for PhD Scholarship/ Early Intervention Clinic		
Winton & Margaret Bear Charitable Trust	10,000	8,000
TG Macarthy Trust	-	10,000
Total Grants for PhD Scholarship/ Early Intervention Clinic	10,000	18,000
	2020	2019
10. Related Parties		
Sales - for activities and services provided at standard member rates		
Richard Kelly, Chair from 26 September 2019	249	-
Victoria Smith, Programme Coordinator 26 September 2019	600	-
Kim Hall, Co-Chair from 11 November 2016	-	300
Daniel Smith, Co-Chair from 11 November 2016	-	180
Joanna Gould, Treasurer from 11 November 2016	839	1,200
Kathy Broad, Programme Coordinator from 11 November 2016	889	1,000
Julia Ball, Grants Officer from 11 November 2016, then Secretary from 13 July 2017	1,310	1,200
Jessica Ihimaera-Smiler, Information Officer from 11 November 2016	1,109	1,280
Total Sales - for activities and services provided at standard member rates	4,996	5,160



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 2020

11. Ability to Continue Operating

The Autism Intervention Trust relies on grant money to meet its annual operating expenses and over the past year has not secured as much funding as it would have liked. The Trust does have sufficient cash reserves to cover the current year's loss.

The Executive Committee is confident that they will continue to be successful in applying for grant funding and are making efforts to increase income from the provision of services and fundraising activities.

Accordingly these financial statements are prepared on the basis that the entity will continue to operate for the foreseeable future.

12. Events After the Balance Date

There was no material impact on the 2020 financial accounts due to Covid-19. However, due to New Zealand being placed into alert Level 4 by the NZ Government during March 2020, we were unable to run our April school holiday programme.

There were no other 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

*"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 2020

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 2020, the statement of financial position as at 31 March 2020, 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

15 June 2020

Wellington, NZ.

