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a chance for every child

**Autism Intervention Trust  
Annual Report**

**For the year ended 31 March 2012**

# **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**

Level 8 Forsyth Barr House  
45 Johnston Street  
PO Box 3  
Wellington

## **Trustees**

W Kelly  
M Potter  
C Brown

## **Auditor**

Slade & Co Chartered Accountants  
128 Johnsonville Road  
Johnsonville  
Wellington

## **Banker**

National Bank of New Zealand Ltd  
Johnsonville  
Wellington

# **Autism Intervention Trust**

## **Trustees Statement**

### **For the year ended 31<sup>st</sup> March 2012**

Once again our strong relationship with our valued supporters has seen the Trust continue to attract similar levels of funding as last year despite the challenging economic environment. This has enabled us to continue to provide our core services and activities to member families.

As the Trust matures we look to extend our services beyond our member families and have begun a new partnership with Berhampore School. The Learning Support Partnership is seeking to provide a cohesive wraparound service to support children and their families from diagnosis through to the teenage years.

This year has also seen the retirement of one of our original Trustees, Geoff Thompson. His professional advice, expertise and guidance have been invaluable in the formation, governance and growth of the trust. We are grateful for his generous support and extend our heartfelt thanks to him.

The appointment of one of the original settlers, Charmaine Brown as a Trustee will add a new dimension to our role of governance as she brings with her the experience of a parent and previous executive member. As a parent led organisation we are pleased to see member families becoming involved in the Trusts governance.

We continue to be fortunate to have a group of dedicated parents who administer the operations of the Trust and its varied activities. Despite their own difficult personal circumstances they bring a shared passion, drive and professionalism to the Trust that is admirable.

He whakatauki tenei, ma pango ma whero ka oti te mahi. "By united efforts the task will be accomplished!"

No reira tena koutou, tena koutou, tena koutou katoa.

**For the Trustees:**



**C Brown, Trustee**



**W Kelly, Trustee**



**M Potter, Trustee**

# **Autism Intervention Trust Chairperson's Review Year Ended 31 March 2012**

The 2011-12 year has been eventful with exploring new services for families in conjunction with Berhampore school, a series of successful holiday programs, and continuing support of therapy for families. It's also been a challenging year with the funding environment contracting, and as the composition of the Trust membership changes ensuring our members are engaged and active has been a priority.

## **Changes in Trustee's and Chair**

Special thanks to Geoff Thompson for all of his efforts, assistance and guidance to the Trust over the last eight years and welcome to Charmaine Brown who will be replacing Geoff as a new Trustee. Geoff has been a tremendous supporter of the Trust since its inception and Charmaine as one of the original Settlers has in depth knowledge of the Trust and its goals.

Carol Day will be standing down as Treasurer and we thank her for her excellent financial and administrative support of the Trust where she has ably assembled reporting, managed disbursements and income for the last couple of years.

Finally a big thank you to Sarah Turnbull who stood down as chair this year. Sarah as one of the original Settlers has been a driving force for advocating and lifting the profile of ABA therapy and the plight of children with ASD and their families. Her knowledge and expertise will not be lost to the Trust as she continues to be an active member focusing on new developments with the Learning Support Partnership.

## **Renewal and Engagement**

The composition of the Trust membership is changing with Settlers moving on or no longer engaged in ABA and a new generation of families joining with younger children on the spectrum. In 2011, a workshop identified five streams of activity important to Trust members:

- Programmes of work from pre-school through to adult living arrangements;
- Building a sustainable, experienced workforce to support those with ASD;
- Support for Parents and families - to make balanced and informed choices for their children;
- Funding for therapies and additional support; and
- Advocating for Change.

The ideas raised were ambitious, and solid first steps have been made in achieving them as a parent lead organisation working closely with like minded organisations and people in our community.

## **Learning Support Partners**

To help drive and achieve the goals set last year meaningful effort has been put into the Learning Support Partnership (LSP), between Berhampore School and the Trust. The partnership is investigating how to broaden support for children with pre-school advice and services for parents and increased therapy and access to professional ABA practitioners in the schooling environment. The partnership has been endorsed by the membership and is progressing through concept to initiation stage.

### **Trust Holiday Programme and other Activities**

We have continued to run Holiday Programmes in every school holiday break over the past year, despite a very challenging environment for attracting financial support.

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

Thanks are also due to the crew of Trust parents that keep things ticking over in the background. You know who you are.

We are very appreciative of the support of our sponsors.

### **Lion Foundation**

**Wellington Children's Foundation**

**Torrige Trust**

**Lottery Grants Committee**

**Ministry of Social Development – OSCAR**

**Wellington City Council Community Grants**

**Endeavour Community Trust**

**Trust House Charitable Trust**

And all the excellent services provided by:

Coffee Supreme

Clyde Quay Kindergarten

Harvey Norman (Tory Street)

Wellington Regional Aquatic Centre


Paramount Theatre

Terry Shore

With help from **Capital Gymnastics** the autism friendly gym classes are well supported by Trust and non Trust families alike. It is wonderful to see how confident many of the children have become and how they have developed.

### **Where to from here?**

This is my first year as Chair and we have been set an ambitious agenda for the year ahead which promises to be an exciting and challenging one. I look forward to working closely with our members, families and community organisations to help improve services and outcomes for children with Autism.



**Richard Hansen**  
**Chair**

## Thank you to our Supporters

The Autism Intervention Trust has been the recipient of a number of very generous donations and grants this year. Every grant and donation the Trust receives is vital to ensuring we are there to support children with ASD and their families in the Wellington region, **THANK YOU.**



**The following details just some of the ways we have been helped:**



### **New Zealand Lottery Grants Board**

Thank you to the **NZ Lottery Grants Board** for maintaining their level of support of our holiday programme again this year. Funding provided by the Board ensures we maintain safe ratios of staff to children when on outings, and means children have many more opportunities to actively engage in their community.



Likewise the support of the **Wellington City Council** with a grant from the **CH Izard Bequest**, and the **Community Grants Fund**.



**Lottery Grants Board**  
Te Puna Tahua  
LOTTO FUNDS FOR YOUR COMMUNITY

### **COGS Wellington Committee**

The COGS Wellington committee has supported the Autism Intervention Trust by helping with our operating costs, namely administration costs. This has allowed us to focus our limited resources on meeting the needs of the children and families we support, thank you.



### **Thank you to all our Financial Supporters:**

Deborah Coddington  
COGS Wellington Committee  
Winton and Margaret Bear Charitable Trust  
Thomas George MaCarthy Trust  
Ministry of Social Development – OSCAR  
Wellington City Council Community Grants  
Samuel Marsden Collegiate School

New Zealand Lottery Grants Board  
Endeavour Community Trust  
Trust House Charitable Trust  
Lion Foundation  
Wellington Childrens Foundation  
Charles Hayward Izard Bequest

**AUTISM INTERVENTION TRUST**

**AUDIT REPORT**

**FOR THE YEAR ENDED 31 MARCH 2012**

To the Readers of the Financial Statements of Autism Intervention Trust

We have audited the financial statements on pages 7 to 13. The financial statements provide information about the past financial performance of the Autism Intervention Trust and its financial position as at 31 March 2012. This information is stated in accordance with the accounting policies set out on pages 10 to 11.

**Trustees Responsibilities**

The Trustees are responsible for the preparation of financial statements which give a true and fair view of the financial position of the Autism Intervention Trust as at 31 March 2012 and of the results of its operations for the year ended on that date.

**Auditors' Responsibilities**

It is our responsibility to express an independent opinion on the financial statements presented by the Trustees and report our opinion to you.

**Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and
- whether the accounting policies are appropriate to the Trust's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with New Zealand Auditing Standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. Other than in our capacity as auditor we have no relationship with or interests in the Trust.

**Qualified Opinion – Limited Control Over Income**

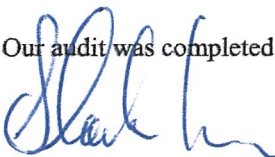
In common with other organisations of a similar nature, control over income prior to it being recorded is limited. It was not practicable to extend our examination of income beyond accounting for amounts received as shown by the accounting records of the Trust, or to determine the effect of the limited control.

In this respect alone we have not obtained all the information and explanations we have required.

In our opinion, except for adjustments that might have been found necessary had we obtained the information described above, the financial statements on pages 7 to 13 fairly reflect the operations and cash flows of the Autism Intervention Trust for the year ended on that date.

In our opinion the financial statements on pages 7 to 13 fairly reflect the financial position of the Autism Intervention Trust as at 31 March 2012.

Our audit was completed on 18 July 2012 and our qualified opinion is expressed as at that date.



**SLADE & CO**  
**CHARTERED ACCOUNTANTS**  
**WELLINGTON, NZ**

**Autism Intervention Trust**  
**Statement of Financial Performance**  
**For the year ended 31 March 2012**

	Note	2012	2011
<b>Income</b>		\$	\$
Therapy Grant Income	2	35,854	37,236
Holiday Programme	4(A)	52,140	55,154
Grants for Activities and Skills	4(B)	3,800	2,900
Member Donations		1,535	2,172
Other Grants and Donations (Incl Fundraising)	2	8,495	1,115
Interest Received		704	586
<b>Total Income</b>		<b>102,528</b>	<b>99,163</b>
<b>Less Expenses</b>			
Grants Distributed	2	35,854	37,236
Holiday Programme	4(A)	45,727	49,834
Activities and Skills	4(B)	3,800	4,400
Helping Hand	2	5,000	540
Administration and General	2	2,131	824
Audit	2	2,277	2,213
<b>Total Expenses</b>		<b>94,789</b>	<b>95,047</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>7,739</b>	<b>4,116</b>

The accompanying notes form part of these financial statements.



**Autism Intervention Trust**  
**Statement of Movements in Equity**  
**For the year ended 31 March 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Opening Equity	18,786	14,670
Net Surplus/(Deficit) for the year	7,739	4,116
<b>Closing Equity</b>	<b>26,525</b>	<b>18,786</b>

The accompanying notes form part of these financial statements.

*MAF*  
*ZJ*  
*CB*

**Autism Intervention Trust**  
**Statement of Financial Position**  
**As at 31 March 2012**

	Note	2012	2011
		\$	\$
<b>Current Assets</b>			
Cash – 00 Account		45,164	39,097
Cash – 02 Account		32,886	23,278
Prepaid Expenses		72	67
Accounts Receivable		160	0
Accrued Interest		66	51
<b>Total Current Assets</b>		<b>78,348</b>	<b>62,493</b>
<b>Current Liabilities</b>			
Grants in Advance - Therapy	2	1,326	4,180
Income in Advance - Holiday Programme	5(A)	22,749	20,148
Income in Advance - Activities and Skills	5(B)	0	2,000
Accounts Payable/Accrued Expenses	3	22,574	7,236
Other Funds in Advance - General	2	5,174	10,143
<b>Total Current Liabilities</b>		<b>51,823</b>	<b>43,707</b>
<b>Total Net Assets</b>		<b>26,525</b>	<b>18,786</b>
<b>Equity</b>			
Settlers Fund		11	11
Retained Earnings		26,514	18,775
<b>Total Equity</b>		<b>26,525</b>	<b>18,786</b>

The accompanying notes form part of these financial statements.

**For and on behalf of the Trustees:**



**C Brown, Trustee**



**W Kelly, Trustee**



**M Potter, Trustee**

# **Autism Intervention Trust**

## **Notes to and Forming Part of the Financial Statements**

### **For the year ended 31 March 2012**

#### **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 2012**

***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
<b>2012</b>				
Winton & Margaret Bear Trust	0	25,000	23,674	1,326
TG MaCarthy Trust	4,180	8,000	12,180	0
Community Organisations Grants Scheme (COGS)	2,835	2,500	3,000	2,335
Other - ICAP Untagged Funds	7,308	531	5,000	2,839
<b>Total Grants</b>	<b>14,323</b>	<b>36,031</b>	<b>43,854</b>	<b>6,500</b>
<b>2011</b>				
Winton & Margaret Bear Trust	1,614	23,136	24,750	0
TG MaCarthy Trust	2,666	14,000	12,486	4,180
Community Organisations Grants Scheme (COGS)	720	3,000	885	2,835
Other - ICAP Untagged Funds	7,308	0	0	7,308
<b>Total Grants</b>	<b>12,308</b>	<b>40,136</b>	<b>38,121</b>	<b>14,323</b>

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**

	2012 \$	2011 \$
Winton & Margaret Bear Trust	8,674	0
TG MaCarthy Trust	8,000	6,336
Other	5,900	900
<b>Total Accounts Payable</b>	<b>22,574</b>	<b>7,236</b>

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 2012**

**4(A) Holiday Programme**

<b>Income</b>	<b>2012</b>	<b>2011</b>
<b>Grants and Donations</b>	\$	\$
Ministry of Social Development – OSCAR	14,736	15,386
Trust House Charitable Trust	3,000	2,000
Wellington City Council	8,000	7,000
New Zealand Lottery Grants Board	7,000	7,000
Endeavour	3,000	3,000
Lion Foundation	1,000	2,000
Mainland Foundation	0	2,000
Lexis Nexis	1,084	0
Parental Contribution - Holiday Programme	11,841	12,430
Wellington Childrens Foundation	1,020	1,680
Social Funds - 00 Acc/Izard	560	800
Doolittle Trust	277	0
WCCCA on behalf of TG Macarthy Trust	622	1,378
Interest/Other	0	480
<b>Total Income</b>	<b>52,140</b>	<b>55,154</b>
<b>Expenses</b>		
Programme Co-Ordinator	9,138	9,450
Rental	1,620	1,680
Therapists Wages	31,256	35,578
Administration – Excursions & Transport	3,713	3,126
Training/Other	0	0
<b>Total Expenses</b>	<b>45,727</b>	<b>49,834</b>
<b>Net Surplus/(Deficit)</b>	<b>6,413</b>	<b>5,320</b>

**2012**

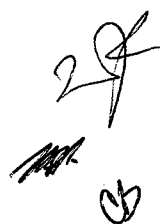
The holiday programmes have run at a surplus in the last two years due to the parental contribution portion of income. While contributions were lower this year, tighter control on expenditure resulted in a larger surplus. These surpluses are included in the Total Equity figure and will be retained for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

**2011**

The current year's surplus from the holiday programme is the result of additional parental contributions. While this surplus is included in the Total Equity figure, the Trust has agreed that this amount is to be retained for use in future holiday programmes.

**4(B) Activities and Skills**

<b>Income</b>	<b>2012</b>	<b>2011</b>
	\$	\$
Parental Contribution - Social Activities	3,800	2,900
<b>Total Activities &amp; Skills Income</b>	<b>3,800</b>	<b>2,900</b>
<b>Expenses</b>		
Social Activities	3,800	4,400
<b>Total Activities &amp; Skills Expenses</b>	<b>3,800</b>	<b>4,400</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>(1,500)</b>

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**Autism Intervention Trust**  
**Notes to and Forming Part of the Financial Statements**  
**For the year ended 31 March 2012**

**5 Income In Advance**

<b>(A) Holiday Programme</b>	<b>2012</b>	<b>2011</b>
<b>Grants and Donations In Advance</b>	<b>\$</b>	<b>\$</b>
Wellington City Council	8,000	8,000
Lexis Nexis	0	1,084
Ministry of Social Development – OSCAR	11,175	3,412
Lion Foundation	0	1,000
Wellington Childrens Foundation	0	180
Trusthouse Charitable Trust	0	3,000
Torridge Trust	1,000	0
WCCCA on behalf of TG McCarthy Trust	0	622
Doolittle	223	500
Discretionary Funds	1,571	1,950
Parent Contributions in advance	780	400
<b>Total Income In Advance - Holiday Programme</b>	<b>22,749</b>	<b>20,148</b>
<b>(B) Activities and Skills</b>		
<b>Grants and Donations In Advance</b>		
Charles Hayward Iazard Bequest	0	2,000
<b>Total Income In Advance - Activities and Skills</b>	<b>0</b>	<b>2,000</b>

*Handwritten initials and marks:*  
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 MR  
 CB