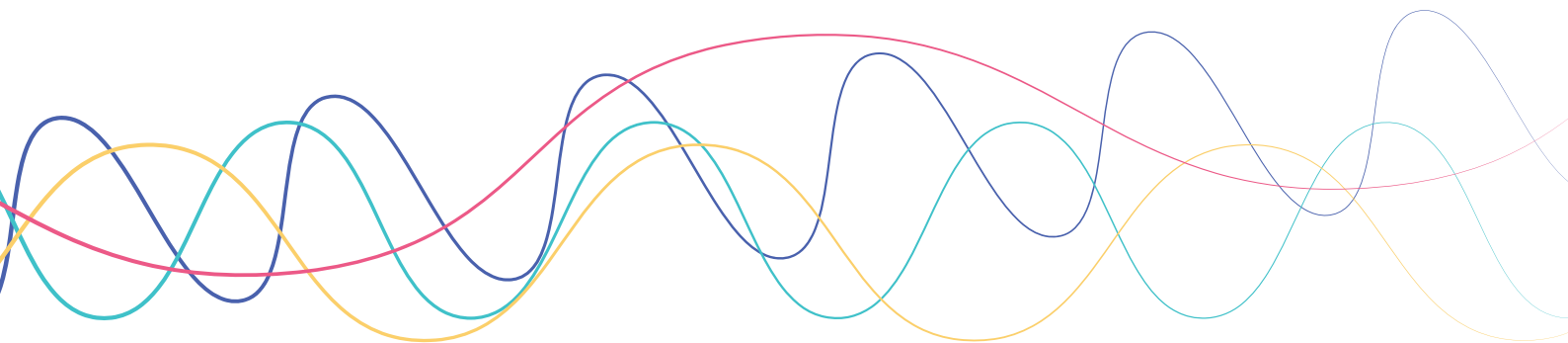




Twenty Seventh

Annual Report
2018 – 2019



About us

Autism Tasmania is a community based, not-for-profit, incorporated association and registered charity.

We are committed to improving the lives of adults and children on the autism spectrum, their families, and carers; and to improve community awareness, acceptance, and understanding of autism.

We work closely with our members and the extended autism community to advocate for equity and fairness.

Our Vision

Optimum life outcomes for adults and children on the autism spectrum.

Our Mission

To help adults and children in Tasmania on the autism spectrum, their families and carers to participate fully, independently, and equally in all aspects of their everyday lives.

Core Values

INHERENT WORTH

We recognise and celebrate that people on the autism spectrum are valuable members of society, capable of contributing to and enriching the lives of those around them.

SOCIAL JUSTICE

We value equality and recognise that some people need a greater share of resources in order to have equal opportunity.

INDIVIDUAL DIGNITY

We value individuality, acknowledge that everyone should be treated with respect, and we believe that all people should have the opportunity to be involved in choices relating to their own wellbeing.

RESPECTING LANGUAGE AND IDENTITY

We acknowledge the differing views within the autism community for describing autism and respect the right of individuals to choose the language which they believe most powerfully represents them.

EVIDENCE-BASED PRACTICE AND POLICY

We value evidence based practice and consult with and seek input from the autism community to influence better policy outcomes.

COLLABORATION AND COMMUNITY

We value partnerships with other organisations, and celebrate the diversity and achievements of the community we represent.

PROFESSIONALISM AND ACCOUNTABILITY

We strive to operate our organisation transparently and with the best interests of our members and the Tasmanian autism community in mind.

Our Team: 2018 – 2019

CHIEF EXECUTIVE OFFICER

Terry Burke

ACCOUNTANT

Philippa Geard
Eleanor Whitchurch

TRAINING MANAGER

Robyn Thomas

INFORMATION TEAM MANAGER

Maree Morgan

INFORMATION TEAM

Jodie Denman
Jessica Bengé
Kerryn Pammenter
Ronsley Mitchell
Jeanne-Claire Boyett

PEER SUPPORT THE AUTISTIC WAY PROJECT

Beth Chamberlain
Tracy Voss

ADMINISTRATION

Allison Lapham

COMMUNICATIONS AND BRAND

Ben Lambert

Chairperson's report

Our Board: 2018 – 2019

CHAIRPERSON

Kieran McDonald

DEPUTY CHAIRPERSON

Annette Beechey

SECRETARY

Tessa Moodie

TREASURER

Kieron Cornwell

BOARD MEMBERS

Geraldine Robertson

Peter Freak

David Donald

Welcome to the Autism Tasmania 2019 Annual General Meeting.

It is with great pleasure that I present Autism Tasmania's 2018/2019 Annual Report to be tabled at this video-conference enabled AGM, linking every region in Tasmania.

Our membership is drawn from across the state and increasing. While most of our members are parents and carers, the proportion and involvement of people on the autism spectrum continues to grow.

Autism Tasmania has continued to auspice social events such as Lego sessions and Bike days. We've implemented a new IT system and communicate via email, Facebook, and Spectrum eNews. Our program delivery and training has been augmented by support coordination activities. Strategic planning in 2018 has allowed Autism Tasmania to maintain viability during the transition from state to NDIS funding.

I would like to thank members of the board for their continued commitment to the governance of Autism Tasmania. Regular, weekend face-to-face meetings in Launceston have been augmented using ZOOM videoconferencing. This engagement and oversight has enabled Autism Tasmania to focus on developing a strategic plan, implementing new services, reviewing funding grant applications, while continuing to deliver valued services.

Many of our board members tend to underestimate the individual importance of their role but it is their complementary and collective skills and effort that helps shape our organisation.

I would especially like to acknowledge the contribution of two longstanding Autism Tasmania board members who are retiring- Geraldine Robertson and Kieron Cornwall. Individually they have undertaken a broad range of roles on the Autism Tasmania board and have collectively shaped the organisation ensuring its integrity as one grounded by the lived experience of its members. Their knowledge and wisdom will be sorely missed, and I wish them well in their further endeavours.

Finally, I want to thank CEO, Terry Burke and Autism Tasmania staff. In the face of challenges in the past year it has been the common-sense, hard-work and determination of our staff that has enabled the viability of our organisation in continuing to serve the needs of Tasmanians on the autism spectrum and their families.

Kieran McDonald

CHAIRPERSON

October 2019

Chief Executive Officer Review

During another year that was unsettling due to constant changes around our transition to funding under the NDIS environment I would like to acknowledge the resilience and tenacity of our staff. Not only did they continue to provide our suite of services to the autism community many were involved in additional projects. Positioning the organisation to be in the best shape possible to maximise our opportunities for success under the NDIS Information Linkages and Capacity Building (ILC) Grant Funding Rounds was a major focus.

These projects included input into the development of a revitalised Strategic Plan, the specification of a fit for purpose database and migration to a cloud-based platform and identification of components and structuring of a relevant ILC grant submission.

Some years back we recognised the need to develop other revenue streams rather than being solely reliant on government funding. I am pleased to acknowledge the extraordinary efforts of the staff in the last year in growing our Training and Support Coordination revenue that has provided a buffer to the uncertainty around ongoing government funding. I note that surpluses achieved over the past seven years have allowed the organisation to invest in projects to secure a sustainable future and bridge any funding gaps. The need for holding such surpluses will diminish as we secure our future and expectation is that these will then be invested into projects to further support the Tasmanian autism community.

The NDIS rollout for ILC funding in Tasmania was initially set for late 2018 with a Tasmanian grant round expected to be opened in September 2018. This would have allowed for a smooth transition from our Federal and State based funding that was due to expire in June 2019.

In November 2018 the NDIA announced a capacity building round for a newly created category of organisation of Disabled Persons and Family Organisation (DPFO). Autism Tasmania applied in late 2018 for our “Peer Support the Autistic Way” project which we secured in April 2019.

Late in December 2018 the NDIA then released a reshaped ILC Investment Policy which envisaged a number of National grant rounds to be released over 2019/20. We recently applied for a three-year DPFO funding grant that will be announced in December 2019.

Whilst we look to secure the future of Autism Tasmania, we have also been working via our involvement in the Australian Autism Alliance to identify improvements to the NDIS participant experience including calls for clear and accessible eligibility criteria, a dedicated autism and neurodevelopmental stream, addressing the unacceptable planning delays and the impact of thin markets on participants obtaining required services. These representations are informed from the interactions with our members and clients which continually identify the day to day challenges being faced.

As Co-Chair of the Australian Autism Alliance I sit on the NDIS Autism Advisory Group with other members of the autism community and senior NDIS management including their Chair and CEO. Although progress has been slow, we continue to prosecute our call for change. Under the “Change4Autism” campaign we meet with politicians and advisors of all political persuasions to advance the four key priorities identified in this manifesto.

I again express my thanks and appreciation to the team at Autism Tasmania for their efforts and look forward with some confidence to finally completing the transition and securing our future to further develop and grow our capacity to provide valued and relevant services.

Autism Tasmania wishes to acknowledge the Aboriginal people as the traditional owners of our land. We pay our respects to their elders past and present. We recognise the displacement and disadvantage they have suffered since European settlement. Autism Tasmania celebrates Aboriginal living culture and their valuable contributions to the Tasmanian community.

Terry Burke

CHIEF EXECUTIVE OFFICER
October 2019

Our thanks

Funders

Department of Communities Tasmania
Department of Social Services
National Disability Insurance Scheme

Corporate & business

Aviso Tas Insurance Brokers
Fairbrother Foundation
Gardenstar
PayPal Giving Fund
Specsavers Optometrists Glenorchy
The Robert Fergusson Family Foundation

Supporters

Lions Clubs International

Partnering organisations

Cooperative Research Centre for Living with Autism (Autism CRC)
National Disability Insurance Agency
National Disability Coordinator Officer Program

We thank all individuals who supported us during the year and acknowledge the donations made by our members.

Key activities and achievements of 2018-2019

- Surplus of \$89,609 achieved from a deficit in 2018 (\$25,355) for reinvestment into our service programs
- Increase in revenue from Training and Support Coordination by \$149,895 to \$191,640
- Delivery of Training Workshops increased by 35% with participants growing by 62%
- Finalisation of Strategic Plan 2018-2021
- 14 Editions of Spectrum eNews
- Active involvement in the Australian Autism Alliance including the Change4Autism Federal Election Campaign
- Successful application to NDIS Disability Persons and Family Organisation Funding Round- "Peer Support the Autistic Way"
- Membership Increase of 11.5% to 1765 with 133 members identifying as being on the autism spectrum
- Migration of all IT infrastructure to cloud based environments including database and accounting software with enhanced information security

1,765
registered members

133

individuals on the autism spectrum

20,000

website visits per year

2,975 3,708

facebook followers

family & community connections

TRAINING

104

workshops

1,371

participants

Program delivery

Autism Tasmania is funded at a Federal level by the Department of Social Services (DSS) through the Helping Children with Autism (HCWA) program to deliver the Autism Advisor Service and Early Days Workshops.

The roll out of the National Disability Insurance Scheme (NDIS) has seen Tasmanian children of all ages eligible to apply for the NDIS since July 2018. Consequently, new registrations for the HCWA funding package have now ceased, however ongoing funding from DSS has enabled us to continue offering service and support to families of young children. This includes information about autism and diagnostic services, assistance with applying for the NDIS, NDIS pre-planning and support to navigate the other options available.

Early Days workshops provide information on a broad range of autism related topics to parents and other family members of young children diagnosed as being on the autism spectrum or showing characteristics of autism. During the year workshops were held in the South, North and North West and were well attended in all regions with the number of workshop participants exceeding our contracted obligations.

State funding received from the Department of Communities Tasmania enables Autism Tasmania to support individuals of all ages on the autism spectrum by providing information and referrals. Our directory of evidence-based resources along with services relevant to the autism community continues to grow and is shared with our members in a variety of ways including via our website, our electronic newsletter (Spectrum eNews) and Facebook. We also use this funding to provide free autism information sessions to family members of someone on the autism spectrum and promote better community awareness and understanding of autism. Our lending library, consisting of books, DVDs and games is another way of helping our members to gain a greater understanding of autism.

We continue to facilitate Peer Support Groups and foster the establishment of new groups.

The funding from both State and Federal governments will cease during the 2019/2020 financial year. Autism Tasmania has applied for Information, Linkages and Capacity Building funding through the NDIS to continue to support individuals on the autism spectrum and their families that may or may not be participants of the NDIS. The outcome of our application for funding should be known in December 2019.

In early 2018 Autism Tasmania registered with the National Disability Insurance Agency (NDIA) to provide Support Coordination services to NDIS participants. During the 2018-19 year we worked with over 40 NDIS participants on the autism spectrum who have Support Coordination funding in their plan. Our role as Support Coordinator is to help participants (and/or their nominees) to understand their NDIS plan and to connect them with mainstream as well as funded supports. Our knowledge of autism and related services places us in an ideal position to provide this service and assist individuals and their families to understand autism and navigate supports. Support Coordination has been challenging at times, mainly due to the infancy of the NDIS, however it is also extremely rewarding when we see individuals on the autism spectrum achieving their goals.

Training report

“From leaving this training I collected my child from school and straight away I began using my new understanding. We changed a few things at home and it’s amazing, already we are having less and less meltdowns daily. I can’t speak more highly of this service, the facilitator is very knowledgeable and very easy to talk too.”

During 2018-19 several initiatives were implemented to increase availability and relevance of our training program to organisations in the disability, health and education sectors and professionals working in private practice. Most notably was the development and timely circulation of a Statewide Workshop Schedule for both professional development and community information sessions and the utilisation of an online booking platform.

Autism Tasmania now employs five adults on the autism spectrum as Autistic Consultants. The involvement of autistic adults in our training program continues to be a defining feature which is integral to its effectiveness in increasing the awareness, acceptance and understanding of autism in Tasmania. The primary role of Autistic Consultants is to attend training workshops and engage in facilitated discussions with workshop participants. Feedback continually indicates that this opportunity is a highly effective and popular component of our training program.

“The stories of the two adults was the most powerful education mode for me. It was engaging and very insightful”

“I found talking to the guest speaker very interesting and useful, I could have listened to their life experiences all day.”

“Having the personal experiences from the guest speakers was very informative and helped explain the theoretical in a personal way. A very worthwhile workshop – thanks!”

Success experienced in 2017-18 with the introduction of Understanding Autism and Best Practice Support and Positive Behaviour Support workshops led to these training options being scheduled and promoted regularly throughout the current year. They have been continually well attended and feedback has been overwhelmingly positive. They will now remain as regular inclusions in Autism Tasmania’s statewide training schedule, thus providing organisations with a reliable opportunity to provide their staff with trusted, high quality professional development opportunities.

Along with these regular workshops, Autism Tasmania has conducted state-wide tailored workshops for Disability Employment Services and teachers and support staff in schools. We have also continued to deliver customised training workshops to a variety of organisations in the disability, education and health sectors who have requested in-house professional development for their staff.

Autism Tasmania has conducted 104 workshops for a total of 1371 participants in 2018-19. This included 70 fee-for-service training workshops with over 950 participants drawn from teachers, allied health professionals, disability employment consultants, frontline health workers, disability support workers, and child care educators. Feedback provided by participants in these training sessions was resoundingly positive in terms of both an increased understanding

of autism and greater confidence in providing effective support.

“Outstanding workshop. Perfect pace. Information clear, concise, easy to learn. The presenter was easygoing, down to earth and extremely engaging.”

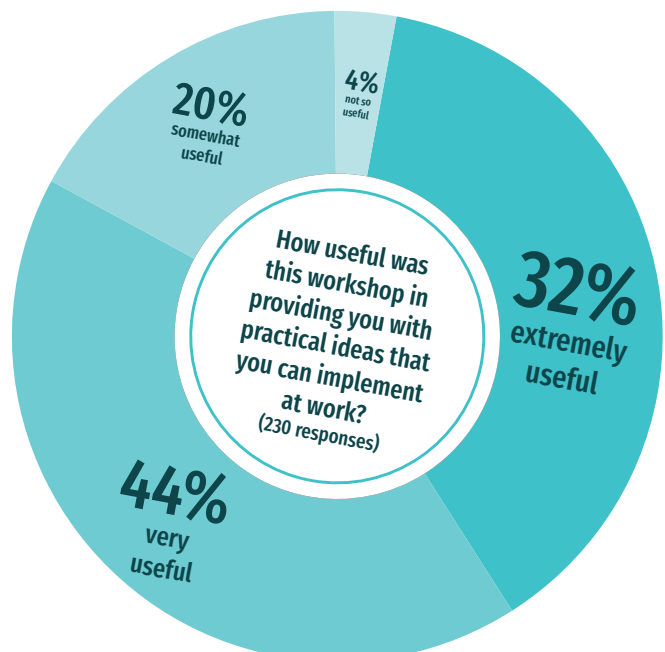
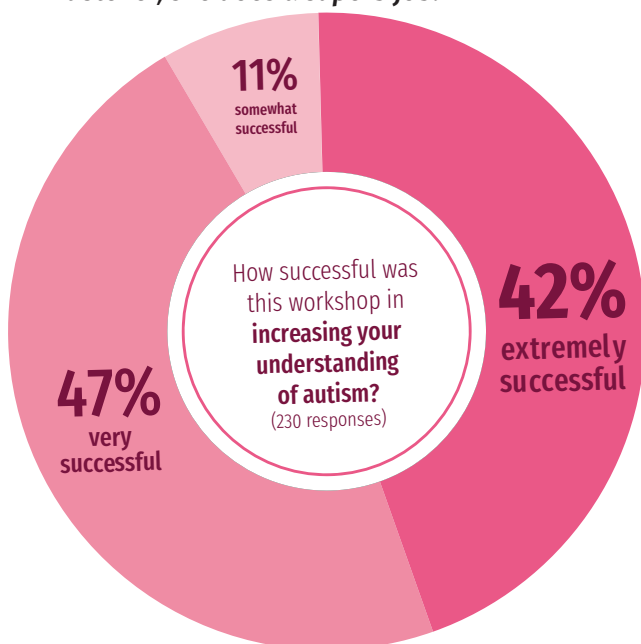
“The presenter was excellent. She pitched her presentation perfectly for my needs. She had obviously done her homework with relation to [our organisation], because her insight into what education we might need was exactly on point.”

“One of the best PDs I have attended; very informative, definitely not boring, the speakers truly enlightened and inspired me. I’m signing up to additional PDs and have insisted that colleagues attend your sessions. I have not stopped thinking and talking about this PD. Thank you so much.”

Autism Tasmania’s training team have conducted 34 community workshops. These sessions were delivered to 372 parents, family carers, students studying in the disability, childcare and community sectors and members of various community organisations around the state. The popularity and success of these sessions is best illustrated by the comments of parents and family carers who have attended:

“These sessions make a huge difference to our lives with the info and hearing what other people are going through it’s just great to know that I’m not the only one going through the same situation.”

“Thanks so much for running these sessions. It is wonderful interacting and connecting with other families, sharing ideas, feeling less isolated by the experiences my family is going through and being around others who understand. [The presenter] is amazing, very caring and knowledgeable, supportive, wonderful listener, she does a superb job.”



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AUTISM TASMANIA INC

ABN: 90 215 494 454

**Financial Report For The Year Ended
30 June 2019**

AUTISM TASMANIA INC

Financial Report For The Year Ended 30 June 2019

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Statement of Financial Position

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AUTISM TASMANIA INC

Report by the Board

For The Year Ended 30 June 2019

The Board members submit the financial report of the Association for the financial year ended 30 June 2019.

1. General information

Principal Activities

The principal activities of Association are:

- to provide quality information and support services to people on the autism spectrum, their families and carers;
- to complement, enhance and facilitate professional autism training to individuals and service providers;
- to advocate on behalf of the autism community to government and other service providers on issues of concern and assist in development of autism friendly service provision;
- to raise community awareness and understanding of autism;
- to promote and encourage the acceptance of people with autism and other related communication conditions;
- to promote and support research into autism and other related communication conditions.

Autism Tasmania Inc is a government funded not-for-profit organisation. The Board employ management staff to manage the day to day operations of the service.

Significant Changes

There were no other significant changes in the nature of activities during the year.

2. Operating Results and Review of Operations for the Year

Operating result

The net surplus/(deficit) of the Association for the financial year amounted to \$ 89,609 (2018: (\$ 9,178)).

Signed in accordance with a resolution of the Members of the Board:



Name: Kieron Cornwell

Position: Treasurer

Hobart

9 September 2019

AUTISM TASMANIA INC
BOARD DECLARATION

**Board's Declaration – per section 60.15 of the Australian Charities and Not-for-profits
Commission Regulation 2013**

The Board declare that in the Board's opinion:

1. the financial statements and notes satisfy the requirements of the Australian Charities and Not-for Profits Commission Act 2012 (Cth); and
2. there are reasonable grounds to believe that Autism Tasmania Inc will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit
Commission Regulation 2013.

Signed in accordance with a resolution of the Board:



Signature
Kieran McDonald
Chairperson

Date: 9 September 2019



Signature
Kieron Cornwell
Treasurer

Date: 9 September 2019

AUTISM TASMANIA INC
STATEMENT OF COMPREHENSIVE INCOME
For The Year Ended 30 June 2019

	2019	2018
	\$	\$
INCOME		
Consulting, fees for service	89,612	26,086
Conferences, workshops & seminars	-	5,909
Dividends received - MyState	159	159
Gifts, donations & bequests	15,681	19,009
Grant income - DHHS	267,024	256,056
Grant income - DSS AAS	156,048	170,292
Grant income - DSS Early Days	28,332	27,828
Non-recurrent grants - other	14,670	2,520
Interest income	3,414	3,565
Membership fees	150	1,170
Sundry income	2,182	2,606
Support Co-ordination	102,028	9,750
Unrealised gain/(loss) on asset	-	62
	<u>679,300</u>	<u>525,012</u>
EXPENSES		
Accommodation - client services	2,852	2,614
Accounting & audit	8,726	6,410
Advertising & promotion	1,555	1,586
Bank fees & charges	701	494
Catering	5,732	1,723
Conference, workshops & seminars	2,662	2,943
Consulting fees	2,240	-
Depreciation	1,947	1,474
Electricity & office amenities	11,839	11,912
Equipment lease	3,457	3,457
Equipment purchase	16,668	1,968
Fundraising expenses	2	143
Insurance	9,764	8,863
Library	595	416
Meeting expenses, committee & governance	2,511	2,178
Merchandise purchased	780	-
Provision for annual leave	(112)	(4,244)
Provision for long service leave	2,888	22,981
Rates, water, land tax	5,321	5,255
Rent	52,777	51,184
Repairs & maintenance	989	2,100

AUTISM TASMANIA INC
STATEMENT OF COMPREHENSIVE INCOME
For The Year Ended 30 June 2019
(continued)

	2019	2018
	\$	\$
Salaries and wages	377,905	357,001
Salaries and wages - superannuation	36,629	32,759
Security	757	671
Software expenses	10,921	8,867
Staff - other payroll expenses	(287)	586
Staff recruitment	-	1,620
Stationery, printing & postage	1,744	1,921
Subscriptions	4,527	3,254
Sundry expenses	2,830	1,409
Telephone & fax	12,193	13,645
Travel for client services	8,578	5,177
	<u>589,691</u>	<u>550,367</u>
Net Surplus/(Deficit) for the Year	89,609	(25,355)
Other Comprehensive Income	-	-
Comprehensive Income/(Deficit) for the Year	<u>89,609</u>	<u>(25,355)</u>

This statement should be read in conjunction with the accompanying notes

AUTISM TASMANIA INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	3	562,758	248,476
Trade and Other Receivables		419	4,562
Prepayments		8,633	7,708
TOTAL CURRENT ASSETS		571,810	260,746
NON-CURRENT ASSETS			
Financial Assets		1,738	1,939
Property, Plant & Equipment		710	1,136
Intangible Assets		2,303	3,825
TOTAL NON-CURRENT ASSETS		4,751	6,900
TOTAL ASSETS		576,561	267,646
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	41,471	27,022
Provision for Annual Leave		29,504	29,904
Provision for Long Service Leave		14,317	13,048
Funding Received in Advance		216,358	13,788
TOTAL CURRENT LIABILITIES		301,650	83,762
NON-CURRENT LIABILITIES			
Provision for Long Service Leave		16,145	14,526
TOTAL NON-CURRENT LIABILITIES		16,145	14,526
TOTAL LIABILITIES		317,795	98,288
NET ASSETS		258,766	169,358
EQUITY			
Reserves		72,078	72,279
Accumulated Surplus		186,688	97,079
TOTAL EQUITY		258,766	169,358

This statement should be read in conjunction with the accompanying notes

AUTISM TASMANIA INC
STATEMENT OF CHANGES IN EQUITY
For The Year Ended 30 June 2019

	Accumulated Surplus \$	Reserves	TOTAL \$
Balance at 1 July 2017	122,434	72,279	194,713
Comprehensive income for the year	(25,355)	-	(25,355)
Balance at 30 June 2018	97,079	72,279	169,358
Balance at 1 July 2018	97,079	72,279	169,358
Comprehensive income for the year	89,609	-	89,609
Share Revaluation	-	(201)	-
Balance at 30 June 2019	186,688	72,078	258,967

This statement should be read in conjunction with the accompanying notes

AUTISM TASMANIA INC
STATEMENT OF CASH FLOWS
For The Year Ended 30 June 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant Receipts		735,508	495,464
Other Receipts		233,609	81,957
Payments to suppliers and employees		(658,408)	(601,605)
Interest received		3,414	3,565
Dividend Received		159	159
Net cash generated from operating activities	9	<u>314,282</u>	<u>(20,460)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Intangible Asset		-	(2,650)
Net cash used in investing activities		<u>-</u>	<u>(2,650)</u>
Net increase/(decrease) in cash & cash equivalents		314,282	(23,110)
Cash & cash equivalents at beginning of the financial year		248,476	271,586
Cash & cash equivalents at end of the financial year	3	<u>562,758</u>	<u>248,476</u>

This statement should be read in conjunction with the accompanying notes

AUTISM TASMANIA INC
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2019

This financial report covers Autism Tasmania Inc as an individual entity incorporated in Tasmania.

Note 1: Summary of Significant Accounting Policies

(a) Basis of Preparation

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 (Cth).

The financial statements have been prepared in accordance with the minimum requirements of the Australian Charities and Not-for-profits Commission Act 2012 (Cth) and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board:

AASB 101 Presentation of Financial Statements;
AASB 107 Statement of Cash Flows;
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;
AASB 1048 Interpretation of Standards; and
AASB 1054 Australian Additional Disclosures.

No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial statements, except for the cash flow information, has been prepared on an accruals basis, is based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements.

(b) Comparative Figures

Where appropriate, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.

(d) Trade and Other Receivables

The Association considers accounts receivable to be fully collectible, accordingly no allowance for doubtful debts is required.

AUTISM TASMANIA INC
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2019 (continued)

(e) Financial Assets

The Association holds shares in MyState Ltd which are recorded at quoted market value annually with the movement recorded via the Statement of Financial Performance.

(f) Plant & Equipment

Plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment of losses.

Plant and equipment is depreciated on a straight line basis over the assets useful life to the Association, commencing when the asset is ready for use.

At the end of each manual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(h) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

Contribution made by the Association to an employee superannuation fund is charged as an expense when incurred.

(i) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an expense of the item.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

AUTISM TASMANIA INC

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2019 (continued)

(k) Unexpended Grants

It is the policy of the Association to treat grant monies as a carried forward liability in the statement of financial position where the Association is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

(l) Revenue and Other Income

Interest revenue is recognised over the period for which funds are invested.

Dividend revenue is recognised when the right to receive a dividend has been established.

Grant income is recognised when expensed in accordance with the terms of the funding agreement.

Donation income is recognised when the Association obtains control over the funds which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

Note 2: Critical Accounting Estimates and Judgments

The board evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

AUTISM TASMANIA INC
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2019

	2019	2018
Note 3 Cash and Cash Equivalents	\$	\$
Autism awareness gift account	48	48
Bendigo - Cheque account	328,383	31,293
Bendigo - Investment account	175,030	172,586
Bendigo - Hobart debit	2,434	2,500
Bendigo - Launceston debit	1,019	760
Bendigo - Gift account	55,644	41,089
Cash on hand	200	200
	<u>562,758</u>	<u>248,476</u>

Note 4 Accounts Payable and Other Liabilities

Accounts payable	2,324	973
Accrued Expenses	1,500	1,074
Accrued wages	7,316	14,285
GST payable	25,598	3,934
PAYG withholding payable	2,342	3,576
Superannuation payable	1,854	3,180
Sundry Payables	537	-
	<u>41,471</u>	<u>27,022</u>

Note 5 Capital & Financial Leasing Commitments

Operating Lease Commitments

Minimum Lease Payments Payable - not later than 12 months	39,073	37,563
Minimum Lease Payments Payable - between 12 months and 5 years	-	-
	<u>39,073</u>	<u>37,563</u>

The operating lease commitment is a photocopier and rent lease for 21 Goulburn St Hobart.

Note 6 Contingent Liabilities and Contingent Assets

Under the funding agreement with the former Department of Health and Human Services, in the event of cessation of the funded service, unexpended funds held at the date of cessation are repayable to the former Department. Given the continuity of the services and the probability of repayment any potential future liability can not be reliably determined at this time. Any unspent grant funds relating to current funding agreements are separately recognised as a liability.

There are no other contingent assets and liabilities at year end.

AUTISM TASMANIA INC
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2019

	2019	2018
	\$	\$
Note 7 Auditors' Remuneration		
Remuneration of auditor - audit of financial statements	4,205	4,205

Note 8 Events After the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

Note 9 Cash Flow Information

Reconciliation of Cashflow from Operating Activities
with Current Year Surplus

	2019	2018
	\$	\$
Comprehensive income/(deficit) for the year	89,609	(25,355)
Non cash flows		
Depreciation expense	1,947	1,474
(Gain)/Loss on disposal of intangible assets	-	345
Changes in assets and liabilities		
(Increase)/decrease in accounts receivable and other debtors	4,144	929
(Increase)/decrease in financial assets	-	(61)
(Increase)/decrease in prepayments	(925)	(339)
Increase/(decrease) in accounts payable and other payables	14,449	(8,356)
Increase/(decrease) in income received in advance	202,570	(7,834)
Increase/(decrease) in provisions	2,488	18,737
	<u>314,282</u>	<u>(20,460)</u>

Note 10 Economic Dependency

Autism Tasmania Inc is dependent on the Government for the majority of its revenue used to operate the business. At the date of this report the Board members have no reason to believe the Government will not continue to support Autism Tasmania Inc.

Note 11 Entity Details

The registered office of the entity and the principal place of business is:

21 Goulburn Street
Hobart TAS 7000

**Bentleys Tasmania Audit
Pty Ltd**

2nd Floor, 39 Sandy Bay Road
Hobart 7000

PO Box 205
Battery Point 7004

ABN 80 130 770 553

T +61 3 6242 7000

F +61 3 6278 3555

admin@bentleystas.com.au
bentleys.com.au

**AUDITOR'S INDEPENDENCE DECLARATION
TO AUTISM TASMANIA INC**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the Australian Charities And Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



Bentleys Tasmania Audit Pty Ltd
Registered Audit Company
Michael Ian Derbyshire
Director

Date: 9 September 2019

**Bentleys Tasmania Audit
Pty Ltd**

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**INDEPENDENT AUDIT REPORT TO THE MEMBERS
OF AUTISM TASMANIA INC
ABN: 90 215 494 454**

Opinion

We have audited the special purpose financial report of Autism Tasmania Inc (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity, statement of cash flows, notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the Board of Governance.

In our opinion, the accompanying financial report of Autism Tasmania Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2019, and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

The Board of Governance of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the registered entities ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial 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 the Australian Auditing Standards 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 financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial 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 the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board'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 the entity'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 financial 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 the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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.



Michael Ian Derbyshire
Director

Hobart

9 September 2019



autism
tasmania

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