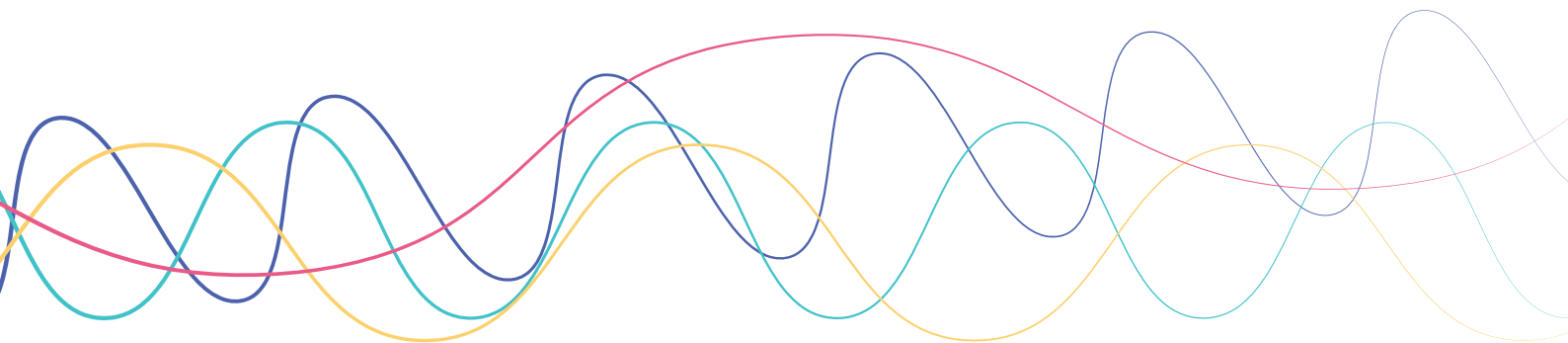




26th

Annual report

2017 – 2018



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: 2017 – 2018

CHIEF EXECUTIVE OFFICER

Terry Burke

ACCOUNTANT

Philippa Geard

TRAINING MANAGER

Robyn Thomas

INFORMATION TEAM MANAGER

Maree Morgan

INFORMATION TEAM

Robyn Davis

Jodie Denman

Jessica Bengel

Kerryn Pammenter

Ronsley Mitchell

ADMINISTRATION

Allison Lapham

COMMUNICATIONS AND BRAND

Ben Lambert

Chairperson's report

Our Board: 2017 – 2018

CHAIRPERSON

Geraldine Robertson

DEPUTY CHAIRPERSON

Kieron Cornwell

SECRETARY

Kirsty Bartlett-Clark

TREASURER

Dijon Barrett

BOARD MEMBERS

Annette Beechey

Kathryn Fordyce

Kieran McDonald

Peter Freak

Tessa Moodie

Welcome to the Autism Tasmania 2018 Annual General Meeting.

It is with great pleasure that I present Autism Tasmania's 2018 Annual Report for the first time on the North West Coast, heralding renewed efforts to connect with families in regional areas.

2017 was the 25th anniversary of the organisation started by a small band of parents who were dedicated to ensuring that their children could access the opportunities they required to participate actively in their communities. Autism Tasmania is now continuing the pursuit of equal opportunity for all people on the Autism Spectrum by planning for future success in the new NDIS environment. This has led to the necessity of the board and staff to be very clear about the purpose of the organisation and find new ways of working to ensure not only survival, but to continue in its mission "To help people in Tasmania on the autism spectrum, their families and carers to participate fully, independently and equally in all aspects of their everyday lives". As a part of this mission, Autism Tasmania is progressive in its efforts to work in partnership with people on the autism spectrum. For many years, the board has included members whose life experiences with autism are valued as an important part of effective advocacy and management. We continue to explore and celebrate ways of working with people on the autism spectrum and I know that the different perspectives we bring have given new insights in workshops and other aspects of Autism Tasmania's business.

Revenue generation is now critical to continuing the support provided by Autism Tasmania. The organisation is now an NDIS Registered Provider for Support Coordination with a very promising early uptake and appreciation of the independent service. In addition, training revenue has increased by 29% with workshop participants growing to 846 for the year with very positive feedback.

The Autism Tasmania Management Team in conjunction with a Board Sub Committee have been working up a strong grant application for the upcoming Tasmanian NDIS Information, Linkages and Capacity Building (ILC) competitive funding round which is expected to open this month. If successful, these grants will fund activities that "reduce duplication of effort and/or demonstrate effective and efficient outcomes for people with disability". I have seen first-hand the high level of preparation and commitment from this work in preparation for this funding round which has the potential to have a direct and positive improvement in the lives of our community across Tasmania.

I also want to thank our donors. Not only do you support the operations of Autism Tasmania, but you also offer a measure of the reputation, health and effectiveness of the organisation. Your support is invaluable, both financially and as a booster to morale.

The new branding and website reflect the new directions and ventures that are needed to thrive in a competitive NDIS environment. This has been complemented by the high standard of marketing material produced during the year and the regular distribution of Spectrum eNews.

Membership continues to grow steadily, from 1314 to 1582 to 30/6/2018. Our members are drawn from across the state. While most of our members are parents and carers, the proportion of people on the autism spectrum is growing too. We also have strong representation from professionals and organisations.

I want to thank Members of the Board for their continued passionate commitment to the governance of Autism Tasmania. We have adopted online meetings via Zoom and these have proved very successful in empowering regional board members to participate more actively in meetings. I would especially like to thank the board for their time in taking part in regular weekend meetings as we focus on finalising our Strategic Plan 2018-2021.

I also want to acknowledge Dijon Barrett. In his roles as board member, past Chairperson and Treasurer, Dijon has made an enormous contribution. Anyone who can explain the intricacies of financial management to me is not only patient, but a rare talent. I would also like to thank Kirsty Bartlett-Clark and Kathryn Fordyce for their active input into board decision making. Their varied experiences in service provision and management have been invaluable. I wish all three well in their future ventures, knowing that their interest in and commitment to improving the lives of people on the autism spectrum and their families will continue.

Finally, I want to thank Terry Burke and the Autism Tasmania staff across Tasmania. Despite the challenges of distance and the stress of the unknown NDIS environment they stay positive and dynamic. The team offers a consistent and unified service to individuals, families, professionals and organisations who seek information and support. Some of our staff are seen out and about regularly, but it is also important to remember those behind the scenes who make it all possible. I also want to thank my fellow board members for their time and effort and in particular for their support for me as an autistic person, taking my place as Chair of an organisation I first approached for support over 20 years ago.

Geraldine Robertson

CHAIRPERSON
October 2018

What is autism?

Autism is characterised by observable differences in social communication and behaviour. These emerge from neurological differences in information processing and sensory perception.

The level of support required by individuals varies from complex to subtle, so autism is known as a “spectrum” condition. Some of the more commonly noticed characteristics include:

- Differences in expressive communication, such as discomfort with eye contact, unusual speech patterns, or difficulty using spoken language at all.
- A systematic, procedural style of thinking and problem-solving.
- Difficulty predicting and interpreting others’ behaviour, understanding the unwritten rules of conversation, friendships, social cues and expectations.
- Sensory issues, such as hypersensitivity to certain sounds, smells, touch, or visual stimuli.
- Strengths in visual-spatial information processing and attention to details that others may miss.
- Strong preference for routine, engaging in repetitive movements or behaviours, and unusually intense or narrow interests.
- An ability to maintain focus on preferred tasks and topics of interest for extended lengths of time.
- Difficulty interpreting non-verbal communication and abstract or non-literal language.
- A tendency to amass a large body of detailed knowledge related to areas of interest.

Despite the challenges faced by many individuals on the autism spectrum, they are the same as all people in many ways: every person has strengths, interests and potential.

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.

Our thanks

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

Funders

Department of Communities Tasmania
Department of Social Services

Corporate & business

The Robert Fergusson Family Foundation
Catholic Development Fund Tasmania
MyState Foundation
Specsavers Optometrists Glenorchy
Naj Espresso

Supporters

Lions Clubs of Tasmania
Lipsiaki Brotherhood of Hobart, Inc.
Beachfront Social Club, Bicheno
Country Women's Association, Bruny Island Branch
Bruny Island Ultra Marathon

Partnering organisations

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

Key activities and achievements of 2017-2018

- Appointment of Geraldine Robertson as our first autistic Chairperson
- Communications and connections with members was enhanced utilising Mailchimp to distribute fourteen editions of Spectrum eNews
- Launch of new branding and updated marketing material
- Launch of new website in January 2018 with expanded information and resources
- Delivery of training workshops increased by 18%, participants growing by 16% and revenue up by 28.9%
- 46 Community Workshops were conducted with 493 participants statewide
- Development of Support Coordination - Model of Service and registration as a NDIS Support Coordination Provider
- Membership increase of 20.3% to 1582 with 105 members identifying as being on the autism spectrum
- Active involvement in the development of the Australian Autism Alliance

1,582
registered members

22,000
website visits per year

2,669 **3,092**
facebook followers individual, family, & community connections

TRAINING

77 **846**
workshops participants

HELPING CHILDREN WITH AUTISM PROGRAM

118 **1,403**
new registrations all-time registrations

Program delivery

Autism Tasmania provides information and referrals to individuals on the autism spectrum and their families through State funding received from the Department of Communities Tasmania.

We continue to develop our resources - our new and improved website is a valuable source of information for the autism community. As well as our website, we also use our electronic newsletter (Spectrum eNews) and Facebook to inform our members and the wider community of autism related news and events. The funding also enables us to provide free parent information sessions on autism related topics. Our lending library, consisting of books, DVDs and games is another way we share information with our members.

During this year we have developed an internal Service Directory. The directory houses details of many services relevant to our families and we use this to advise our clients of options available to them and refer them to appropriate services.

We continue to facilitate Peer Support Groups and foster the establishment of new groups. We thank the volunteer coordinators of these groups for their time and efforts which enable these groups to be a valuable form of informal support and connection to our members.

Autism Tasmania is funded at a Federal level by the Department Social Services through the Helping Children with Autism (HCWA) program. The two components of this program are the Autism Advisor Service (AAS) and Early Days Workshops.

The AAS enables us to service and support families of young children along their journey. This includes information about autism and diagnostic services at the pre-diagnosis stage through to registration for HCWA funding and support to navigate the options available.

The roll out of the National Disability Insurance Scheme (NDIS) to include children from 4 years old from July 2017 meant only children aged under 4 years were eligible to apply for HCWA this year (previously HCWA was for children under 7 years old). The number of registrations however remained consistent with previous years. Our excellent service levels were also maintained as evidenced by comments from families who completed our feedback survey.

Early Days Workshops provide parents and other family members of newly diagnosed young children and those seeking or undergoing assessment with information on a broad range of autism related topics. During the year workshops were well attended across the state with the number of workshop participants exceeding our contracted obligations.

Training report

“Listening to the information presented at the workshop clarified so much for me and I realised I had misunderstood some student behaviours... so happy to have a better understanding now, and hope to now do my job better, thank you!”

During 2017-18 Autism Tasmania has introduced several new initiatives to make training more accessible to independent service providers, to increase efficiency and to improve sustained engagement with workshop materials. In response to an increasing demand for training from people working in private practice and smaller organisations, workshops titled *“Understanding Autism and Best Practice Support”* were conducted in Hobart, Launceston and Ulverstone. This training was open to anyone who works to support people on the autism spectrum of any age and attracted a great diversity of work roles such as Allied Health Professionals, Disability Employment Consultants, teachers, child care educators, and disability support workers. There was high demand for these workshops, with each region becoming fully booked. Feedback was overwhelmingly positive. This training, and a follow-up course on Positive Behaviour Support will become a regular part of Autism Tasmania’s statewide training schedule.

To improve efficiency and to encourage engagement with workshop materials, an online registration platform has been introduced, and all workshop materials are now distributed to participants electronically with the use of Google Drive. This enables easy sharing of relevant links and resources in addition to the presentation slides. This initiative aims to promote a sustained engagement with the workshop content, thus encouraging application of newly gained knowledge and ideas into participants’ work practices.

The involvement of autistic adults in Autism Tasmania’s 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. A panel of adults on the autism spectrum regularly participate in training workshops by engaging in facilitated discussions with workshop participants. Training participants attest to the value of this training component:

“Excellent presentation - loved the videos and the Q&A with the gentleman - that was really fantastic.”

“I really enjoyed the day and it was brilliant to have original input from an adult on the spectrum!”

“Very valuable having an adult there who is living with autism as well. It was a wonderful day - thank you.”

“Guest speakers provided a great insight. Very much enjoyed the session, thank you.”

In total, Autism Tasmania has conducted 77 workshops for a total of 846 participants in 2017-18. 31 fee-for-service training workshops were conducted during this period for 353 teachers, allied health, NDIS partners, 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.

Comments from some of the participants in Autism Tasmania's professional training sessions are testament to their success:

"Brilliant day, I learned so much. I'd definitely be keen to attend further training by Autism Tasmania."

"Listening to the information presented at the workshop clarified so much for me and I realised I had misunderstood some student behaviours...so happy to have a better understanding now, and hope to now do my job better - thank you!"

"It was one of the best seminars I have been to. The content we learned needs to be a part of the curriculum for all education teachers."

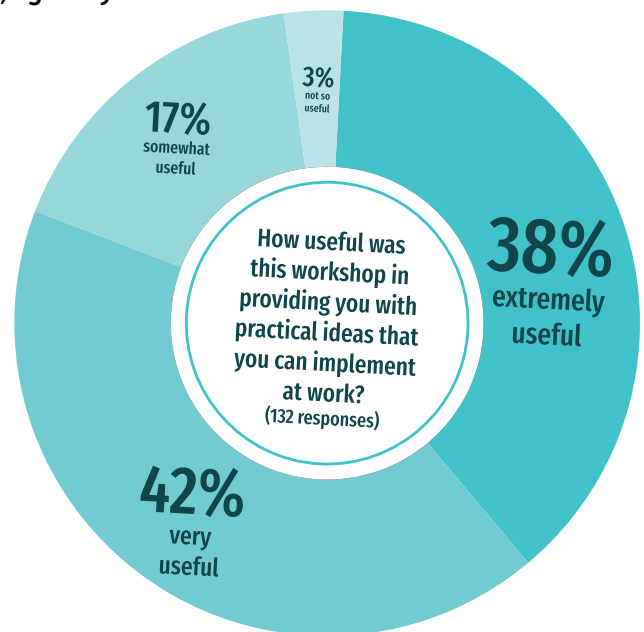
"Fantastic - best training I have been to. Keep up the good work!"

In addition to professional training sessions, 46 community workshops were conducted in the 2017-18 financial year. These workshops were delivered to 493 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:

"The information in the autism training is very relevant to our family and was easy to put straight into practice as soon as I walk out of the course."

"I'd like to say that it's great to have these sessions not only to update me with new info but also to meet up and see other people in the same situation as I'm in - so thank you for that, I greatly appreciate it."

"It was one of the best seminars I have been to. The content we learned needs to be a part of the curriculum for all education teachers."



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Autism Tasmania Inc

Financial Report

For the Year Ended 30 June 2018

Autism Tasmania Inc

For the Year Ended 30 June 2018

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Autism Tasmania Inc

Report by the Board

30 June 2018

The Board members submit the financial report of the Association for the financial year ended 30 June 2018.

1. General information

Principal Activities

The principal activities of Association during the financial year were:

- Providing education, support and practical help to people on the autism spectrum.
- Providing help to parents and carers for young children on the autism spectrum.
- Providing generic and customised fee-for service training and consulting services to organisations in the health, education and disability sector.

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 \$ (25,355) (2017: \$ (9,178)).

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

Signature 

Name Dijon Barrett

Position Treasurer

Dated at Hobart this 27TH day of SEPTEMBER 2018.

Autism Tasmania Inc

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

The Board declare that in Board opinion:

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

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 

Name Geraldine Robertson

Position Chairperson

Dated at ^{Hobart} ~~Launceston~~ this 27th day of ~~SEPTEMBER~~ 2018.

Signature 

Name Dijon Barrett

Position Treasurer

Dated at Hobart this 27th day of ~~SEPTEMBER~~ 2018.

Autism Tasmania Inc

Statement of Comprehensive Income

For the Year Ended 30 June 2018

	2018	2017
	\$	\$
Income		
Consulting, fees for service	26,086	23,682
Conferences, workshops & seminars	5,909	1,122
Dividends received - MyState	159	158
Gifts, donations & bequests	19,009	23,405
Grant income - DHHS	256,056	245,433
Grant income - DSS AAS	170,292	185,765
Grant income - DSS Early Days	27,828	27,319
Non-recurrent grants - other	2,520	2,371
Interest income	3,565	4,073
Membership fees	1,170	1,710
Sundry income	2,606	(75)
Support Co-ordination	9,750	-
Unrealised gain/(loss) on asset	62	279
Total income	525,012	515,242
Less: expenses		
Accommodation - client services	2,614	3,744
Advertising & promotion	1,586	2,968
Accounting & audit	6,410	4,994
Bank fees & charges	494	409
Catering	1,723	2,423
Conference, workshops & seminars	2,943	3,371
Consulting fees	-	7,710
Depreciation	1,474	2,037
Electricity & office amenities	11,912	12,766
Equipment purchase	1,968	115
Fundraising expenses	143	283
Insurance	8,863	8,264
Library	416	932
Meeting expenses, committee & governance	2,178	2,447
Network support	-	128
Equipment lease	3,457	2,901
Provision for annual leave	(4,244)	7,895
Provision for long service leave	22,981	-
Rent	51,184	50,033
Rates, water, land tax	5,255	5,105
Repairs & maintenance	2,100	1,523
Salaries and wages - superannuation	32,759	29,762
Salaries and wages	357,001	322,763
Security	671	611

This statement should be read in conjunction with the accompanying notes

Autism Tasmania Inc

Statement of Comprehensive Income

For the Year Ended 30 June 2018

	2018	2017
	\$	\$
Software expenses	8,867	8,144
Staff recruitment	1,620	8,896
Staff - other payroll expenses	586	2,207
Stationery, printing & postage	1,921	3,063
Subscriptions	3,254	2,962
Sundry expenses	1,409	1,367
Telephone & fax	13,645	15,476
Travel for client services	5,177	9,121
Total expenses	550,367	524,420
Net surplus/(deficit) for the year	(25,355)	(9,178)
Other comprehensive income	-	-
Total comprehensive income	(25,355)	(9,178)

This statement should be read in conjunction with the accompanying notes

Autism Tasmania Inc

Statement of Financial Position

As At 30 June 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	248,476	271,586
Trade and other receivables		4,562	5,491
Prepayments		7,708	7,369
TOTAL CURRENT ASSETS		260,746	284,446
NON-CURRENT ASSETS			
Financial assets		1,939	1,877
Property, plant and equipment		1,136	1,818
Intangible assets		3,825	2,312
TOTAL NON-CURRENT ASSETS		6,900	6,007
TOTAL ASSETS		267,646	290,453
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	4	25,948	34,302
Provision for annual leave		29,904	34,147
Provision for long service leave		13,048	-
Other current liabilities		14,862	22,697
TOTAL CURRENT LIABILITIES		83,762	91,146
NON-CURRENT LIABILITIES			
Provision for long service leave		14,526	4,594
TOTAL NON-CURRENT LIABILITIES		14,526	4,594
TOTAL LIABILITIES		98,288	95,740
NET ASSETS		169,358	194,713
EQUITY			
Reserves		72,279	72,279
Accumulated Surpluses		97,079	122,434
TOTAL EQUITY		169,358	194,713

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 2018

2018

	Accumulated Surpluses	Reserves	Total
	\$	\$	\$
Balance at 1 July 2017	122,434	72,279	194,713
Net surplus/(deficit) for the year	(25,355)	-	(25,355)
Balance at 30 June 2018	97,079	72,279	169,358

2017

	Accumulated Surpluses	Reserves	Total
	\$	\$	\$
Balance at 1 July 2016	131,612	72,279	203,891
Net surplus/(deficit) for the year	(9,178)	-	(9,178)
Balance at 30 June 2017	122,434	72,279	194,713

This statement should be read in conjunction with the accompanying notes

Autism Tasmania Inc

Cash Flow Statement

For the Year Ended 30 June 2018

	2018	2017
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Grant receipts	495,464	525,447
Other receipts	81,957	50,123
Payments to suppliers and employees	(601,605)	(554,093)
Interest received	3,565	4,072
Dividend received	159	158
Net cash provided by/(used in) operating activities	7 <u>(20,460)</u>	<u>25,707</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of intangible asset	<u>(2,650)</u>	<u>(4,197)</u>
Net cash used by investing activities	<u>(2,650)</u>	<u>(4,197)</u>
Net increase/(decrease) in cash and cash equivalents held	(23,110)	21,510
Cash and cash equivalents at beginning of year	<u>271,586</u>	<u>250,076</u>
Cash and cash equivalents at end of financial year	3 <u><u>248,476</u></u>	<u><u>271,586</u></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 2018

1. Summary of Significant Accounting Policies

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

(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 to changes in presentation for the current financial year.

(c) Cash and Cash Equivalents

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

Autism Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

1. Summary of Significant Accounting Policies

(d) Trade and Other Receivables

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

(e) Financial Assets - MyState

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 and Equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Fixed asset class	Depreciation Rate
Plant and equipment	37.5%
Intangible assets	37.5%

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 Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Autism Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

1. Summary of Significant Accounting Policies

(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 Tax 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 in the statement of financial position are shown inclusive of GST.

(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.

(m) Revenue and Other Income

Interest revenue is recognised over the period for which the 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).

2. Critical Accounting Estimates and Judgments

The Board members evaluate estimates and judgements 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, however as additional information is known then the actual results may differ from the estimates.

Autism Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

3. Cash and Cash Equivalents

	2018	2017
	\$	\$
Autism awareness gift account	48	48
Bendigo - OR&R account	-	12,000
Bendigo - Cheque account	31,293	36,463
Bendigo - Investment account	172,586	194,818
Bendigo - Hobart debit	2,500	2,117
Bendigo - Launceston debit	760	799
Bendigo - Gift account	41,089	24,140
Cash on hand	200	200
Paypal funds holding account	-	1,001
Total cash and cash equivalents	<u>248,476</u>	<u>271,586</u>

4. Accounts Payables and Other Payables

	2018	2017
	\$	\$
Account payables	973	1,588
Accrued wages	14,285	14,002
GST payable	3,934	4,359
PAYG withholding payable	3,576	8,024
Superannuation payable	3,180	6,329
	<u>25,948</u>	<u>34,302</u>

5. Capital and Financial Leasing Commitments

(a) Operating Lease Commitments

	2018	2017
	\$	\$
Payable - minimum lease payments:		
- not later than 12 months	37,563	38,579
- between 12 months and 5 years	-	2,219
	<u>37,563</u>	<u>40,798</u>

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

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.

Autism Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

6. Contingent Liabilities and Contingent Assets

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

7. Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2018	2017
	\$	\$
Surplus/(Deficit) for the year	(25,355)	(9,178)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
Depreciation	1,474	2,037
(Gain)/loss on disposal of intangible assets	345	-
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	929	3,075
(Increase)/decrease in financial assets	(61)	(279)
(Increase)/decrease in prepayments	(339)	(706)
Increase/(decrease) in other current liabilities	(7,834)	-
Increase/(decrease) in trade and other payables	(8,356)	9,321
Increase/(decrease) in provisions	18,737	12,489
Increase/(decrease) in unexpended funds	-	8,948
Cashflow from operations	<u>(20,460)</u>	<u>25,707</u>

8. Auditors' Remuneration

	2018	2017
	\$	\$
Remuneration of the auditor of the Association, Crowe Horwath Tasmania, for:		
- auditing or reviewing the financial statements	4,205	4,160

9. Events After the End of the Reporting Period

There are no events after the statement of financial position date affecting these financial statements to be disclosed.

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.

Autism Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

11. Association Details

The registered office of the Association is:

Autism Tasmania Inc

21 Goulburn Street

HOBART TAS 7000

Autism Tasmania Inc

Auditors' Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Crowe Horwath Tasmania



Alison Flakemore
Senior Partner

Dated this 12th day of September 2018.
Hobart, Tasmania.

Autism Tasmania Inc

Independent Audit Report to the members of Autism Tasmania Inc

Opinion

We have audited the financial report of Autism Tasmania Inc (the Association), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board's Declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

- giving a true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, 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 Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board of Governance'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 statements, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Autism Tasmania Inc

Independent Audit Report to the members of Autism Tasmania Inc

Other Information

The Board is responsible for the other information. The other information comprises the Board's Report the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Association'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 the Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

The Board of Governance is responsible for overseeing the Association's financial reporting process.

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.

Autism Tasmania Inc

Independent Audit Report to the members of Autism Tasmania Inc

As part of an audit in accordance with the 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 Association'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 Association'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 Association 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 the audit.



Crowe Horwath Tasmania



Alison Flakemore
Senior Partner

Dated this 27th day of September 2018.
Hobart, Tasmania.



autism
tasmania

ABN: 90 215 494 454

autismtas.org.au
autism@autismtas.org.au

Hobart office

21 Goulburn Street, Hobart
PO Box 4649, Bathurst Street PO
Hobart, TAS 7000
Phone: (03) 6231 2745

Launceston office

59D Amy Road, Newstead
PO Box 358,
Newstead 7250
Phone: (03) 6344 1212

