

Autism Victoria  
*Annual Report*  
2009-2010



# *Autism Victoria Staff*

Murray Dawson Smith

Emma Donaldson

Susanne Meier

Julie Robertson

Jeandre Viljoen

Sasha Lilford

Stacey Aroutzidis

Kate Byrne

Lia Castorina

Nicole Comerford

Gene-Anne Curtin

Emma Godsil

James Keith

Grace Miano

Luke Morris

Sofia Neves

Kym Phillips

Eliza Skinner

Shawn Stevenson

Pia Wrafter

Cathy Wyett

Iris Xiang

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# Chairperson's Report

On behalf of the Board of Autism Victoria I have much pleasure in presenting this the 2009/10 Chairperson's Report to members.

This is the second year I have had the pleasure of reporting on the organisation and it is a year that has again been characterised by innovation, growth and an increased level of support and commitment to the broad Autism community of Victoria by both staff and the Board.

Your Board members have been extremely active and have provided exceptional guidance and governance to ensure the goals and vision of the organisation have been upheld at all times. In particular I wish to welcome Ursula Smith and Elizabeth Renn to the board.

Likewise, the establishment of a Risk and Audit Subcommittee and a Marketing and Communications Subcommittee has ensured the critical areas of finance and communication with members is being actively supported by the Board.

Since my last report the organisation has continued to support the Commonwealth "Helping Children with Autism" program and has also been successful in applying for a range of other funding programs resulting in staff numbers reaching 27 equivalent full-time positions.

The Board has also held a number of strategic planning days and developed a 3 year strategic plan which, I am pleased to report, is on target to deliver the outcomes envisaged by the Board during the planning stage. Autism Victoria is delivering exceptional services via all programs and this is a direct credit to the staff, Management and our Chief Executive Officer, Murray Dawson-Smith.

Highlights of the year that illustrate the development of the organisation include the great turn out for the International Autism Awareness Day held at the beginning of April. To see and be one part of well over 800 parents and children marching through the streets of Melbourne and then release 1,000 balloons in support of the 1,000 Hours campaign outside the State library was both an inspiring and moving event.

Likewise, the recent Autism Victoria conference with

over 1,300 attendees participating in Melbourne and in 9 Regional centres highlights the potential of new technologies creating greater access to all Victorians not just those who live in the major cities and Regional centres.

I would also like to take this opportunity of publicly expressing my appreciation for the wise council provided by all Board members. They have given generously of their time and expertise and without this voluntary commitment there is no doubt Autism Victoria would not be in such a strong position.

Over the past two years the organisation has made great progress in ensuring quality services and supports are available to individuals with an Autism Spectrum Disorder and their families.

However we still have much to do and over the next 2-3 years we will continue to concentrate on advocating for increased services and funding to support new initiatives for all age groups. It is important to note that our success will be enhanced if we can speak to Government with one voice and make that voice, through membership growth, a much louder voice than is currently the case.

I would like to conclude by noting we are fast approaching the Christmas season and a time when families traditionally come together to enjoy Christmas celebrations and, for some lucky families, holidays. I would like to wish you all a very merry and safe Christmas and look forward to working with you in the New Year to continue to grow Autism Victoria.



Prof. Bruce Tonge

**Chairperson  
Autism Victoria**

# Board Members

Michelle Carson	Deputy Chairperson
Graeme Wickendon	Treasurer
Peter Heard	Secretary
Anne Mustow	Audit and Risk Committee
Dennis Crowley	Audit and Risk Committee
Judy Hacker	Marketing and Communication
Elizabeth Renn	
Ursula Smith	

# CEO's Report

It is with much pleasure and pride that I deliver this annual report to the members of Autism Victoria.

From very humble but sound beginnings Autism Victoria has grown over the past two and a half years to now be a mid size "Not for Profit" organisation and one that has the resources (both human and financial) to more strongly advocate for systemic change to the way services and supports are delivered to individuals with an Autism Spectrum Disorder and their families.

Autism Victoria continues to implement the Commonwealth initiative focusing on Early Intervention whilst the State currently funds Autism Victoria to provide State wide training to Department of Human Services Case Managers. We have also been funded to provide a case consultant practitioner service in two Department of Human Service regions along with support for the development of models of "Communities of Practice" to support ongoing skill enhancement to support individuals with Autism Spectrum Disorders.

Autism Victoria has also delivered ASD specific training to Residential Support Staff in the Loddon Mallee Region and was an ongoing partner with the Parenting Research Centre (PRC) in delivering Early Days Workshops that were another part of the Commonwealth "Helping Children with Autism" program.

Unfortunately, due to funding changes between the PRC and the Commonwealth, the contract between the PRC and Autism Victoria ceased in August and it was with great regret that we lost two incredibly valuable and hard working staff.

Autism Victoria has been very active in developing new business and income streams to address the long term aim to be more independent and less reliant on Government funding. Likewise the organisation has been very keen to address issues of quality service and supports and to ensure a system of compliance is implemented to ensure services deliver the best possible supports to individuals and families.

To this end we announced last year the intent to introduce an accreditation system into Victoria and we entered into an agreement with the National Autistic Society of the United Kingdom to help with this initiative. I am delighted to announce that we have now launched

the new business venture "Amaze Accreditation" which is offering an accreditation system to both private providers and the Not for Profit sector in Early Childhood services.

Further enhancing the accreditation system by the end of the 2010 calendar year we will have completed the standards for Education and Adult services. It is the absolute conviction of both Board and staff that this will support an enhanced service system.

Likewise, the lack of ASD specific training for organisations was also identified early on and I am also pleased to announce "Amaze Knowledge" the Registered Training Organisation has now received its Registration and staff are busily setting up courses for the 2011 academic year.

In the reporting period Autism Victoria also presented a broad range of Information and Professional Development workshops to schools, church groups, private practitioners and general service providers working with and supporting individuals with an Autism Spectrum Disorder. This area of the organisation looks certain to grow next year and we will be seeking Government support to underpin this important work.

Awareness raising was also high on the agenda and we had a very successful International Autism Awareness Day March and release of 1,000 balloons in support of the 1,000 Hours campaign. Likewise the organisation ran a major conference this year and through the use of new technologies we were able to stream the event live from the major venue in Melbourne to 9 regional sites throughout Victoria.

Further initiatives, and in line with the commitment given at the last Annual General Meeting Autism Victoria staff have developed a communication tool for Adults. Titled "Picture my World" this tool will be of great assistance to non verbal adults in expressing emotions, wants and needs.

We have achieved remarkable results this year and this is due in no small part to the unwavering commitment, energy and good will of staff. They have taken on many tasks beyond their roles, committing exceptional hours to afterhours activities and providing, to me, an ongoing source of good humour and inspiration. Thank you to all

staff.

Likewise I wish to thank all the people and organisations who have so generously donated to Autism Victoria over the past year. These donations are critical to supporting the ongoing work of Autism Victoria and so to all who have so generously given please accept this as a sincere and public thank you.

I would also like to publicly thank the Board for their ongoing support and encouragement throughout the year. Autism Victoria is an organisation that continues to take risks and challenge both itself and Government to do more for individuals with an Autism Spectrum Disorder. At all times the Board have been both partners and supporters of these initiatives and this gives us all great confidence to aim higher.

To the Chair Prof. Bruce Tonge, Deputy Chair Michelle Carson, and all Board members, again my sincere thanks for your ongoing support, enthusiasm for the tasks at hand and always good and wise counsel.



Murray Dawson-Smith  
**Chief Executive Officer**

# Information, Advice & Support

Another year has passed and the Information, Advice and Support team is delighted to present the team's successes to you. The team consists of the Information line, family counsellors, library and the Learning and Development unit. Through hard work and dedication the team achieved their goals of providing quality information and support to individuals, families and professionals, increasing the quantity of initiatives, upgrading the library and a new look for "The Spectrum" magazine.

Our experience during July 2009 – June 2010 is similar to the previous year, with regards to increased demands for information and support from individuals, families and professionals. As the pressure to fulfil these demands increased, Autism Victoria negotiated to take on board some new initiatives which in turn led to growth within the Information, Advice and Support team. One such initiative is the Autism Spectrum Disorder Secondary Case Consultancy which is being funded by the Department of Human Services. This project involves training to case managers, establishing a Community of Practice and providing secondary case consultancy through a 1300 advice line and one-to-one appointments.

## Information Service

Two Information Officers provide information in the form of telephone conversations (1300 Infoline), information packages and information days at various locations, relating to Autism Spectrum Disorders. They take special care to update the service directory and various information sheets. These ongoing tasks take into consideration services that are available to culturally and linguistically diverse communities. Information has been translated into Chinese, Arabic, Vietnamese and Greek. The team's goal is to translate Autism specific information in as many different languages as possible; however this task is dependent on funding.

Statistics for the year showed that a total of 1028 Autism information packs were sent and 907 general Autism-related information sheets. Two information officers answered 7591 phone call, delivered 6 information sessions and exhibited information at 2 expositions apart from the Victorian Autism Conference.

## Counselling Service

The position of family counsellor is shared between two counsellors who are working part time. Counselling is

provided to individuals, families and professionals in the form of e-mail, telephone and/or one-on-one sessions. The past 12 months have been characterised by both an increase in counselling requests and the intensity of counselling request.

The monthly information sessions are being extended to cover specific themes, for example Anxiety and Autism Spectrum Disorder. It is noticeable that these information sessions are being attended by individuals, families and professionals. The counsellors presented a total of 13 information sessions and 7 professional development sessions. Two counsellors equalling 1FTE responded to 958 calls for support.

A demand for sibling workshops was recognised and the counsellors developed a Sibling Workshop in cooperation with the Information Officers. The workshop entails a 2 hour information session to parents while the siblings of a child with an Autism Spectrum Disorder attend a session about siblings with the family counsellors. Children were divided into age groups and activities were developmentally appropriate. In the week following a workshop, the counsellors phone the parents to answer possible questions that might arise. These workshops were a huge success and a number of families travelled from rural Victoria to attend.

## Library

Since June 2009, the library has benefited from the expertise of a qualified librarian. Currently this is a part-time position and we hope to be able to extend the position as the library grows. Approximately 600 library requests from members were processed by the library in the past year.

To date and according to our knowledge, Autism Victoria has the largest Autism specific library in Australia. Unfortunately, due to a faulty database and unforeseen circumstances, a significant number of resources have been lost. A new database was installed as a first step to rectify this situation. The library catalogue can now be viewed online and clients can order and renew books online. The second step in upgrading the library is currently underway in the form of the Thousand Books Campaign. We endeavour to obtain a thousand resources through donations of money and books. Resources will not only include books, but also DVD's, e-books, audio books, journals, therapy resources and Culturally and Language Diverse resources.

## Autism Spectrum Disorder Secondary Case Consultancy

The Learning and Development unit within the Information, Advice and Support team is responsible for the successful delivery of this project. The Autism Spectrum Disorder Secondary Case Consultancy initiative is being funded by the Department of Human Services and Case Consultancy Practitioners varies from one region to the next. The unit of three personnel is responsible for the North/West and East region, while they are also working in partnership with Scope, Gateways and the Autism Training Institute to provide services in the Central Region.

The project consists of three components; namely delivering training to case managers, establishing a Community of Practice and providing secondary case consultancy through a 1300 advice line and one-to-one appointments. Data is available for the time period from January 2010 to June 2010.

- Training:

Different training packages were developed according to the different regions' guidelines. Packages varied between 1½ days and 3 days of training to case managers, residential workers and other professionals. The total of 23 training sessions resulted in 59 training days and 806 participants registered for the training.

- Communities of Practice:

A Community of Practice exists where people who share a concern or same sense of purpose, come together to collaborate and share information regarding best practices. Four forums were held during the initial six months of the project and a total of 123 members expressed interest.

- 1300 Advice line:

The advice line received 84 phone calls which resulted in 3382 minutes of contact, averaging 40 minutes per contact.

## Early Days Workshop Program

Further developments in the Early Days Workshop program resulted in restructuring a new team. A comprehensive report on the Early Days Workshop program is included elsewhere in this report.

## Other

One of the challenges faced by the Information, Advice and Support team was the production of 'The Spectrum' magazine. A task group within Autism Victoria was established to take responsibility for the production. Personnel were trained in graphic design software and the magazine is now being produced internally. It is worthwhile mentioning that the magazine is now being printed with environmentally friendly ink and paper. A goal for the next year is to investigate the option of distributing the magazine electronically to reduce the organisation's carbon footprint.

Until December 2009, personnel from Autism Victoria were contributing their time in extending the business hours and therefore the organisation's availability to families. The extended business hours were weekdays between 9:00 and 18:00, as well as the first Saturday of the month between 9:00 and 14:00. This arrangement ceased to exist in 2010 due to limited interest and uptake of this opportunity.

The Information, Advice and Support team consists of 9 individuals who are committed to providing quality information and support to individuals, families and professionals. The team experienced challenges in the form of restricted funding, time and resources, but is still always striving to be creative and show initiative to overcome these challenges. The extended business hours, development of specialised workshops and statistics detailing client contacts are just a few examples of the team's dedication and tireless work. Please don't hesitate to approach one of the team members either in person or by phone or e-mail when you have a concern or remark to share.



Jeandré Viljoen

**Manager: Information, Advice & Support**

# Research & Advisory Unit

## Advisor Program

In the last Autism Advisor Annual Report, the team reported the initial implementation of the new program “Helping Children With Autism”(HCWA) package. The Autism Victoria (AV) Autism Advisor program has now reached over 3,500 families to access up to \$12,000 of FaHCSIA Early Intervention funding.

The Autism Advisor program has expanded and welcomed three new staff to the dynamic team. The increase in resources enabled the development of two teams – North West Victoria and South East Victoria, which has enabled the outreach model to be more flexible. Each team also has a rural links advisor.

The AV Autism Advisor Team has been fortunate to develop new roles within the abovementioned teams. In addition to the rural links role, Culturally and Linguistically Diverse Advisor and Indigenous Links Advisor roles have been implemented. The development of these new roles has been important for the direction and building of resources. AV Autism Advisors have been successful in the mission to increase access for families having difficulty accessing the HCWA package at funding application or early intervention stages.

The two rural link advisors created a ‘meet and greet’ road trip which was another version of 2009’s Roadshow. The road trip meeting is important to the Autism Advisor program and face to face meetings are always encouraged where possible. AV Autism Advisors are frequently presenting about the HCWA package to a wide range of audiences across Victoria, and look forward to continuing this as a part of enabling access for families.

During the past twelve months, the AV Autism Advisor team were heavily involved in the running of the Victorian Autism Conference held during August. AV Autism Advisors attend various research and professional developments in Australia and overseas in line with their qualifications, role and interests.

A highlight for the year included hosting the National Autism Advisor forum in Melbourne. The forum provided the opportunity to meet fellow advisors across the country and to showcase the Victorian AA program. It also enabled the AV Autism Advisor Team to unveil and launch the new DVD and website material, which

helps explain to families and professionals about the HCWA programs and ways families can access further information.

The AV Autism Advisor Team has also developed a bi-monthly e-newsletter to update families about the package and reminders about upcoming events. The AV Autism Advisor Team is commended on a highly successful second year of the program. The team has been recognised for their innovation and have been instrumental in the development of national resources for use in the HCWA package. The AV Autism Advisors look forward to continuing to deliver best outcomes for families and professionals involved in the HCWA package.

## Research

To date, there have been many interested groups to collaborate with AV on research projects. Currently, AV is involved in the development of resources based on research with RMIT. The RMIT project is focused on individuals with an ASD and independent living. Projects on the horizon for 2011 include links with a number of Australian Universities and international autism Organisations.

Many thanks to all staff for their willingness to give additional time to all of the opportunities that have been made at Autism Victoria, all of which are only possible with the dedicated and passionate teams we are fortunate to have.

Emma Donaldson

**Manager: Research & Advisory Unit**

# Amaze Knowledge

## Registered Training Organisation

In August 2009, a part of the development of the Registered Training Organisation (RTO) was to discover and develop international relationships by travelling to international training institutes. The travel resulted in a number of successful links made between Autism Victoria and schools, training centres, universities and research institutes in the UK and Europe.

After many hours spent preparing the RTO and the auditing process, twelve months later, it is with delight to announce the RTO has been approved. The RTO will be delivering Autism Spectrum Disorder (ASD) certified training for professionals wishing to have specific ASD training and skill development from 2011 onwards.

Owing to the longer than anticipated application and audit process for the RTO, development of professional education and corporate awareness learning was conceptualised and implemented. The instigation of all three abovementioned learning opportunities forms the newly developed Amaze Knowledge business.

Amaze Knowledge, a division of Autism Victoria has commenced professional education, corporate awareness and certified training across a number of commercial sectors. In the initial set up stages, Amaze Knowledge has been approached and is proud to be delivering learning and training seminars about ASD awareness with modified content for varied project briefs and audiences.

Supported by an International Reference Group, Amaze Knowledge has representatives sourced from a number of education sectors to better inform the development of Amaze Knowledge and consequent research from the learning opportunities delivered. This reference group has been meeting since the initial trip to the UK and Europe.

Amaze Knowledge is a new concept and an exciting development for Autism Victoria. The future looks promising for widening ASD awareness and understanding across the community through the innovative and certified training delivered by Amaze Knowledge.

Many thanks to all AV staff members, the AV Board and supporting International Reference Group who have been a part of the growth and vision for Amaze Knowledge.



Emma Donaldson

**Director: Amaze Knowledge**

# Amaze Accreditation

## Background and Development to date

Autism Accreditation is a new division of Autism Victoria. Since June 2009 Autism Victoria has been working hard to develop and launch the Autism Accreditation, a program that was initiated through a franchise partnership with the National Autistic Society (NAS) in the UK to deliver the Autism Accreditation Program here in Australia.

The Accreditation program is a program that will provide a best practice and quality monitoring scheme for services who register to undergo the process. The program is based on voluntary participation from services.

All services and individuals that register with Autism Accreditation will complete a self audit against a set of core standards specific to knowledge and specialist skill needed to support an individual with an Autism Spectrum Disorder and will also be required to complete a set of specialist standards specific to their area of work and practice. All services and individuals are assigned an Accreditation Advisor to guide and support services through the process and will be available to offer advice about areas of self-audit and portfolio of evidence submission. The Autism Accreditation program operates on a 3 year review cycle and once services and individuals have completed their self-audit and evidence portfolio they will be required to undergo an onsite review. The review process will be conducted over a 3-5 day period and will include a permanent member of Accreditation staff and 1 to 2 external peer professionals.

Following training both in the UK and here in Australia the key tasks that have been completed in the last 12 months by the Accreditation team has been the development of documentation and operational and guidance manuals for the Accreditation program. The establishment of the Victorian Accreditation standards working group represented by relevant academics/researchers, field professionals, Early Childhood Intervention Australia (ECIA), early childhood staff and allied health therapists working in the field of ASD. The work of the standards working group has been the revision and adaptation of the core standards and early childhood standards to ensure relevance within Australian policy legislation and practice. Accreditation staff have also actively attended and participated in State Government Quality Framework advisory groups both for Early Childhood and Disability Services Framework to

ensure compatibility with Autism Accreditation.

In February to April 2010 Autism Accreditation staff conducted a series of Information sessions both in regional and metropolitan areas. Over 80 professionals and services in Victoria attended the information sessions. Interested parties were invited to the information session through the Accreditation bulletin notices, e-spectrum advertisements and emails to interested individuals on the accreditation database (current database of interested parties 224).

## Early Childhood Standards Launch

Autism Accreditation launched in April 2010 and opened registration in Victoria for services and individuals working in the areas of Early Childhood Intervention and support.

Since our launch in April, Autism Accreditation has experienced steady growth. Staff continue to work with our registered early childhood services and professionals to guide them through their Autism Accreditation journey to achieve Autism Accredited status.

## Educational Standards Development

As part of our ongoing commitment to support best practice across the lifespan of services for individuals with Autism Spectrum Disorders Autism Victoria has began work on the development of additional specialist standards for Education to support best practice within educational settings.

Autism Victoria has invited a reference group of key stakeholders including the Department of Education Early Childhood Development, The Victorian Principals Association, The Principals Association of Specialist Schools, Catholic Education, and Independent Schools, The Autism Teaching Institute, parent representation and other relevant representatives to assist the standards body in the development of education standards. It is anticipated that Autism Accreditation Education Standards will be ready to launch early to mid 2011.

## Adult Standards Development

Within the next 3-6 months Autism Victoria will begin work on the development of Adult Autism Accreditation standards to support best practice across adult services.

Since the Autism Accreditation program was launched at Autism Victoria, staff have received a high volume of requests and interest from adult service provision to undergo and participate in the Autism Accreditation Program. As there is a great need for more consistent practice and knowledge across adult service provision and in response to request for clearer best practice benchmarks and guidance in working with individuals with Autism Spectrum Disorders, Autism Victoria look forward to the challenging yet exciting work that lies ahead in the development of Adult Autism Standards.

Prior to development of Adult Autism Accreditation standards, Autism Accreditation staff have had active participation and involvement in the Disability Services Quality Framework standards development with the Department of Human Services and will ensure that the development of Adult Autism Standards will be compatible and complimentary to the new Quality Frameworks.

### **Amaze Accreditation: a new brand**

As Autism Victoria grows and introduces a number of new services and programs in addition to the services and supports that Autism Victoria already offers, The Autism Accreditation program will operate within one of our new divisions Amaze Accreditation. Our new brand and division logo will be launched late 2010.

### **Ongoing work and collaboration**

As Autism Victoria continues to grow and develop the Autism Accreditation program, a much needed and very valuable service, we continue to seek support from our members, both state and federal government and other state Autism bodies and Organisations to help work towards national consistency in practice and a robust system of quality support for individuals with Autism Spectrum Disorders and their families. Autism Accreditation will offer the Accreditation program to agencies throughout Australia

Autism Accreditation would like to thank the National Autistic Society for their support and guidance to date. A further thank you to Autism Victoria staff and board members, working party and reference group participants who have contributed and given their time to the Autism Accreditation Program. A special thank you to Dr Lawrence Bartak who has been a passionate

advocate and has been active in his role as Autism Accreditation Standards Chairperson.

### **Further Information and Interest**

Look out for our new brand coming soon. In the meantime Autism Accreditation will continue to conduct ongoing information sessions to interested professionals and services.

In 2011 Autism Accreditation will also begin to offer a series of family information sessions to inform and advice individuals with an Autism Spectrum Disorder, their families and the broader community about the purpose and value that the Autism Accreditation program can offer.

For further information about Autism Accreditation or any of the current or future standards developments, please contact Julie Robertson on 03 9657 1617 or email [accreditation@autismvictoria.org.au](mailto:accreditation@autismvictoria.org.au)



Julie Robertson

**Manager: Autism Accreditation**

# Early Days

The beginning of the 2009/2010 financial year saw the Early Days team at Autism Victoria split from the Information, Advice & Support Team. This split ensured greater and more specific communication between team members as well as a more streamlined and dedicated ability to carry out tasks effectively.

Working collaboratively with the Parenting Research Centre, a team of 3 staff were responsible for the national 1800 phone line taking calls from parents and professionals enquiring about these workshops. This was certainly a busy time for the team with peak periods experiencing up to 50 calls per day. Many of these calls were parents who had received the diagnosis in the past week, and staff were often one of the first points of contact for these parents. Although not an information line as such, having staff with a knowledge and background in ASD was extremely useful for assisting parents understand where they could access further support.

Staff at Autism Victoria were also responsible for ensuring that families were notified of workshops in their area and some maintenance of the data around this. Staff worked very hard to ensure that families were always well informed of any upcoming programs in their area. Policies and procedures were developed in conjunction with the Parenting Research Centre to ensure best practice in this area.

During the 2009/2010 financial year, Autism Victoria was also responsible for running 1 workshop per month on a Saturday. These workshops proved to be enormously well-received, with many workshops attracting well above average attendance of fathers to the program. Autism Victoria workshops trained a total of 152 parents with 97 mothers and 52 fathers attending the workshops on a Saturday.

Autism Victoria has enjoyed working collaboratively with the Parenting Research Centre on this program. However, the end of the financial year saw some budgetary cuts to the program resulting in Autism Victoria no longer involved as partners for the new financial year. We are very pleased to have had the opportunity to be involved in the program and wish the Parenting Research Centre the very best with its continuation of the 1800 phone line. Autism Victoria will still continue to run workshops on Saturdays and look forward to assisting families new

to a diagnosis of an Autism Spectrum Disorder.



Sasha Lilford

**Manager: Early Days Team**

# Financial Commentary

## Revenue and expenditure

Autism Victoria reports a deficit for the year ended 30 June 2010 of \$46,650. Revenue rose by 71% to \$1.96 million while expenditure increased by 118% to \$2.0 million.

The major increases in revenue compared to the previous year are as follows:

Operating grants increased 79% to \$1.6 million funding four new projects.

Donations more than doubled to \$138,800.

Higher membership numbers drove the 7% increase to \$73,000.

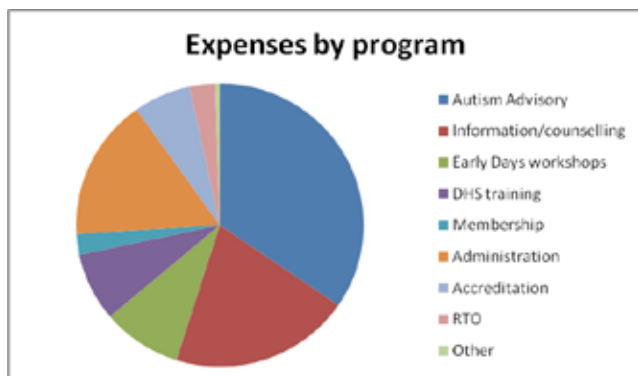
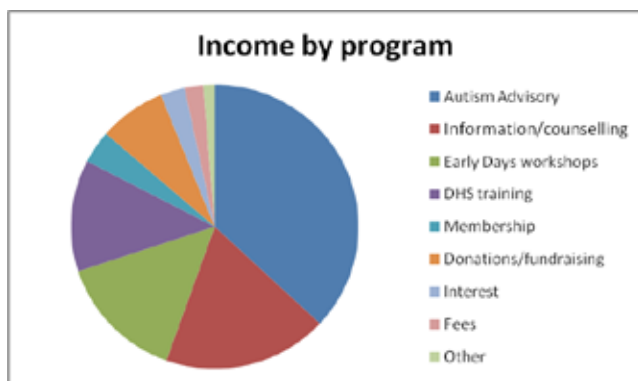
Interest revenue increased significantly due to increased cash balances during the year, derived from the sale of freehold property.

Total expenditure increased across the various programs:

Staffing levels increased from 14 FTE to 21 FTE at year end and correspondingly salary costs increased 125% to \$1.3 million

Service delivery to a more diverse community meant expenses have more than trebled to \$367,000.

Administrative expenses decreased as a percentage of income compared to the previous year.



## Capital expenditure

Funds were outlaid to accommodate the growing number of employees and to provide reliable information technology systems:

\$43,000 for improved office fit-out, and furniture and equipment for additional employees.

\$34,000 for upgraded I.T. infrastructure.

\$19,000 for integrated library and membership database.

## Cash flow and liquidity

At 30 June 2010, Autism Victoria held cash of \$1.38 million. Of this, \$436,000 was government grants that will be spent in 2010/11. The cash reserves are held to generate interest revenue to help fund activities. At 30 June 2010 Autism Victoria's current assets (mainly cash and debtors) are twice as much as current payables, placing the association in a strong position for 2010/11.

## Other information

Throughout the year, we have sought to improve the effectiveness and efficiency of Autism Victoria's financial operations. The budgeting process is now rigorous, and accurate expense allocation and reporting has enabled us to monitor the cost of all the areas of operations. The Finance, Audit and Risk Committee of the Board was formed in November 2009 and has been vital to guiding Autism Victoria on governance issues.



Susanne Meier  
Finance Manager

# Autism Victoria Incorporated

## Director's Report for the year ended 30 June 2010

Your directors present this report to the members of Autism Victoria Incorporated for the year ended 30 June 2010.

### Directors

The names of each person who has been a director during the year and to the date of this report are:

Name	Date appointed	Date of cessation	Board		Finance, Audit & Risk		Marketing	
			A	B	A	B	A	B
Prof B Tonge (Chair)	17-11-08	-	9	11	-	-	-	-
Michelle Carson	17-11-08	-	11	11	-	-	5	6
Graeme Wickenden	17-11-08	-	9	11	5	5	-	-
Dennis Crowley	17-11-08	-	10	11	5	5	-	-
Peter Heard	17-11-08	-	8	11	-	-	-	-
Anne Mustow	17-11-08	-	8	11	5	5	-	-
Judy Hacker	17-11-08	-	10	11	-	-	5	6
Steve Dartnell	17-11-09	25-11-09	3	5	-	-	-	-
Mary Thompson	17-11-08	25-11-09	4	5	-	-	-	-
Ursula Smith	25-11-09	-	7	7	-	-	-	-
Elizabeth Renn	25-11-09	-	7	7	-	-	-	-

A - Number of meetings attended

B - Number of meetings held during the time the director held office during the year

### Principal Activities

The principal activities of Autism Victoria during the financial year were to engage in activities and do all things that may directly or indirectly benefit, enhance or enrich the lives of people within the community having special needs, particularly those with an Autism Spectrum Disorder.

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

### Operating Result

The operating result for the year was a deficit of \$46,650 (2009 surplus of \$225,627).

### Review of Operations

Significant features of the year's operations have been:

- Total revenue for 2009/10 was \$1,966,081 (2009 \$1,146,006)
- Government grants for the year totaled \$1,340,544 (2009 \$787,835)
- Donations received were \$138,822 (2009 \$67,074)
- Total operating expenditure was \$2,012,731 (2009 \$920,379)
- Salaries and on costs amounted to \$1,204,340 (2009 \$556,641)

## Director's Report for the year ended 30 June 2010

### Indemnity and Insurance of Directors and Auditors

During the financial year, the Department of Human Services met all the costs of insuring all Directors, past and present, against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct whilst acting in the capacity of Director of Autism Victoria.

During the financial year, Autism Victoria has not paid a premium to insure the auditors against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct whilst acting in the capacity of auditors of Autism Victoria.

Signed in accordance with a resolution of the Directors.



Prof. Bruce Tonge  
**Chairman**



Mr Graeme Wickenden  
**Treasurer**

Dated this 22nd day of September 2010

# Autism Victoria Incorporated

## Statement of Comprehensive Income For the year ended 30 June 2010

	Note	2010 \$	2009 \$
Revenue	2	1,966,081	1,146,006
Employee benefits expense		(1,298,708)	(578,048)
Service delivery expenses	3	(367,455)	(108,274)
Property expenses		(35,831)	(27,379)
Depreciation and amortisation expense		(36,790)	(20,290)
Operating lease expense	3	(73,134)	(37,254)
Cost of goods sold		(10,975)	(13,663)
Other expenses		(189,838)	(135,471)
<b>Surplus /(deficit) for the year</b>		<u>(46,650)</u>	<u>225,627</u>
<b>Other comprehensive income</b>			
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<u>(46,650)</u>	<u>225,627</u>

The accompanying notes form part of these financial statements

# Statement of Financial Position

## As at 30 June 2010

	Note	2010 \$	2009 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	478,584	942,957
Trade and other receivables	6	39,963	623,238
Financial assets	7	905,485	-
Inventories	8	1,429	8,233
Other current assets	9	104,257	10,000
<b>TOTAL CURRENT ASSETS</b>		<b>1,529,718</b>	<b>1,584,428</b>
<b>NON -CURRENT ASSETS</b>			
Property, plant and equipment	10	146,873	87,724
Other non-current assets		2	2
<b>TOTAL NON-CURRENT ASSETS</b>		<b>146,875</b>	<b>87,726</b>
<b>TOTAL ASSETS</b>		<b>1,676,593</b>	<b>1,672,154</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	711,334	691,059
Provisions		57,755	26,941
<b>TOTAL CURRENT LIABILITIES</b>		<b>769,089</b>	<b>718,000</b>
<b>TOTAL LIABILITIES</b>		<b>769,089</b>	<b>718,000</b>
<b>NET ASSETS</b>		<b>907,504</b>	<b>954,154</b>
<b>MEMBER'S FUNDS</b>			
Reserves	12	221,694	221,694
Retained earnings		685,810	732,460
<b>TOTAL MEMBER'S FUNDS</b>		<b>907,504</b>	<b>954,154</b>

The accompanying notes form part of these financial statements

# Autism Victoria Incorporated

## Statement of Changes in Members Funds For the year ended 30 June 2010

	Retained Earnings \$	Capital Profits Reserve \$	Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2008	210,763	221,694	296,070	728,527
Surplus attributable to members	225,627	-	-	225,627
Transfer to and from reserve	296,070	-	(296,070)	-
<b>Balance at 30 June 2009</b>	<b>732,460</b>	<b>221,694</b>	<b>-</b>	<b>954,154</b>
Surplus attributable to members	(46,650)	-	-	(46,650)
Total other comprehensive income for the year	-	-	-	-
<b>Balance at 30 June 2010</b>	<b>685,810</b>	<b>221,694</b>	<b>-</b>	<b>907,504</b>

The accompanying notes form part of these financial statements

# Statement of Cash Flows

## For the year ended 30 June 2010

	Note	2010 \$	2009 \$
<b>Cash flows from Operating Activities</b>			
Receipts from customers		220,458	319,637
Operating grants receipts		2,182,979	1,163,345
Donations received		138,822	-
Other income received		249,859	-
Payments to suppliers and employees		(2,892,231)	(641,505)
Interest received		38,331	5,208
Net cash provided by operating activities	14	<u>(61,782)</u>	<u>846,685</u>
<b>Cash flows from Investing Activities</b>			
Proceeds from sale of property, plant and equipment		599,323	-
Purchase of property, plant and equipment		(96,429)	(72,647)
Net cash (used in) provided by investing activities		<u>502,894</u>	<u>(72,647)</u>
Net increase in cash held		441,112	774,038
Cash and cash equivalents at beginning of financial year		942,957	168,919
Cash and cash equivalents at end of financial year		<u><u>1,384,069</u></u>	<u><u>942,957</u></u>
<b>Reconciliation of Cash</b>			
Cash at Bank	5	478,584	942,957
Term deposits	7	905,485	-
		<u><u>1,384,069</u></u>	<u><u>942,957</u></u>

The accompanying notes form part of these financial statements

# Autism Victoria Incorporated

## Notes to the Financial Statements For the year ended 30 June 2010

The financial statements cover Autism Victoria Inc as an individual entity. Autism Victoria Inc is an association incorporated in Victoria under the *Associations Incorporation Act 1981*.

### Note 1: Summary of Significant Accounting Policies

#### Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the Associations Incorporation Act 1981.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

#### Accounting Policies

##### a. Income Tax

No current or deferred income tax assets or liabilities have been raised by the association as it is exempt from income tax under Division 50 of the Income Tax Assessment Act.

##### b. Inventories

Inventories are measured at the lower of cost and net realisable value.

##### c. Property, Plant and Equipment

###### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

###### Depreciation

The depreciable amount of all fixed assets, is depreciated on diminishing value over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Leasehold improvements	12.5 - 30%
Plant and equipment	20-40%
Library	15-100%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

d. **Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

e. **Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when Autism Victoria becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that Autism Victoria commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as:

- (i) the amount at which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- (iv) less any reduction for impairment.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Autism Victoria does not designate any interests in associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

(i) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

(ii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is Autism Victoria's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method. Held-to-maturity

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investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which will be classified as current assets. If during the period Autism Victoria sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire category of held-to-maturity investments would be tainted and would be reclassified as available-for-sale.

## **Fair value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

## **Impairment**

At the end of each reporting period, Autism Victoria assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

## **Derecognition**

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party whereby Autism Victoria no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

## **f. Impairment of Assets**

At the end of each reporting period, Autism Victoria reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income. Where it is not possible to estimate the recoverable amount of an individual asset, Autism Victoria estimates the recoverable amount of the cash-generating unit to which the asset belongs.

## **g. Employee Benefits**

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

## **h. Cash and Cash Equivalents**

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

## **i. Revenue and Other Income**

Government grants are recognised as income as they are earned. Where grants relate to activities not yet undertaken, and there is an obligation to repay those funds if they are not spent for the approved purpose then such funds are recognised as an "income received in advance" liability until such time as the funded activities are undertaken.

Donation income is recognised when it is received.

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

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 item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

k. **Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year. Where Autism Victoria has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

l. **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 Autism Victoria 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.

m. **Provisions**

Provisions are recognised when Autism Victoria has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

n. **Key Estimates**

(i) *Impairment*

Autism Victoria assesses impairment at the end of each reporting period by evaluation of conditions and events specific to Autism Victoria that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

o. **Adoption of New and Revised Accounting Standards**

During the current year, Autism Victoria has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory. The adoption of these Standards has impacted the recognition, measurement and disclosure of certain transactions. The following is an explanation of the impact the adoption of these Standards and Interpretations has had on the financial statements of Autism Victoria Inc.

**AASB 101: Presentation of Financial Statements**

In September 2007, the Australian Accounting Standards Board revised AASB 101, and as a result there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on Autism Victoria's financial statements.

*Disclosure impact*

**Terminology changes** — The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

**Reporting changes in equity** — The revised AASB 101 requires all changes in equity arising from transactions with owners in their capacity as owners to be presented separately from non-owner changes in equity.

Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101

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required that owner changes in equity and other comprehensive income be presented in the statement of changes in equity.

Statement of comprehensive income — The revised AASB 101 requires all income and expenses to be presented in either one statement — the statement of comprehensive income, or two statements — a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

Autism Victoria's financial statements now contain a statement of comprehensive income.

Other comprehensive income — The revised version of AASB 101 introduces the concept of 'other comprehensive income' which comprises income and expense that are not recognised in profit or loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. Entities are required to disclose the income tax relating to each component of other comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

## p. **New Accounting Standards for Application in Future Periods**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods and which Autism Victoria has decided not to early adopt. A discussion of those future requirements and their impact on Autism Victoria is as follows:

- AASB 9: Financial Instruments and AASB 2009–11: Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12] (applicable for annual reporting periods commencing on or after 1 January 2013).

These standards are applicable retrospectively and amend the classification and measurement of financial assets. Autism Victoria has not yet determined any potential impact on the financial statements.

The changes made to accounting requirements include:

- simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value;
  - simplifying the requirements for embedded derivatives;
  - removing the tainting rules associated with held-to-maturity assets;
  - removing the requirements to separate and fair value embedded derivatives for financial assets carried at amortised cost;
  - allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument; and
  - requiring financial assets to be reclassified where there is a change in an entity's business model as they are initially classified based on: (a) the objective of the entity's business model for managing the financial assets; and (b) the characteristics of the contractual cash flows.
- AASB 124: Related Party Disclosures (applicable for annual reporting periods commencing on or after 1 January 2011). This Standard removes the requirement for government-related entities to disclose details of all transactions with the government and other government-related entities, and clarifies the definition of a 'related party' to remove inconsistencies and simplify the structure of the Standard. No changes are expected to materially affect Autism Victoria.

These amendments detail numerous non-urgent but necessary changes to Accounting Standards arising from the IASB's annual improvements project. No changes are expected to materially affect the association.

- AASB 2009–12: Amendments to Australian Accounting Standards [AASBs 5, 8, 108, 110, 112,

119,133, 137,139,1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052] (applicable for annual reporting periods commencing on or after 1 January 2011).

This Standard makes a number of editorial amendments to a range of Australian Accounting Standards and Interpretations, including amendments to reflect changes made to the text of IFRSs by the IASB. The Standard also amends AASB 8 to require entities to exercise judgment in assessing whether a government and entities known to be under the control of that government are considered a single customer for the purposes of certain operating segment disclosures. The amendments are not expected to impact Autism Victoria.

Autism Victoria does not anticipate early adoption of any of the above Australian Accounting Standards.

Note 2: Revenue and other income	2010	2009
	\$	\$
<b>Revenue</b>		
Other revenue:		
— operating grants	1,624,545	906,835
— donations	138,822	67,074
— member subscriptions	73,285	68,632
— interest received	53,731	5,208
— Gain on disposal of assets	-	54,444
— Other income	75,698	43,813
Total revenue	<u>1,966,081</u>	<u>1,146,006</u>

#### Note 3: Profit for the year

a. <b>Expenses</b>		
Cost of sales:		
— Goods	<u>10,975</u>	<u>13,663</u>
Rental expense on operating leases:		
— minimum lease payments	<u>73,134</u>	<u>37,254</u>
Total rental expense on operating leases	<u>73,134</u>	<u>37,254</u>
b. <b>Significant Revenue and Expenses</b>		
The following significant revenue and expense items are relevant in explaining the financial performance:		
Grant to Association for Children with Disability for joint project	<u>106,000</u>	<u>-</u>

#### Note 4: Auditors' Remuneration

Remuneration of the auditor of the association for:		
— auditing or reviewing the financial report	7,337	5,955

#### Note 5: Cash and Cash Equivalents

Cash at bank and in hand	<u>478,584</u>	<u>942,957</u>
	<u>478,584</u>	<u>942,957</u>

# Autism Victoria Incorporated

## Notes to the Financial Statements (continued) for the year ended 30 June 2010

	2010	2009
Note 6: Trade and Other Receivables	\$	\$
<b>Current</b>		
Trade receivables	35,963	623,238
Other receivables	4,000	-
Total current trade and other receivables	<u>39,963</u>	<u>623,238</u>

Current trade receivables are non-interest bearing loans and are generally receivable within 30 days. A provision for impairment is recognised against receivables where there is objective evidence that an individual trade receivable is impaired. No impairment was required at 30 June 2010 (2009: Nil).

### Credit risk

Autism Victoria has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The entity does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired

Collateral held as security

No collateral is held as security for any of the trade and other receivable balances.

### Aged Analysis

	Gross Amount	Past Due and Impaired	Past Due but Not Impaired (Days Overdue)			
			< 30	31-60	61-90	> 90
	\$	\$	\$	\$	\$	\$
<b>2010</b>						
Trade receivables	35,963	-	14,239	30	21,694	-
Other receivables	4,000	-	4,000	-	-	-
Total	<u>39,963</u>	<u>-</u>	<u>18,239</u>	<u>30</u>	<u>21,694</u>	<u>-</u>

	Gross Amount	Past Due and Impaired	Past Due but Not Impaired (Days Overdue)			
			< 30	31-60	61-90	> 90
	\$	\$	\$	\$	\$	\$

### 2009

Trade receivables	623,238	-	22,313	600,000	50	875
Other receivables	-	-	-	-	-	-
Total	<u>623,238</u>	<u>-</u>	<u>22,313</u>	<u>600,000</u>	<u>50</u>	<u>875</u>

		2010	2009
Note 6: Trade and Other Receivables		\$	\$
<b>Financial assets classified as receivables</b>			
Trade and other receivables:			
— total current	15	<u>39,963</u>	<u>623,238</u>

Note 7: Financial Assets

**Current**

Term deposits		<u>905,485</u>	-
		<u>905,485</u>	-

The effective interest rate on short-term bank deposits was 5.75% (2009: n/a); these deposits have an average maturity of 121 days.

Note 8: Inventories

**Current**

At cost

Finished goods		<u>1,429</u>	<u>8,233</u>
		<u>1,429</u>	<u>8,233</u>

Note 9: Other Current Assets

**Current**

Prepayments		78,857	-
Rental bond		10,000	10,000
Accrued income		<u>15,400</u>	-
		<u>104,257</u>	<u>10,000</u>

## Notes to the Financial Statements (continued)

### For the year ended 30 June 2010

Note 10: Property and Equipment	2010	2009
	\$	\$
Leasehold improvements :		
At cost	37,114	28,207
Accumulated depreciation	(13,912)	(10,748)
	<u>23,202</u>	<u>17,459</u>
Office equipment:		
At cost	195,559	110,415
Accumulated depreciation	(82,680)	(52,844)
	<u>112,879</u>	<u>57,571</u>
Library:		
At cost	26,658	26,266
Accumulated depreciation	(15,866)	(13,572)
	<u>10,792</u>	<u>12,694</u>
Other plant and equipment		
At cost	24,474	24,474
Accumulated depreciation	(24,474)	(24,474)
	<u>-</u>	<u>-</u>
Total property and equipment	<u>146,873</u>	<u>87,724</u>

#### Movements in carrying amounts

Movement in the carrying amounts for each class of property and equipment between the beginning and the end of the current financial year:

	Freehold land and building	Leasehold Improvements	Office Equipment	Library	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2008	520,000	24,419	12,199	11,714	568,332
Additions	-	10,288	59,283	3,074	72,645
Disposals	(520,000)	(12,963)	-	-	(532,963)
Depreciation expense	-	(4,285)	(13,911)	(2,094)	(20,290)
Balance at 30 June 2009	<u>-</u>	<u>17,459</u>	<u>57,571</u>	<u>12,694</u>	<u>87,724</u>
Additions	-	10,892	85,144	392	96,429
Disposals	-	(489)	-	-	(489)
Depreciation expense	-	(4,660)	(29,836)	(2,294)	(36,790)
Carrying amount at 30 June 2010	<u>-</u>	<u>23,202</u>	<u>112,879</u>	<u>10,792</u>	<u>146,873</u>

Note 1 1: Trade and Other Payables	Note	2010	2009
		\$	\$
<b>Current</b>			
Unsecured liabilities :			
Trade pay ables		142,488	286,380
Grant received in advance		530,535	402,250
Employee benefits		38,311	2,429
		<u>711,334</u>	<u>691,059</u>
a. Financial liabilities at amortised cost classified as trade and other payables			
Trade and other payables - current		711,334	691,059
Less grants received in advance		(530,535)	(402,250)
Less employee benefits		(38,311)	(2,429)
Financial liabilities as trade and other payables	15	<u>142,488</u>	<u>286,380</u>

**Collateral pledged**

No collateral has been pledged for any of the trade and other payable balances.

**Note 12: Reserves**

**Capital profits reserve**

The capital profits reserve records non-taxable profits on the sale of investments

**Note 1 3: Leasing Commitments**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the financial statements

Payable — minimum lease payments:

— not later than 12 months	78,686	18,600
— between 12 months and five years	244,113	17,050
	<u>322,799</u>	<u>35,650</u>

The above operating lease consists of property lease for Drummond Street, Carlton and two car leases. The property lease commitment is a non-cancellable operating lease with a three-year term, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments shall be increased by 3% per annum. An option exists to renew the lease at the end of the three-year term for three additional terms of three years.

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## Notes to the Financial Statements (continued) For the year ended 30 June 2010

Note 14: Cash Flow Information	2010	2009
	\$	\$
<b>Reconciliation of Cash Flow from Operations with Surplus</b>		
Surplus/(Deficit)	(46,650)	244,261
Cash flows excluded from surplus/(deficit) attributable to operating activities		
Non-cash flows in surplus/(deficit):		
— depreciation	36,790	20,290
— net gain on disposal of property, plant and equipment	490	(54,444)
Changes in assets and liabilities		
— decrease in trade debtors	(110,305)	11,995
— increase in prepayments	(69,144)	(6,123)
— decrease in inventories	6,804	1,172
— increase/(decrease) in trade and other payables	(108,010)	227,810
— increase/(decrease) in employee benefits	30,814	11,886
— increase in income in advance	128,285	384,633
Net cash provided by (used in) operating activities	<u>(61,782)</u>	<u>841,481</u>

### Note 15: Financial Risk Management

Autism Victoria's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, and leases.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows :

	Note		
<b>Financial assets</b>			
Cash and cash equivalents	5	478,584	942,957
Term deposits	7	905,485	-
Receivables	6	39,963	623,238
Total financial assets		<u>1,424,032</u>	<u>1,566,195</u>
<b>Financial liabilities</b>			
Financial liabilities:			
— trade and other payables	10	142,488	288,809
Total financial liabilities		<u>142,488</u>	<u>288,809</u>

### Financial Risk Management Policies

Autism Victoria's Finance Manager is responsible for, among other issues, monitoring and managing financial risk exposures of the organisation. The Finance Manager monitors the organisation's transactions and reviews the effectiveness of controls relating to credit risk, financial risk and interest rate risk. Discussions on monitoring and managing financial risk exposures are held bi-monthly and minuted by the Finance, Audit and Risk Committee. The Committee's overall risk management strategy seeks to ensure that Autism Victoria meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

## Note 15: Financial Risk Management

### Specific Financial Risk Exposures and Management

The main risks Autism Victoria is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

#### a. **Credit risk**

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to Autism Victoria. Credit risk is managed through maintaining procedures (such as the utilisation of systems for the approval, granting and removal of credit limits, regular monitoring of exposure against such limits and monitoring of the financial stability of significant customers and counterparties) ensuring, to the extent possible, that members and counterparties to transactions are of sound credit worthiness. Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the Committee has otherwise cleared as being financially sound.

##### *Credit risk exposures*

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the statement of financial position. There is no collateral held by Autism Victoria securing trade and other receivables. Trade and other receivables that are neither past due or impaired are considered to be of high credit quality. Aggregates of such amounts are as detailed at Note 6. Autism Victoria has no significant concentration of credit risk with any single counterparty or group of counterparties. Details with respect to credit risk of trade and other receivables are provided in Note 6.

#### b. **Liquidity risk**

Liquidity risk arises from the possibility that Autism Victoria might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. Autism Victoria manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities; and
- only investing surplus cash with major financial institutions.

The table that follows reflects an undiscounted contractual maturity analysis for financial liabilities. Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

# Autism Victoria Incorporated

## Notes to the Financial Statements (continued) For the year ended 30 June 2010

### Note 15: Financial Risk Management

#### Financial liability and financial asset maturity analysis

	Within 1 Year		1 to 5 Years		Over 5 Years		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial liabilities due for payment</b>								
Trade and other payables (excluding annual leave and grants receivable in advance)	142,488	288,809	-	-	-	-	142,488	288,809
Total contractual outflows	142,488	288,809	-	-	-	-	142,488	288,809
Total expected outflows	142,488	288,809					142,488	288,809
<b>Financial assets — cash flows realisable</b>								
Cash and cash equivalents	478,584	942,957	-	-	-	-	1,384,069	942,957
Term deposits	905,485	-						
Trade and other receivables	39,963	623,238	-	-	-	-	39,963	623,238
Total anticipated inflows	1,424,032	1,566,195	-	-	-	-	1,424,032	1,566,195
Net inflow on financial instruments	1,281,544	1,277,386	-	-	-	-	1,281,544	1,277,386

Financial assets pledged as collateral

No financial assets have been pledged as security for any financial liability.

c. **Market risk**

(i) *Interest rate risk*

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows.

*Sensitivity analysis*

The following table illustrates sensitivities to Autism Victoria's exposures to changes in interest rates. The table indicates the impact on how profit reporting at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

	Profit	Equity
<b>Year ended 30 June 2010</b>	\$	\$
+/- 2% in interest rates	25,058	25,058
<b>Year ended 30 June 2009</b>		
+/- 2% in interest rates	3,304	3,304

# Autism Victoria Incorporated

## Notes to the Financial Statements (continued) For the year ended 30 June 2010

### Note 15: Financial Risk Management

No sensitivity analysis has been performed on foreign exchange risk, as Autism Victoria is not exposed to foreign currency fluctuations.

#### Net Fair Values

##### Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair values derived may be based on information that is estimated or subject to judgment, where changes in assumptions may have a material impact on the amounts estimated. Areas of judgment and the assumptions have been detailed below. Where possible, valuation information used to calculate fair value is extracted from the market, with more reliable information available from markets that are actively traded.

		2010		2009	
	Footnote	Net Carrying Value	Net Fair Value	Net Carrying Value	Net Fair Value
		\$	\$	\$	\$
<b>Financial assets</b>					
Cash and cash equivalents	(i)	478,584	478,584	942,957	942,957
Term deposits	(i)	905,485	905,485	-	-
Trade and other receivables	(i)	39,963	39,963	623,238	623,238
Total financial assets		<u>1,424,032</u>	<u>1,424,032</u>	<u>1,566,195</u>	<u>1,566,195</u>
<b>Financial liabilities</b>					
Trade and other payables	(i)	142,488	142,488	288,809	288,809
Total financial liabilities		<u>142,488</u>	<u>142,488</u>	<u>288,809</u>	<u>288,809</u>

The fair values disclosed in the above table have been determined based on the following methodologies:

- (i) Cash and cash equivalents, trade and other receivables, term deposits and trade and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for relating to annual leave, which is not considered a financial instrument.

#### Note 16: Capital Management

Autism Victoria's capital consists of total equity and financial liabilities. Management controls the capital of the entity to ensure that adequate cash flows are generated to fund its operations and that returns from investments are maximised. The Board ensures that the overall risk management strategy is in line with this objective.

Management operates under policies approved by the Board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements.

Management effectively manages Autism Victoria's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of Autism Victoria since the previous year.

The gearing ratios for the years ended 30 June 2010 and 30 June 2009 are as follows:

	<b>Note</b>	<b>2010</b>	<b>2009</b>
		<b>\$</b>	<b>\$</b>
Trade and other payables	11	711,334	691,059
Total financial liabilities		711,334	691,059
Total equity (reserves plus retained earnings)		907,504	954,154
Total capital		1,618,838	1,645,213
Gearing ratio		0.78	0.72

#### Note 17: Association Details

The registered office and the principal place of business of Autism Victoria is 24 Drummond Street, Carlton, Victoria, 3053.

#### Note 18: Segment Reporting

Autism Victoria operates predominantly in one business and geographical segment, being the disability sector, providing information, advice, accreditation and training to members and the community throughout Victoria.

# Autism Victoria Incorporated

## Statement by members of the Board

In the opinion of the Board members the financial report as set out on pages 17 to 36:

1. Presents a true and fair view of the financial position of Autism Victoria Inc as at 30 June 2010 and its performance or the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Autism Victoria Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Prof. Bruce Tonge  
**Chairman**



Mr Graeme Wickenden  
**Treasurer**

Dated this 22nd day of September 2010

# Auditor's Report

## Autism Victoria Inc

ABN: 15 600 724 949

### Independent Audit Report to the members of Autism Victoria Inc

#### Report on the financial report

We have audited the accompanying financial report of Autism Victoria Inc (the association) which comprises the statement of financial position as at 30 June 2010 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

#### Directors' responsibility for the financial report

The directors of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Associations Incorporation Act Vic 1981. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

#### Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

#### Auditor's opinion

In our opinion:

The financial report of Autism Victoria Inc is in accordance with the Associations Incorporation Act Vic 1981 including:

- i. giving a true and fair view of the association's financial position as at 30 June 2010 and of its performance and its cash flows for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Associations Incorporation Act Vic 1981.

#### Saward Dawson Chartered Accountants



**Tim Flowers**  
Partner

# AUTISM

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# VICTORIA

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Australian Government  
Department of Families, Community Services  
and Indigenous Affairs



State Government  
**Victoria** Department of  
Human Services



State Government  
**Victoria** Department of Education and  
Early Childhood Development