



Annual Report 2020



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Autism Spectrum Australia (Aspect) is a child safe organisation committed to protecting the rights and interests of children and vulnerable people by providing them with a safe environment. This commitment extends to ensuring a culturally safe and inclusive environment that recognises and respects an individual's heritage, relationships and cultural practices.

Aspect is a company limited by guarantee, duly registered under the Corporations Act 2001.

Aspect is a public benevolent institution with deductible gift recipient status (DGR6966) as endorsed by the Australia Taxation Office (ATO).

In addition, Aspect holds NSW Charitable Fundraising Authority Number 10991, ACT Charitable Collection Authority Number 19000299, Victorian Fundraising Registration Number 10688, QLD Certificate of Registration as a Charity Number CH2466, WA Charitable Collections Licence CC21640 and SA Collections for Charitable Purposes Licence Number CCP2016. Aspect is also authorised to fundraise in Northern Territory and Tasmania.

Aspect promotes an awareness and understanding of the national and state-based Carers Recognition Acts.

In preparing the annual report for the year ending December 2020, we have reduced our impact on the environment by retaining it on our website and producing only a limited number of copies in print.

Registered office: Building 1, Level 2
14 Aquatic Drive, Frenchs Forest NSW 2086

ABN: 12 000 637 267

Banker: Westpac Banking Corporation and Commonwealth Bank of Australia

Solicitor: Thomson Geer Lawyers

Auditor: Grant Thornton Audit Pty Ltd

Investment Advisor: JBWere Pty Ltd

Website: autismspectrum.org.au

Email: customerservice@autismspectrum.org.au

Phone: (02) 8977 8300

Fax: (02) 8977 8399

Cover Photo: Participants and Staff from Aspect's Adult & Community Services

Photo: Students and teacher, Aspect Hunter School

Acknowledgment of Country

Autism Spectrum Australia (Aspect) acknowledges Aboriginal and Torres Strait Islander people as the Traditional Custodians of the many lands on which we work and live. We pay our respect to their Elders past, present and emerging.



Photo: Painting 'Connections'. Maria Watson-Trudgett in her art studio.

Artist's language: Wiradjuri

Artist Information:

Maria is an Aspect employee (Team Leader Aboriginal and Torres Strait Islander Family and Community Programs, Positive Partnerships).

Cultural note:

Aboriginal and Torres Strait Islander peoples are advised that this document may contain images of deceased persons.

'Connections' by Maria Watson-Trudgett for Aspect

My painting tells a story of the diversity and uniqueness of the autism spectrum and of the numerous people and services that support and work alongside people on the autism spectrum. This is depicted in the many colours, shapes and textures in the artwork. Large circles represent the early journey of Aspect, wherein 1966, a group of passionate parents with a shared vision of supporting their children with similar diverse learning and behavioural needs formed the organisation. Each ring expanding outwards depicts the growth and direction of Aspect, while working in partnership with Autistic people, its Advisory Council, and the operations teams at head office. The wavy lines represent information and new research that goes out into community, and the lived experience and community knowledge that flows in. All outer circles represent Aspect schools, programs and other organisations that work and collaborate with Aspect. Small white strokes represent the shared commitment of all people connected to Aspect. When painting this story, I was fondly reminded of my own culture and the river systems, as Wiradjuri people are river people. I highlight the importance of the main river sustaining the smaller waterholes, creeks and billabongs, as the river system cannot survive without these connections.



Aspect Inclusion Statement

In 2020, Aspect developed an Inclusion Statement based on the work of the Aspect Practice team.

This statement aims to highlight the importance of a culture of inclusion and the need to explicitly communicate this inclusion with our staff and stakeholders.

The statement was co-developed with Autistic staff and lets people know that they are welcome to be their authentic selves during a meeting, encouraging people to do whatever they feel they might need to, in order to facilitate better participation.

The Inclusion statement is read at the beginning of formal meetings and acknowledges that strategies, such as walking around, using a fidget toy, turning off a camera during a Zoom meeting, or simply recognising that there is a child in the background, can help some people feel more productively engaged with a meeting or event.

The Inclusion Statement has also been turned into a poster, which is proudly displayed at all Aspect schools and offices across Australia.

Aspect wants you to know that you are welcome to be your authentic self here without judgement.

Please let us know if there is anything we can do that would make you feel more comfortable – for instance show you to a quieter area or provide an interpreter service.

You are also welcome to use your own strategies to help you feel engaged and relaxed.



Our Purpose

a different brilliant[®]

understanding, engaging & celebrating the strengths, interests & aspirations of people on the autism spectrum



We understand



We engage



We celebrate



Strengths



Interests



Aspirations

Message from the Chair

It is with great pleasure that I present Autism Spectrum Australia's (Aspect) 2020 Annual Report.

2020 will be remembered as one of the most challenging years on record for almost all businesses. Beginning with catastrophic bushfires in Australia, we were soon engulfed in a global pandemic, throwing conventional business models into disarray. The impacts of the challenges of operating in a COVID environment are still emerging for some. For the Disability Sector the impacts were significant, with the Disability Royal Commission into Violence, Abuse, Neglect and the Exploitation of People with Disability, issuing a statement of concern about the impact and safety of many in the disability community during the peak of the pandemic.

For the Autistic and autism communities, we know that 2020 caused unprecedented anxiety and disruption, whilst also restricting access to important supports, with many in the community feeling initially confused by the information that the Government was providing.

I am proud of Aspect's response to COVID-19 and applaud its ability to continue to support Autistic people and autism communities. Our amazing staff innovated quickly to provide online education, teleservices and the development of additional resources specifically for the Autistic community. The Board has previously congratulated them, but I want to emphasise their contribution in a more public way as we reflect on Aspect's achievements in 2020.

At the start of 2020, the Board signed off Aspect's Business Plan, which had a vision to:

- **continue to work in partnership with people on the autism spectrum**
- **have an annual turnover approaching \$130 - \$140m**
- **consolidate its position as the premium national provider of autism-specific services, and**
- **build a strong reputation as national and international leader in autism practice and research.**

Despite everything that 2020 threw at us, I am incredibly proud to say that Aspect not only achieved its plan, but in many ways surpassed it.

In a year where everything was turned on its head, Aspect not only survived but thrived, and the Board is proud of the work Aspect completed to adapt its services to suit the quickly evolving environment, while ensuring that people on the autism spectrum remained central to all that it did.

One of the most important achievements for the Aspect Board was the appointment of a new Board member, Tori Haar. Tori, a founding member of the Aspect Advisory Council and a Council representative on the Aspect Strategy Committee, joined the Board in December 2020, as Aspect's first Autistic director.

Aspect's Board has been working with the Aspect Advisory Council since 2017 on areas related to governance and strategic planning, but the significance of having an Autistic Board Director should not be underestimated. It recognises the importance of including Autistic people at all levels of the organisation and will serve to further strengthen the work we do with the Autistic and autism communities. We hope that in the future there will be other Autistic people who want to contribute to Aspect by joining the Board.

Financially, Aspect generated a total income of \$132m for 2020. This is a significant achievement that reflects Aspect's resilience and commitment to the community it supports, particularly during an extremely challenging period. The Total Comprehensive Income for the year was \$26.9m, an exceptional result that will allow Aspect to invest in its quality and service offering as well as in key capital works programs over the next few years to improve facilities for Aspect's students and participants. I want to thank Aspect's management and staff for their dedication and hard work during 2020, and the many supporters who generously gave to Aspect so that we can continue to offer the best opportunities to people on the autism spectrum as well as their families and carers.

I would also like to acknowledge the outstanding contribution of outgoing Board members, Julie Hamblin and Henry Capra, who both stepped down from the Board in 2020. I know I speak for all on the Board in saying that they are sorely missed, but we remain very grateful for their leadership and contribution to Aspect for over 10 years.



Photo: Annette Gallard, Chair of Aspect

Julie Hamblin joined the Board in 2010, and served as a Board Director until September 2020 including as the Board Chair from 2015 to 2020. Julie's tireless work, exceptional leadership and significant contributions through a period of extraordinary growth and transformation has been outstanding and has helped establish solid foundations for Aspect's future.

Henry Capra has also been with the Board since 2010, and served as Aspect Honorary Treasurer from 2013 until he stepped down from the Board in 2020. Henry was also Deputy Board Chair from 2018 until 2020. In Henry's time Aspect grew substantially, doubling revenue to \$110m in 2019, helping to further the Aspect vision of the best opportunities for people on the autism spectrum.

Finally, I want to thank Aspect's dedicated and innovative Executive team, led by Jacqui Borland, who have provided exceptional leadership to Aspect staff during an extraordinary year. 2020 was Jacqui's first full year as CEO and her exceptional ability to provide calm leadership during such a difficult year was truly appreciated.

My sincere thanks also go to my fellow office bearers, committee chairs and members of the Board for their hard work, exceptional vision and continued strong direction.

2020 was a year that will be remembered as a time in which Aspect's knowledge and expertise enabled it to adapt services to a new environment and provide the people it supports with ongoing services despite the challenges. Many of these changes will remain options for service delivery into the future. I am both excited and confident that the organisation will continue to grow, flourish and strengthen its role as Australia's leading autism-specific service provider into the future.

**Chair of the Aspect Board
Annette Gallard**

Message from the CEO

When I commenced in the role of Aspect CEO in late 2019, no one could have foreseen the turbulent year to come, or how it would affect organisations across the globe.

To say 2020 was challenging would be an understatement, but I am very proud that as an organisation, Aspect came together under pressure to ensure the continued support of our community.

I want to recognise the absolute professionalism of teachers and other Aspect school staff, therapists and all other frontline staff who came up with creative and innovative solutions to problems that no one had ever faced before. I note the importance that was placed at all times on close partnerships with students, parents, carers and participants, which greatly reduced the stress of this period for many.

Aspect @nywhere was born in April and utilised vital online platforms to provide new practical supports for our community, and to connect with Autistic people and their families. In fact, these programs were so successful and the feedback we received so positive, that we will continue to deliver these models in the future.

Our Aspect Adult Community Services were impacted the most during the pandemic. Both NSW and VIC Adult Community Services were paused in March, due to Government restrictions related to social distancing. However, this gave us time to rethink how we could better deliver these adult programs and I am pleased that both the VIC and NSW services reopened again with new programs delivered in an improved way by Active Support Workers.

The economic effect of COVID-19 hit some of our Aspect families especially hard, but thanks to the generosity of our supporters, we were able to raise over \$1 million to help families facing financial difficulty, and ensure that routine and structure vital for people on the autism spectrum remained in place during the pandemic.

Despite many of the challenges of 2020, Aspect continued to thrive and achieved many of the goals outlined in the 2020 - 2022 Strategic Plan. Our partnership with the Autistic community continued to grow with the formation of a new Autistic Working Group to provide additional insight into our communications and marketing, and the commencement of an Autistic Board Director. Aspect celebrated the Neurodiversity Rainbow at Mardi Gras at the start of 2020, which I was delighted to be able to take part in.

We learned a lot in 2020, particularly about the strength and resilience of our students, participants, parents, carers and staff. We also had some time to reflect on what is important and what is truly necessary and it has come back to the simple things - community and connection.

So, at the end of this remarkable year, I would like to sincerely thank all of our staff for their contribution, passion and commitment. Our services are dependent on the people who deliver them, and I am truly humbled by the dedication I saw first-hand in our team of staff.



Photo: Jacqui Borland, CEO of Aspect

I also want to recognise the Aspect Board of Directors who generously gave more of their time than ever last year to support myself and the Aspect Executive, and I welcome Annette Gallard, who commenced as Chair of the Aspect Board in October 2020. I look forward to working closely with Annette in the coming years.

In addition, I want to thank retiring Chair Julie Hamblin and Deputy Chair and Treasurer Henry Capra, who both stepped down in 2020, after serving on the Aspect Board for ten years. Julie and Henry were extraordinary enablers of Aspect vision and guided our organisation through a period of significant growth. Their expertise and support are acknowledged with great appreciation.

In closing, I want to thank all who have accessed Aspect services, as we continue to grow and improve our programs, support, opportunities and practices. Our focus remains strongly on understanding, engaging and celebrating the strengths, interests and aspirations of people of all ages on the autism spectrum and proudly supporting their families and carers.

Jacqui Borland

**CEO
Jacqui Borland**

Aspect Advisory Council

The Aspect Advisory Council is pleased to contribute to the 2020 Annual Report.

2020 was the Aspect Advisory Council's third full year of operation, and saw the group and the wider Autistic community, faced with a number of unexpected challenges due to the global pandemic.

While COVID-19 posed significant challenges for almost every community worldwide. For the Autistic community, it played a huge role in heightening uncertainty, disrupting routines, increasing anxiety and reducing the ability for many to access important services and support networks.

The Advisory Council did well to adapt to the immediate disruption, developing processes to support continuity of functioning, as well as support each other, including regular check-ins and more frequent online meetings. However, like the rest of the Autistic community, we found working apart difficult and we are very much looking forward to working together in person again soon.

We are pleased to say that despite the physical distance that COVID-19 required, the Advisory Council developed a much closer working relationship with the Aspect Board in 2020, with Chair Annette Gallard, and Governance Committee Chair, Pam Rutledge, attending Advisory Council meetings to hear more about our work. This closer connection with the Board is welcomed, we continue to work to ensure that the voices of Autistic people influence Aspect's governance and strategic planning.

One of the initiatives supported and implemented by the Advisory Council in 2020, and adopted for meetings for the wider Aspect community, was the reading of an Inclusion Statement at the start of meetings and events. The statement aims to welcome all people to a meeting and encourages everyone to use whatever strategies they need to help them to feel more comfortable.

Everybody is welcome in this meeting. We want you to feel that it is OK to be authentically yourself. Please let us know if there is anything we can do that helps to include you in the meeting. Everyone is welcome to use their own strategies to help them feel relaxed.

Furthermore, the Aspect Advisory Council was approached by Autistic individuals requesting the development and trial of an Autism Card for the community. The card was launched in September and made available through Aspect for Autistic adults, who can show the card to others if they are having trouble communicating.

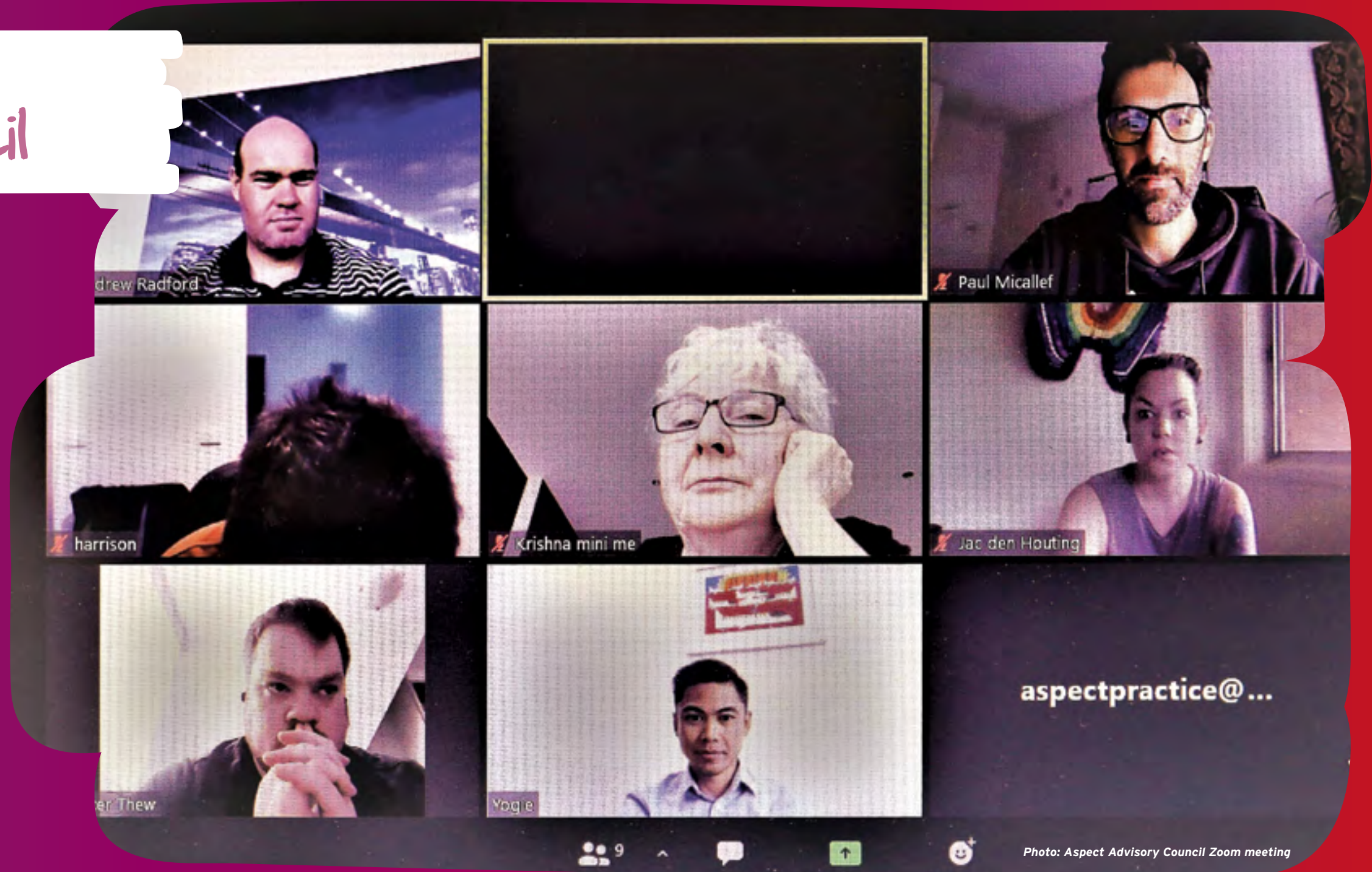


Photo: Aspect Advisory Council Zoom meeting

Autistic people identified situations like travelling through an airport or talking to the police where the stress of the situation made communication and participation difficult.

Fully supported by the Aspect Advisory Council, the card was developed in conjunction with Autistic adults and has been extremely well received by the Autistic and autism communities to date.

Finally, we would like to recognise the important role of collaborative decision-making for members of the Aspect Advisory Council, under the guidance of our facilitator, Paul Micallef. An important and valued feature of our meetings, collaborative decision-making allows us to robustly discuss an issue, using our own

strengths and diverse ways of thinking, to arrive at a position.

We look forward to continuing to positively represent our community next year and into the future.

We would like to acknowledge each member of the Aspect Advisory Council in 2020 - Paul Micallef, Jac den Houting, Krishna Sadhana, Spencer Thew, Tori Haar, Ainslie Robinson and Harrison Fischer - and acknowledge the work of Tori Haar who stepped down from the Council in October 2020, to take up a position as Director on the Aspect Board. We wish Tori well as she embarks on her new governance experience.

Telehealth launched during COVID-19

Aspect @nywhere

Here for you *wherever you are*

In April 2020, Aspect created **Aspect @nywhere** as a way to enable easy access to our supports and services, no matter where our clients were located.

The transfer of over 2000 clients to an online platform as a result of COVID-19 was well received by participants and families during the pandemic who were looking for continuity during a time of unprecedented disruption.

To ensure minimal disruptions to our participants' individual supports, Aspect trained over 150 Therapists, 10 Assessments team staff and a number of Employment staff in how to deliver services online. This was undertaken over a period of two weeks and continues as part of our induction for new staff today.

The new online services developed during COVID-19 provide additional flexibility and reduced waitlists, in a secure environment, and it is expected that the

demand for Aspect's online services will continue into the future, helping us to extend our reach to new audiences and remote areas.

In addition to Telehealth, we also launched Australia's first autism-specific Distance Education program, running out of the Aspect Hunter School. The plans to launch this new program were already in place before COVID-19, but it definitely proved invaluable during the time of lockdown, with a number of students permanently moving to the program when the lockdown was over.

The Distance Education Program is currently available to primary school-aged children on the autism spectrum in the Hunter and surrounding region, who are either geographically isolated and don't have access to an appropriate school program, or have disengaged from traditional education programs due to individual circumstances.

Case Study

To receive behaviour support for her son, Nathan, Ellen transferred the family to Aspect Teletherapy in April 2020. Nathan and Ellen had been seeing an Aspect Therapist for a few weeks prior to COVID-19 lockdowns and were unsure how the behaviour support service would translate online and what impact the lockdown would have on the level of support they could access.

"We spoke about what he wants and what makes him happy, as well as our actual parenting and a better way of approaching

him in different circumstances - I think that's made a difference to Nathan and home life and his quality of life."

"But when it's done online it's less stress on the kids too, because they don't have to go out anywhere. They can just chat to this person that they have a relationship with online and then go... It made it easier for us and I'd probably do more sessions this way if I could in the future." - Ellen

Photo: Aspect@nywhere

Celebrating inclusion in 2020

Aspect is committed to inclusion and diversity both within the organisation and externally, ensuring the voices of the people we represent are heard and included in our approach as we work in partnership with the autism and Autistic communities. In 2020, we continued to support and provide opportunities to celebrate diversity, bolstered our commitment to partner with the Autistic community, and formalised our inclusion framework.

Nothing about us without us

An advocate and leader in the Autistic community since receiving her diagnosis eight years ago, Tori Haar became Aspect's first Autistic Board Director in December 2020.

Tori Haar, BBehavSc(Psych), BA, DipGov, MDisST, was a founding member of the Aspect Advisory Council and a Council representative on the Aspect Strategy Committee and brings more than seven years' experience in government and not-for-profit sectors to provide the Board with strong governance and strategic oversight.

Annette Gallard, Chair of the Aspect Board said:

"Appointing Tori was about recognising the importance of including Autistic input at all levels of the organisation and will serve to further strengthen the work we do with the Autistic and autism communities."

Upon the appointment, Haar stated:

"It has been a privilege to see and be part of Aspect's journey towards working in closer partnership with Autistic people, including in its governance. I am excited to be nominated to the Aspect Board and look forward to contributing as part of this new chapter."



Photo: Tori Haar, Aspect Board Director

Mardi Gras 2020 - What Matters

About two weeks prior to the COVID-lockdowns, Aspect was fortunate to participate in the 2020 Sydney Mardi Gras Parade. Off the success and positive feedback from participants in 2019, 70 people marched, with CEO Jacqui Borland at the helm.

Utilising the neurodiversity rainbow logo from 2019, the Mardi Gras working group, consisting of Aspect staff and the LGBTQIA+ Autistic community, created LED-lit signs with visual symbols and words that reflected the 2020 theme, 'What Matters'. Aspect also participated in the annual Fair Day Stall, the kick-off event of the Mardi Gras season for the wider LGBTQIA+ communities and their friends and family. This provided an opportunity to communicate about Aspect's LGBTQIA+ Engagement Plan and to deliver information and resources that support LGBTQIA+ Autistic people and those who support them.

Participants noted that both the Parade and Fair Day Stall were fantastic opportunities to be able to share the experience with other people, enjoy a strong sense of community, meet new people with similar life experiences and be part of something special. Aspect was able to provide a safe place for people to feel included and proud.

One participant commented:

"Eternal gratitude and love to Aspect and the organising committee for providing the opportunity for me to do something I never thought possible."

Reconciliation Action Plan (RAP) Launched

The Aspect Reconciliation Action Plan (RAP) Working Group comprises Aspect staff, including Aboriginal and Torres Strait Islander employees and stakeholders.

In 2020, the RAP Working Group collaborated very closely with Aboriginal and Torres Strait Islander colleagues to review, update and create key policy and procedures, including the Group's Terms of Reference.

Gaby Marengo, Aspect HR Recruitment Coordinator and Working Group member said being a part of the RAP journey within Aspect has added a deeper sense of fulfilment in her role. *"I'm very proud of the way Aspect continues to support diversity and inclusion in so many ways as these are issues that have and always will be important to me."*

As part of our 2020 NAIDOC Week celebrations, the Working Group partnered with the I Am, Movement to create a new resource: 'Shared Book Reading - Our Way'. It was officially launched as a virtual book reading to all Aspect staff on Zoom.

Further, during National Reconciliation Week, the Working Group conducted a series of Zoom events, inviting all staff to attend and reflect on learnings. These were hosted by Tammy Anderson, one of our consultants and the Principal of Briar Rd School.

"Only by supporting and providing opportunities for education, self-reflection and celebration can we create ultimate change to the way we do things. This being in a way that acknowledges and reflects the whole and true culture and history of our country," concluded Marengo.

Providing autism-specific education online

Celebrating our achievements during a year of COVID-19

In 2020, schools across the world switched to virtual classrooms, with teachers and students required to adapt to entirely new ways of learning almost overnight.

For Aspect schools this meant facing the challenge of having to adapt to new technologies at a fast pace, while catering for students with highly individualised support needs. Despite the enormous challenges, our teaching staff worked hard in 2020 to minimise disruptions and ensure continuous support for our students and their families/carers. Working quickly to adjust teaching programs to an online platform, while remaining flexible and focused on the welling being of students and their families/carers.

Within a month of lockdown, Aspect staff were delivering online education via Google classrooms to nearly all of Aspect's 1100+ students, while our school campuses remained open during the entire lockdown period to

provide a safe and supportive environment to meet students' special needs, and to support families engaged in essential work.

Aspect teachers even adapted their homes to look more like their classrooms, taking home backgrounds and boards so lessons 'looked' the same and offered students familiarity, while Teacher's Aides joined in Zoom sessions with students for morning meetings and story-time, allowing online break out rooms for staff to read stories, or to listen to reading in smaller groups or 1:1.

To help maintain a strong connection with their students and to aid support of their individual learning needs, packages were developed for each student containing individualised sensory learning resources (playdough, sand etc.), along with other essential materials (counters, blocks, workbooks) to facilitate engaging learning activities in the home. These packages were home-delivered by Aspect staff within the first few weeks of lock-down to enable students to continue with their academic work.

Families/carers were grateful for the support and correspondence offered to students during this unique year of learning and to the support extended to them via a Parent/Carer Lounge facilitated by the Learning Support Team.

This extraordinary period saw a strong growth in the confidence of Aspect teaching staff in using technology to deliver quality education programs and supports to students and families/carers, with a number of new approaches to online learning maintained in the return to face-to-face teaching.



Photo: Aspect Hunter School students



Photo: Virtual Easter Hat parade

2020 School Highlights

Aspect schools did not want students to miss out on their usual fun events and activities, so many were conducted virtually. Some of the virtual events held across Aspect Schools included:

- ★ Zoom Easter Hat parades
- ★ Whole School Zoom Christmas Carols including gift/ goodie bags sent home to families who registered
- ★ Simultaneous Science Week - students could complete the experiments that were demonstrated at home
- ★ Staff and students engaged in filming opportunities - using green screens and iMovie to produce end of year Christmas presentations
- ★ Reconciliation Week was held via Zoom with all sites listening to a special guest telling Dreamtime stories.

"Some students responded so beautifully to online learning to the extent that they transitioned to our Distance Education program. Despite the challenging year, there were many highlights. I am particularly proud of principals, teaching staff and all of our students for adapting to the new normal and being so resilient during this time."

- Maryanne Gosling, Director of Aspect Education



ARCAP

a year of discovery

Focused and agile

During 2020, ARCAP researchers undertook a range of studies in collaboration with national and international strategic research partners including the Autism CRC, The Children's Hospital at Westmead, the University of New South Wales, Macquarie University, Griffith University, South China Normal University, Drexel University (USA) and the Treffert Centre (USA).

ARCAP research highlights during 2020 include:

- The completion of one of Australia's largest and most successful autism education research projects culminated in the launch of inclusionEd - an online professional learning community for educators of students with diverse learning needs, including those on the autism spectrum. This four-year Autism CRC flagship project was led by researchers from ARCAP and Griffith University.
- A study investigating interactions between police and Autistic adults led to the development of an autism training module that has been distributed to the Australian Federal Police, Victoria Police and Queensland Police.
- A study on the financial experiences of Autistic adults is helping banks and other financial institutions to create a more inclusive customer experience for Autistic people.

The implications of COVID-19 restrictions, presented the following new research opportunities:

- ARCAP conducted a study on clinicians' perspectives of conducting diagnostic assessments via telehealth compared to face-to-face assessments.

- ARCAP investigated the experiences of Aspect teachers and parents in using Google Classroom for remote learning during the pandemic.
- ARCAP was part of an international study on the experiences of Autistic people during the pandemic.

Extending our reach

The cancellation or postponement of conferences nationally and internationally due to COVID-19, created a vacuum in knowledge-sharing among the autism practice research community. ARCAP responded to this by diversifying our communication channels and adopting new ways to extend our reach and engagement with target audiences.

In the last half of 2020, the ARCAP team delivered two successful webinars attended by a total of 225 professionals from the autism practice and research communities, as well as members of the Autistic and autism communities. As pandemic restrictions are relaxed, we will continue to embrace virtual communications. The staging of the inaugural ARCAP Conference in October 2021 will include both in-person and virtual conference access options.

With our expanded social media activities and new quarterly e-newsletter, ARCAP's complement of communication channels is providing the latest autism practice news to inform and inspire the research community while strengthening our position as a national leader in autism practice research.

"Some ARCAP projects were postponed, some brought forward and others modified due to COVID-19 and the associated restrictions. Despite these changes, the research program was progressed throughout the year towards the overarching goals as set out in the 2019 to 2025 research strategy."

- Vicki Gibbs, National Manager ARCAP

Our research: better together

The focus of research at Aspect Research Centre for Autism Practice (ARCAP) is to improve the quality of life for Autistic people of all ages. A participatory approach to undertaking research at ARCAP means we draw upon the lived experience of Autistic people and their families and carers, as well as the hands-on knowledge of practitioners to shape and inform our research in autism practice. ARCAP continues to be a leader in participatory research; setting the future agenda in Autism practice in partnership with the autism and Autistic communities by:

- extending the employment tenure of two Autistic researchers who provide valuable insights and guidance around the design, delivery, implementation and reporting of research projects;
- enabling collaboration of Autistic people and families in the research process; and
- progressing Aspect's flagship Research Priorities Project together with Aspect's Autistic participants and their families/carers and staff to set a future research agenda for ARCAP.

Photo: ARCAP Team 2020



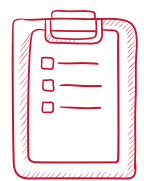
12
Literature reviews informing the Aspect Comprehensive Approach (ACA)

2

Autism practice research webinars



10
Journal articles



4

Evaluations of Aspect Services:
★ Google Classroom
★ Distance Education
★ Telehealth autism assessments
★ Five Point Star staff survey

5

research projects



Inclusive banking for Autistic adults



Interactions between Autistic people and police



Models of Practice teaching



Exceptional abilities of Autistic children



Westmead Feelings Program

Your support made a big impact

"2020 was a year where every single donation and action made an impact. It is unfortunately true that in times of crisis it is the most vulnerable people who can fall through the cracks. When we reached out and shared the needs of the autism community, and how our services were responding, it was humbling to see the generosity displayed from our supporters. It is this kind of spirit that creates a society where no one on the autism spectrum is left behind... even in a pandemic."

Olivia Shah, Fundraising Director

P.S. We received this beautiful thank you poster from Jack, age 7, who attends one of our Aspect schools.

Photo: Jack, Aspect School student

Major projects bought to life by our supporters in 2020

1. Together we raised \$1.6m between March and June for a Coronavirus Crisis Fund to help people who were struggling to cope. The fund was able to provide immediate assistance to 1,100 Aspect families and students, purchase equipment such as iPads, hampers, toys and personal protective equipment. This campaign was also awarded 'highly commended' by The Fundraising Institute of Australia in its National Awards of Excellence.
2. Together, we built a new school in South East Sydney, which will help address waitlists in the area and provide an autism-specific education to young students on the autism spectrum for years to come. A special thank you to our principal sponsor The Goodridge Foundation, Aberdeen Standard Investments and the Epper Family who made transformational gifts to bring this project to life.
3. The Redan Foundation made it possible to run a work education and training program for students at the Aspect Western Sydney School to gain valuable work skills and experience through work placements.



A big thank you to Nora Goodridge OAM, from Goodridge Foundation and Brett Jollie, Managing Director of Aberdeen Standard Investments for trusting and sharing the vision and providing lead gifts.



Photo: Construction progress on the Loftus school campus

2020 Our Impact

92,275 received
gifts totalling \$5.1m

Nearly 3,000
people gave
monthly gifts
through the Partner in Change



15,398
People took part in
Walk, Ride or Run
for AUTISM
and raised \$1.7m



Aspect Golf Day
20th year, \$80k+
biggest year yet!

COVID-19 appeal impact

\$825,000
in financial
relief to
families



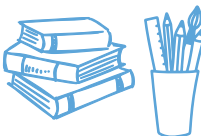
\$83,000
in additional preventative
health and safety items



1,100+
families and
students
reached



17,600 hours
delivered through
telehealth services



\$30,000
of donated
goods for
our school
community



40
smash-
proof
iPad's
purchased
for student use



Photo: ASPECT students Jake and Kade

A special thank you to supporters who gave significantly:

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Australian Sports Commission	CompNow	Kenneth & Peter Gibbs Foundation	The Bluesand Foundation
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Coles Group	Geoffrey and Maureen Barnett	Orica	

And loving Gifts in Will made by:

Estate of Kathleen Breen	Estate of Anne Thornburn	Estate of Betty Roslyne Kalnin
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Mrs Margaret Stead
Mrs Andrea Werner
Ms Jenny Young

Aspect wishes to acknowledge the incredible achievements of David Foster who sadly passed away in 2020. David generously gave his time and wisdom over a period of 40 years to support Aspect's work and greatly contributed to making it one of the largest autism-specific providers in Australia.



Photo: Participants from Adult Community Services learning to surf



Adult & Community Services hit hard by COVID-19 restrictions

Both Aspect's NSW and VIC Adult & Community Services were suspended in March 2020, at the start of the pandemic, due to increasing government restrictions and concerns for the health and wellbeing of our participants and staff.

Operating out of two locations in NSW, and four in VIC and supporting just over 100 participants, Aspect's Adult and Community Services offer a range of flexible and person-centred programs, focusing on an individual's unique strengths and interests, to provide participants with the confidence and skills they need to live their best life.

The majority of Aspect's services were quick to adapt to the challenging circumstances of COVID-19, however Aspect's Adult and Community Services, which relies on close contact with participants in community settings, was forced to make the difficult decision to suspend services in NSW and VIC, due to social distancing restrictions. During this period, Aspect developed a program for our participants offering continued connection to our staff, to help reduce some of the isolation they may have been feeling and to provide consistent support.

While these closures were obviously difficult on staff and participants, it did allow some time for us to rethink how we could better deliver our adult programs, and to upgrade some of our facilities.

In June, we surveyed our participants, asking for feedback on how best to return to services

in a COVID-safe way. The feedback received was overwhelmingly positive, and in September, we began the phased resumption of our Adult and Community Services in NSW, followed closely by VIC Adult and Community Services in October.

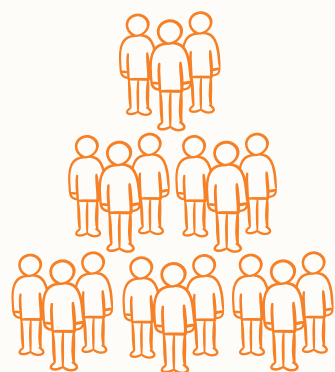
In late 2020, we launched our new Programs of Support, a range of 12-week programs developed to support adults on the autism spectrum in four key areas; Social & Communication, Independent Living, Health and Wellbeing, and Sports and Recreation. The programs have been designed to provide sensory stimulation for participants while encouraging creativity, developing self-esteem and building confidence.

At the end of the year, we organised surfing lessons in Sydney for our Ryde and Marrickville participants, based on the Sports and Recreation program, which focuses on participants developing and improving physical fitness, fine motor skills and coordination. The participants thoroughly enjoyed learning to surf, brushing up on their water safety and the social interaction this activity offered, especially over a nice warm cup of coffee afterwards.

We want to thank our Adult and Community Services staff and participants for their support and patience during 2020.

"Just thought I'd let you know Nick announced on the way home that he "had fun at the beach" without any prompting from me. It's very unusual for him to offer a spontaneous opinion, so he must have really enjoyed the outing! Thanks to you and your staff for giving him the opportunity." – Family Member

Our People



1,254

Total number of **employees**

I like the work I do at Aspect

92.96%
responded **positively**

I feel that Aspect is an **inclusive**
and **diverse** workplace.

80.65%
responded **favourably**

*Results from Pulse Survey
(internal staff survey)

Full time	Part time	Casual
446	621	187

Long Service Awards

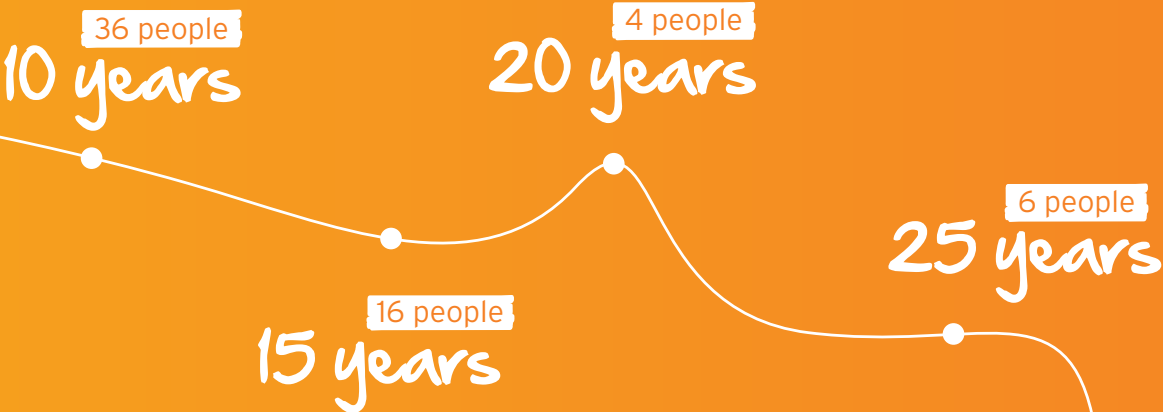


Photo: Adult Community Services participant with Aspect staff member



Photo: Teachers Aid with student from Aspect Hunter School



Photo: Aspect staff visiting Loftus Campus during construction

Board of Directors



Annette Gallard (Chair of the Board)

Annette Gallard, PSM, B. Soc. Stud., M. Comm, has more than 20 years' experience as a senior executive in the NSW Public Service in both the housing and community services portfolios. She retired from the position of Chief Executive of the NSW Department of Community Services in 2011, and has since focused on assisting the not-for-profit sector as a Board Member. She was awarded the Public Service Medal in 2012 for services to disadvantaged communities, particularly Aboriginal people. Annette joined the Board in March 2014, and is a Member of the Governance Committee and the Education Strategy Oversight Committee. Annette is a Member-elected Director and was elected as Chair of the Board on 1 October 2020.



Karen Orvad (Deputy Chair)

Karen Orvad, B.Comm, MBA (Exec), CA, GAICD has over 20 years' experience in risk, internal audit, governance, board advisory and strategic human resources including executive coaching, culture assessment and change management. She is a former KPMG Partner and has worked with some of the worlds most recognised brands in the corporate, government, financial services and not-for-profit sectors. Karen is a specialist adviser in the areas of risk, culture and behaviour and in assisting organisations identify and address both the human and structural elements needed for effective governance. She joined the Board in 2019, and is a Member of the Finance, People and Audit Committee and the Strategy Committee. Karen is a Member-elected Director.

Paul Khoury (Honorary Treasurer)

Paul Khoury, B.Sc, GD Ed, MA, GD App Finance, SF Fin, GAICD has more than 25 years' experience in the Investment management & security services industries across the US, UK and Asia-Pacific regions having held numerous senior positions at the Director, CEO and COO levels. Paul is currently CEO of Link Fund Solutions, a Board member of St Patrick's College Strathfield and consultant to the financial services industry specialising in business strategy, governance and operations transformation. Previously, he held senior roles in the areas of investment management, operations management and actuarial consulting for a number of domestic and international investment managers and industry service providers, including State Street Corporation, Focus IM, Hambros Hopkins, GIO, MIRA Consultants and IFA Australia. Paul joined the Board in March 2018, and chairs the Finance, People and Audit Committee and is a member of the Strategy Committee. Paul is a Member-elected Director.



Robert Dolk (Director)

Robert Dolk BEc, ACA, GAICD worked as an auditor with PwC Sydney and then for some 25 years as a banking executive with HSBC, Deutsche Bank, and BNPParibas in Sydney, Hong Kong, Frankfurt, Singapore, Tokyo and Paris. Since returning to Sydney, Robert has been a Non-Executive Director with Zurich Insurance Australia, Lawcover, and Alinta and is currently an Asian Development Bank representative Commissioner for Indonesia Infrastructure Finance. He joined the Board in March 2019, and chairs the Education Strategy Oversight Committee and is a Member of the Governance Committee and the Fundraising and Communications Committee. Robert is a Member-elected Director.



Marielle Latour (Director)

Marielle Latour, B.Ec, Exec MBA, GAICD, has over 30 years' experience within the financial services industry. She is currently a non-executive director of CBHS Health Fund Limited and CBHS Corporate Health Fund Pty Ltd. She Chairs the Audit and Risk Committee for CBHS Health Fund and is a member of CBHS Corporate Health's Audit & Risk Committee. Her previous board directorships include My Credit Union Limited and the Australian Handball Federation. Her professional experience is in consulting, marketing and distribution, stakeholder management and managing businesses. She has held senior executive positions at Colonial Group, Commonwealth Bank, TAL and a start-up business. She joined the Aspect Board in November 2018, and chairs the Fundraising and Communications Committee and is a Member of the Strategy Committee. Marielle is a Member-elected Director.

Pamela Rutledge (Director)

Pamela Rutledge AM, BA Dip Social Work, MAICD, FIPAA, has over 40 years' experience managing and leading complex health, community services and mental health services. In her early career, Pamela worked as a Social Worker in front-line mental health service delivery, and was the Executive Officer of the Richmond Inquiry, which significantly influenced the delivery of services for people with a mental illness and those with a developmental disability. Before joining the not-for-profit sector, Pamela had extensive experience in senior roles in the NSW government, including experience in health, housing, and ageing and disability. Pam moved to the not-for-profit/community-managed sector in 2009, to become CEO and Company Secretary of Richmond Fellowship of NSW and then CEO of the merged Flourish Australia (RichmondPRA Ltd), a role she retired from in 2017. She joined the Board in 2018, and chairs the Governance Committee and is a Member of the Fundraising and Communications Committee and the Strategy Committee. Pamela is a Member-elected Director.



Paul Vevers (Director)

Paul Vevers, PSM, GAICD, BA (Hons), CQSW, Dip Management Studies is a Deputy Secretary at the Department of Family and Community Services, where he manages three of the department's districts which provide child protection, out of home care and public housing services and coordinates the management of public housing tenancies across NSW. Paul worked for one year as a group parent in a Rudolph Steiner home in Switzerland before embarking on a career in child protection in London, UK. He subsequently worked for Fujitsu UK (ICL) for three years and then joined the UK Audit Commission. Since 2000, Paul has worked in various regional management roles in the then Housing NSW and now in the Department of Family and Community Services, where he is responsible for services across Sydney, Western and Far West NSW and Southern NSW and the Illawarra. Paul was awarded the Public Service Medal for services to homeless people. Paul joined the Board in August 2018, and chairs the Strategy Committee and is a Member of the Education Strategy Oversight Committee. Paul is a Member-elected Director.

Dr Emily Russo (Director)

Emily Russo, BA, B.Ec. (Hons), M.I.A., Ph.D., has over 20 years' experience in talent management, consulting, strategy, business development and academia. She has completed a Ph.D. in global talent management, has research interests in the areas of talent management, neurodiverse talent and organisational gender diversity, and has presented her research at conferences internationally. Emily advises firms on talent management and is co-founder of a firm focused on the development of talented women in multinational organisations. Emily has a background in professional services and was a Director at CEO Forum Group, now part of Gartner Inc, and also worked for KPMG Consulting in both Australia and the USA. Emily joined the Board in March 2020, and is a Member of the Finance, People and Audit Committee and the Fundraising and Communications Committee. Emily is a Member-elected Director.



Tori Haar (Director)

Tori Haar, BBehavSc(Psych), BA, DipGov, MDisSt has over seven years' experience in the government and not-for-profit sectors including project coordination, policy development, research administration and data analysis. She is an Autistic woman and has been active in the Autistic community since receiving her diagnosis in 2013. From September 2016, onwards Tori has worked for the Autism CRC, of which Aspect is an essential participant, in a variety of roles including as secretary for the Australian Autism Research Council and developing the current version of the Sylvia Rodger Academy Future Leaders program. Prior to this, she worked in the federal public service for the Department of Social Services. Tori received a Westpac Social Change Fellowship in 2019, to recognise and further her work around leadership and capacity building in the Autistic community and was formerly a founding member of the Aspect Advisory Council. Tori joined the Board in December 2020, and is a Board-elected Director.

Treasurer's report

OVERVIEW

I'm delighted, in my capacity as Treasurer, to present a pleasing result for Aspect for the 2020 financial year.

2020 was a challenging year to navigate for all of us. The term "unprecedented" has been used often to describe 2020 but is highly appropriate when assessing Aspect's performance last year as well as looking to the future.

Against a backdrop of an increasingly competitive market and continued uncertain economic conditions, Aspect's strong result reflected its efficiency and continued effective management of resources. Several non-recurrent factors, including the government stimulus package allowing Aspect to support our employees, also attributed to the surplus. While we continue to expect further growth across our core business units, it is highly probable that the future level of surplus may scale back to be more in line with prior years.

The Total Comprehensive Income for the year of \$26.90m was an exceptional achievement on the back of what was an impressive result in 2019 of \$9.99m. This reflects Aspect's resilience during these challenging times and reinforces its capacity.

Aspect continued to invest in its quality and service offering in 2020, highlighted by capital works across several sites, including the establishment of Aspect South East Sydney School, Loftus Campus. There were further investments in Aspect's Enterprise Resource Planning system and cybersecurity to enhance client data management as part of Aspect's commitment to quality and efficiency. COVID-19 caused some interruptions to a number of our services including Adult Community Services resulting in a small number of staff being adversely impacted. However, Aspect was able to successfully limit the impact on staff and our community, through utilising the Government stimulus grant and implementing a number key initiatives including investing in remote working capabilities.

Despite the impact from COVID-19, Aspect was able to extend its footprint. The total number of registered student places in schools increased by 21 during the year to 1,187. Aspect's NDIS Services also demonstrated its agility, adapting to the external environment by converting face-to-face service to

teleservice, with 3,257 participants choosing Aspect as their preferred service provider.

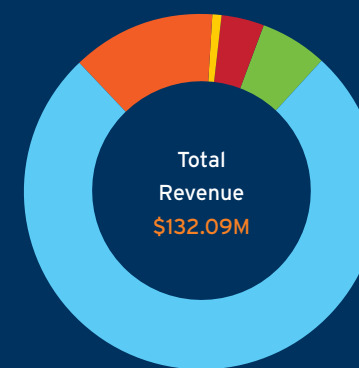
In the years ahead, the accumulated surplus will provide the necessary funds to allow Aspect to invest in areas that are pivotal to its future success, including potentially some of the following initiatives:

1. Expansion of Aspect Education's reach through upgrades of existing school facilities, potential land acquisition and partnership opportunities in key target regions. We are fortunate to have opened the new Loftus campus, part of the Aspect South East Sydney School. Aspect committed an additional \$5.00m during 2020 towards several capital projects aimed at improving our school facilities.
2. Further investment into Aspect's research and training of all staff in the Aspect Comprehensive Approach to strengthen Aspect's points of difference.
3. Partnership with the Autism Cooperative Research Centre to deliver the Future Leaders Program, which is Australia's holistic leadership capacity building program for Autistic adults designed by and for Autistic people. This will enable participants to learn from, empower and encourage one another to pursue their goals and positively impact their communities.
4. Delivery of Autism Friendly and Inclusive Projects which provide opportunities for those on the autism spectrum to be included in communities and workplaces in a safe and meaningful way.
5. Continued enhancement of our digital infrastructure aiming to deliver superior customer service and better meet the needs of participants.

INCOME

Total income for the year was \$132.09m (Graph 1). Government funding (Education, NDIS and other Government grants) continued to be the primary source of income for Aspect, representing 89.21% of total income, which is 4.07% greater than 2019, highlighting the Commonwealth and State Governments' commitments to invest in education and the NDIS.

Graph 1: Source of Funds



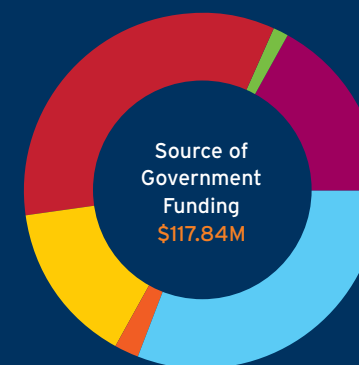
- Fundraising \$5.16m (3.91%)
- Fee for Services \$7.94m (6.01%)
- Education and other government fundings \$100.67m (76.21%)
- NDIS Funding \$17.17m (13.00%)
- Other Revenue \$1.15m (0.87%)

Total fees for services, including school fees, was \$7.94m (\$8.87m in 2019), which accounted for 6.01% (8.02% in 2019) of total income. The decrease in fee for services income was due to Aspect's commitment to supporting families via fee relief and sponsorship during COVID-19, totalling \$1.12m.

Gross fundraising income for 2020 was \$5.16m, which was a decrease of \$1.03m from 2019. Aspect appreciates the continuing support from donors during what has been a difficult year. Fundraising continues to represent a vitally important part of Aspect's income that allows Aspect to provide services that are either not government funded or where the costs are not fully met.

Government funding increased by \$23.69m to \$117.84m (Graph 2), which included the stimulus package and a higher level of government grants due to the increase in student numbers and per capita funding.

Graph 2: Source of Government Funds



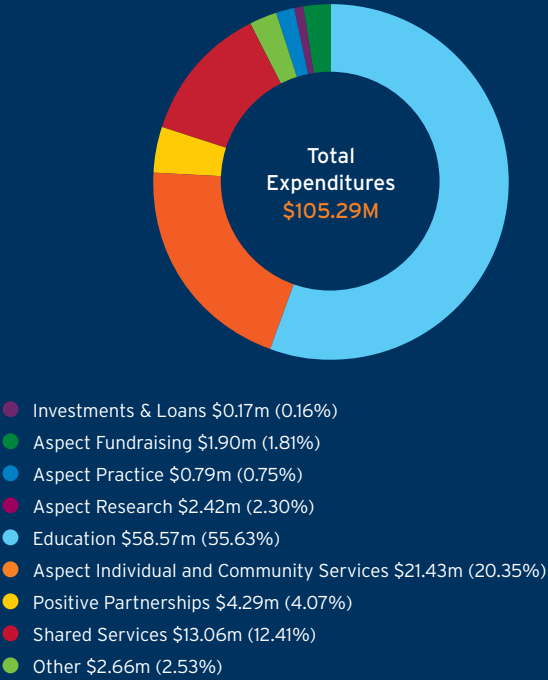
- NSW Department of Education \$36.55m (31.02%)
- SA Department of Education \$2.67m (2.26%)
- National Disability Insurance Agency \$17.17m (14.57%)
- Commonwealth Department of Education, Skills and Employment \$40.02m (33.96%)
- Commonwealth Department of Social Services \$1.70m (1.44%)
- Commonwealth Other \$19.73m (16.74%)

Photo: Aspect Hunter School student

EXPENSES

Total expenses for 2020 increased by 3.99% over the prior year to \$105.29m in 2020 (Graph 3). This is due to staff and other costs associated with offering current and additional services under a COVID-safe environment compared to the prior year. Each business unit manager was responsible for their unit's expenditure and monitored expenses closely to ensure Aspect resources were being used efficiently. The Board is appreciative of Aspect's ability to manage such a large cost base, whilst continuing to grow the business strongly.

Graph 3: Where the money was spent



Aspect Education accounted for 55.63% of total expenses by business group, followed by Aspect Individual and Community Services 20.35%. By expense type, salary costs were \$88.93m representing 84.46% of total expenditure, which was in line with our ongoing strategy to invest in service quality improvements (2019: 83.28%). Other expenses, excluding salary expenses, decreased by \$2.04m, from \$16.92 in 2019 to \$16.36 in 2020.

Capital expenditure in 2020 was \$6.08m compared to \$5.55m in 2019, a considerable portion of which was related to the Loftus school project. The remainder related to a range of improvements, such as facilities' improvements, interactive smartboards and other technology upgrades across the whole organisation.

ASSETS & RESERVES

Overall net assets of the organisation increased by \$26.90m to \$70.89m in 2020 from \$43.99m in 2019, placing Aspect in a stronger financial position.

Aspect's Long Term Investment Reserve increased by \$0.65m from December 2019 to \$5.32m as at 31 December 2020. The portfolio is actively managed in conjunction with

Aspect's investment advisers, JBWere, and the portfolio's performance is measured against defined benchmarks aligned with the long-term strategic objectives, liquidity considerations, and risk profile. The Long Term Reserve is intended to be used in the event where Aspect needs to fund a major long term Board approved capital investment that is consistent with Aspect's strategic plan or to address a significant business event.

Aspect also maintains a Tactical Reserve to provide a funding base for medium-term projects that require capital funding. The balance of this reserve as at 31 December 2020 was \$7.07m, an increase of \$2.22m from 2019. The operating surplus for the 2020 year will be added to the Tactical Reserve when the financial statements have been formally adopted.

The cash position fluctuates throughout the year and is influenced by the timing of government grants and school fees which are invoiced in three instalments. Ending period cash and cash equivalent balances increased to \$58.99m in 2020, up from \$35.44m in 2019.

As for the liabilities, the service contract liabilities of \$6.59m primarily reflects government grant income, which has been received in advance and will be expended on programs during 2021. The provisions balance, which totals \$15.21m, mainly comprises annual leave and long service leave liabilities accrued for Aspect staff members.

CONCLUSION

A strong financial base for Aspect is an essential element of delivering long term sustainable and quality services. The financial result for 2020 enables Aspect to execute its strategic plan and increase the range of services and the geographical area in which it delivers its services. The NDIS and changes in education funding provide both ongoing challenges and opportunities that Aspect can best respond to from this position of financial strength.

The Board and Management continue to develop tools and processes to enhance Aspect's ability to engage with the changing environment proactively.

I would like to acknowledge the contribution of the Finance team, who have continued to improve effective financial reporting processes during 2020, and the Executive Team as a whole for their continued focus on supporting Aspect's financial dimensions.

Finally, I offer my sincere thanks to my colleagues on the Board, particularly those on the Finance, People and Audit Committee for their support during the year.

Paul Khoury
Honorary Treasurer

31 March 2021



Photo: Aspect Hunter School high student

Statement of profit or loss and other comprehensive income

For the year ended 31 December 2020



	Notes	2020 \$	2019 \$
Revenue from continuing operations			
Revenue from the provision of services		106,052,565	103,024,971
Donations, bequests and other grant funding		24,888,199	6,185,522
Other income		1,148,949	1,380,183
Total revenue from continuing operations	3	132,089,713	110,590,676
Expenses			
Employee expenses	4	(88,926,705)	(84,329,849)
Transportation costs		(962,694)	(2,190,798)
Depreciation and amortisation expenses	4	(3,588,147)	(3,063,943)
Finance costs	4	(121,430)	(247,398)
Services costs		(4,283,177)	(3,553,839)
Other expenses from ordinary activities		(7,410,073)	(7,868,163)
Total expenses		(105,292,226)	(101,253,990)
Surplus for the year		26,797,487	9,336,686
Other comprehensive income			
Net changes in the Fair Value through Other Comprehensive Income (FVOCI) financial assets		105,605	653,798
Other comprehensive income for the year		105,605	653,798
Total comprehensive income for the year		26,903,092	9,990,484

These financial statements should be read in conjunction with the accompanying notes.

Statement of financial position

As at 31 December 2020

	Notes	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	5	58,994,105	35,435,825
Trade and other receivables	6	841,050	1,655,563
Financial assets	7	317,174	317,174
Other assets	8	1,285,513	1,549,612
Total current assets		61,437,842	38,958,174
Non-current assets			
Financial assets	7	6,710,973	5,993,822
Property, plant and equipment	9	25,539,685	21,187,432
Intangible assets	10	2,368,661	2,914,088
Right-of-use assets	11	3,645,794	3,345,432
Total non-current assets		38,265,113	33,440,774
Total assets		99,702,955	72,398,948
Current liabilities			
Trade and other payables	12	3,304,944	4,354,335
Service contract liabilities	13	6,592,159	6,915,913
Borrowings	14	-	113,280
Provisions	15	12,330,008	10,530,141
Lease liabilities		1,191,943	1,027,553
Total current liabilities		23,419,054	22,941,222
Non-current liabilities			
Borrowings	14	-	740,103
Provisions	15	2,884,010	2,354,550
Lease liabilities		2,504,670	2,370,944
Total non-current liabilities		5,388,680	5,465,597
Total liabilities		28,807,734	28,406,819
Net assets		70,895,221	43,992,129
Funds			
Fair value through Other Comprehensive Income (OCI) reserve		820,717	715,112
Accumulated funds		70,074,504	43,277,017
Total funds		70,895,221	43,992,129

These financial statements should be read in conjunction with the accompanying notes.

Statement of changes in funds

For the year ended 31 December 2020



	Fair Value Through OCI Reserve \$	Asset Realisation Reserve \$	Accumulated Funds \$	Total \$
Balance at 1 January 2019	(242,715)	(835,335)	35,079,695	34,001,645
Surplus for the year	-	-	9,336,686	9,336,686
Other comprehensive income for the year	606,461	47,337	-	653,798
Transfer	351,366	787,998	(1,139,364)	-
Balance at 31 December 2019	715,112	-	43,277,017	43,992,129
Surplus for the year	-	-	26,797,487	26,797,487
Other comprehensive income for the year	105,605	-	-	105,605
Balance at 31 December 2020	820,717	-	70,074,504	70,895,221

These financial statements should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 31 December 2020



	Notes	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from customers and grants		132,130,288	111,834,140
Payments to suppliers and employees		(100,437,884)	(94,895,757)
Interest received		577,683	716,036
Dividends received		144,179	112,130
Interest paid		(121,430)	(247,398)
Net cash provided by operating activities		32,292,836	17,519,151
Cash flows from investing activities			
Proceeds on sale of investments		132,342	81,309
Payments for investments		(611,545)	(70,824)
Purchase of property, plant and equipment		(6,085,040)	(5,551,939)
Net cash used in investing activities		(6,564,243)	(5,541,454)
Cash flows from financing activities			
Repayment of borrowings		(2,170,313)	(1,252,992)
Net cash used in financing activities		(2,170,313)	(1,252,992)
Net increase in cash and cash equivalents held		23,558,280	10,724,705
Cash and cash equivalents at the beginning of the year		35,752,999	25,028,294
Cash and cash equivalents at the end of the year	5	59,311,279	35,752,999

These financial statements should be read in conjunction with the accompanying notes.

Notes to the financial statements

For the year ended 31 December 2020

1 Corporate information

Autism Spectrum Australia (“Aspect” or the “Company”) is a company limited by guarantee, incorporated and domiciled in Australia. The Company is a not-for-profit entity registered with the Australian Charities and Not-for-profits Commission and under the *Charitable Fundraising Act (NSW) 1991*.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements for the year ended 31 December 2020 were approved and authorised for issue by the Board of Directors (who are Aspect’s Responsible Entities under the *Australian Charities and Not-for-profits Commission Act 2012*) on 31 March 2021.

The financial report has been prepared on the basis of historical cost and presented in Australian dollars which is the Company’s functional and presentation currency.

Principal activities

The principal activities of Autism Spectrum Australia (Aspect) are to provide a range of services to children, young people and adults on the autism spectrum that are person-centred, family-focused and customer-driven. These include customer engagement services, diagnostic and assessment services, therapy services (speech pathology, occupational therapy and psychology) including behaviour support programs, educational services for school-aged children to prepare them for transition to environments that are not autism-specific, short term accommodation services, employment services, individually-funded and block-funded programs for children, young people and adults in response to their individual needs, strengths and capabilities. A range of support services are provided to families of people on the spectrum. As well as the provision of workshops, training

and consultation to other professionals and parents in ways of working with people on the spectrum continues as does Aspect’s research program. There were no significant changes in the nature of its activities during the year.

Overview of operations

During 2020, Aspect’s operations were impacted by the sector and economy wide effects of the COVID-19 pandemic. The 2020 financial outcome was significantly supported by the Company’s management of expenditure, which enabled Aspect to support participants in need with financial aid. Aspect also received the government stimulus package which supported staff salary payments during several months of interruptions caused by COVID-19. The financial position of the Company at year end provides a significant basis to enable Aspect to execute its strategic plan (including capital works) and increase the range of services and the geographical area in which it delivers its services in the years ahead.

Members’ guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the entity. At 31 December 2020, the total amount that members of the Company would have been liable to contribute if the Company was wound up was \$2,520 (2019: \$2,460).

Economic dependency

Government funding continues to provide the major operational income for Aspect, supported by fundraising and contribution by clients’ families for some of the services through a fee for service charge. Income from these three sources increased in 2020 to \$111,211,264 compared with \$109,210,493 in 2019. This represents 84.2% of Aspect’s total revenue excluding any Government COVID-19 stimulus funding.

2 Statement of significant accounting policies

Changes in accounting policies

There have been no changes to the accounting policies applied by the Company during the reporting period.

Summary of accounting policies

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

a. Income tax

Under Section 50-1 and 50-5 of the Income Tax Assessment Act 1997, the income of Aspect is exempt from income tax.

b. Property, plant and equipment

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

Land and Buildings

Freehold land and buildings are recorded at cost or deemed cost.

Leasehold property

Leasehold property is recorded at cost and depreciated over the useful life.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

Property and equipment are reviewed each year for impairment or whenever events or changes in business circumstances indicate that the carrying value of the assets may not be recoverable. Impairment losses are recognised if expected future cash flows from the assets are less than their carrying values.

Plant and equipment that have been donated are valued at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight-line basis over the useful life to Aspect commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the estimated useful life of the improvement.

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

<i>Class of fixed asset</i>	<i>Depreciation rate</i>
Buildings (including on leased property)	2.5%
Building with demountable classrooms	10%
Leasehold improvements	10%
Plant and equipment	20-33%
Land	Nil
Motor Vehicles	20%

Residual values and useful lives of assets are reviewed, and adjusted if appropriate, at each balance sheet date.

The carrying amount of an asset is written down immediately to its recoverable amount if the carrying amount is greater than the estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

c. Intangible assets

Intangible assets are initially measured at cost. Following initial recognition, intangible assets are carried at cost less:

- any accumulated amortisation, and
- any accumulated impairment losses.

The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite lives are amortised over their useful life and assessed for impairment whenever there is an indication that they may be impaired. The amortisation period and method for an intangible asset with a finite useful life is reviewed at least every financial year end.

Changes in the asset’s expected useful life, or the expected pattern of consumption of the asset’s future economic benefits, are accounted for by changing the amortisation period or method. The amortisation expense on intangible assets with finite lives is recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income in the expense category, consistent with the function of the intangible asset.

Intangibles are amortised over their useful lives as follows:

Computer software 3 – 5 years

Gains or losses arising from the disposal of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset. They are recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income when the asset is disposed.

At the end of each financial year, we review our intangible's residual values, useful lives and amortisation methods, and adjust them if appropriate. A review of intangible assets took place during the year, with those assets that are fully depreciated and no longer in use being written off.

d. Leases

The Company has leased over buildings, vehicles and office equipment.

At the inception of a contract, the Company assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

The contract involves the use of an identified asset – this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right, then there is no identified asset.

The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.

The Company has the right to direct the use of the asset i.e. decision-making rights in relation to changing how and for what purpose the asset is used.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives.

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in

accordance with the impairment of assets accounting policy. The right-of-use asset is assessed for impairment indicators at each reporting date.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company has elected to apply the exceptions to lease accounting for leases of low-value assets. For these leases, the Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Make good provisions

Provisions costs required to return certain leased premises to their original condition as set out in the lease agreements are recognised as a provision in the financial report. The provision has been calculated as an estimate of future costs and discounted to a present value and is revised on an annual basis.

Since these future costs are based on the Company's past experience with similar premises and estimates of likely restoration costs determined by the Company's management, these estimates may vary from the actual costs incurred as a result of conditions existing at the date the premises are vacated.

e. Financial assets

Initial recognition and measurement

The Company classifies its financial assets into the following categories:

1. financial assets at fair value through profit or loss (FVPL),
2. amortised cost,
3. financial assets at fair value through other comprehensive income (FVOCI)

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the income statement.

Purchases and sales of investments are recognised on trade-date, the date on which the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all the risks and rewards of ownership.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date. The quoted market price used is the current bid price.

The categories of financial assets are:

Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the Statement of Financial Position date.

After initial recognition they are measured at their fair values. Gains or losses on remeasurement are recognised in the income statement.

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL or FVOCI): they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows, the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets classified as fair value through other comprehensive income

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss. Dividend from these investments continue to be recorded as other income within the profit or loss unless the dividend clearly represents return of capital.

The fair value of investments that are actively traded in organised financial markets is determined by reference to quoted market bid prices at the close of business on the reporting date.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method. The financial liabilities of the Company comprise trade creditors, other payables, borrowings and lease liabilities.

Fair value

Fair value is determined based on current last sale 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 of financial assets

At each balance date the Company assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the income statement. The Company considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between: financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1'), and financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2'). 'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

Aspect makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, Aspect uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Aspect assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity 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 the statement of profit or loss and other comprehensive income.

Service contract liabilities

Service contract liabilities generally represent the unspent grants or other fees received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided, or the conditions usually fulfilled within 12 months of receipt of the grant or fees.

Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is presented as non-current.

Where the monies are received for the Company to acquire or construct an item of property, plant, and equipment that will be controlled by Autism Spectrum Australia then the funds are recognised as a contract liability and amortised to revenue as and when the obligation is satisfied.

f. Impairment of non-financial assets

At each reporting date, Aspect reviews the carrying values of its tangible 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 or 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 profit or loss and other comprehensive income. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

g. Employee benefits provisions

Provision is made for Aspect's liability for employee benefits arising from services rendered by employees up to the reporting date. 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, plus related on-costs.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits plus related on-costs using a high quality corporate bond rate that represents the period to the expected payment.

Aspect contributes to several contribution superannuation plans. Contributions are charged against income in the period to which they relate.

h. Provisions

Provisions are recognised when Aspect 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.

Management continues to review the probability factors used to accurately reflect the liability for long service leave for all staff.

i. 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

j. Revenue and other income

Revenue recognition policy for revenue from contracts with customers (AASB 15)

AASB 15 requires revenue to be recognised when control of a promised good or service is passed to the customer at an amount which reflects the expected consideration. The customer for these contracts is the fund provider.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price
5. Recognise revenue

Revenue from the rendering of a service

Generally the timing of the payment for rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Revenue from government funding/grant income

Government funding/grant income arising from an agreement which contains enforceable and sufficiently specific performance obligations is recognised when control of each performance obligations is satisfied.

Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the revenue is recognised based on either cost or time incurred which best reflects the transfer of control.

Revenue recognition policy for revenue streams which are either not enforceable or do not have sufficiently specific performance obligations (AASB 1058)

Grant income

Assets arising from grants in the scope of AASB 1058 are recognised at their fair value when the asset is received. These assets are generally cash but maybe property which has been donated or sold to the Company at significantly below its fair value.

Once the asset has been recognised, the Company recognises any related liability amounts (e.g. provisions, financial liabilities). Once the assets and liabilities have been recognised then income is recognised for any difference between the recorded asset and liability.

Capital grants

Capital grants received under an enforceable agreement to enable the Company to acquire or construct an item of property, plant and equipment to identify specifications which will be controlled by the Company (once complete) are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Company.

Donations and bequests (gift in will)

Donations and bequests collected are recognised as revenue when the Company gains control of the asset.

In-kind donations

Services donated by volunteers, goods and facilities donated are included at the fair value to the Company where this can be quantified, and a third party is bearing the cost.

Significant estimates and judgements relating to revenue

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with several parties at the Company, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

Grants received by the Company have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in this financial report.

k. 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 the expense of an item. 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.

I. Reserves

Fair value through other comprehensive income (FVOCI) reserve

This reserve records fair value changes at each reporting date on investments classified at fair value through other comprehensive income. It represents the unrealised fair value excess over cost for investments held.

m. Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

n. Critical accounting estimates and judgements

The preparation of financial information requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

3 Revenue from continuing operations

	Notes	2020 \$	2019 \$
Revenue from the provision of services subject to specific performance obligations			
School fees		5,771,813	6,503,743
Other fees for service		2,172,993	2,368,971
NDIS funding	(a)	17,165,787	22,048,032
Government grant funding subject to service obligations	(a)	80,941,972	72,104,225
Total revenue from the provision of services		106,052,565	103,024,971
Revenue not subject to specific performance obligations			
Donations and gift in will		5,158,699	6,185,522
Government stimulus package	(a)	19,729,500	-
Total revenue not subject to specific performance obligations		24,888,199	6,185,522
Other income			
Interest and investment income		854,204	828,165

	Notes	2020 \$	2019 \$
Other		294,745	552,018
		1,148,949	1,380,183
Total revenue from continuing operations		132,089,713	110,590,676

(a) Grant income includes the following sources of government revenue:

	2020 \$	2019 \$
Commonwealth government		
National Disability Insurance Agency	17,165,787	22,048,032
Department of Education, Skills and Employment	40,017,546	31,901,323
Department of Social Services	1,700,626	1,644,548
Stimulus package	19,729,500	-
	78,613,459	55,593,903

State government		
Department of Education NSW	36,558,410	35,072,464
Department of Education SA	2,668,120	2,422,276
Department of Family and Community Services	-	23,562
Victoria Department of Health and Human Services	(2,730)	1,040,052
	39,223,800	38,558,354
Total government revenue	117,837,259	94,152,257

4 Operating surplus from operating activities

Operating surplus from operating activities has been arrived at after charging the following items:

	Notes	2020 \$	2019 \$
Depreciation or amortisation of:			
- Freehold buildings		88,520	88,278
- Leasehold buildings		348,608	269,264
- Leasehold improvements		605,823	505,360
- Office machines and equipment		463,792	420,407
- Software		766,720	590,426
- Right-of-use assets	11	1,314,684	1,190,208
Total depreciation and amortisation		3,588,147	3,063,943
Finance costs			
- Bank loans, leases and overdraft interest and fees		112,911	243,533
- Finance costs (Make Good - Lease Provision)		8,519	3,865
Total finance costs		121,430	247,398

	Notes	2020 \$	2019 \$
Net bad and doubtful debts expenses including movements in allowance for credit losses	(135,769)	135,941	
Lease financing (rental payments previous year)	(21,965)	340,690	
Net loss/(gain) on disposal of non-current assets	4,640	-	
Employee benefits expense			
- Wages and salaries	75,110,965	72,048,436	
- Defined contribution plan superannuation expense	7,219,215	6,545,294	
- Workers' compensation insurance expense	1,225,168	1,478,287	
- Employee leave benefits	5,371,357	4,257,832	
Total employee benefits expense		88,926,705	84,329,849

5 Cash and cash equivalents

	2020 \$	2019 \$
Cash at bank	58,991,361	35,434,947
Cash on hand	2,744	878
	58,994,105	35,435,825

Reconciliation of cash and cash equivalents in the Statement of Cash Flows

For the purposes of the Statement of Cash Flows, cash includes cash on hand, cash at bank and cash equivalents and short-term deposits at call, net of outstanding bank overdrafts, reconciled to the related items in the Statement of Financial Position as follows:

	2020 \$	2019 \$
Cash at bank and on hand	58,994,105	35,435,825
Bank term deposits	317,174	317,174
	59,311,279	35,752,999

6 Receivables

	2020 \$	2019 \$
Fees and government subsidies	1,078,168	2,055,900
Less: allowance for credit losses	(253,212)	(426,568)
	824,956	1,629,332
Other receivables	16,094	26,231
	841,050	1,655,563

7 Other financial assets

	2020 \$	2019 \$
Current		
Bank term deposits	317,174	317,174
Non-current		
Managed fund investments classified as FVOCI	6,710,973	5,993,822
Total financial assets	7,028,147	6,310,996

The Company holds a mixed portfolio of investments in fixed interest securities, alternative assets, property trust, Australian and international equities in its managed fund held at fair value.

8 Other assets

	2020 \$	2019 \$
Accrued income	267,806	615,922
Prepayments	1,017,707	933,690
	1,285,513	1,549,612

9 Property, plant and equipment

	2020 \$	2019 \$
Freehold land and buildings - at deemed cost	6,193,461	6,193,461
Less: accumulated depreciation	(766,481)	(677,961)
	5,426,980	5,515,500
Buildings (including on leased property) - at cost	17,024,859	12,517,573
Less: accumulated depreciation	(3,541,688)	(3,193,080)
	13,483,171	9,324,493
Leasehold improvements - at cost	9,937,504	9,165,729
Less: accumulated depreciation	(4,501,578)	(3,895,755)
	5,435,926	5,269,974
Office machines and equipment - at cost	2,967,549	2,387,863
Less: accumulated depreciation	(1,773,941)	(1,310,398)
	1,193,608	1,077,465
Total property, plant and equipment	25,539,685	21,187,432

Movements in property, plant and equipment are shown as follows:

	Freehold land and buildings (a) \$	Buildings including on leased property \$	Leasehold improvements \$	Office machines and equipment \$	Total \$
Asset gross carrying amount					
Balance at 1 Jan 2020	6,193,461	12,517,573	9,165,729	2,387,863	30,264,626
Additions	-	4,507,286	771,775	584,686	5,863,747
Disposals	-	-	-	(5,000)	(5,000)
Balance at 31 Dec 2020	6,193,461	17,024,859	9,937,504	2,967,549	36,123,373
Accumulated depreciation					
Balance at 1 Jan 2020	(677,961)	(3,193,080)	(3,895,755)	(1,310,398)	(9,077,194)
Depreciation	(88,520)	(348,608)	(605,823)	(463,792)	(1,506,743)
Disposals	-	-	-	249	249
Balance at 31 Dec 2020	(766,481)	(3,541,688)	(4,501,578)	(1,773,941)	(10,583,688)
Carrying amount 31 December 2020	5,426,980	13,483,171	5,435,926	1,193,608	25,539,685

10 Intangible assets

	2020 \$	2019 \$
Software - at cost	3,890,414	3,669,121
Less: accumulated amortisation	(1,521,753)	(755,033)
Total intangible assets	2,368,661	2,914,088

	Software \$	Total \$
Asset gross carrying amount		
Balance at 1 Jan 2020	3,669,121	3,669,121
Additions	221,293	221,293
Disposals	-	-
Balance at 31 Dec 2020	3,890,414	3,890,414
Amortisation		
Balance at 1 Jan 2020	(755,033)	(755,033)
Depreciation	(766,720)	(766,720)
Disposals	-	-
Balance at 31 Dec 2020	(1,521,753)	(1,521,753)
Carrying amount 31 December 2020	2,368,661	2,368,661

11 Right-of-use assets

	Buildings \$	Vehicles \$	Total \$
Balance at 1 January 2020	3,113,161	232,271	3,345,432
Additions	1,312,149	302,897	1,615,046
Depreciation charge	(1,108,251)	(206,433)	(1,314,684)
Balance at 31 December 2020	3,317,059	328,735	3,645,794

12 Trade and other payables

	2020 \$	2019 \$
Trade creditors	1,565,658	1,910,248
Other creditors and accruals	1,776,011	1,548,376
Net GST (receivable)/payable	(36,725)	895,711
	3,304,944	4,354,335

13 Service contract liabilities

	2020 \$	2019 \$
Capital grants received to acquire or construct an asset	150,404	256,835
Payments for future services and grants received in advance	6,441,755	6,659,078
	6,592,159	6,915,913

14 Borrowings

	2020 \$	2019 \$
Current		
Bank loan - secured	-	113,280
Non-current		
Bank loan - secured	-	740,103

The bank loan with Westpac is secured by first mortgage over land and buildings.

Financing arrangements

	2020 \$	2019 \$
Total facilities available:		
Bank overdraft facility	150,000	150,000
Bank loans	-	853,383
	150,000	1,003,383
Facilities utilised at the reporting date:		
Bank loan	-	853,383

15 Provisions

	2020 \$	2019 \$
Current		
Make-good provision under leases	60,000	60,000
Long service leave provision	8,838,539	7,625,861
Annual leave provision	2,281,469	1,939,800
Workers compensation	1,150,000	904,480
	12,330,008	10,530,141
Non-current		
Make-good provision under leases	1,210,723	1,117,430
Long service leave provision	1,673,287	1,237,120
	2,884,010	2,354,550
	15,214,018	12,884,691

16 Cash Flow Information

Reconciliation of net cash provided by operating activities with surplus:

	2020 \$	2019 \$
Surplus for the year	26,797,487	9,336,686
Non-cash flows in operating surplus:		
Depreciation of property, plant and equipment	1,506,743	1,283,309
Depreciation of right-of-use asset	1,314,684	1,190,208
Amortisation of intangible assets	766,720	590,426
Net loss/(gain) on disposal of an asset	4,640	-
Net loss/(gain) on revaluation and realisation of investments	(132,342)	-
Changes in operating assets and liabilities:		
Decrease/(Increase) in receivables and other assets	1,251,969	(822,833)
(Decrease)/Increase in payables and other liabilities	(1,373,034)	4,236,653
Increase in provisions	2,155,969	1,704,702
Net cash flow from operating activities	32,292,836	17,519,151

17 Fundraising appeals conducted during the year

Fundraising appeals conducted during the financial period included direct mail, telephone and digital appeals, regular giving program, corporate giving including payroll giving, applications to trusts, foundations & registered clubs, events including Walk for autism, Run for autism, Ride for autism and other fundraising activities including community raffles and merchandise sales, other solicited and unsolicited donations including gift in will. Gift in will generally does not fall under the definition of fundraising in the Charitable Fundraising Act 1991 (NSW) and are disclosed below for clarity and consistency with Note 3.

Fundraising assists Aspect to create a world where no-one on the autism spectrum is left behind. Money raised supports programs and initiatives not covered by government grants or the NDIS. In particular, this income was used to fund part of the redevelopment of Aspect's schools, resources for Aspect schools, Aspect therapy services, some services for adults on the spectrum, some of the work of the Aspect Research team and work to create an autism-friendly Australia.

Fundraising funds are incorporated into other operational income and applied as set out in the Financial Statements. All funds are applied for Aspect's Charitable purposes.

	2020 \$	2019 \$
Results of fundraising appeals		
Community fundraising	1,956,658	2,409,177
Individual giving	1,669,640	1,575,365
Philanthropy	986,052	2,080,147
Gift in Will	546,349	120,833
Income from fundraising	5,158,699	6,185,522
Less: Total costs of fundraising appeals	(1,900,652)	(2,025,607)
Net surplus	3,258,047	4,159,915
Add: fundraising income deferred in current year	129,786	281,167
Less: fundraising income deferred in prior year, recognised in current year	(231,107)	-
Cash surplus	3,156,726	4,441,082

18 Related party transactions

a) Key management personnel compensation

The Directors act in an honorary capacity and receive no compensation for their services. Directors may receive reimbursement for direct expenses incurred by the directors in fulfilling their roles.

Key management personnel compensation consists of amounts paid to members of the Executive. Throughout the year, there were some changes in the Executive structure in line with the current business environment. This team continued to fulfill the Executive roles.

	2020 \$	2019 \$
Total key management personnel remuneration	1,700,989	2,147,491

b) Other related party transactions

The Directors and other key management personnel may be donors to the Company.

Nil other related party transactions.

19 Contingent liabilities

Security deposit guarantees of \$34,450 secured against term deposits at Note 7.

20 Commitments

	2020 \$
Capital expenditure commitments	
Aspect Tree Top School	3,184,623
Aspect South Coast School	545,455
Aspect Western Sydney School	1,272,727
Total capital expenditure commitments	5,002,805

21 Events subsequent to the reporting date

Nil.

Responsible Entities' declaration

In the opinion of the Responsible Entities of Autism Spectrum Australia (Aspect):

- a. The financial statements and notes of Autism Spectrum Australia (Aspect) are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i. giving a true and fair view of its financial position as at 31 December 2020 and of its performance for the financial year ended on that date; and
 - ii. complying with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*, and
- b. There are reasonable grounds to believe that Autism Spectrum Australia (Aspect) will be able to pay its debts as and when they become due and payable.

The Responsible Entities are the members of the Board of Directors. This declaration is signed in accordance with a resolution of the Board of Directors:

Annette Gallard
Annette Gallard
Chair of the Board

Dated this 31st day of March 2021



Declaration by Chief Executive Officer
in respect of fundraising appeals

- I, Jacqui Borland, Chief Executive Officer of Autism Spectrum Australia (Aspect) declare, in my opinion:
- a the financial statements give a true and fair view of all income and expenditure of Autism Spectrum Australia (Aspect) with respect to fundraising appeal activities for the financial year ended 31 December 2020;
 - b the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 31 December 2020;
 - c the provisions of the *Charitable Fundraising Act* 1991, the Regulations under that Act and the conditions attached to the authority have been complied with during the period from 1 January 2020 to 31 December 2020; and
 - d the internal controls exercised by Autism Spectrum Australia (Aspect) are appropriate and effective in accounting for all income received and applied from any fundraising appeals.

Jacqui Borland
Jacqui Borland
Chief Executive Officer

Dated this 31st day of March 2021

Independent Auditor's Report





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 Registered Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Responsible Entities for the financial report

The Responsible Entities of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the Australian Charities and Not-for-profits Commission Act 2012, the Charitable Fundraising Act 1991 (NSW) and the Charitable Fundraising Regulation 2015, and for such internal control as the Responsible Entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Responsible Entities are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Responsible Entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Registered Entity'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.

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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Responsible Entities.



- Conclude on the appropriateness of the Responsible Entities' 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 Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton Audit Pty Ltd
Chartered Accountants

James Winter
Partner – Audit & Assurance

Sydney, 31 March 2021



a different brilliant[®]
understanding, engaging & celebrating the
strengths, interests & aspirations
of people on the autism spectrum

Autism Spectrum Australia (Aspect)

ABN 12 000 637 267

Building 1, Level 2, 14 Aquatic Drive,
Frenchs Forest NSW 2086
PO Box 361, Forestville NSW 2087

T 1800 ASPECT (1800 277 328)

E customerservice@autismspectrum.org.au

W autismspectrum.org.au