



Annual Report



2021



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Autism Queensland

We deliver quality services and supports for people living with autism through our exceptional workforce, enhanced infrastructure and sustainable growth.

Our Vision

A life of participation, opportunity and choice.

Our Mission

We partner with people on the autism spectrum, their families and communities to remove barriers and realise potential.

Our Values

Integrity & Authenticity: We are genuine, honest and accountable in all that we do.

Diversity & Inclusion: We respect and celebrate all people and their right to participate and belong.

Strengths Focus: We strive to support the development of every person's potential, recognising that a strengths focus enables growth and empowers decision-making and self-advocacy.

Safety & Wellbeing: We provide and promote safe, respectful, caring and engaging people and environments that support positive development and relationships.

Evidence-Informed Practice: We use professional reasoning to bring together current high quality research evidence and the values, strengths and preferences of individuals and families to optimise outcomes.



PARTICIPATION

OPPORTUNITY

CHOICE

Chair

Ian Sampson

Directors

Robyn Bunting
Danielle Butcher
Neil Makepeace
Joanne Peulen
Josh Mennon
Scott Reid

Auditor

BDO Audit Pty Ltd

Solicitor

Paxton-Hall Lawyers

Chief Executive Officer

Pam Macrossan

Company Secretary

Jennie Riley

Life Members

Ian Anderson
Prof. Robert van Barneveld
Paul Burton
Bruce Fay AM
John Lee
Helen McBride

Chair's Message



Resilience and a true dedication to supporting our clients were key attributes for the Autism Queensland team in 2021.

Looking back, it seems hard to believe it was only a few years ago that our greatest challenge was transitioning to and then operating under the NDIS. Now after several years of living and operating during a global pandemic, we have all learned there can be far greater challenges around the corner. But as AQ has always done over its long history, the organisation and its remarkable team, continued to find innovative ways to break down barriers and push forward.

Our strategic plan (2021-2023) focuses on the delivery of quality service and supports underpinned by a framework comprising an exceptional workforce, enhanced infrastructure and sustainable growth with multi-million-dollar long-term investments (e.g. organisation-wide Digital Transformation Project and facilities development projects) well underway. And as I write this, I acknowledge the diligent efforts of the entire AQ team to ensure these strategic goals are achieved, and our core values maintained.

In June, we established AQ's inaugural Advisory Committee, comprising people on the spectrum and parents of children on the spectrum, to provide independent and impartial advice on organisational strategies and services. Also, after extensive consultation, we set about developing new branding to better serve the organisation in the years ahead as we respond to client and community needs.

For the AQ Board also, 2021 was a year of retirements and new beginnings. Chair Ian Langdon stepped down from the role and the Board, at the AGM in May, leaving a legacy of growth through the acquisition of land adjoining the existing Brighton site, and expansion into the Gold Coast.

The Brighton land purchase has forged the way for much-needed expansion for the Brisbane northside service, while to the south, Ian was instrumental in the formation of a partnership between AQ and the Kool Beanz Academy that will see a truly inclusive care option for children on the spectrum and a Gold Coast footprint for AQ.

His visionary leadership will live on through the recently named '*Langdon House*' which now houses the northside Education and Therapy Service team on the new Brighton block.

AQ Patron and Queensland Governor the Hon Paul de Jersey also retired in 2021. Vice-regal Patronage is not automatically transferred. As such, it was an honour to learn the new Governor, Her Excellency Dr Jeannette Young PSM, chose to continue this tradition for AQ, along with hosting our annual Creative Futures Recognition Awards event at Government House. Again, held on 3rd December, the International Day of People with Disability, it was a memorable occasion for the finalists and families who attended.



As a director, and more recently Interim Chair, it was with unerring respect and admiration I observed our AQ team rally to support our clients (and each other) across the year, in the context of changing health protocols and unplanned staff absences, stemming from evolving health directives.

Despite the uncertainty, our operations continued as usual where possible and services delivered within strict safety guidelines.

In closing I would like to welcome our new Chair, Ian Sampson and acknowledge each of my fellow Board members for the skills, knowledge and enthusiasm they bring to the governance of this dynamic organisation.

Special thanks must also go to Director Neil Makepeace for his support as Interim Deputy Chair during my time as Interim Chair.

We are both long-time, proud members of the Board and I know he shares my feelings of it bring a privilege to serve the organisation in this capacity during the months preceding Ian's formal appointment on 10th January 2022.

Congratulations to the Autism Queensland Executive and their teams on another outstanding set of achievements. We now look forward to celebrating AQ's 55th birthday in 2022.

Joanne Peulen
Interim Chair (May-December 2021).

CEO's Reflection



...client safety and wellbeing was front and centre of operations, together with the health and wellbeing of our employees.

In many ways, operating in the second year of the coronavirus pandemic was far more challenging than the first. 2021 began with great expectation and anticipation for the new year, only to find it was more of the same, without novelty or the assistance of JobKeeper Payment Scheme.

However, the AQ operations and corporate teams, supported by senior and executive managers and the AQ Board tackled every challenge with the guts and fortitude I have come to rely on, appreciate and admire. Throughout the year and as always, client safety and wellbeing was front and centre of operations, together with the health and wellbeing of our employees.

In setting about achieving our strategic goals for the next three years, AQ took on one of the most ambitious and aggressive programs of improvement I have witnessed, and one that will ensure its future as the state's peak organisation for services to people on the autism spectrum across the lifespan.

The *Digital Transformation Program* will ultimately replace every digital and manual system used across the organisation, starting with a new client data and relationship management system, Salesforce. While this does not go live until 2022, the foundations and groundwork occurred throughout 2021, with many "superusers" emerging amongst our people who have taken a key role in the program's success.

AQ's client services are increasingly informed by the autistic voice, and always by evidence, which remains a cornerstone of service delivery. This was again strengthened with the introduction of an Advisory Committee, comprising people on the spectrum and parents, who provide independent and impartial advice to AQ our our organisational strategies and services.

The AQ School continued to grow in both the number of student enrolments, and in choice available in attendance patterns, with more full-time options becoming available.

A highlight of the year was the graduation of our first year 12 student from the Senior Years Program at the Brighton campus. All school staff, as well as many students and community members, turned out to support this young man in celebrating his achievement as he entered the post-school world with a Certificate III in Community Services. With a life story of child safety and foster care, he has become a role model and mentor to many of the younger students at Brighton and I am proud that AQ has played a positive role in his success.

Our *EmployABLE Program* continued to grow, and despite funding challenges, offered successful and meaningful employment for many young autistic adults. The Board of AQ is to be congratulated for funding this program while further avenues for funding were sought.

2021 saw the beginning of a trend now known as The Great Resignation, and AQ was not immune to the workforce challenges faced across the country. However, strategies to support the attraction and retention of a talented workforce began to bear fruit as our turnover reduced in the second half of the year.

While this remains a target for improvement, we are pleased we were able to initially reverse the trend and look forward to further strengthening and marketing of AQ as a great place to work and grow a career.

The need for improved, purpose-built facilities is essential not only for our clients, but also to provide employees with a safe and modern workplace.

The year began with the opening of our second major school renovation at Sunnybank Hills, including six newly refurbished classrooms, and a dual-purpose gym/hall facility.

Successful development approval applications also enabled us to start preparing for new early childhood and therapy facilities on the newly acquired "block next door" at Brighton, and progress plans to extend our Mackay facilities. We will also renovate a newly purchased site in Cairns to expand services to the central and north of the city.

2021 was also a year of strengthening partnerships with universities, particularly *Griffith* and the *UQ TC Beirne Pro Bono School of Law*, as well as other national autism organisations and government bodies.

AQ has long held a seat on the *Australian Advisory Board on Autism (AABA)*, and I was very pleased and humbled to be voted Chair of the Board in 2021.

As the AABA enters a new strategic period, it continues to support previous initiatives such as the creation and ongoing operation of the Australian Autism Alliance which has become "*One Strong National Voice for Autism*".



AQ continues to partner with the *Queensland Department of Education* through a *Specialist Disability Support in Schools Program*, the *Australian Department of Social Services* in delivering a range of employment, mental health and parent education programs, as well as strengthening ties with Disability and Child Safety departments. We thank all tiers of Government for the ongoing support and funding they provide to assist us in continuing our important work.

In strengthening our commitment to inclusion for all peoples, AQ submitted its first draft Reconciliation Action Plan in 2021 and established the LGBTQI+ working group to ensure our services and values reflect inclusive practice.

As I enter my fourth year as CEO, I couldn't be prouder of the people and programs that make up Autism Queensland and I look forward to navigating and supporting the continued challenges and achievements of this great organisation.

Thank you to our outgoing Chair Ian Langdon, our interim Chair and Deputy Chair, Jo Peulen and Neil Makepeace, and our incoming Chair, Ian Sampson as we celebrate the achievements of 2021 and look forward to another year of growth in services for people on the autism spectrum in Queensland.

Pam Macrossan
Chief Executive Officer.

Organisation Chart

| Current at December 2021



Our Centres

Autism Queensland's six centres are located along the eastern seaboard in Brisbane at Sunnybank Hills and Brighton, Gladstone, Rockhampton, Mackay and Cairns. A Gold Coast location will be added in late 2022.*

Campuses of the AQ School are located within the Brighton, Sunnybank Hills and Cairns centres, operating alongside other teams and services. Our multidisciplinary professional teams comprising occupational therapists, speech pathologists, psychologists, behaviour support specialists, teachers and program

assistants are based at each of the current six centres, delivering a variety of services for children and adults. Staff based at the Sunnybank Hills HQ cater for other areas of Queensland that do not fall within the catchment areas of the regional sites. It also houses the School Advisory team that travels to schools across the state.

A quick look at the AQ website shows an increasing number of small groups that were once only available in SEQ are now on offer at the other centres. Across the year the regional teams delivered direct services to around 600 people.

Services for people living in other areas of the state, and the School Advisory Service, are provided by a Brisbane-based team.

AQ Cairns

AQ Mackay

AQ Rockhampton

AQ Gladstone

AQ Brighton

AQ Sunnybank Hills

AQ Gold Coast

While the effects of COVID-19 were less challenging in areas outside of South-East Queensland, all regional centres continued to deliver telehealth services implemented at the start of the pandemic.

And as with 2020, the regional centres also continued to follow organisation-wide COVID-safe guidelines and maintained safe working environments for both clients and staff. This again resulted in less general illness amongst clients and staff and reinforced client confidence in our procedures to keep them safe and able to continue much-needed supports.

Demand for our support by individuals and families living in regional Queensland continued and drove plans to expansion of facilities and service options, supported by growing staff numbers.

In Mackay, plans began for an extension to be built over the existing car park, including specialized tele-practice rooms, storage, and office space. The existing ground level will be expanded to include waiting areas for adults and a manager's office, client kitchen facilities leading out to a deck and outside area and conversion of existing office space into larger group therapy space. This project is scheduled for completion in late 2022.

Work began to identify a suitable site for Gladstone's growing service which is currently operating out of two sites. Many site visits later, a suitable one was identified and negotiations commenced. An outcome had not been confirmed at the end of 2021.

Similarly, a site for a second Cairns site on the northside of the city was found and later purchased. Renovation works for a new centre will begin late 2022.

In Brisbane, plans are also well underway for construction of a new building on land purchased next to current AQ Brighton site. In the interim the existing house was repurposed as offices for Education Support and Therapy staff based at the Brisbane northside location.

*AQ Gold Coast at Kool Beanz

EarlyAQtion at Kool Beanz SUNS, Carrara, is a partnership between Autism Queensland and the Kool Beanz Academy to deliver an inclusive early childhood education and care experience for enrolled children and their families. AQ will also offer private therapy supports for children up to the age of 12 from co-located premises.



2021 Highlights

A lot happens in 12 months, and this is certainly no exception within Autism Queensland. Following are just some of the year's highlights.

An organisation-wide Digital Transformation Project begins.

The refurbished Junior School Building at AQ School Sunnybank Hills is officially opened by the Hon Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing. This was made possible by the Block Grant Authority and generous donors.

Our new Patron and Queensland's new Governor, Her Excellency Dr Jeannette Young PSM, hosts the 2021 Creative Futures Recognition Awards at Government House in December.

Autism Queensland begins the process of rebranding for the first time since 2005.

The AQ Advisory Committee is established to ensure we are aware of issues that are important to people on the autism spectrum and their families in Queensland.

AQ Early Years Framework is established and will be pivotal in developing and delivering EarlyAQtion services in the future.

Autism EmployABLE Phase 2 wins 12-month funding from the Australian Government Information and Linkages Program.

The purchase of the block adjoining AQ Brighton is finalised, paving the way for expansion of services and construction of new facilities.

Autism Queensland Reconciliation Plan Working Group and draft Plan are developed.

An Advance Queensland Industry Research Fellowships program funds collaboration between Autism Queensland and Griffith University into research guiding delivery of AQ's telehealth services.

Plans are drawn up for an extension to AQ Mackay, and the search for new/additional premises in Cairns and Gladstone begins due to increasing demand for services.

AQ Brighton celebrates the first high school graduation of an AQ School student.

AQ teams deliver services and support to approximately 10,000 people.

NDIS Social and Community Participation Stream funding awarded for 18-month activity to support inclusion of young people on the autism spectrum in Scouts Queensland groups.

Dr Jill Ashburner, Manager Research and Development named winner of the Aspect Research Centre for Autism Practice (ARCAP) Award.

AQ Sunnybank School Campus Student Wellbeing Facilitator completed formal training in Animal Assisted Therapy with AQ trainee therapy dog Chica.

Services Overview

Autism Queensland has been providing specialised services for children and adults on the autism spectrum, their families and communities, since 1967.

The collective experience, knowledge and perspectives of the organisation and our staff, ensure we deliver tailored, strengths-focused and evidence-informed services that support learning, participation and wellbeing.

Our highly skilled professionals and support teams are based in Brisbane at **Sunnybank Hills** and **Brighton**, **Gladstone**, **Rockhampton**, **Mackay** and **Cairns**, and our service delivery is statewide.

Allied Health & Diagnostics

A highly qualified and experienced multidisciplinary team of psychologists, speech pathologists and occupational therapists conduct a range of assessments with children, adolescents and adults for diagnostic and other purposes.

AQ School

We run three Education and Therapy Centres that operate as an accredited independent school. The two Brisbane campuses at **Sunnybank Hills** and **Brighton** cater for students from Prep-Year 12, while the newer **Cairns** campus is still expanding and in 2021 supported Prep-Year 4 students.

All attending students have a diagnosis of autism and verified ASD in accordance with the *Queensland Department of Education's* guidelines to support students with disability in independent schools. They have access to a high-quality curriculum suitable to their individual learning needs, and appropriate adjustments are made by the teaching staff to optimise their engagement and participation in education.

Behaviour Support

Our registered behaviour support practitioners develop or review Positive Behaviour Support Plans (PBSPs) for people on the spectrum with behaviours of concern. They conduct functional behaviour assessments, provide individual strategy recommendations, and training of staff and carers in how to implement the plan.

Our services support learning, participation and wellbeing.



Consultancy Services

Autism Consultant: On-going support to schools from a consultant with expertise in autism. The consultant can provide support for students on the spectrum, coaching and mentoring of staff, assist in the development of Individual Plans, Positive Behaviour Support Plans (PBSPs), curriculum adjustments and more.

INCLUDE Consultant Service: Individualised support for early childhood settings seeking individualised support to achieve success for children, families and staff.

Everyone's Welcome: Expert guidance around developing inclusive and innovative spaces/activities that are accessible to everyone.

AQ also provides customised professional development, training services, and transition supports.

EarlyAQtion

These flexible and individualised services are underpinned by an Early Years Framework that guides our early childhood professionals to achieve best practice and maximum outcomes for young children on the spectrum.

EarlyAQtion services include diagnostic assessments to support the diagnosis of ASD, individual therapy, specialist behaviour support, workshops for parents of children under six years, transition supports, parent/carer coaching, professional development and consultant services for early childhood settings, Kindi Groups, and holiday and short term groups.

Early Days Workshops

As well as delivering the Early Days workshops in Queensland, AQ also hosts the national coordinator of this program for parents and other family members of young children (0-6 years) on the spectrum, and those who have concerns about their child. Early Days is funded by the *Department of Social Services*.

Employment Services

This team delivers *Autism EmployABLE 2*, the second phase of our participant led, autism-specific employment access program for adults to explore, navigate and sustain work. This project is funded by the *Department of Social Services*. The team works with individuals on the spectrum, supporting them into appropriate, sustainable employment, whilst also working with businesses to raise autism awareness, build knowledge and understand the benefits of successfully employing someone the autism spectrum.

Groups

Our experts in autism deliver and develop evidence-informed groups for participants of all ages that focus on a range of elements and needs. They are delivered by professional staff and mentors. Groups for school-aged children may focus on behaviour, development, social activities, motor skills, communication and anxiety, while those for young people and adults focus more on social interaction, life skills, job-readiness and goal setting.

Individual Therapy

Individual sessions of speech pathology, occupational therapy and psychology are available for people of ages. Face to face and teletherapy options are both available.

Mental Health Services

This team can provide assessment and therapeutic supports for adolescents and adults on the autism spectrum who require mental health support. It also delivers an autism-specific training project for mental health professionals based in Queensland. This project is funded by the *Department of Social Services*.

Professional Learning & Education

AQ's professional learning facilitators have many years' experience working with people on the spectrum, and several have lived experience of autism. They present workshops and webinars on a range of autism-related topics to audiences including educators, allied health professionals, parents, support workers, early childcare settings and more. The team also develops and presents customised workshops with individualised content for schools, community organisations, employers and others.

School Advisory Services

The specialist teachers and therapists in this team visit all Queensland schools (State, Catholic and Independent) to provide information, advice, support, and individualised strategies to staff, other key professionals and parents. This service is supported by the Queensland Government through the *Department of Education Specialist Disability Support in Schools (SDSS)* Program. It is a funding guideline that requests for this service come from the school.

Support Coordination

The highly qualified members of this team provide people with Coordination of Supports in their NDIS Plan with expert, unbiased help in selecting services to meet their individual needs.

Supported Independent Living

AQ supports clients on the spectrum to live in their own home across South-East Queensland. They receive 24-hour support by lifestyle support workers who are skilled in developing individual capacity, managing support needs including behaviour support, and facilitating access to events and activities in the community that suit the needs and interests of each person.

Vacation Care

School holiday care programs run at the Sunnybank Hills and Brighton campuses for students on the spectrum.



AQ School

...an inclusive program for students that is specifically designed to enable students to maintain connection with their peer group and local school curriculum.

The AQ School provided specialist education to 168 students across the 2021 School Year across its three campuses at Sunnybank Hills, Brighton and Edmonton, Cairns. Students aged from five years (Prep) to 18 years attended the Brisbane campuses, and from Prep-Year 4 in Cairns.

AQ's Education Service Agreement with the *Department of Education*, under the *Non-State Special Needs Organisations Program*, provides for full and part-time attendance of students verified with ASD at AQ School, with the latter undertaking shared enrolment at their base or "home" mainstream school.

This partnership promotes an inclusive program for students that is specifically designed to enable students to maintain connection with their peer group and local school curriculum, practise identified skills for generalisation to a mainstream setting and continue social connection with their local community.

It also provides opportunities for observation, data collection and sharing of expertise among key stakeholders.



Our students are grouped according to age, ability and needs, with a maximum of six students per class.

Each class is staffed by a teacher and teacher aide, with additional support provided by speech pathologists, occupational therapists and a wellbeing facilitator.

Our interdisciplinary and inclusive approach is underpinned by personalised student programs, and regular collaboration and communication with parents, local school staff and other related professionals.

The 2021 school team of teaching, therapy, transport and administrative staff comprised approximately 87 (full-time equivalent), including a Principal, two heads of Campus in Brisbane and a senior teacher in Cairns.

2021 Major School Events

Completion of Block Grant Authority Building Junior School Building refurbishments.

Opening of the building by the *Hon Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing*. Invited guests included representatives from major donors, *The John Villiers Trust* and *Master Builders Queensland*.

The Cairns campus extended enrolment to students entering Year 4. Years 5 and 6 enrolments will be available in 2022 and 2023 respectively.

A Therapy Coordinator was appointed to complement the existing Teaching and Learning Coordinator and Wellbeing Facilitator roles at Sunnybank and Brighton.

An Administration Coordinator commenced to oversee systems and streamline processes across all three AQ School campuses.

Consultation and preliminary trials of school management systems commenced as part AQ's organisation-wide digital transformation project.

Sunnybank's Student Wellbeing Facilitator completed formal training in Animal Assisted Therapy with AQ trainee therapy dog Chica for accreditation as an assisted therapy dog.

The school leadership team met in May for a full day of planning to develop actions for the school strategic plan. Opportunities for cross campus collaboration with colleagues allowed for discussions and actions for the next 12 months as part of the 2020-2023 plan.

Innovative landscaping of unused spaces created classroom courtyards, new playgrounds at Brighton and Sunnybank campuses, and increased access to quiet zones and calming spaces for students.

Independent School Queensland Projects to support staff development and school improvement in 2021 included:

- Teacher and Therapist Induction and Retention project
- Continuation (and completion) of the two-year Middle Leaders project.

These projects aligned with AQ School's Strategic Plan and were overseen by the teaching and learning coordinators in consultation with the school leadership team.

SMART display boards and supporting software were installed across all campuses, replacing superseded models. Professional learning opportunities were sourced and provided to support greater staff confidence and capacity with the software and boards.



Education Support & Therapy

AQ's education support and therapy services are delivered from our six centres by a multi-disciplinary team.

Our multi-disciplinary team comprises speech pathologists, occupational therapists, psychologists and teachers, behaviour support practitioners, mentors and program assistants.

They are supported by a client services team, administration staff, site team leaders, senior managers and the executive leadership team.

AQ services are responsive, person-centred and evidence informed. All staff undertake comprehensive internal and external professional development opportunities, in addition to mandatory compliance training.

2021 was another year of challenges resulting from the continuation of the coronavirus pandemic and frequent lockdowns, staff and client illness, and floods, however once again everyone rallied to maintain delivery of effective, client-focused services at all times.

Autism Consultant

This service is available to schools seeking ongoing and regular support from a consultant with expertise in autism. The service is tailored to the needs of the school and can include direct support for students on the spectrum, coaching and mentoring of staff, assistance with the development of Individual Plans, Positive Behaviour Support Plans, curriculum adjustments and more.

In 2021, the consultant service was delivered to schools based in South East Queensland metropolitan area and Mackay.



2021 EarlyAQtion Highlights:

- 87 young children participated in Kindi Groups across all AQ centres.
- 21 of the 48 children attending Kindi groups at Brighton and Sunnybank Hills transitioned at the end of final term and ready to move into a new school setting in 2022. Five of this number enrolled in the Prep program at the AQ School.
- The AQ Early Years Framework was established. This framework is pivotal in developing and delivering EarlyAQtion services in the future.
- The role of EarlyAQtion Coordinator to support the Manager EarlyAQtion was established and subsequently recruited for Sunnybank Hills and Brighton.

EarlyAQtion Childhood Supports

In 2021, AQ reintroduced the EarlyAQtion brand for all early childhood services, and the early intervention groups were renamed Kindi groups.

While the name changed, the approach remained an integrated one that supports children's learning and development across a range of settings and provides for a continuity of learning as they move across these settings.

Client Services & Support

As the first point of contact for many people accessing AQ services or just wanting to know information about autism and autism supports, the Client Services and Support team finds itself in constant demand.

As well as managing requests for AQ's many and varied services, the team also handles all other general enquiries that come to the organisation that may not be directly related to AQ but are autism-related. They were often to do with changes or challenges experienced as a direct or indirect result of the coronavirus pandemic, as well as the usual questions and needs to do with diagnosis (children and adults), understanding and navigating the NDIS, and schooling issues.

More than 5200 contacts were received by the team across the year, 12% were related to the diagnosis process for adults, 14% were in connection with the NDIS, and 29% were related to school issues.

AQ's Support Coordination Service is also part of this team, however due to ill health and limited staff, the team supported only 28 clients throughout 2021, finding them suitable alternatives when their existing services did not offer them due to the pandemic. Although small, the team worked diligently to accommodate each enquiry and connect services for their clients.

This team often advocates for their client's outcomes, driving quality from services and responds to people who are looking for their support in NDIS plan reviews and associated activities.



Education Support & Therapy (continued)

Groups

The suite of speciality small groups led by therapists and mentors continued to expand in 2021 as our autism specialists identified more areas of need and potential for current and future clients.

These small groups cater for a range of ages and interests, and in 2021 were engaged by more than 250 participants.

Studio G, a long term and popular adult group continued to ran at *The Edge, State Library of Queensland* when COVID-19 restrictions allowed, and also continued online. For the first time Studio G was also offered *Education Queensland's Autism Hub*, home to its stablemate for school-aged participants, Teen Tech Shed.

Additionally, The Make a Meal of It and Let's Talk Dating groups for adults also moved online during 2021.

Enjoying similar popularity to Studio G is The Hangout. This group is for adults (18+) interested in connecting with others and developing skills that can help lead to an independent and healthy life. Participants meet weekly and work collectively to plan their activities. Interest in the group continues to grow as it expanded to our other centres and to three venues across Brisbane.

A second version, the Holiday Hangout, was also developed for children and adolescents, replacing Cool Conversations.

2021 groups for young children included:
Kindi Groups, Fun, Friends & Feelings; Food School; PREPreparation Station.

2021 groups for older children included:
Allies & Adventures; Happy Hands; Cool Kids Anxiety Club; Lego® Club; Movie Club; Peers® for Adolescents; Holiday Hangout; Teen Tech Shed; Food Scientists; Secret Agent Society.



2021 groups for adults (age 18+) included:
Studio G; B-Me Club; Let's Talk Dating; Allies & Adventures; Peers®; Make a Meal Of It; Allies & Adventures.



Therapy & Assessments

Demand for individual therapy remained strong in 2021 with 750 people accessing speech therapy, occupational therapy, psychology and positive behaviour support services from AQ.

While many services reverted to face to face in 2021, there were still a number of clients who chose to continue to access their therapy via telepractice. The accessibility potential of this service is exceptional and is now an integral option for a service delivery.

The future success of telepractice at AQ will be guided by an 18-month collaborative project with *Griffith University* to optimise and support the use of telepractice in service delivery at AQ.

Led by Speech pathologist, Associate Professor David Trembath, the project was established to guide AQ's rapid transition to organisation-wide telehealth delivery for clients and their families across Queensland at the start of the COVID-19 outbreak.

Demand for diagnostic assessments also remained high in Brisbane, Gladstone and Cairns as teams worked hard to manage waitlists, and work began in Mackay to build a team to commence delivery of these services in 2022.

These functional and diagnostic assessment services are an integral part of the diagnostic process. Consistent referrals from paediatricians and other networks continued to grow across the year, on top of requests from families and individuals.

School Advisory Service

COVID-19 again significantly impacted delivery of this service in 2021. While requests for services were similar to the previous year, many schools had to cancel meetings due to restrictions from lockdowns. While AQ offered online options, a significant proportion of schools, both metropolitan and regional, preferred a physical visit. Unfortunately, others who were happy to take the remote option sometimes struggled with limited internet access.

Other challenges faced by the service included higher airfares and accommodation costs, cancellation of regional trips at short notice, increased administration costs and demands due to rescheduling, underutilisation of professional staff due to cancellations, and conversely recruitment of appropriately qualified and experienced staff.

Despite these hurdles, the team delivered 1444 services at 431 schools – 1258 to individual students (exceeding targets), and another 186 follow up services. Feedback collected from educators at the schools showed 96% of educators would recommend AQ to another school with similar student needs (SDSS Educator Survey, AQ 2021). The survey also showed that 96% of respondents were satisfied or very satisfied with AQ's engagement with the school and students, and the capability of the staff.

Additionally, 91.6% of respondents felt they had a better understanding of ASD and the impact on the student following the service and 93.13% indicated that the AQ's service teams' collaboration with school staff in supporting the student was highly effective/effective.

"The opportunity for a guided conversation with student and parent voice and expert understanding was invaluable."

"The strategies that Autism Queensland provided were practical and useful."

Community Services

Autism Queensland provides accommodation and social support services to adults and young people on the autism spectrum across Brisbane and Ipswich.

Across the year, 21 clients living in 11 houses received 24-hour support from Lifestyle Support Workers (LSW) skilled in developing individual capacity while managing support needs, including behaviour support. These included two houses modified for child safety clients requiring a safe and supportive solution for complex needs.

These clients receive assistance to complete all aspects of daily living and the team encourages each person to embrace self-determination and develop independence. Behaviour Support, self-advocacy, personal care, health management, financial management of personal expenses are strengths focussed goals for our clients, backed by behaviour support and opportunities for social inclusion and access to the communities.

The Community Services Team continues to assist clients in having SIL included in their NDIS plans and connecting them with suitable living arrangements.

This team also enables clients who wish to independently engage in community, social, economic and recreational activities.

Across the year AQ provided for more than 8000 hours of community access for our clients including access to work experience and supported employment, shopping, day trips, medical appointments, social events, personal fitness programs and other bespoke and virtual activities.

During 2021, staff surveys were conducted to capture the voice of the AQ LSW team. A custom framework known as *Person Centred Active Practice* (designed for disability support workers), was selected from this data. All LSWs will be included in the implementation of this evidence-based framework with the view that enhanced practice will directly contribute to enhanced quality of life for our clients.

The framework centres on four essentials for professional LSWs: Every moment has potential; Little and often; Graded assistance to ensure success; and Maximising choice and control. This training will assist AQ's LSW to provide the right amount of support to enable a person to successfully take part in meaningful activities and social relationships. We are excited to roll this development out in 2022 and look forward to continuing to provide opportunities for the LSW team.

The team also oversees development and delivery of the AQ Vacation Care programs for students at the Brighton and Sunnybank Hills campuses. In 2021 these ran at both sites in the June/July and December/January holiday periods, and at Brighton in September/October.

Around 90 children attended the programs across the year, participating in the carefully planned and supported activities that provide the attending children with the chance to make friends and enjoy new experiences.



Employment Services

The AQ Employment Services team has a vision to become the State's lead organisation for specialist employment service provision for all people on the spectrum.

The team delivers the *ILC-funded Autism EmployABLE project* which creates employment opportunities for people on the spectrum seeking work and builds employer confidence through education and coaching to hire a neurodivergent workforce.

Phase two of the project began midway through 2021 following the conclusion of EmployABLE 1. Outcomes from the first phase, along with information collected from participant and employer surveys, was used to develop this phase when funding was secured.

EmployABLE 2 commenced placing people into meaningful employment in September 2021 and in the three months to December, 75% of participants had achieved an employment outcome. This was an exciting result for the participants as they also enjoyed an 81% success rate from interview to placement.

Many of the interviews were conducted on an informal basis with some being task-based to allow participants the opportunity to show an employer what they could do, rather than talk about it. This outcome also meant many of the participants did not have to go to lots of interviews and experience the burden of disappointment, waiting or anxiety.

Instead, they felt confident, excited and inspired they could achieve. It must also be noted that a number of the roles were curated, and all were tailored to the participants strengths, interests and skill set.



Much of this result can be attributed to the way in which the AQ employment team works together to firstly understand the participant, gain their trust and set specific work-related goals. They then match a participant with a suitable employer and subsequently a job role. This specialisation is rare in the wider employment community.

Across the year the team contacted over 2000 businesses, established relationships with around 50 who were keen to work with the program, and maintained an ongoing relationship with 40 of these businesses. They cover a range of industries and offer opportunities for variety of roles including surveying, manufacturing, retail, council, accounting and data analysis. Two of the businesses, Australian Spatial Analytics and Sandvik employed two more participants across the year and have plans for further employment opportunities in the coming months.

In a year that was affected by COVID-19 lockdowns, a three-month period with no funding and fewer staff members, the team secured employment for 26 people and delivered 43 hours of employer training including presentations and on the job support. They secured 32 interviews for participants, from which came the 26 job offers.

This success rate illustrates how expertly the team matches a participant to a role and clearly demonstrates how individuals on the spectrum can achieve employment success when afforded tailored support and the right work environment to thrive.

Special Projects

Autism & Mental Health Project

Autism Queensland secured funding through the *NDIS Information, Linkages and Capacity Building Program* in 2020 for a three-year project designed to provide adolescents and adults on the autism spectrum with access to high-quality mental health services.

The Autism and Mental Health Services Project develops and delivers autism-specific training for mainstream mental health practitioners and general practitioners to assist them to support these people on the spectrum who also have mental health conditions.

The training is informed by content from surveys and interviews conducted with people on the autism spectrum who also have a mental health condition, their family members and carers, as well as with general practitioners and mental health practitioners.

A consultant with lived experience of autism and mental health difficulties is a key member of the team and is involved in all aspects of the development and delivery of the workshops.

Workshop and webinar delivery began in July 2021 to a tremendous response. 145 medical health practitioners attended 14 standard and two customised workshops between mid-July and late November. Numbers are kept to around 25 in each session.

Mental health workers, social workers and counsellors combined accounted for around 30% of the attendees. Another 30% were occupational therapists, and 20% psychologists.

"I thought the training was fantastic and really practical and it can be instantly applied to my workplace and client group. and it also points me in a good direction for wider reading and growing more knowledge with ASD. It was excellent quality."

"The workshop was great, really useful information and the presenters were really helpful with real world examples. Thank you!"



Scouts Queensland Project

In June 2021, AQ was awarded a grant through the NDIS Social & Community Participation Stream Grant Round 2020-21 to facilitate inclusion of young people on the spectrum in scout groups.

The project involves AQ working with Scouts Queensland to develop and deliver webinars, workshops and provide individualised consultative support to groups across the state.

The project team includes two autistic consultants, one in the role of Project Consultant and other Project Evaluation Assistant. Both are key members of the team, contributing their lived experience to content delivery and workshop development.

They are supported by professionals and therapy professionals from the Professional Learning and Development Team. Scout Managers and Leaders are also vital links in ensuring successful outcomes for the project.

The project was launched at the State Commission Conference to 68 District and Regional Commissioners following which workshop content was finalised based on data collected from Scout leaders, participants and parents.

Delivery for the Scouts Queensland project began in November and a draft schedule has been developed for 2022.

Research & Development

The purpose of AQ's Research & Development (R&D) team is to provide an evidence-informed perspective to support the development of education, therapy and support strategies.

Supporting evidence-informed professional practices at AQ

A Professional Practice Team aims to ensure the ongoing development and maintenance of high quality, responsive, evidence-informed practices across AQ. Monthly meetings are attended by AQ's research officers and our lead professional practitioners. Senior operational managers join every second meeting.

Two new positions were funded in 2021; the *Adolescent Adult Supports Lead* and the *Early Years Supports Lead*. These roles involve developing proposals for evidence-informed supports that fit within the context of AQ's services and working collaboratively with operational managers on the implementation of these services.

- The *Adolescent Adult Supports Lead* has been mapping our adolescent and adult services across Queensland and is working to expand adolescent and adult services in our regional centres.
- The *Early Years Supports Lead* developed the AQ Early Years Framework, a guide for our early childhood professionals working with families to support children aged up to eight years. This was well received by professional staff.

Our lead professionals (Lead Occupational Therapist, Lead Speech Pathologist, Lead Teacher and Lead Psychologist) are responsible for organising professional practice supervision across the organisation. In 2021, they developed roadmaps for each of the professional disciplines to plan future directions of professional supervision.

Across the year, research officers responded to 107 requests from AQ professional staff for evidence-based information to support the services that we provide.



Research Projects

My Sensory Experiences

Current sensory processing assessments are not autism-specific and have many shortcomings particularly with respect to enabling people on the spectrum to describe sensory differences that present barriers to what they want or need to do in everyday life.

It is considered imperative to capture the voice of people on the spectrum in describing their sensory preferences.

R&D have been working on a picture-based tool, *My Sensory Experiences*, that aims to engage individuals on the spectrum in conversations about their everyday sensory experiences and the positive and/or negative impact these have on their life. It supports the identification of strategies that may assist them to manage their everyday sensory challenges.

In 2021, *My Sensory Experiences* was redeveloped into a card-sort tool and a planning sheet was added to support clients to develop their own strategies to overcome problematic sensory issues.

The R&D department is vital for providing strategic analysis and advice to inform the decision making of the organisation.

We also conduct research on topics of importance to Autism Queensland and publish and present the findings.

Online Adolescent Adult Goal Setting Tool

Adolescents and adults on the spectrum are often asked to participate in goal setting processes, but many find this challenging due to their social and communication differences.

The R&D team previously developed the *Adolescent Adult Goal Setting Tool* (AAGST), a picture-based card-sort tool designed to support adolescents and adults with a way of identifying and prioritising goals.

In response to request from therapists for an online version of the tool during the COVID-19 pandemic, a prototype of a therapist-assisted, telepractice version was developed.

A 2021 study to explore perceptions of the online version by people on the spectrum and professional practitioners was conducted. Five professional staff (three occupational therapists and two speech pathologists) and nine young autistic people aged 18-30 years participated in focus groups and semi-structured interviews.

This study involved a collaboration with the *Bond University* Occupational Therapy Department and AQ. Findings suggested the online version is as effective as the hard copy version.

Benefits included convenience, reduced financial burden, flexibility with time and location (including geographical restrictions), continual service provision, and the enablement of parent coaching to assist their children on the spectrum.

Research & Development (continued)

Research projects (continued)

Telepractice Project

COVID-19 caused unprecedented disruption of therapy and support services for individuals on the spectrum around Australia and internationally. Within AQ, the disruption resulted in the need to rapidly shift to telepractice services.

This led to a project funded through the *Advance Queensland Industry Research Fellowships* program involving a collaboration between AQ and *Griffith University*, led by Associate Professor David Trembath. The project: “Optimising telehealth to future proof the delivery of autism related services” commenced in 2021 and is due for completion in June 2022.

Research activities included:

Phase 1: Survey of AQ managers to map the transition to telepractice across services and begin to understand the barriers, enablers, and outcomes of telepractice.

Overall, the findings of this survey indicate there has been a rapid, and in many cases sustained, increase in telepractice among services at AQ, with a range of potential benefits, and barriers identified.

Phase 2: Survey of AQ staff and clients to examine their views, experiences, barriers, enablers, and proposed solutions to support the use of telepractice service provision. Clients and staff identified a range of benefits of telepractice service delivery, however the preference of those surveyed was for either face-to-face or hybrid (a combination of online and face-to-face) services, rather than telepractice alone.

When preferences for telepractice and hybrid models are combined, they generally exceed the preference for face-to-face alone, thus supporting the need for flexible delivery.

Phase 3: Development of three case studies to further understand the opportunities, barriers, enablers, feasibility, cost-effectiveness, and sustainability of these three services.

The case studies (Studio G online, Make a Meal of It online and coaching of parents of young children) provided further evidence of the existence of a range of barriers and enablers to the use of telepractice.

Contributions to submissions

The R&D department contributed evidence-based information to the following submissions:

- Consultation paper on “Supporting young children and their families early, to reach their full potential” with the aim of advocating for better services for young autistic children and their families (led by our Early Years Supports Lead and Manager Client Services and Support).
- NDIA consultation paper on “Supporting you to make your own decisions” with the aim of advocating for people on the spectrum to have greater choice and control when developing NDIS plans.
- *Strong and Resilient Communities* (SARC) grant submission for funding to develop the Adolescent Adult Goal Setting Tool Online. This was unsuccessful.

Publications & Presentations

Presentations

The Manager R&D participated in a panel discussion on the Autism CRC project, *Overcoming the Written Expression Challenges of Students on the Spectrum* and the development of the StepWrite app at the Autism in Education Showcase and Book Launch, *Queensland University of Technology*, July 2021.

The Manager R&D and Manager Employment Services, presented at the *Aspect Research Centre for Autism Practice Conference* in October 2021 on “Being someone in the community”: Perspectives of autistic participants, their family members and employers of a pilot autism-specific employment program.

Contribution to publication

Trembath, D., Waddington, H., Sulek, R., Varcin, K., Bent, C., Ashburner, J., Eapan, V., Goodall, E., Hudry, K., Silove, N., & Whitehouse, A. (2021). An evidence-based framework for determining the optimal amount of intervention for autistic children. *The Lancet Child & Adolescent Health*. 5 (12) 896-904. [https://doi.org/10.1016/S2352-4642\(21\)00285-6](https://doi.org/10.1016/S2352-4642(21)00285-6)

Partnership with the University of Queensland Pro Bono Centre

AQ partnered with Pro Bono Centre of the *TC Beirne School of Law, University of Queensland* to work with law students in researching the following reports:

“Transitioning into Adulthood”: An overview of the laws to be considered when a young person on the spectrum transitions to adulthood. It addresses the legal implications of capacity for decision-making of an adult on the spectrum and the role of legal guardians.

“The interaction between individuals who identify with the autism spectrum and the criminal justice system: analysis and ideas for improvements”: A summary and analysis of research on the interplay between autism spectrum disorder and the criminal justice system.

Aspect ARCAP Research Award

In April 2021, Dr Jill Ashburner was honoured to receive the *Aspect Research Centre for Autism Practice* (ARCAP) Research Award.



Professional Learning & Parent Education

"Everyone should have this training. It was super informative and practical."

"Zoom technology allowed people to attend from all regions without the need to travel. This time could then be used to stay in the workplace or home and still engage with others in learning. Being able to speak and message throughout the workshop is awesome."

"It was wonderful and a very informative workshop. The facilitator was amazing, understanding and compassionate and filled with so much to learn from."

The Professional Learning and Development (PLDS) team provides learning opportunities for educators, allied health professionals, parents, family members and others working with or supporting people on the autism spectrum.

Our learning facilitators have extensive experience in working with people on the spectrum and in the delivery of effective professional development and parent education that is based on evidence-informed knowledge that is practical and easy to understand.

In 2021, the multi-disciplinary PLDS team of four, comprising teachers, a speech and language pathologist and an occupational therapist, delivered 62 workshops to 648 participants. Of this number 52 were in webinar format owing the risk of cancellation due last minute shutdowns. The participants were almost half and half from metropolitan and non-metropolitan areas of Queensland – 334 from metro and 314 from other areas.

Regular workshop topics including *Understanding Individuals on the Autism Spectrum*, *Clues to Behaviour Success*, *Positive Behaviour Support*, *Understanding and Supporting Girls on the Autism Spectrum* returned alongside *Autism and Handwriting* and *Play for Children with Complex Needs* that were some of the more popular introduced in 2020.

New workshop topics for 2021 included:

Advocating for your Child on the Autism Spectrum; Understanding Sensory Processing Differences at OSHC & Vacation Care; Understanding Sensory Sensitivity for Individuals on the Autism Spectrum; and Autism Supports for Teacher Aides and other Professionals.

The team continued to support professionals working in the education sector to access training about evidence-informed strategies to include students on the autism spectrum at school with topics designed to support teachers and teacher aides working in the early years, primary school, and secondary school age groups.

Demand for customised services from the team increased again and across the year 84 face to face session and 19 webinars were delivered. Participant feedback for AQ workshops and webinars remained very positive despite the challenges of the year.



"Workshop was thoroughly informative and invaluable. Lots of strategies to help my child/children. Lots of things to implement straight away. I left early due to work commitments and wished I could have stayed as I was thoroughly engaged with the information. The facilitator is awesome, passionate and thoroughly knowledgeable. Will be looking to attend the next one."

"The workshop content was excellent and very informative. It was good to be able to see and hear comments from other participants on zoom. I feel that I am in a better position to support my Autistic son with his handwriting."

Supporters

Early Days Workshops

These free workshops, funded by the *Australian Government Department of Social Services*, are for parents and carers of children aged 0-6 years who are, or may be, on the autism spectrum.

Across the year the team delivered 121 Early Days family and community workshops to 687 participants from across Queensland. These were also scheduled as face to face and webinar delivery formats to cater for travel and social restrictions due to the pandemic.

All participants who responded to the feedback survey said they would recommend the Early Days Program to other families and that after completing the workshop they were either satisfied or very satisfied with the content, activities and practical ideas provided to them.

The Early Days team continued to work closely with Culturally and Linguistically Diverse (CaLD), and Indigenous communities to schedule community workshops across Queensland, although the closure of the National Community Connectors and Indigenous Liaison Officer roles at the end of March 2021 did impact the team's ability to reach these cohorts and led to a drop in participants.

In the last half of the year 10% of participant numbers identified as Aboriginal and/or Torres Strait Islander and 14% were from CaLD backgrounds, both of which met/exceed Queensland targets for these groups. Of particular note was the CaLD community playgroup who organised an Early Days workshop at their centre.

The staff supported the families by organising a space and supervising their children to enable families to participate in the workshop. It was a tremendous experience for everyone concerned and perfect example of how Early Days can help families.

Autism Queensland also hosts the national Early Days co-ordinator, whose role it is develop and review workshop content, provide support and training to state-based facilitators and work directly with Aboriginal and Torres Strait Islander, CaLD, and Rural and Remote communities and people to promote awareness of autism and available supports.

In 2021, the National Coordinator delivered 53 workshops for 456 participants (face-to-face, webinar or telephone). Some of these workshops were specifically tailored to families from Indigenous and CaLD backgrounds or rural areas, and others were delivered to broader community groups and agencies.

The Co-ordinator continues to provide tailored workshops to individuals and small groups who would not otherwise have capacity to engage in mainstream scheduled workshop delivery.



Through the challenges of 2021, Queenslanders still came together in person when possible, and online when required to show their support for the autism community.

We are so fortunate to have many dedicated supporters who return year after year to give back in whatever way they can. 2021 saw these valued people, businesses and community groups and others coming together once again.

Thank you to all who provided grants, raised funds and awareness and when possible volunteered throughout the year, with a special thanks to the following:

- Anthea Polsen Art
- Australian Decorative and Fine Arts Society
- Australia Piano World
- Australian Government Education Department
- Australian Government Stronger Communities Program
- Autism CRC
- Autism Hub Queensland Government
- Boonooroo Tavern & Golf Club
- Brisbane City Council
- Brighton IGA
- Brothers Leagues Club (Cairns) Limited
- Bunnings Warehouse
- Cairns Regional Council
- Chemist Warehouse
- Cory Charitable Foundation
- Crusaders SMC
- Deloitte
- Queensland Department of Education
- Department of Social Services
- Extraction Artisan Coffee
- Martin Edge
- GOA Digital
- GG-SWF Foundation
- Gladstone Regional Council
- Greenbank Community Services Club
- A&S Gormley
- Harper Bernays Charitable Trust
- Hail Creek Mine Community Development
- Honda Foundation
- ISQ Block Grant Authority
- Iwasaki Foundation
- JJ Richards/Invitro Technologies
- JC Decaux
- Jindalee Home
- Jurisdictional Guardian Council of Queensland
- Lord Mayor's Charitable Trust
- A&B Jennings
- Lions Club of Brisbane Hellenic Inc.
- Local Matters Grill'd
- C McCaul
- Master Builders Queensland
- Master Engraving
- Nicholas & Alexandra Amarandos Trust
- Specialist Disability Support in Schools (SDSS) Program, Department of Education
- Paypal Giving Fund
- Piccones Supa IGA
- Play For Purpose
- Paul Willmann
- Queensland Government Gambling Community Benefit Fund
- QAGOMA Store
- P Sampson
- Southsiders 4x4
- The Edge, State Library of Queensland
- The Hart Family Perpetual Trust
- The John Villiers Trust
- The William Angliss Charitable Fund

Directors' Report

For the year ended 31 December 2021

The directors present their report, together with the financial statements, on Autism Queensland Limited for the year ended 31 December 2021.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

- | | |
|--|---|
| • Danielle Butcher | • Josh Mennen (<i>appointed to casual vacancy 26 Mar 2021, elected at AGM 24 May 2021</i>) |
| • Ian Langdon (<i>resigned 24 May 2021</i>) | • Peter Lyons (<i>appointed to casual vacancy 26 Mar 2021, elected at AGM 24 May 2021, resigned 5 Jul 2021</i>) |
| • Ian Sampson (<i>appointed to casual vacancy 10 Jan 2022</i>) | • Robyn Bunting (<i>appointed to casual vacancy 4 Apr 2021, elected at AGM 24 May 2021</i>). |
| • Joanne Peulen | |
| • Neil Makepeace | |
| • Scott Reid | |

Review of Operations

The operating result for 2021 was a deficit of \$(2,994,920) (2020: surplus of \$6,026,884).

Income from fee-for-service activities has continued to show steady growth.

Autism Queensland Limited is making a significant investment in new systems to enhance service delivery and sustainability. During 2021 expenditure of \$1,443k was invested in consulting and other services related to digital system development. It is anticipated that a further \$3,116k will be incurred in 2022.

A valuation of freehold land and buildings was carried out at year end resulting in an increase in land values of \$1,904k and a decrease in building values of \$2,170k. The decrease in building values exceeded the available revaluation reserve by \$771k which impacted on the result for the year.

In April 2021, the IFRS Interpretations Committee (IFRIC) published its final agenda decision on accounting for configuration and customisation costs in a Software as a Service (SaaS) arrangement. As a result, an adjustment of \$251k was required to derecognise the capitalisation of intangible assets in prior years which has adversely impacted on the 2021 result. Note 7 provides additional details.

The operating result of Autism Queensland Limited continues to be influenced by the recognition of grant revenue under the current accounting standard. As explained in Note 1 (a) to the financial statements, grants not having sufficiently specific performance obligations under enforceable grant agreements must be recognised when the cash has been received, even though it may be the intention of Autism Queensland Limited (and grantor) that those funds be applied over multiple reporting periods. Accounting revenue not being fully utilised in the period it has been recorded can result in fluctuating surpluses and deficits from year to year.

Objectives

VISION: *A life of participation, opportunity and choice.*

MISSION: *We partner with people on the autism spectrum, their families and communities to remove barriers and realise potential.*

VALUES: *The core values of Autism Queensland Limited are integrity & authenticity; diversity & inclusion; strengths focus; safety & wellbeing; and evidence-informed practice.*

STRATEGIC DIRECTION: *Our strategy is to deliver quality services and supports for people living with autism through our exceptional workforce, enhanced infrastructure and sustainable growth.*

Goals & Strategies

GOALS

- Provide a suite of sustainable services informed by evidence and our clients, to meet the diverse needs and preferences of the autism community.
- Develop and retain an exceptional workforce.
- Build an efficient and effective best of breed digital eco-system.
- Improve and expand facilities and assets.

STRATEGIES

- Consumer focus
- Quality focus
- Research
- Economies of scale
- Cost focus
- Partnership and collaboration
- Professional development
- Digital transformation program implementation
- Facilities upgrades.

Principal Activities

- Autism specific education through an accredited independent school, comprising three Education and Therapy centres in Brisbane and Cairns, for students (aged 5 – 18 years) with a verification of Autism Spectrum Disorder (ASD) delivered by an expert team of teachers, therapists and wellbeing facilitators.
- Autism Queensland Limited is registered with the National Disability Insurance Scheme to provide supports to people on the autism spectrum.
- EarlyAQtion childhood groups and individual therapy services delivered at our centres in Brisbane, Gladstone, Rockhampton, Mackay and Cairns.
- Autism Queensland Limited's allied health and education professionals deliver a range of services and supports, including individual therapy, group therapy and allied health and diagnostic assessments for people of all ages through our centres, in the home and other community settings.
- Behaviour support services delivered by registered behaviour support practitioners from our centres in Brisbane, Mackay, Gladstone and Cairns.
- Education support services delivered by multi-disciplinary teams with expertise in the education of children on the autism spectrum across State, Catholic and Independent schools in Queensland.
- Individually designed services and supports to suit a diverse range of needs and available for individuals on the spectrum, their families, community organisations, schools, early childhood services and others seeking specialist support. May involve therapy and support delivered in the home, workplace or community, as well as training of staff to support the inclusion of the person on the spectrum in these settings.
- Vacation care, after school groups and community access in Brisbane.
- Autism Queensland Limited hosts the National Co-ordinator of the Early Days program for parents and other family members of young children (0 – 6 years) who are on the autism spectrum. They are also for parents who feel their child may be on the spectrum but have not received a formal diagnosis. We also deliver the Early Days workshops in Queensland.
- Autism Queensland Limited delivers the Autism EmployABLE project in South East Queensland to help businesses understand autism and develop their capacity to employ people on the spectrum.
- Accommodation for adults on the autism spectrum aged 18 – 65 years to live in their own home across South East Queensland, with 24-hour support provided by lifestyle support workers.
- Non-accredited training - Professional Learning and Development Services.
- Autism Queensland Limited is committed to evidence-informed practice. We are an Essential Participant in the Autism CRC and work collaboratively with researchers across Australia. Research and development at Autism Queensland Limited is led by Dr. Jill Ashburner.

| Directors’ Report (continued)

Performance Measures

Autism Queensland Limited receives significant State and Federal Government funding in addition to other sources.

Autism Queensland Limited has a range of Service Agreements with the State and Federal Governments which require reporting against milestones at an operational and financial level.

Furthermore, Autism Queensland Limited measures its owns performance using both quantitative and qualitative benchmarks. These benchmarks are used by the Executive Leadership Team and the Board to ensure Autism Queensland Limited delivers on its vision and to assess the financial sustainability of the company.

Directors

Danielle Butcher
GCert, BA,BAppSc(Biology).

Information on Directors in Office as at 31 December 2021:

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Danielle has over 20 years’ experience leading successful teams, programs and specialised projects. She identifies opportunities to obtain efficiencies and drive reform and has a strong understanding of the not-for-profit sector, government, policy, governance, asset and facilities management, education and awareness, indigenous issues, disabilities, tenancy issues, hardship and concession programs, customer management, complaints management and standards.

SPECIAL RESPONSIBILITIES:
Member Audit, Risk & Compliance Committee.

Joanne Peulen
BA(Hons), MAppFinInv, AdvDipFinServ, GAICD, JP(Qual).

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Joanne has extensive experience in senior management roles in the energy industry and is an independent consultant specialising in strategic financial and business risk management. She brings to Autism Queensland her own personal experience of living with disability and a firm belief in the link between culture, performance and resilience.

SPECIAL RESPONSIBILITIES:
Chair Audit, Risk and Compliance Committee.
Acting Board Chair.

Josh Mennen
Bachelor of Laws, Dip of Financial Planning.

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Josh is a Principal Lawyer and Nation Litigation Leader at Maurice Blackburn. Admitted to legal practice in 2007, Josh has acted predominantly across superannuation, general insurance, life insurance, financial advice and consumer credit disputes in various tribunals and courts. He is a prominent commentator on public policy, having advanced consumer rights through scores of submissions, appearances at parliamentary inquiries and media appearances. Josh provides financial services legal advice to disabled or wronged consumers, disability support groups, charities, State Trustees, financial counsellors, community groups and unions. He is passionate about increasing consumer rights/awareness and giving voice to those dis-empowered by illness, injury and socioeconomic barriers.

SPECIAL RESPONSIBILITIES:
Member Audit, Risk & Compliance Committee.

Neil Makepeace
BSc(Hons), MSc, GAICD.

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Neil is an experienced leader and director with 30 years’ experience solving complex problems in Queensland, around Australia and worldwide. He has a strong track record in governance, executive leadership, management consulting, strategic planning, systems development and operations. His passions include driving business growth and creating public value. Neil is a recognised leader in the field of open data.

SPECIAL RESPONSIBILITIES:
Chair - Fundraising & Partnerships Committee.
Acting Deputy Board Chair.

Robyn Bunting
Bachelor of Commerce, Diploma in Teaching.

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Robyn was born in rural NSW and studied Education at Charles Sturt University. In her career in Medical Sales and Education she has worked with several international medical organisations as well as NSW state bodies for general practice. While working in rural and remote areas she developed an understanding of the need for community support and the issues services faced in those settings. Subsequent work in city areas, further highlighted the differences in urban and rural support environments. Robyn is passionate about provision of and access to support that is appropriate and adequate for everyone. Robyn describes her diagnosis of Asperger’s in 2018 as a truly life changing experience.

SPECIAL RESPONSIBILITIES:
Member Fundraising & Partnerships Committee.

Scott Reid
BEd.

TITLE:
Non-Executive Director.

EXPERIENCE & EXPERTISE:
Scott is the director of Smart & Connected networks, RIoT Solutions. Scott has over 27 years’ experience in the ICT industry in Queensland, including 17 years in senior management at Cisco Systems. He has held management roles with national and international companies such as Dell Computer Systems and Volante and previously owned and operated a large local ICT firm, Silicon Data. Scott is dedicated to ensuring the ICT industry’s participation in social responsibility and continues to be a strong advocate for the industry. His personal areas of expertise include Healthcare and Education, and he has been a thought leader for the concept of Smart Connected Communities and Intelligent Urbanisation.

SPECIAL RESPONSIBILITIES:
Member Fundraising & Partnerships Committee.

Directors' Meetings

The number of Directors' meetings (including meetings of committees of Directors) and the number of meetings attended by each of the Directors during the year are:

	Full Board		Audit & Risk Compliance		Fundraising & Partnerships		People & Safety	
	Attended	Held	Attended	Held	Attended	Held	Attended	Held
Danielle Butcher	12	13	4	4	-	-	-	-
Ian Langdon	5	5	1*	1	-	-	-	-
Joanne Peulen	12	13	3	4	1*	2	-	-
Josh Mennen	10	11	4	4	-	-	-	-
Neil Makepeace	10	13	1*	3	2	2	-	-
Robyn Bunting	11	11	-	-	2	2	-	-
Scott Reid	9	13	-	-	1	2	-	-
Peter Lyons	4	4	-	-	-	-	-	-

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Note: The People and Safety Committee was formally ended on 14 June 2021. No meetings of that Committee were held in the first half of the year.

The Board Chair / Deputy Chair is invited to attend Committee meeting as an Ex-Officio member. Attendance marked * above reflects the Director's capacity at these meetings.

Contributions on Winding Up

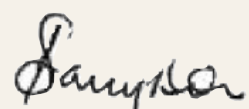
In the event of the company being wound up, ordinary members are required to contribute a maximum of \$1 each.

The total amount that members of the company are liable to contribute if the company is wound up is \$30 based on 30 current members.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out on the following page.

On behalf of the directors,



Ian Sampson
Chair - Director
Brisbane, 23 May 2022.



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Australia

DECLARATION OF INDEPENDENCE BY MICHAEL CUTRI TO THE DIRECTORS OF AUTISM QUEENSLAND LIMITED

As lead auditor of Autism Queensland Limited for the year ended 31 December 2021, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of *Division 60-40 of the Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.



Michael Cutri
Director

BDO Audit Pty Ltd
Brisbane, 23 May 2022

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Statement of Financial Position

As at 31 December 2021:

	Notes	2021 \$	2020 \$
Assets			
Current Assets			
Cash and other cash equivalents	4	7,636,031	11,603,914
Trade and other receivables	5	826,083	451,062
Other assests and prepayments		832,300	638,751
Total Current Assets		9,294,414	12,693,727
Non-Current Assets			
Property, plant and equipment	6	19,286,289	18,820,198
Intangible assets	7	-	251,193
Financial assets	8	21,357	21,357
Total Non-Current Assets		19,307,646	19,092,748
Total Assets		28,602,060	31,786,475
Liabilities			
Current Liabilities			
Trade and other payables	9	3,068,754	3,793,019
Financial and lease liabilities	10	186,637	491,923
Provisions	11	2,924,546	2,546,447
Total Current Liabilities		6,179,937	6,831,389
Non-Current Liabilities			
Financial and lease liabilities	10	2,217,828	2,327,332
Provisions	11	454,497	387,266
Total Non-Current Liabilities		2,672,325	2,714,598
Total Liabilities		8,852,262	9,545,987
Net Assets		19,749,798	22,240,488
Equity			
Revaluation reserves		9,652,714	9,148,484
Accumulated funds		10,097,084	13,092,004
Total Equity	12	19,749,798	22,240,488

The Statement of Financial Position should be read in conjunction with the Notes to the Financial Statements.

Statement of Comprehensive Income

For the year ended 31 December 2021:

	Notes	2021 \$	2020 \$
Income			
Government subsidies		12,480,370	18,626,928
Revenue fom rendering of services		19,650,719	18,185,224
Fundraising activities		247,513	196,894
Capital grants		1,016,739	372,724
Interest income		7,204	8,280
Sundry income		126,268	33,897
Total Income		33,528,813	37,423,947
Expenditure			
Employee expenses		30,116,305	26,962,141
Facilities expenses		4,042,439	2,258,652
Marketing expenses		149,662	94,265
Depreciation and amortisation expenses		708,479	813,050
Interest expenses		108,834	81,976
Other expenses		627,387	1,186,979
Loss on asset revaluation		770,627	-
Total Expenditure		36,523,733	31,397,063
Net (Deficit) / Surplus for the year	2	(2,994,920)	6,026,884
Other Comprehensive Income			
Items that will not be reclassified to profit and loss			
Net gain on revaluation of land and buildings		504,230	-
Other Comprehensive Income for the year		504,230	-
Total Comprehensive (Deficit) / Income for the year		(2,490,690)	6,026,884

The Statement of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements.

Statement of Changes in Equity

For the year ended 31 December 2021:

	Revaluation Reserves \$	Accumulated Funds \$	Total \$
Balance at 31 December 2019	9,148,484	7,065,120	16,213,604
Net Surplus for the year	-	6,026,884	6,026,884
Other Comprehensive Income for the year	-	-	-
Balance at 31 December 2020	9,148,484	13,092,004	22,240,488
Net Deficit for the year	-	(2,994,920)	(2,994,920)
Other Comprehensive Income for the year	504,230	-	504,230
Balance at 31 December 2021	9,652,714	10,097,084	19,749,798

The Statement of Changes in Equity should be read in conjunction with the Notes to the Financial Statements.

Statement of Cash Flows

For the year ended 31 December 2021:

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts in the course of operations		33,815,591	38,242,230
Payments to supplies and employees		(35,828,088)	(30,270,028)
Interest received		7,204	8,280
Interest paid		(108,834)	(81,417)
Net cash (used in) / provided by operating activities		(2,114,127)	7,899,065
Cash flows from investing activities			
Proceeds from disposal of property, plant and equipment		2,000	-
Purchase of property, plant and equipment		(1,428,641)	(2,291,892)
Purchase of intangible assets		-	(38,713)
Net cash used in investing activities		(1,426,641)	(2,330,605)
Cash flows from financing activities			
Lease payments		(119,026)	(118,226)
Proceeds from bank loans		-	1,515,586
Repayments of bank loans		(308,089)	(348,097)
Net cash (used in) / provided by financing activities		(427,115)	1,049,263
Net (decrease) / increase in cash held		(3,967,883)	6,617,723
Cash and cash equivalents at the beginning of the financial year		11,603,914	4,986,191
Cash and cash equivalents at the end of the financial year	4	7,636,031	11,603,914

The Statement of Cash Flows should be read in conjunction with the Notes to the Financial Statements.

Notes to the Financials Statements

For the year ended 31 December 2021:

1. Summary of significant accounting policies

Reporting entity

Autism Queensland Limited ("the Company") is a not-for-profit organisation, incorporated as a public company limited by guarantee and domiciled in Australia. The address of its registered office and its principal place of business is 437 Hellawell Road, Sunnybank Hills Qld 4109.

Basis of preparation

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012. The Company is a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements have been prepared on an accruals basis and are based on historical costs, except for:

- certain classes of property, plant and equipment which are measured at fair value; and
- revenue is recognised on an accrual's basis except for non-reciprocal subsidies and grants; donations; third party fundraising; and bequests which are accounted for on a cash basis.

Going Concern

The financial statements have been prepared on the basis that the Company is a going concern, which contemplates the continuity of normal business activity, realisation of assets and settlement of liabilities in the normal course of business. Should the Company not be able to continue as a going concern, it may be required to realise its assets and discharge its liabilities other than in the ordinary course of business, and at amounts that differ from those stated in the financial statements and that the financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts or liabilities that might be necessary should the Company not continue as a going concern.

Accounting Standards issued not yet effective

Australian Accounting Standards which have been issued or amended and which are applicable to the Company but not yet effective have not been adopted at the reporting date.

General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Entities

AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Entities* replaces the current Reduced Disclosure Requirements (RDR) framework applicable to Tier 2 entities and is mandatorily applicable to annual reporting periods beginning 1 July 2021. AASB 1060 does not change the recognition and measurement requirements contained in other standards but does change the disclosures required by Tier 2 entities. It has been determined by management that the adoption of the new standard will not have any material impact on the financial statements.

Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* and AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* amend AASB 101 by clarifying the presentation of liabilities as current or non-current in the statement of financial position and not the amount or timing of recognition of any asset, liability, income or expenses, or the information disclosed about those items, and defer the implementation date to reporting periods beginning on 1 January 2023. It has been determined by management that the adoption of the new accounting policy will not have any material impact on the financial statements.

1. Summary of significant accounting policies (continued)

New and Amended Accounting Policies Adopted by the Company

There are no new or amended accounting policies adopted by the Company.

Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management evaluate these based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent revenue experience and historical collection rates.

Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the company estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

Information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are described in the following notes:

- Note 7 - Property, plant and equipment
- Note 12 - Provisions - long service leave provision.

Significant accounting policies

The following is a summary of the significant accounting policies adopted by the Company in the preparation of the financial statements. The accounting policies have been applied consistently to all periods presented in the financial statements, except where otherwise indicated.

(a) Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Company is expected to be entitled in exchange for transferring goods or services to a customer. The Company recognises revenue in a manner that depicts the transfer to the customer of the goods or services promised.

Notes to the Financials Statements (continued)

1. Summary of significant accounting policies (continued)

(a) Revenue recognition (*continued*):

Grants

Grants arise from non-exchange transactions where the company does not directly give approximately equal value to the grantor. Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the company to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 Revenue from Contracts with Customers. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied. Otherwise, the grant is accounted for under AASB 1058 Income of Not-for-Profit Entities, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the company. The company has a number of grant arrangements with Federal and State government that relate to funding of activity-based services. Most of these arrangements have been identified as having sufficiently specific performance obligations under enforceable grant agreements.

Donations, fundraising and bequests

Donations, third party fundraising and bequests are recognised when received.

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest rate method.

(b) Goods and services tax

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

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position.

Receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing and financial activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(c) Income tax

The Company is a registered charitable institution exempt from income tax under section 50-5 of the Income Tax Assessment Act 1997.

(d) Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Financial assets are classified as subsequently measured at amortised cost, fair value through other comprehensive income (FVOC) or fair value through profit or loss (FVPL) on the basis of both:

- The Company's business model for managing the financial asset;
- The contractual cash flow characteristics of the financial asset.

A financial asset is classified as subsequently measured at amortised cost if the asset meets the following conditions (and is not designated as FVPL):

- It is held within a business model whose objective is to hold the financial asset and collect its contractual cash flows;
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

1. Summary of significant accounting policies (continued)

(d) Financial instruments (*continued*)

The Company's cash and cash equivalents, trade and most other receivables fall into this classification of financial asset.

After initial recognition, these financial assets are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Impairment of financial assets

Subsequent to initial recognition, the Company regularly reviews the recoverability of financial assets and applies the impairment requirements of *AASB 9 Financial Instruments*. Instruments within the scope of the requirements include trade receivables and loan commitments that are not measured at fair value through profit or loss.

The Company considers a broad 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.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument. The Company uses the simplified approach applicable under AASB 9 which does not require tracking of changes in credit risk in every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

Classification and subsequent measurement of financial liabilities

The Company's financial liabilities include borrowings, trade and other payables. Financial liabilities are classified as subsequently measured at amortised cost. After initial recognition, financial liabilities are measured at amortised cost using the effective interest method.

(e) Fair value

When an asset or liability is measured at fair value for recognition or disclosure purposes, the fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interest. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances, and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(f) Leases

The accounting policy for leases is described in note 6.

(g) Impairment of non-financial assets

At the end of each reporting period, the Company assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. For non-cash generating specialised assets measured using the cost basis, the recoverable amount is determined using current replacement cost in *AASB 13 Fair Value Measurement*. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g., in accordance with the revaluation model in *AASB 116 Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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.

(h) Comparative figures

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

2. Operating surplus

	2021 \$	2020 \$
The operating surplus for the year has been arrived at after charging the following items:		
Bad and doubtful debts expense	(216,640)	389,685
Interest paid on loans	72,397	44,096
Interest paid on leases	36,436	37,880

3. Auditor’s remuneration

Audit services	42,000	36,500
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4. Cash and cash equivalents

Cash on hand	7,386	9,428
Cash at bank	4,205,383	852,681
Cash on deposit	3,423,262	10,741,805
	7,636,031	11,603,914

Cash and cash equivalents in the Statement of Financial Position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash includes cash at banks and on hand and investment in money market instruments, net of outstanding bank overdrafts. Cash at the end of the year as shown in the Statement of Cash Flows is reconciled to the related items in the balance sheet above.

5. Trade and other receivables

	2021 \$	2020 \$
Current		
Trade accounts receivable	1,041,127	975,247
Provision for doubtful debts	(215,044)	(524,185)
	826,083	451,062

6. Property, plant and equipment

	2021 \$	2020 \$
Land at fair value	11,075,000	9,170,922
Buildings		
Buildings and improvements at fair value	8,166,774	9,184,532
Less: Accumulated depreciation	(840,861)	(902,532)
	7,325,913	8,282,000
Leasehold improvements at cost	44,728	38,405
Less: Accumulated depreciation	(18,505)	(10,677)
	26,223	27,728
Motor vehicle at cost	1,088,631	1,117,758
Less: Accumulated depreciation	(1,016,259)	(989,394)
Total written down value of motor vehicles	72,372	128,364
Furniture and equipment at cost	3,342,711	2,874,958
Less: Accumulated depreciation	(2,616,912)	(2,383,158)
Total written down value of furniture and equipment	725,799	491,800
Work in progress at cost	60,982	719,385
Total property, plant and equipment	19,286,289	18,820,199

Reconciliations							
Reconciliations of the written down values at the beginning and end of the financial year are set out below:							
	Land	Buildings	Leasehold Improvements	Motor Vehicles	Furniture & Equipment	Work in progress	Total
Balance at 1 January 2021	9,170,922	8,282,000	27,728	128,364	491,800	719,385	18,820,199
Additions	-	131,410	6,322	-	467,753	823,155	1,428,641
Transfers	-	1,481,558	-	-	-	(1,481,558)	-
Right of Use remeasurement increase/ (decrease)	-	13,324	-	(998)	-	-	12,326
Revaluation increase /(decrease) to revaluation reserves	1,904,078	(1,399,848)	-	-	-	-	504,230
Revaluation decrease to profit & loss	-	(762,799)	-	-	-	-	(770,627)
Depreciation	-	(419,732)	(7,828)	(54,993)	(233,755)	-	(708,480)
Balance at 31 December 2021	11,075,000	7,325,913	26,222	72,373	725,798	60,982	19,286,289

Freehold land and buildings and improvements are measured on a fair value basis. At each reporting date, the carrying value of each asset in these classes is reviewed to ensure that it does not differ materially from the asset’s fair value at that date. Where necessary, the asset is revalued to reflect its fair value. Any surplus on revaluation is credited directly to the asset revaluation reserve to the extent of the surplus balance in the reserve for the class of asset. Any excess of the surplus in reserve is recognised in profit or loss. All other items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

6. Property, plant and equipment (continued)

The valuation basis of land, buildings and property improvements is fair value being the amounts for which the assets could be exchanged between willing parties in an arm’s length transaction, based on current prices in an active market for similar properties in the same location and condition. Valuations were last carried out by Herron Todd White as at 31 December 2021.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation charges for its property, plant and equipment assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Leases

The Company leases various offices, equipment and vehicles. Rental contracts are typically made for fixed periods of 6 months to 3 years, but may include extension options as described below.

Contracts may contain both lease and non-lease components. The Company allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Company is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide variety of different terms and conditions. The lease agreements do not impose any covenants other than security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Company.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the present value of the following lease payments:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date
- Amounts expected to be payable by the Company under residual value guarantees
- The exercise of a purchase option if the Company is reasonably certain to exercise that option, and
- Payments of penalties for terminating the lease, if the lease term reflects the Company exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine the lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Company applies the short-term lease recognition exemption to its short-term leases of property and equipment. It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low-value. Lease payments on short-term leases and leases of low-value assets are recognised as expenses on a straight-line basis over the lease term.

The Company recognises right-of-use assets at the later of commencement date of the lease or date of transition. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, adjusted for any remeasurement of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

6. Property, plant and equipment (continued)

Leases (continued)

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. Right-of-use assets are included in the same line item as that within which the corresponding underlying assets would be presented if they were owned.

	2021 \$	2020 \$
The balance sheet shows the following amounts relating to leases:		
Right-of-use assets		
Buildings	423,760	526,460
Motor vehicles	4,841	54,025
	428,601	580,485
Lease liabilities		
Current	115,773	184,936
Non-current	417,071	454,609
	532,844	639,545

	2021 \$	2020 \$
Additions to the right-of-use assets during 2021 were \$nil.		
The Statement of Comprehensive Income shows the following amounts relating to leases:		
Depreciation charge of right-of-use assets		
Buildings	116,025	111,126
Motor vehicles	28,627	27,267
	144,652	138,393
Interest expenses	36,436	37,880
Expense relating to short-term leases (included in facilities expenses)	26,202	31,991
Expense relating to leases of low-value assets (included in facilities expenses)	36,041	37,476

The total cash outflow for leases in 2021 was \$216,148.

Critical estimate/judgement on estimated useful life of assets

The depreciable amount of all fixed assets is depreciated over the useful lives of the assets to the Company commencing from the time the asset is held ready for use. The assets are depreciated at the following rates:

- | | |
|------------------------------|---|
| • Buildings and improvements | 40 years |
| • Motor vehicles | 4 years |
| • Furniture and equipment | 3 - 10 years |
| • Leasehold improvements | Shorter of the lease term or useful life. |

Notes to the Financials Statements (continued)

7. Intangible assets

	2021 \$	2020 \$
Software		
Gross carrying amount		
Balance at 1 January	669,947	631,234
Additions	-	38,713
Written-off	(669,947)	-
Balance at 31 December	-	669,947
Accumulated amortisation		
Balance at 1 January	418,754	218,937
Amortisation	-	199,820
Written-off	(418,754)	-
Balance at 31 December	-	418,754
Carrying amonut at 31 December	-	251,193

The IFRS Interpretations Committee (IFRIC) published its final agenda decision on accounting for configuration and customisation costs in a SaaS arrangement in April 2021. The decision relates to a fact pattern where:

- The SaaS arrangement gives the customer the right to receive access to the supplier's application software over the contract term (i.e. it is a service contract and not an intangible asset)
- Configuration costs and customisation costs are incurred, and
- The customer receives no other goods and services.

An intangible asset is only recognised when the additional costs result in additional code that the customer may control (i.e. it has the power to obtain the future economic benefits and to restrict others from having access to those benefits) and the other requirements in IAS 38 are met.

Where an intangible asset is not recognised the costs are recognised in the financial statements as an expense when the customer receives the configuration or customisation services.

As a result of the IFRIC decision previously capitalised balances relating to SaaS arrangements have been written-off.

8. Financial assets

	2021 \$	2020 \$
Non-current		
Security deposit	21,347	21,347
Investment in subsidiary companies	10	10
	21,357	21,357

The security deposit is a term deposit that provides security for a bank guarantee issued by Westpac Banking Corporation to The Trust Company in respect of Autism Queensland Limited's obligations under the lease of 55-67 Bellrick Street, Acacia Ridge. No withdrawal from the term deposit is permitted until the earlier of 31 July 2024, being the expiry date of the guarantee, or payment of the guaranteed amount.

Autism Queensland Limited controls 100% of the share capital of AQCOM Pty Ltd and Autism Australia Pty Ltd, which are incorporated in Australia. These companies did not trade during the year and have not been consolidated into the Autism Queensland Limited accounts due to the immaterial nature of their transactions.

9. Trade and other payables

	2021 \$	2020 \$
Current		
Trade creditors	101,325	291,650
Other creditors and accruals	1,435,911	1,500,174
Subsidies in advance and unexpended funds	1,496,384	2,001,195
	3,033,620	3,793,019

10. Financial and lease liabilities

Current		
Bank loans	70,864	306,987
Lease liabilities	115,773	184,936
	186,637	491,923
Non-Current		
Bank loans	1,800,757	1,872,724
Lease liabilities	417,071	454,609
	2,217,828	2,327,333

The financiers of the Company hold a fixed and floating charge against all the assets of the Company. This includes the following mortgages:

- 1st Mortgage – 331 Jackson Road, Sunnybank Hills
- 1st Mortgage – 136 North Road, Brighton
- 1st Mortgage – 136A North Road, Brighton
- 1st Mortgage – 20 Commodore Street, Sunnybank Hills
- 2nd Mortgage – 437 Hellawell Road, Sunnybank Hills

11. Provisions

	2021 \$	2020 \$
Current		
Employee entitlements	2,924,546	2,546,447
Non-current		
Employee entitlements	454,497	387,266

Liabilities for employee benefits for salaries, wages and annual leave expected to be settled within 12 months of the year end are recognised, and are measured, as the amount unpaid at the reporting date in respect of employees' services up to that date calculated at their nominal amounts based on remuneration salary and wage rates that the Company expects to pay, including related on-costs.

A liability for long service leave is recognised, and is measured, as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future salary and wage levels and related on-costs, experience of employee departures, periods of service and employment policies. Expected future payments are discounted using national corporate bond rates, as at the reporting date, with terms to maturity that match, as closely as possible, the estimated future cash outflows. The unwinding of the discount is treated as long service leave expense.

Notes to the Financials Statements (continued)

12. Total equity

	2021 \$	2020 \$
Reconciliation of movement in total equity:		
Revaluation reserves		
Asset revaluation reserve		
Bought forward at beginning of year	9,148,484	9,148,484
Revaluation increments	504,230	-
Carried forward at end of year	<u>9,652,714</u>	<u>9,148,484</u>
Accumulated funds		
Brought forward at beginning of year	13,092,004	7,065,120
Surplus / (deficit) for year	(2,994,920)	6,026,884
Carried forward at end of year	<u>10,097,084</u>	<u>13,092,004</u>
Total equity	<u>19,794,798</u>	<u>22,240,488</u>

13. Key management personnel disclosures

Key management personnel comprise directors and other persons having authority and responsibility for planning, directing and controlling the activities of the Company.

The Company's key management personnel comprise the directors and a team of four (2020 – four) executive managers, comprising the Chief Executive Officer and three executives.

All directors performed their duties in a voluntary capacity in 2021, and as such, no remuneration was payable nor was any paid to them.

	2021 \$	2020 \$
Other key management personnel compensation comprises:		
Total key management personnel compensation	<u>829,980</u>	<u>753,955</u>

14. Contingent liabilities

In accordance with various funding agreements, the State and Commonwealth Governments may continue to have interests in particular land, buildings and equipment held by the Company for which they have made capital grants to assist in their acquisition. If the facilities are not used solely for the purpose set out in the various agreements for a minimum period, repayment of some of the grants may be required. There are no plans to cease using the facilities for their designated purposes. The directors do not foresee any time or circumstances which may result in the repayment of any capital grants.

Contingent liabilities may exist to restore presently leased land and/or premises to their original condition. The directors are of the opinion that no provision is currently required.

15. Commitments

Capital commitments

Capital commitments relate to property improvements where funds have been committed but the work has not been completed.

	2021 \$	2020 \$
Property, plant and equipment	<u>-</u>	<u>1,121,732</u>

16. Related party transactions

There were no transactions with key management personnel other than as disclosed in Note 13, or as detailed below.

Directors may have family members or relatives that access the services that the Company provides. Such transactions are conducted at arm's length.

During the year, the following services were provided to Autism Queensland Limited by company's related to the Directors of Autism Queensland Limited:

	2021 \$	2020 \$
Fees in relation to digital transformation project ¹	88,205	43,717
Amounts payable as at balance date	<u>-</u>	<u>-</u>

¹ Fees charged to Autism Queensland Limited have been provided at a significant discount on standard commercial terms.

17. Financial risk management

Interest rate risk arises from the use of interest-bearing financial instruments. It is the risk that future cash flows of a financial instrument will fluctuate because of changes in interest rates. At reporting date, the Company has access to the following undrawn borrowing facilities that charge interest at a floating rate:

	2021 \$	2020 \$
Expiring within one year (bank overdraft and bill facility)	1,000,000	1,000,000
Expiring beyond one year (bank loans)	<u>22,157</u>	<u>40,224</u>
	<u>1,022,157</u>	<u>1,040,224</u>

18. Subsequent events

As at 31 December 2021 the Company held a contract to purchase a property located in Cairns. The contract included a number of conditions that since balance date have been settled. On 5th April 2022, upon the finalisation of the conditions of sale, the Company purchased the property.

19. Economic dependence

The Company is dependent on the continued receipt of government grants and subsidies for a significant proportion of the revenue used to operate its business. At the date of this report, the Company has no reason to believe the income from grants will not continue.

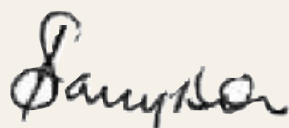
Directors' Declaration

For the year ended 31 December 2021

The Directors declare that in the Directors' opinion:

1. The financial statements, comprising the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and accompanying notes, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - a. Comply with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation 2013); and
 - b. Give a true and fair view of the Company's financial position as at 31 December 2021 and of its performance for the year ended on that date.
3. There are reasonable grounds to believe that the Company will be able to pay all of its debts, as and when they become due and payable.

Signed in accordance with a resolution of the directors by:



Ian Sampson
Chair - Director
Brisbane, 23 May 2022.



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INDEPENDENT AUDITOR'S REPORT

To the members of Autism Queensland Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Autism Queensland Limited (the registered entity), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the directors' (responsible entities') declaration.

In our opinion the accompanying financial report of Autism Queensland Limited, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 31 December 2021 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants* (including Independence Standards) (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.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Autism Queensland Limited's annual report, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of 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 and the ACNC Act, 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, 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 intends to liquidate the registered entity or to cease operations, or has 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Michael Cutri
Director

Brisbane, 23 May 2022

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