

**Celebrating
55 Years!**



2022

Annual Report

AUTISM QUEENSLAND LIMITED

The State's peak autism body, providing a comprehensive selection of education, therapy, and support services for autistic children and adults, their families, carers, and others supporting and working with them.

[AUTISMQLD.COM.AU](https://autismqlld.com.au)



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Animal assisted therapy
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Acknowledgement of Country

Autism Queensland (AQ) acknowledges the **importance and value of the reconciliation journey** with Traditional Custodians and Owners of all the lands and waters on which we live and work.

We acknowledge the wisdom of Elders past and extend our respect for the valuable contributions of Elders present and those emerging leaders who willingly share cultural knowledge. Our teams recognise the significance of connections between country and culture for Aboriginal and Torres Strait Islander peoples as we walk together toward participation, opportunity, and choice.

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A thank you to our partners & donors.

Meet Polly

Polly has been part of the **Autism Queensland community** since she signed up for the Teen Tech Shed after-school program when she was 13 years old.

The Gap teenager was looking for a new extra-curricular activity to join after leaving Scouts.

"Mum and I came across AQ's Teen Tech Shed on the internet," said Polly, recalling also that this was the time when she had started seeking a formal diagnosis for autism.

"It looked really interesting and a fun way to make new like-minded friends."

Fast-forward to 2023, and Polly is now attending Studio G, one of AQ's longest-running and most popular adult groups, which like Teen Tech provides participants with a supportive and creative space in which to develop confidence in their ability to achieve goals, collaborate with others and connect with peers with similar interests.

"I stayed at Teen Tech Shed for 5 years until when I finished school. A friend I had met at Tech Shed had started going to Studio G, and it seemed a more grown-up version of Teen Tech Shed, and the logical next step," she said.

Polly graduated high school last year and is now studying animation at the Queensland College of Art and works part-time, but life has not necessarily been easy.

"I have been judged negatively by other people because I am different," Polly said.

"I have experienced bullying and exclusion from not only my peers, but also teachers and other adults not understanding my needs.

"I really like going somewhere I can be myself without feeling like I'm different."

"This has made it extremely difficult for me to open up and make new friends, which has made me feel isolated and lonely," said Polly.

AQ, through both Teen Tech Shed and Studio G, has helped Polly build the creative skills she is now formalising through her studies, nurtured friendships and social skills which she says have helped her in finding a part-time job and become more confident in her conversations with others.

And as for the future, Polly says for now she will continue her studies and is hoping she can continue at Studio G and maintain the friendships she has made, as well as continue with her work.

"I would highly recommend Teen Tech Shed and Studio G to other young autistic people and their families."

"AQ and the mentors have given me the opportunity to make friends without the fear of being judged. The mentors have come to know and understand me and have helped me in so many areas."

AQ Client, Polly



Neil Makepeace Chair's Message



**People
remain at the
core of AQ**

During 2022, Autism Queensland continued to enable lives of participation, opportunity and choice for autistic people.

We achieved this by partnering with autistic people, their families and communities to remove barriers and realise potential. AQ continued to bring deep knowledge, extensive capabilities, and the expertise, passion and commitment of our exceptional workforce to the fulfilment of this mission. Developing and retaining our workforce, improving and expanding our facilities, and building a modern digital backbone to provide seamless automation and insights to guide and improve our practice, are key pillars of our strategy.

Each of these pillars saw enormous progress in 2022, with a set of positive workforce initiatives, the continuing progress of the Digital Transformation Program, and ongoing work to create the facilities and partnerships that our workforce and community deserve. The latter included finalising the purchase and beginning the refurbishment of AQ's new centre at Cava Close in Cairns, the opening of Langdon House in Brighton, and cementing our partnership with the Kool Beanz Academy, which will see AQ established on the Gold Coast in 2023.

Built on these three pillars, AQ successfully fulfilled its primary strategic goal, providing a suite of services that meet the diverse needs and preferences of the autism community.

This suite includes those provided through the AQ school and those provided under the NDIS. Both our school and NDIS services successfully negotiated compliance reviews in 2022. The environment in which AQ operates is highly

regulated and closely scrutinised, so compliance is a critical component of our operations. These reviews were extremely important to our organisation and community, and in the lives of many of our hard-working team members.

I was delighted by the success of the AQ School in undergoing a comprehensive review and receiving endorsement from the Non-State Schools Accreditation Board. This achievement was a testament to the hard work and dedication of the school team in ensuring the welfare and education of our students, while also meeting compliance requirements. Similarly, the NDIS interim audit results were very pleasing, with just one minor non-compliance. I commend the team for their efforts. These reviews are time-consuming, but they provide an opportunity to showcase our organisation, our values and our commitment to excellence.

2022 was also a year in which we significantly reconfigured our Board and its processes to keep pace with the needs of the organisation, its staff and stakeholders. The end of the year saw us preparing to introduce new members to an expanded Board, enabling us to establish greater diversity and depth, and a refreshed committee structure configured for the challenges and opportunities that lie ahead.

Similarly, there were important developments within the organisation, as we sought to deepen our capabilities and enable continuous improvement in vital areas like human resources, risk and quality management. This resulted in the creation of

a new Executive Leadership Team structure, which included bringing together all corporate and administrative functions under a new Chief Corporate Officer (CCO) role. These important changes will help to maintain clarity, consistency and momentum across the organisation and its services, while plans for additional leadership roles encompassing growth, innovation, philanthropy and partnerships will enable AQ to remain positive, agile and future-focused.

I am constantly reminded that people remain at the core of AQ, and two special events highlighted this during the year. Firstly, the launch of two short films about Ky Greenwood, the grandson of a former AQ Chair, was a heart-warming reminder of the impact of our work and the resilience of those we support. Secondly, our Patron, Her Excellency the Honourable Dr. Jeannette Young AC PSM, Governor of Queensland, once again presented AQ's annual Recognition Awards. Always an inspiring occasion, the awards ceremony highlighted the outstanding achievements of autistic people, their families and those who support them.

I want to offer my sincere thanks to the CEO, the Executive Leadership Team, and every member of the AQ team for their hard work, dedication

and commitment to supporting the community over the past year. Our progress against the key pillars of our strategic plan, the positive differences we have made in the lives of thousands of people across Queensland and beyond, and the successful outcomes we have achieved in pivotal compliance reviews and audits, are testament to their hard work and dedication. I also extend my thanks to the Autism Advisory Committee and my Board of Directors for the generosity, commitment and the wide range of talents and perspectives they contribute to support AQ's continued success.

Overall, 2022 was an outstanding year for AQ, and I am privileged to Chair its Board of Directors. I see my role as an opportunity to serve, and I do so humbly. As Queensland's recognised peak body for autism and premier provider of often life changing services to autistic people, AQ will continue to work and advocate relentlessly on behalf of the community we serve.

Neil Makepeace
Chair



CEO, Pam Macrossan

Prof. Graeme Nimmo

Patron, Her Excellency the
Honourable Dr Jeannette Young
AC PSM, Governor Queensland

Chair, Neil Makepeace

Pam Macrossan CEO's Reflection



**2022 was a year
of continued
growth and
accomplishments**

The highlights of the year were truly inspiring and have left an indelible mark on our organisation, with the priority being to **keep our clients and staff safe and well.**

COVID-19: Operating in the third year of a pandemic environment, coronavirus continued to challenge us as new variants emerged, and shutdowns impacted significantly on service providers and their clients. Restrictions were eventually lifted towards the middle of the year, but further threats again appeared with a new wave as the year drew to a close. We continued to be vigilant in protecting our clients, especially the most vulnerable.

We were pleased to partner with Queensland Health and PHN South earlier in the year to deliver vaccination clinics to our clients, staff, and interested members of the community. This successful initiative provided a vital service to those who may have otherwise been unable to access standard vaccination processes.

Quality Audits: As the Chair has noted in his report, the school participated in its 5-year cyclical quality review administered through the Non State Schools Advisory Board (NSSAB). I would particularly like to thank Dr Beth Saggars from the QUT who dedicated much time throughout the year in giving feedback and ultimately validating our quality standards for registration for the next five-year period.

Queensland Disability Advisory Committee (QDAC): For the first time in its 56-year history, AQ received official recognition from the Queensland Government as one of the state's peak disability organisations. This historic moment was a testament to the hard work and dedication of

the AQ team including our board of directors, our Advisory Committee and our staff. We are proud to have played a part in supporting the Queensland State Disability Plan and the National Disability Strategy 2021-2031, as the state's oldest and largest provider of autism-specific services and supports.

As part of this recognition, I was invited to join the Hon Craig Crawford's, (Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships), advisory committee, QDAC. QDAC meets monthly with the State's disability peaks to advise the Minister of critical issues effecting the sector, and to work together for solutions for Queenslanders living with disability and their families.

Australian Advisory Board on Autism (AABA): In 2022 I was again elected Chair of the AABA, the national peak body representing autistic people, their families, carers and helpers. Through its members, the Advisory Board represents over 12,000 people who are members of, or who obtain services from, the Advisory Board's member organisations.

Digital Transformation Program (DTP): A major initiative was the implementation the first year of our 2-year DTP which will ultimately replace every digital and manual system we use. This has already given us access to improved data to better understand our services and we look forward to the end of 2023, where this transformation will become business as usual, further improving services to our clients.

Chair, Neil Makepeace

CEO, Pam Macrossan

Hon Stirling Hinchliffe MP



Former Chair, Ian Langdon

Councillor, Jared Cassidy

Facilities: 2022 saw further investment in improved and expanded facilities for our clients and staff. This includes the design and construction of our co-located premises in the new Kool Beanz SUNS early childhood facility on the Gold Coast, planning for the new early intervention and therapy facility at Brighton, and the purchase of and renovations to our new premises at Cava Close in central Cairns. The Cairns purchase allowed our school campus in Edmonton to expand to year 5 this year, and year 6 in 2023, providing full primary schooling for the first time in Far North Queensland. It will also provide services to the northern suburbs of Cairns in 2023 onwards.

Our services and people: Our schools continued to expand at all campuses, offering autism-specific schooling which is ultimately aimed at the re-inclusion of each student into their mainstream school.

Another major highlight of the year was AQ's work in developing and delivering outstanding employment outcomes, matching autistic participants with employers for mutual benefits. We were honoured to be featured in both the launch of the Queensland Government's Workforce Strategy and in the Employment Minister's opening speech at the QCOSS conference. Our work in this area continues to have a profound impact on the life trajectories of so many autistic participants, and we are committed to expanding and improving our employment programs in the years to come.

Our professional teams continue to support schools across the state to successfully include autistic students and our therapy services have expanded to address the needs of adolescent and adults. Of course, none of these achievements would be possible without the incredible team of over 400 people who make up AQ's staff. Their

dedication to the people we support, their agility in times of adversity to ensure continuity of service and their passion are at the core of our continued success. This includes our corporate services teams who support front line staff behind the scenes in administration, marketing, technology, finance, human resources, property and quality.

As I look back on the past year, I am filled with pride for the incredible people and accomplishments of AQ, and excited for the challenges and opportunities that lie ahead. Together, we will continue to build a more inclusive and supportive community for autistic people.

I wish to thank our advisory committee, particularly outgoing Chair, Dr Alexis Wallace, for strengthening us as an autistic-led organisation, and welcome Dr Rachele Wicks as the incoming Chair.

Lastly, I thank the AQ Board and our Executive Leadership Team for their dedication and diligence in leading AQ and supporting me in my role as CEO, with particular thanks to our outgoing Chair, Ian Sampson, and our incoming and current Chair, Neil Makepeace. We ended 2022 knowing we were in safe hands as we entered the next year of strategic and operational excellence in 2023 and beyond.

P Macrossan

Pam Macrossan
Chief Executive Officer



AQ Client, Peta

Autism Queensland

We deliver **quality services and supports for autistic people** through our exceptional workforce, enhanced infrastructure and sustainable growth.



Our Vision

A life of participation, opportunity and choice.



Our Mission

We partner with autistic people, 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 value, strengths and preferences of individuals and families to optimise outcomes.



Our Strategic Goals

- Provide a suite of 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 digital eco-system.
- Improve and expand facilities.

Our Governance

Chair



Neil Makepeace

Directors



Robyn Bunting



Danielle Butcher



Josh Mennen



Joanne Peulen



Scott Reid



Ian Sampson

(Elected Chair at AGM 2022, resigned 24 October 2022)



Samantha Garbutt

(Appointed to casual vacancy 18 April 2023)



Alicia Tuppack

(Appointed to casual vacancy 13 April 2023)



Dilum Ekanayake

(Appointed to casual vacancy 14 April 2023)

Patron



Her Excellency the Honourable
Dr Jeannette Young AM PSM,
Governor of Queensland

Chief Executive Officer



Pam Macrossan

Chief Corporate Officer



Phillip McGaw

Chief Operations Officer



Frances Scodellaro

Company Secretary



Jennie Riley

Auditor

Grant Thornton Audit Pty Ltd

Solicitor

Paxton-Hall Lawyers

AQ Client, Bonny



Reconciliation Action Plan

Autism Queensland is committed to reconciliation with the Traditional Custodians and Owners of all the lands and waters in which it operates.

The organisation acknowledges the wisdom of Elders past and present and recognises the significance of connections between country and culture for Aboriginal and Torres Strait Islander peoples. AQ’s language is strength-based and upholds identity-first language preferences for Aboriginal and Torres Strait Islander peoples. The organisation has a strategic commitment to respond to the diverse needs of autistic Queenslanders regardless of location, age, or cultural background.

AQ’s Reflect Reconciliation Action Plan (RAP) has enabled staff across the organisation to participate in conversations about cultural needs and formulate culturally appropriate pathways for continued reconciliation into the future. The RAP implementation plan will provide the roadmap for the organization’s ongoing journey toward cultural maturity.

Since 2012, AQ has delivered specialised services to Aboriginal and Torres Strait Islander peoples across Australia through targeted programs. In 2019, AQ offered Cultural Responsiveness training for all staff, raising respectful discussions about

historical truths and the integral role of acknowledgements in the reconciliation process. AQ now opens meetings, workshops, and service delivery forums with an Acknowledgement of Country, recognising First Nations peoples as a natural part of business practice.

AQ has initiated and maintained trusted relationships with many key Aboriginal and Torres Strait Islander organisations through the National Indigenous Team.

The organisation has worked alongside community-controlled organisations across Australia to provide education, raise awareness, and build an understanding of autism. Together, stakeholders have celebrated successful outcomes and informed program design and implementation suited to the places where Aboriginal and/or Torres Strait Islander peoples live and work.



AQ Client, Toby

AQ has taken many internal actions to contribute to the reconciliation journey, including Acknowledgement of Country displays at all AQ sites, cultural responsiveness training for all forward-facing staff, availability of cultural consultation and guidance for all staff, and the display of cultural art created by Yvonne O’Neill, a previous AQ Indigenous Liason Officer. Additionally, the organisation has developed culturally guided marketing materials, established

the Yarnin’ Autism website, and reviewed current external training resources to ensure increased accessibility. The organisation’s ongoing commitment to cultural connectedness conversations and mapping of community-controlled organisations demonstrates its dedication to promoting cultural safety and enhancing knowledge of the cultural histories of First Australians.

Services Overview

AQ has been delivering specialised services for autistic individuals, their families and communities since 1967.

Through the **collective experience and knowledge** of AQ staff we provide **best-practice** and relevant services informed by research and the people we support.

The breadth of services we deliver exemplifies our commitment to supporting individuals across the lifespan through NDIS supports, specialised education, inclusion consultancy, parent and professional learning opportunities and an information support service.

Our team of 400 plus are based at six centres located at Carrara on the Gold Coast, Sunnybank Hills and Brighton in Brisbane, Gladstone, Rockhampton, Mackay, and Cairns. Following is a snapshot of these services:

Manager Early Years, Amber McGregor

Allied Health & Diagnostics

Assessments for children, adolescents and adults to support the diagnostic process and for other purposes provided by our highly qualified and experienced multidisciplinary team comprising speech pathologists, occupational therapists and psychologists.



EarlyAQtion Early Childhood Services

AQ's flexible and individualised early childhood services are underpinned by an Early Years Framework that guides our professionals to achieve best-practice and maximum outcomes for young autistic children. AQ offers a range of early childhood services including Kindi Groups for children 2-6 years, small therapy groups, individual therapy, diagnostic assessments, inclusion and transition supports and parent coaching.

Employment Services

This team delivers Autism EmployABLE2, the second phase of our participant-led, autism-specific employment access program for adults to explore, navigate and sustain work. We work with individuals, supporting them into appropriate employment, and with businesses to raise autism awareness, build knowledge and understand the benefits of successfully employing autistic people. This project is funded by the Department of Social Services.

AQ Client, Davin

Inclusion Consultancy

AQ's inclusive design solutions are co-created with early childhood centres, schools, community spaces and organisations to ensure all people can access, participate, and feel welcomed in their spaces.



AQ Client, Elijah

AQ School

AQ's three Education and Therapy Centres operate as autism-friendly independent schools comprising of campuses located at Sunnybank Hills and Brighton in Brisbane for Prep-Year 12; and in Cairns for Prep-Year 6. All 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 special schools.



AQ Client, Mahalia

Individual Therapy

We also provide individual speech pathology, occupational therapy, and psychology for all ages, in person or teletherapy depending on the needs and location of our clients. Our practitioners have a broad range of experience, skills, and additional certifications to best cater to the individual needs of the person accessing their services.



Mental Health Services

This team delivers the autism-specific training project for mental health professionals, mental health organisations and general practitioners funded by the Department of Social Services. They also provide assessment and therapeutic supports for autistic adolescents and adults requiring mental health support.

Professional Learning & Parent Education

AQ has a long history of delivering autism-related workshops and webinars for parents and carers, educators, health professionals, support workers and others supporting autistic individuals. The team also delivers workshops with individualised content for schools, community organisations, employers and more.

School Advisory Service

This team comprises specialist teachers and therapists who visit all schools across Queensland (State, Catholic and Independent) to provide information, advice, support and individualised strategies to staff, other key professionals and parents. Funded by the Queensland Government through the Department of Education Specialist Disability Support in Schools (SDSS) Program, schools must request the service on behalf of their students.

Specialist Behaviour Supports

AQ has a long history of delivering autism-related workshops and webinars for parents and carers, educators, health professionals, support workers and others supporting autistic individuals. The team also delivers workshops with individualised content for schools, community organisations, employers and more.

Support Coordination

This small but highly qualified team provides people with Coordination of Supports in their NDIS Plan with expert, unbiased help in selecting services to meet their individual needs.

AQ Client, Ken



AQ SIL house

Supported Independent Living (SIL)

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

Therapy Groups

AQ runs regular therapy groups across the year for all ages. Groups for school-aged children may focus on behaviour, social activities, motor skills, communication and anxiety, while those for young adolescents and adults focus more on social interaction, life skills, job-readiness and goal setting.

Vacation Care

Children aged 5-16 years attend AQ's Vacation Care programs delivered during school holiday periods at the AQ School campuses in Sunnybank Hills and Brighton. Attending children receive support as required to engage in the planned activities.



AQ Client, Aydan

In 2022:

Our client
database
grew to



over
30,000
people.

AQ supported
11,000+
students

in 388 schools through the School Advisory Service

Our Client Services
team processed over



7,500
enquiries.

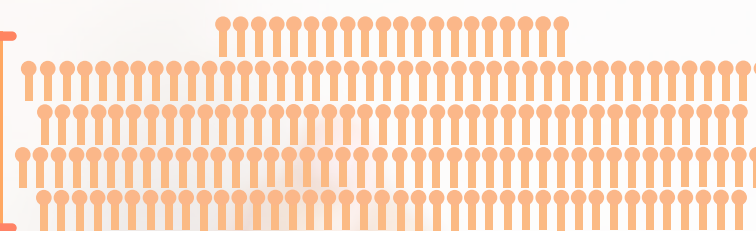
Our Professional Learning
team delivered

238
workshops to

3200+
people.



184



students in 29 classes (Prep-Year 12) attended the AQ School.

108

children attended EarlyAQtion
Kindi groups across all AQ centres.

A record
30
children
graduated from the
SEQ Kindi Program.

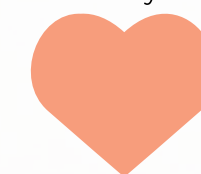
AQ staff delivered

23 Kindy
Uplift

projects to kindergartens across Queensland.

The Community Services team
supported clients to access over

6000 HOURS
of community service.





Service Highlights

AQ is a leading provider of education support and therapy services.

We are committed to providing responsive, person-centered, evidence-informed, and best practice-based services.

Our team includes speech pathologists, occupational therapists, psychologists, teachers, behaviour support practitioners, mental health professionals, mentors, and program assistants. They are supported by our client services team, administration staff, site team leaders, senior managers, and executive leadership team.

Our staff undertake comprehensive internal and external professional development, in addition to mandatory compliance training, to ensure they are up-to-date with the latest research and best practices.

We work collaboratively to deliver a holistic and integrated approach to service delivery, tailored to meet the unique needs, strengths, and goals of each client.

Autism & Mental Health Project

The training in this project is informed by content from surveys and interviews with autistic people with mental health conditions, their family members and carers, GPs and mental health practitioners. A consultant with lived experience of autism and mental health difficulties is a key member of the team. **More than 600 mental health practitioners attended the 42 workshops delivered by the team across the year.**

Client Services & Supports

The Client Services and Supports team serves as the primary point of contact for individuals seeking information about or access to AQ's services. As the peak body for autism in Queensland, this team also manages general autism enquiries. The team **received over 7500 enquiries** in 2022, with diagnosis and assessment, individual therapy, NDIS, and mainstream service support being common themes.

Parents of young children frequently sought information about AQ Kindi groups and workshops, while those with children aged 7-17 years enquired about AQ School, therapy groups, and mainstream schooling issues. Adults also reached out for information about therapy groups and other AQ services.

The Client Services and Supports team includes individuals with personal experience with autism, including one staff member with an autistic child and another with an autistic sibling.

AQ's Support Coordination Service is also a part of this team, providing highly qualified and experiential service to autistic individuals and their families.

Inclusion Consultancy

There is a greater awareness and understanding of the importance of inclusivity in various settings, including community spaces. In 2022 our goal was to establish long-term partnerships with businesses and community organisations who are actively working on inclusion goals, and to assess the viability of developing a dedicated Inclusion Services team. **Leads were established with a number of key organisations and collaborations formed with community spaces including museums and shopping centres** to create inclusive environments. In addition, the team engaged with Kool Beanz Academy to explore Universal Design approaches for their new early years space at Carrara, Gold Coast.

Community Services

The Community Services team at AQ has been tirelessly working to help individuals with disabilities to have Supported Independent Living (SIL) included in their NDIS plans and connect them with suitable living arrangements.

In 2022 alone, the team **provided 24-hour support to 20 clients living in 11 houses** located in south-east Queensland. In addition, **AQ provided more than 6000 hours of community access to our clients.** This included assisting them in making new friends, trying new experiences, going shopping, attending personal fitness programs, and engaging in other activities.

The team also oversees the development and delivery of Vacation Care at Sunnybank and Brighton. For the first time, Vacation Care was available at one or both sites in each school holiday period, and **over 220 children** enjoyed their school holiday days in the care of AQ.

The team is committed to making a difference in the lives of our clients and providing them with opportunities to lead fulfilling and meaningful lives.

EarlyAQtion Early Childhood Services

In 2022, we welcomed 108 children into our Kindi Groups, which ran in all our centres across Queensland. These groups supported children aged 2-6 years to develop skills that enable successful participation in home and community, and to transition to the next stage of their education journey.

Across the year, our AQ staff delivered 23 projects to kindergartens across Queensland as part of the Kindly Uplift program. Additionally, we delivered 10 Innovative Solutions projects to Early Childhood Centres as part of a growing suite of fee-for-service inclusion services.



Professional Learning Facilitator, Caitlin O'Connor

Professional Learning & Development

AQ's learning facilitators have a wealth of experience in providing professional development and parent education that is practical, evidence-based, and easy to understand. In 2022, the team, which included experienced teachers and allied health professionals, delivered 63 face-to-face workshops and webinars to over 600 participants.

With a significant proportion of attendees coming from non-metropolitan areas, the webinar format allowed for greater accessibility to a wider audience.

The team also provided customised workshops to a range of organisations, including disability and youth organisations, theme parks, universities, government departments, manufacturers, and transport businesses, catering to their unique requirements.



WORKSHOP FEEDBACK

"It was fabulous. the information was so interesting, and I feel this will be immediately implemented into my therapeutic practice."



WORKSHOP FEEDBACK

"The content is great and very helpful to connect to other parents going through the same thing."

Team Leader PLDS & Early Days National Coordinator, Lynda Melville

The Australian Government funded Early Days Workshops, which offered free support to parents and carers of autistic children aged 0-6 years, ended at the end of 2022. In its last year of operation AQ delivered 103 workshops to 525 participants, over half from non-metropolitan areas.

As the program's National Coordinator, AQ also facilitated two national workshops on Supporting Families Navigating Autism, including one targeted at First Nations families. Participants appreciated the content, finding it helpful in connecting with other parents and providing practical tips for managing their children's needs.

AQ's commitment to providing accessible and effective training extends to supporting staff professional development activities. The team delivered a range of workshops on topics including Practical Strategies for Support Staff, Understanding Sensory Processing Differences for Autistic People, Autism Theory & Practice, and Supporting an Inclusive Culture Through Peer Mediated Support.

The team also supported Scout Leaders in Queensland to better understand autism and support autistic children attending their groups. With the help of two autistic consultants, the project team developed and delivered 30 workshops to over 450 scout leaders. The project was funded by the Australian Government Department of Social Services.

Overall, AQ's learning facilitators are committed to providing evidence-informed, practical, and accessible training and support to parents, carers, educators, and professionals in the autism and disability space. The positive feedback received from workshop attendees reflects their success in achieving this goal.



WORKSHOP FEEDBACK

"This is a must for all parents to attend. So many things I hadn't even thought of and will now incorporate into my plan to transition my daughter to primary school."

School Advisory Services

The AQ School Advisory Services team **provided invaluable support to over 1100 students from 388 Queensland schools** in 2022. Our service model prioritised building and maintaining strong relationships with schools and staff directly involved in supporting students with disability. As schools became more comfortable with online service delivery, 13% of our services were offered completely online or in a hybrid face-to-face/online model, improving access for students in regional and remote areas as well as for parents/ caregivers who were unable to attend meetings in person.

We also saw an increase in student involvement, with students attending or voicing their input for 26% of the services provided. Our team promotes inclusive education philosophies that benefit all students with diverse learning needs, including autistic students. Feedback from schools continued to highlight the value of our services in fostering collaborative relationships between schools and families to support the student.

Feedback from educators who received our services showed that **90.3% would likely or very likely recommend AQ** to another school with similar student needs, **90.5% felt that AQ's collaboration with school staff in supporting the student was highly effective** or effective, and **94.4% were satisfied or very satisfied with the capability of AQ staff** in delivering the service. Encouragingly, **91.8% felt they had a better understanding of autism** and its impact on the student following the service and felt more confident in identifying barriers to student access, participation, and achievement. The strategies provided to support the student within the classroom were immediately implementable, and meetings between parents, teachers, inclusion teachers, and AQ staff were productive, generating many ideas.

AQ's Digital Transformation Project enhanced and greatly improved the SDSS Service Request Process for schools and AQ admin teams. The team also continued to provide an Education Support Line that provides information about SDSS supports available and serves as a contact point for school staff prior to the visit.

Therapy & Assessments

The assessment & diagnostics team worked hard to build and maintain capacity over 2022, there was a steady demand for individual therapy services at AQ as clients sought support in speech therapy, occupational therapy, psychology, and behaviour support.

Additionally, the **demand for diagnostic assessments remained high** in Brisbane, Gladstone, Cairns, and the new team in Mackay. These functional and diagnostic assessment services for both children and adults play a crucial role in the diagnostic process, and AQ receives consistent referrals from paediatricians and other networks, in addition to requests from families and individuals.

At AQ, we understand the importance of timely and accurate diagnoses, and our team works collaboratively to provide our clients with the necessary supports to achieve their goals and improve their quality of life.

Therapy Groups

In 2022, AQ offered **17 therapy group options across the year for children and nine therapy groups for adults** at a selection of locations and centres. Online options were also available for some of the groups. Interest in these groups continues to expand for the regional centres. These groups remained a steady form of service delivery, with up to **155 clients accessing services each month**. Collaboration between the Therapy and Mental Health teams also increased the knowledge and scope of groups.



AQ Client, David

Spotlight: AQ School

**184
students**

**29
classes**

**3
campuses**

2022 saw the highest enrolments recorded in AQ School's history across all campuses.

The AQ School supported 184 students in 29 classes from Prep-Year 12 across its three campuses at Sunnybank Hills, Brighton and Edmonton, Cairns in 2022.

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. The part-time students undertake shared enrolment at their base or home mainstream school.

This partnership promotes an inclusive program...

that enables students to maintain connection with their peer group and local school curriculum, practice identified skills for generalisation to a mainstream setting and continue social connection with their local community.

All classes are small with a maximum of six students who are grouped according to age, ability and needs. They are supported by a teacher and teacher aide, with additional support provided by speech pathologists, occupational therapists, wellbeing facilitators and behaviour support facilitators.

Our interdisciplinary and inclusive approach is underpinned by personalised student programs, and regular collaboration and communication with parents, local school's staff and other related professionals. Teachers adjust the Australian Curriculum to develop personalised teaching and learning programs that consider students' strengths and interests, their age and individual learning needs.

2022 AQ School Highlights

AQ School passed the five-yearly Non-State School Accreditation Board (NSSAB) Compliance Review.

Six students exited Year 12 with a Queensland Certificate of Individual Achievement (QCIA) - our largest cohort and the third year of offering the full-time senior program at both Brisbane campuses.

The two Brisbane campuses, in response to extensive requests, provided shared enrolled and full-time enrolment options to students in their early secondary years of school (Years 6-9) for the first time to support students who demonstrate significant challenges accessing and engaging with learning and with others within the high school learning environment.

The Cairns campus received accreditation to enrol Year 6 students for the beginning of the 2023 school year, enabling enrolment and support for students Prep-Year 6. The campus also prepared to add an additional part time class at the beginning of the 2023 school year. A Head of Campus was appointed to commence at the start of 2023.

A roadmap to transition to Version 9 of the Australian Curriculum was developed.



AQ Client, Caleb

PARENT FEEDBACK

"Our child has improved significantly during his time at the school... AQ has helped my son build self-confidence and become less anxious. He is happier and more outgoing, more engaged in school work and has made good friends. He is supported and encouraged to be/do his best."

Manager Employment
Services, Nina Cash

AQ Client,
Michael Herbert

Good people. Good jobs.
QUEENSLAND
WORKFORCE
STRATEGY
2022-2032

Hon Di Farmer MP

CSM (QLD/NT), Bluescope
Lysaght, Nick Berlyn

Spotlight: Employment Services

The AQ Employment Services team continues to work towards their **vision to become the State's lead organisation for specialist employment service provision for all autistic people.**

Autism EmployABLE 2

46 job outcomes from
53 interviews

This project incorporates evidence-based autism-specific approaches as it works with businesses to assist the employment of autistic people. Funded by the Department of Social Services, it commenced in 2021 and was scheduled to end in June 2023. At the start of 2022, the project had 37 participants, and a further 27 were brought on throughout the year. In November a funding extension was granted that will see the program operate through to June 2024.

In 2022, AQ supported our participants to achieve **46 job outcomes from 53 interviews**. A sustainability rate of 78% was achieved as some changed roles and others needed several attempts to find the right job fit.

These roles were obtained by way of a more informal meet and greet rather than a traditional interview with some employers able to offer a work trial in place of an interview. This is often a preferred option as it provides the participant with the opportunity to demonstrate their skills rather than try to explain them.

Employers are an integral part of the employment equation and across the year the team saw an increasing number realising the potential autistic employees can bring to their workforce. **Conversations were held with over 4100 employers across the year**, of which 2900 were unique contacts.

We have been truly humbled by several employers who have taken the time to onboard and support our participants so they have the best possible opportunity to thrive.

An AQ Client's
employment story

For confidentiality purposes, the name of the AQ client in the below story has been abbreviated to C.

C was flexible with the type of work that he was looking for. He had an IT degree but did not want to look for work in this area.

His hobby was painting miniature figurines and C brought them in to an appointment to show examples of his work. Noting the level of detail and skill involved in their production, his Employer Engagement Officer (EEO) suggested C look for electrical/mechanical parts assembly roles.

C also shared had experience with soldering and had gained knowledge of how electronic components communicated through one of his degree courses.

His EEO secured an interview with a satellite production company and C was successful and soon commenced work. The role has been a great job fit for this gentleman and the production team have been welcoming and supportive.

C continues to exceed expectations and feedback from both C and the employer remain consistently positive.

EmployREADY

In late 2022, AQ piloted EmployREADY, a new program designed to support adults to realise their NDIS employment goals. This is achieved through one-on-one engagement as AQ employment services staff work with the person seeking work to build and foster their individual strengths and interests.

Participants work towards understanding tasks and job roles, exposure to work types and environments through engagement with local businesses, ultimately finding suitable and sustainable roles at which they can thrive. This service will be expanded in 2023.

Future Activities

Looking to the future and ways to develop and grow the team's service delivery, two grant applications were submitted in late 2022 for services to complement the current programs. One focused on capitalising on skills shortages, the second on work experience.

Spotlight: Research & Development (R&D)

AQ's dedicated R&D team promotes **evidence-informed, high-quality practice** and conducts research to support the development of education, therapy and support strategies across the organisation and our services.

My Sensory Experiences

This project focuses on development, evaluation and commercialisation of a visual card-sort tool which aims to enable autistic children and adults to communicate with others about their everyday sensory experiences and the positive and/or negative impact these have on their life. It also supports the identification of potential strategies that may assist them to manage their everyday sensory challenges that interfere with what they want or need to do.

Activities in 2022 included:

Collaboration with Dr Jessica Hill from the School of Health and Rehabilitation, The University of Queensland.

Ethical clearance to evaluate the card-sort version of My Sensory Experiences

Commenced discussions with potential participants in the research including AQ staff and clients of the Positive Behaviour Support Team, the Community Services team and Education Support and Therapy services therapists.

Optimising Telepractice to Future Proof Services for Autistic Individuals

This project was led by Associate Professor David Trembath from Griffith University, with support from AQ. Three community interns worked on the development of online resources, in the form of a series of short video animations on the following areas: **(a)** Preparing clients for telepractice, **(b)** Online safety considerations for clients, and **(c)** Technology options for telepractice.

Autism EmployABLE

The Autism EmployABLE project incorporates evidence-based autism-specific approaches as it works with businesses to assist the employment of autistic people. A draft journal article based on research into the project and called, "In search of a good person-to-job fit: Perspectives of autistic clients, their family members and employers of a pilot autism-specific employment program" was prepared by the R&D Team.

AQ's Goal Setting Tools

AQ's two goal setting tools, the Family Goal Setting Tool (FGST) and Adolescent/Adult Goal Setting Tool (AAGST) underwent brand and content refreshes in 2022. Work also continued on identifying an effective means of digitising the tools. A paper about the AAGST, titled "Co-design and co-production of a goal setting tool for autistic adolescents and adults" was published in the Autism in Adulthood journal.

The FGST is designed to facilitate collaborative goal setting with families who have young autistic children (from diagnosis to early school years). It is particularly suited for use in interdisciplinary and transdisciplinary early intervention teams, but is also used by sole practitioners and planners/case managers who wish to have a holistic understanding of the child and family's needs and priorities.

The Adolescent/Adult Goal Setting Tool (AAGST) has been designed to enable autistic people and other neurodivergent individuals to actively engage in person-centred planning processes. It is suitable for use by individuals as well employment agencies, schools, disability service providers, and for NDIS planning and student transition planning.



A secondary FGST version for families with children with disabilities, significant development delay and/or multiple complex needs is also available.

Collaborations with Universities

School of Health and Rehabilitation, University of Queensland: Analysis and preparation of a publication on: "The support needs of adolescents and adults on the spectrum".

UQ Pro Bono Centre law students undertook literary reviews on two projects:

"The interaction between ASD and the criminal justice system: analysis and ideas for improvements"

"Transitioning into Adulthood" (decision making by adults on the autism spectrum and the role of legal guardians to support decision making)

Dr Charmian Bernie from Southern Cross University: Provided assistance with the write up of data on diagnosis (access to diagnosis, satisfaction with the diagnostic process and satisfaction with follow up services following diagnosis).



Celebrating 55 Years of AQ

Chair, Directors, Executive Leadership Team, Management and staff celebrating 55 years of Autism Queensland.

Directors' Report

For the year ended 31 December 2022

Directors

The directors present their report, together with the financial statements, on Autism Queensland Limited for the year ended 31 December 2022.

The directors of the company during or since the end of the financial year are:

Danielle Butcher

Ian Sampson (appointed to casual vacancy 10 Jan 2022, elected at AGM 13 Jun 2022, resigned 24 Oct 2022)

Joanne Peulen

Josh Mennen

Neil Makepeace

Robyn Bunting (resigned 20 February 2023)

Scott Reid

Alicia Tuppack (appointed to casual vacancy 13 April 2023)

Samantha Garbutt (appointed to casual vacancy 18 April 2023)

Siyaguna (Dilum) Ekanayake (appointed to casual vacancy 14 April 2023)

Information on directors in office:



Danielle Butcher

Title: Non-Executive Director
Qualifications: GCert, BA, BAppSc(Biology)

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: Deputy Chair



Joanne Peulen

Title: Non-Executive Director
Qualifications: BA(Hons), MAppFinInv, AdvDipFinServ, GAICD, JP(Qual)

Experience & expertise: Joanne has extensive experience in senior management roles in the energy industry and is an independent consultant specializing 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 Committee



Josh Mennen

Title: Non-Executive Director
Qualifications: LLB, DipFinPlan

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.



Neil Makepeace

Title: Non-Executive Director
Qualifications: BSc(Hons), MSc, GAICD

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. Neil is passionate about the power of data and information to give leaders the evidence and confidence they need to make wise decisions and ultimately drive business and social value. Through his socially responsible leadership, he has made a difference in areas like child safety, youth justice, domestic and family violence and the environment. He is deeply dedicated to helping autistic individuals realise their full potential.

Special responsibilities: Chair



Robyn Bunting

Title: Non-Executive Director
Qualifications: BCom, DipTeach

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.



Scott Reid

Title: Non-Executive Director
Qualifications: BED

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.



Alicia
Tuppack

Title: Non-Executive Director
Qualifications: BSc, BAg, Grad Dip Sc, MBA

Experience & expertise: Alicia has almost 20 years of experience in the Australian Government and over 10 years in Executive Management leading high performing teams to deliver strategic policy and transformation in dynamic risk environments. Alicia has skills in leadership, strategy, risk, governance, quality, compliance, projects, change, innovation and training gained from working across the Government and not-for-profit sectors. She is passionate about ensuring people of all abilities can participate and contribute to society.

Special responsibilities: Chair – Growth & Innovation Committee



Samantha
Garbutt

Title: Non-Executive Director
Qualifications: LLB (Hons) / BA (Hons).

Experience & expertise: Samantha has over 15 years' experience across operations, talent management and leadership development. She is dedicated to inclusion and diversity in action and passionate about organisational strategy and processes that underpin building, supporting and retaining exceptional talent. She is currently Chief People Officer at Australian Spatial Analytics, a data analytics company employing young autistic adults. Drawing on her cross-sector experience in education, technology and not-for-profits, Samantha actively advocates for wider understanding of autism and acceptance of the distinct cognitive talents of autistic individuals.



Siyaguna
(Dilum)
Ekanayake

Title: Non-Executive Director
Qualifications: MPH, MBBS, BSc (Biomed), Dip IT, GAICD, CHIA

Experience & expertise: Dilum is a seasoned educator, medical officer, and early career company director. He brings a diverse skill set to the table, including good governance, industrial relations, IT, AI, machine learning, data management, clinical medicine, and academia. With experience as the secretary of an industrial union, university lecturer, and doctoral student, Dilum is passionate about leadership and advocacy and devoted to making a meaningful impact on the world.

Company Secretary

Jennie Riley, (GIA (Affiliated)), was appointed company secretary on 28 Feb 2022.

Alison Geale was appointed company secretary on 25 May 2021 until 28 Feb 2022.

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 | |
|------------------|------------|------|-------------------------|------|----------------------------|------|
| | Attended | Held | Attended | Held | Attended | Held |
| Danielle Butcher | 11 | 11 | 5 | 5 | - | - |
| Ian Sampson | 9 | 9 | 5* | 5 | - | 1 |
| Joanne Peulen | 11 | 11 | 5 | 5 | - | - |
| Josh Mennen | 10 | 11 | 4 | 5 | - | - |
| Neil Makepeace | 11 | 11 | - | - | 1 | 1 |
| Robyn Bunting | 8 | 11 | - | - | 1 | 1 |
| Scott Reid | 8 | 11 | - | - | 1 | 1 |

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

The Board Chair / Deputy Chair is invited to attend Committee meeting as an Ex-Officio member.

*Attendance marked * above reflects the Director attending in their capacity as Chair.*

Principle Activities

An autism-specific, accredited independent school program was delivered at three Education and Therapy centres in Brisbane and Cairns for students aged 5 – 18 years, provided by an expert team of teachers, therapists and wellbeing facilitators.

AQL is registered with the National Disability Insurance Scheme to provide supports to children and adults.

Group and individual therapy services and assessment and diagnostic services for children and adults were delivered at home, in schools and early childhood settings, in community settings and at our centres in Brisbane, Gladstone, Rockhampton, Mackay and Cairns. These services were delivered by speech pathologists, occupational therapists, behaviour support practitioners, mental health practitioners, early childhood teachers, developmental educators, social workers and psychologists.

Education support services were delivered by teachers and therapists with expertise in the education of autistic children in State, Catholic and Independent schools across Queensland.

Vacation care, after school groups and community access supports were delivered in Brisbane.

As National Coordinator of the Early Days program, AQL was responsible for the development and oversight of a national workshops program delivered by each state and territory autism association for parents and carers of young autistic children.

AQL also delivered Early Days workshops throughout Queensland.

AQL delivered the Autism EmployABLE project in South East Queensland. This activity connected autistic people to potential employers and built understanding of the value autistic people bring to the workplace. Autism EmployABLE provided direct on-the-job coaching for autistic employees and worked with employers to understand autism and to realise the potential of their autistic employees.

Accommodation services were provided for autistic children and adults to live in their own homes across South East Queensland, with 24-hour support provided by lifestyle support workers.

A range of workshop and consultancy services were provided across Queensland by AQL's Professional Learning and Development Services team.

AQL is committed to evidence-informed practice and is recognised as Queensland's Peak Body for autism. AQL's dedicated Research and Development Team worked collaboratively with researchers across Australia on a range of research projects and developed evidenced-based tools and resources for use within AQL and externally.

AQL’s Vision, Mission & Values:



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

Our core values are diversity & inclusion; strengths focus; safety & wellbeing; and evidence-informed practice.

Review of Operations

The operating result for 2022 was a deficit of \$(3,574,462) (2021: deficit of \$2,994,920).

Income from fee-for-service activities has continued to show steady growth increasing by \$2,608,000 on the prior year.

In accordance with the current Strategic Plan, AQL continued making a significant investment in new systems to enhance service delivery and sustainability. During 2022 expenditure of \$2,798,000 was invested in consulting and other services related to digital system development in addition to the \$1,443,000 invested in 2021. Expenditure on this development is expected to decrease significantly in 2023 as the new systems and associated benefits come on-line.

A number of grant funded programs concluded during the year. The Autism EmployABLE and Autism Friendly Community Mental Health programs were renewed for a further 18 months at approximately the same funding levels. The Early Days programs ceased at the end of December following a further extension to that date. AQL was the national Co-ordinator of this program.

The operating result of AQL continues to be influenced by the recognition of grant revenue under the current accounting standard. As explained in Note 3 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 AQL (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.

Future Developments

AQL is entering the third year of a three-year strategy to expand reach of services through investment in systems and facilities. In April 2022 the company finalised the purchase of a property in Cairns with the intention of redeveloping the site so that some therapy services could be moved to the new site and to subsequently expand service delivery. This move will also allow for future expansion of the school campus on the original site. Development of the new site has been proceeding with service delivery expected to commence in the second half of 2023.

Subject to operational performance, the Brighton site acquired in 2021 is expected to also undergo redevelopment in 2023 to allow for expansion of therapy services delivered from that site. The redeveloped property is expected to be available for service delivery towards the end of 2023.

In November 2022 the company successfully applied for a new grant working with playgroups nationally to deliver a range of facilitated community-based supports to young children (aged 0-8 years). The total contract value is \$6.9m over a 31 month period commencing December 2022. Of this total, \$6m is to be provided to state and territory playgroup organisations to deliver services.

The company was also successful in applying for a Queensland Government grant for inclusion services to kindergartens state-wide working with children with suspected or diagnosed Autism Spectrum Disorder. The total value of this grant is \$3.6m over a 30 month period from January 2023.

Indemnification and insurance of officers

During the year, the company paid a premium in respect of a contract insuring the directors of the company (as named above), the company secretary, and all executive officers of the company and of any related body corporate against a liability incurred as such a director, secretary or executive officer to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The company has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as an officer or auditor.

Auditor's Independence Declaration

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.

Signed on behalf of the directors in accordance with a resolution of the directors.



Neil Makepeace
Chair – Director

Brisbane, 04 May 2023



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T +61 7 3222 0200

Auditor's Independence Declaration

To the Directors of Autism Queensland Limited

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Autism Queensland Limited for the year ended 31 December 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

H E Hiscox

H E Hiscox
Partner - Audit & Assurance
Brisbane, 4 May 2023

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Statement of Financial Position

As at 31 December 2022

| | Note | 2022 \$ | 2021 \$ |
|--------------------------------------|------|-------------------|-------------------|
| Current Assets | | | |
| Cash and cash equivalents | 4.1 | 3,964,849 | 7,636,031 |
| Trade and other receivables | 4.2 | 649,067 | 826,083 |
| Other assests and prepayments | 4.3 | 1,041,098 | 832,300 |
| Total Current Assets | | 5,655,014 | 9,294,414 |
| Non-Current Assets | | | |
| Property, plant and equipment | 5.1 | 20,306,442 | 19,286,289 |
| Financial assets | 4.4 | 21,357 | 21,357 |
| Total Non-Current Assets | | 20,327,799 | 19,307,646 |
| Total Assets | | 25,982,813 | 28,602,060 |
| Current Liabilities | | | |
| Trade and other payables | 4.5 | 3,332,214 | 3,068,754 |
| Financial liabilities | 4.6 | 416,036 | 70,864 |
| Lease liabilities | 6.3 | 168,489 | 115,773 |
| Provisions | 7.1 | 3,147,345 | 2,924,546 |
| Total Current Liabilities | | 7,064,084 | 6,179,937 |
| Non-Current Liabilities | | | |
| Financial liabilities | 4.6 | 1,828,868 | 1,800,757 |
| Lease liabilities | 6.3 | 314,242 | 417,071 |
| Provisions | 7.1 | 600,282 | 454,497 |
| Total Non-Current Liabilities | | 2,743,392 | 2,672,325 |
| Total Liabilities | | 9,807,476 | 8,852,262 |
| Net Assets | | 16,175,337 | 19,749,798 |
| Funds | | | |
| Revaluation reserves | | 9,652,714 | 9,652,714 |
| Accumulated funds | | 6,522,623 | 10,097,084 |
| Total Funds | | 16,175,337 | 19,749,798 |

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 2022

| | Note | 2022 \$ | 2021 \$ |
|---|------------|--------------------|--------------------|
| Income | 3.1 | | |
| Government subsidies | | 13,540,741 | 12,480,370 |
| Revenuee from rendering of services | | 22,258,609 | 19,650,719 |
| Fundraising activities | | 246,821 | 247,513 |
| Capital grants | | 230,871 | 1,016,739 |
| Interest income | | 24,352 | 7,204 |
| Sundry income | | 19,947 | 126,268 |
| Total Income | | 36,321,341 | 33,528,813 |
| Expenditure | 3.2 | | |
| Employee expenses | | 33,313,826 | 30,116,305 |
| Facilities expenses | | 5,255,855 | 4,042,439 |
| Marketing expenses | | 109,043 | 149,662 |
| Depreciation and amortisation | | 672,090 | 708,479 |
| Interest expenses | | 113,186 | 108,834 |
| Other expenses | | 431,802 | 627,387 |
| Loss on asset revaluation | | - | 770,627 |
| Total Expenditure | | 39,895,802 | 36,523,733 |
| Net deficit for the year | | (3,574,461) | (2,994,920) |
| 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 for the year | | (3,574,461) | (2,490,690) |

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

Statement of Changes in Funds

For the year ended 31 December 2022

| | Revaluation Reserves \$ | Accumulated Funds \$ | Total \$ |
|---|-------------------------------|----------------------------|-------------------|
| Balance at 31 December 2020 | 9,148,484 | 13,092,004 | 22,240,488 |
| Net deficit for the year | - | (2,994,920) | (2,9994,920) |
| Other comprehensive income for the year | 504,230 | - | 504,230 |
| Balance at 31 December 2021 | 9,652,714 | 10,097,084 | 19,749,798 |
| Net deficit for the year | - | (3,574,461) | (3,574,461) |
| Other comprehensive income for the year | - | - | - |
| Balance at 31 December 2022 | 9,652,714 | 6,522,623 | 16,175,337 |

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

Statement of Cash Flows

For the year ended 31 December 2022

| | Note | 2022 \$ | 2021 \$ |
|--|------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Receipts in the course of operations | | 37,195,172 | 33,815,591 |
| Payments to suppliers and employees | | (39,421,844) | (35,828,088) |
| Interest received | | 24,352 | 7,204 |
| Interest paid | | (113,186) | (108,834) |
| Net cash used in operating activities | | (2,315,506) | (2,114,127) |
| Cash flows from investing activities | | | |
| Proceeds from disposal of property, plant and equipment | | 13,398 | 2,000 |
| Purchase of property, plant and equipment | | (1,603,713) | (1,428,641) |
| Net cash used in investing activities | | (1,590,315) | (1,426,641) |
| Cash flows from financing activities | | | |
| Lease payments | | (138,643) | (119,026) |
| Proceeds from bank loans | | 2,416,897 | - |
| Repayments from bank loans | | (2,043,615) | (308,089) |
| Net cash provided by / (used in) financing activities | | 234,639 | (427,115) |
| Net decrease in cash held | | (3,671,182) | (3,967,883) |
| Cash and cash equivalent at the beginning of the year | | 7,636,031 | 11,603,914 |
| Cash and cash equivalents at the end of the year | 4.1 | 3,964,849 | 7,636,031 |

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

Notes to the Financial Statements

For the year ended 31 December 2022

1 General Information

1.1 Corporate Information

AQL ("the Company") is a not-for-profit organisation, incorporated as a public company limited by guarantee and domiciled in Australia.

The company is a registered charity with the Australian Charities and Not-for-Profits Commission which holds deductible gift recipient status and is exempt from income tax.

The financial report for the year ended 31 December 2022 was authorised for issue in accordance with a resolution of the directors on 04 May 2023. The directors have the power to amend and reissue the financial report.

The registered office of the company and its principal place of business is 437 Hellawell Road, Sunnybank Hills Qld 4109.

Members guarantee

The company is limited by guarantee. In the event of the company being wound up, the constitution states that each member is required to contribute a maximum of \$1 towards meeting any outstanding obligations of the company. At 31 December 2022, the number of members was 6 (2021: 30).

1.2 Basis of preparation

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, 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 under the simplified disclosure standard for the first time. There is no change to reported numbers, however some disclosures have been changed.

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

Certain classes of property, plant and equipment which are measured at fair value; and

Revenue is recognised on an accruals 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 company has a net current asset deficiency of \$1,409,070 (2021 net current assets: \$3,114,477). The contributing factors are:

The cash outgoings in relation to the planned continuation of the Digital Transformation Program expenditure (2022: \$2,797,715, 2023: \$550,573) due for completion mid-2023, with operational benefits expected to follow.

The purchase of a therapy centre in Cairns (\$902,000) that will become operational in June 2023.

The current portion of employee provisions for annual and long service leave of \$3,147,345 (2021: \$2,924,546) being classified as current liabilities. Payments though, are typically expected to be spread over several years and will normally be offset against wages paid for the period of the leave.

All partially offset by subsidies in advance of \$1,074,051 that are expected to be brought to account as revenue in 2023.

The company also has the ability to raise additional funding from debt funding through undrawn facilities at 31 December of \$3.1 million, as shown in Note 4.5 of the financial statements.

Taking these factors into account the financial statements have been prepared on the basis that the Company is a going concern, which anticipates the continuity of normal business activity, realisation of assets and settlement of liabilities in the normal course of business.

The directors believe that the company will be able to pay its debts as and when they fall due.

Currency

The financial statements are presented in Australian dollars, which is the company's functional and presentation currency, and rounded to the nearest whole dollar.

2 Summary of significant accounting policies

2.1 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.

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.

2.2 New and amended accounting policies adopted by the company

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 replaced the Reduced Disclosure Requirements (RDR) framework applicable to Tier 2 entities and was mandatorily applicable to annual reporting periods beginning on or after 1 July 2021. AASB 1060 did not change the recognition and measurement requirements contained in other standards but did change the disclosures required by Tier 2 entities. Adoption of the new standard did not have any material impact on the financial statements.

2.3 Significant accounting policies

The significant accounting policies documenting the measurement basis used in preparing the financial information and other accounting information relevant to an understanding of the financial report are discussed in the relevant note.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO), in which case it is recognised as part of the cost of acquisition of an asset or as part of an item of 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 financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

2.4 Significant accounting judgements, estimates and assumptions

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

Specific accounting judgements and estimates are discussed in the relevant note.

3 Income and expenses

3.1 Income

Disaggregation of income

Income has been disaggregated based on type of goods or services provided and source of funds.

| | 2022 \$ | 2021 \$ |
|-----------------------------------|-------------------|-------------------|
| Education | 10,410,139 | 9,253,640 |
| Therapy services | 11,262,743 | 9,717,519 |
| Supported Independent Living | 7,889,252 | 7,369,389 |
| Information and training services | 4,756,551 | 4,808,143 |
| Other services | 1,470,665 | 982,398 |
| Fundraising activities | 246,821 | 247,513 |
| Capital grants | 230,871 | 1,016,739 |
| Interest income | 24,352 | 7,204 |
| Sundry income | 19,947 | 126,268 |
| Total income | 36,321,341 | 33,528,813 |

Source of funds – 2022

| | Revenue from contracts with customers (AASB 15) \$ | Income under AASB 1058 \$ | Total \$ |
|----------------------------------|---|------------------------------------|-------------------|
| Government – operating subsidies | 13,328,681 | 212,060 | 13,540,741 |
| Government – capital grants | - | 230,871 | 230,871 |
| Service users | 22,258,609 | - | 22,258,609 |
| Other | 291,120 | - | 291,120 |
| | 35,878,410 | 442,931 | 36,321,341 |

Source of funds – 2021

| | Revenue from contracts with customers (AASB 15) \$ | Income under AASB 1058 \$ | Total \$ |
|----------------------------------|---|------------------------------------|-------------------|
| Government – operating subsidies | 12,010,936 | 469,435 | 12,480,371 |
| Government – capital grants | - | 1,016,739 | 1,016,739 |
| Service users | 19,650,719 | - | 19,650,719 |
| Other | 380,984 | - | 380,984 |
| | 32,042,639 | 1,486,174 | 33,528,813 |

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 and subsidies will not continue.

Income recognition

The company recognises income as follows.

Revenue from contracts with customers

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

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.

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 from 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.

Capital grants

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

Donations, fundraising and bequests

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

Interest income

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

Significant estimates and judgements relating to income

Grants

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

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

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

| 3.2 Expenses | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Bad and doubtful debts expense/(reversal) | (50,729) | (216,640) |
| Interest paid on loans | 98,498 | 72,397 |
| Interest paid on leases | 14,688 | 36,436 |
| Auditor's remuneration | | |
| Amounts paid to Grant Thornton for: | | |
| Audit of the financial report | 39,000 | - |
| Grant acquittal audits | 1,000 | - |
| Amounts paid to BDO for: | | |
| Audit of the financial report | - | 42,000 |
| Grant acquittal audits | - | 6,400 |
| Other assurance services | - | 25,147 |
| Tax and advisory services | 11,122 | 51,648 |

Expenses accounting policy

All expenditure is accounted for on an accruals basis and has been classified under headings reflecting the relevant nature of the expense.

4 Financial assets and liabilities (excluding lease liabilities)

4.1 Cash and cash equivalents

| | 2022 \$ | 2021 \$ |
|-----------------|------------------|------------------|
| Cash on hand | 3,287 | 7,386 |
| Cash at bank | 2,961,459 | 4,205,383 |
| Cash on deposit | 1,000,103 | 3,423,262 |
| | 3,964,849 | 7,636,031 |

Cash accounting policy

Cash and cash equivalents in the statement of financial position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

4.2 Trade and other receivables

| | 2022 \$ | 2021 \$ |
|--------------------------------------|----------------|----------------|
| Trade receivables | 713,937 | 1,041,127 |
| Allowance for expected credit losses | (64,870) | (215,044) |
| | 649,067 | 826,083 |

Trade receivables, which comprise amounts due from services provided to clients and from sales of merchandise, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts.

Normal terms of settlement vary from seven to 14 days.

No collateral is held in respect of these amounts.

4.3 Other assets and prepayments

| | 2022 \$ | 2021 \$ |
|---------------|------------------|----------------|
| Other debtors | 176,767 | 244,752 |
| Prepayments | 864,331 | 587,548 |
| | 1,041,098 | 832,300 |

4.4 Financial assets

| | 2022 \$ | 2021 \$ |
|------------------------------------|---------------|---------------|
| 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 AQL'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.

AQL 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 AQL accounts due to the immaterial nature of their transactions and balances.

4.5 Trade and other payables

| | 2022 \$ | 2021 \$ |
|---|------------------|------------------|
| Trade creditors | 229,865 | 101,326 |
| Other creditors and accruals | 2,028,298 | 1,471,044 |
| Subsidies in advance and unexpected funds | 1,074,051 | 1,496,384 |
| | 3,332,214 | 3,068,754 |

Trade creditors, other creditors and accruals represent liabilities for goods and services provided to the company prior to the end of the financial year that are unpaid. These amounts are usually settled in 14 to 30 days.

Subsidies in advance and unexpended funds generally represent the unspent grants or other fees received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided, or the conditions usually fulfilled within 12 months of receipt of the grant/fees.

4.5 Financial liabilities (excluding leases)

| | 2022 \$ | 2021 \$ |
|--------------------------|------------------|------------------|
| Bank loans – current | 416,036 | 70,864 |
| Bank loans – non-current | 1,828,868 | 1,800,757 |
| | 2,244,904 | 1,871,621 |

The bank loans are secured by 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

During the year new banking facilities were negotiated consolidating most of the company's existing loans into a single facility. The new facility contains two banking covenants that require the debt service cover ratio must not be less than 1 and the interest cover ratio must not be less than 1.5. The ratios are calculated as at 31 December each year and reviewed by the lender the following September.

In August 2022, the company lender issued a letter acknowledging that AQL will unlikely achieve the stated covenants at the first annual review being September 2023 and assuring the company of its continued support.

As at 31 December 2022 the company did not achieve both covenants. The carrying amount of the related loan is \$1,843,793.

The company anticipates that it will comply with the banking covenants at December 2023.

4.6 Financial risk management

Financial instruments accounting policies

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.

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 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, lease liabilities and 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.

Interest rate risk

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:

| | 2022 \$ | 2021 \$ |
|--|------------------|------------------|
| Expiring within on year (bank overdraft) | 1,000,000 | 1,000,000 |
| Expiring beyond one year (bank loans) | 2,156,413 | 22,157 |
| | <u>3,156,413</u> | <u>1,022,157</u> |

5 Long-term non-financial assets (excluding lease liabilities)

5.1 Property, plant and equipment

| | 2022 \$ | 2021 \$ |
|---|-------------------|-------------------|
| Carrying values | | |
| Land at fair value | 11,398,638 | 11,075,000 |
| Buildings and improvements at fair value | 8,099,316 | 7,435,278 |
| Less: accumulated depreciation | (787,962) | (533,125) |
| | 7,311,354 | 6,902,153 |
| Buildings and improvements at cost | 730,681 | 731,496 |
| Less: accumulated depreciation | (332,104) | (307,736) |
| | 398,577 | 423,760 |
| Leasehold improvements at cost | 44,728 | 44,728 |
| Less: accumulated depreciation | (26,860) | (18,505) |
| | 17,868 | 26,223 |
| Motor vehicles at cost | 1,053,337 | 1,088,631 |
| Less: accumulated depreciation | (980,947) | (1,016,259) |
| | 72,390 | 72,372 |
| Furniture and equipment at cost | 3,187,962 | 3,342,711 |
| Less: accumulated depreciation | (2,361,783) | (2,616,912) |
| | 826,179 | 725,799 |
| Work in progress at cost | 281,436 | 60,982 |
| Total property, plant and equipment | 20,306,442 | 19,286,289 |

Reconciliations

Reconciliations of the written down values at the beginning and end of the financial year are set out below:

| | Land | Buildings & Improve- ments | Leasehold Improve- ments | Motor Vehicles | Furniture & Equipment | Work in progress | Total |
|-----------------------------|-------------------|----------------------------------|--------------------------------|-------------------|--------------------------|---------------------|-------------------|
| Balance at 1 January 2022 | 11,075,000 | 7,325,913 | 26,223 | 72,372 | 725,799 | 60,982 | 19,286,289 |
| Additions | 323,638 | 716,178 | - | 35,686 | 359,896 | 235,704 | 1,671,102 |
| Transfers | - | 15,250 | - | - | - | (15,250) | - |
| Right of use remeasurement | - | 21,141 | - | - | - | - | 21,141 |
| Depreciation | - | (368,551) | (8,355) | (35,668) | (259,516) | - | (672,090) |
| Balance at 31 December 2022 | 11,398,638 | 7,709,931 | 17,868 | 72,390 | 826,179 | 281,436 | 20,306,442 |

Property, plant and equipment accounting policies

Freehold land and buildings and improvements, except for right of use assets (see section 6), are measured at fair value less accumulated depreciation on buildings and improvements and less any impairment losses recognised after the date of the revaluation.

All other classes are measured at cost less accumulated depreciation and any accumulated impairment losses.

Fair value of land and buildings and improvements is confirmed by independent valuations that are obtained with sufficient regularity to ensure that the carrying amounts do not differ materially from the assets' fair values at the reporting date. Director valuations are used if an independent valuation does not take place during an annual reporting period.

Land and buildings and improvements are treated as separate classes of assets. When the carrying amount of either class is increased as a result of a revaluation, the increase is credited directly to the revaluation reserve.

When the amount of either class is decreased as a result of a revaluation, the decrease is recognised in the statement of profit or loss and other comprehensive income, except where a credit balance exists in the revaluation reserve, in which case it is debited to that reserve.

Depreciation

Items of property, plant and equipment (other than freehold land) are depreciated over their useful lives to the company, commencing from the time the asset is held ready for use. Depreciation is calculated on a straight-line basis over the following expected useful economic lives of the assets in the current and prior year:

| | |
|----------------------------|--|
| 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 |

Impairment

Impairment indicators over property, plant and equipment and right of use assets are considered at each reporting date. If indicators exist, then the recoverable amount of the relevant asset / cash-generating unit is determined.

The recoverable amount of property, plant and equipment is the higher of fair value less costs of disposal and value in use.

An impairment loss exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount.

For plant and equipment and right of use assets, impairment losses are recognised in the statement of profit or loss and other comprehensive income.

Impairment losses on land and buildings are treated as a revaluation decrement.

Derecognition and disposal

An item of property, plant and equipment is derecognised upon disposal or when the item is no longer used in the operations of the company.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the result for the year when the asset is derecognised.

Fair value disclosures – freehold land and buildings

Valuation techniques

Fair values of freehold land and buildings are determined by an independent valuer every 3 - 4 years and a director's valuation in the intervening years.

The company engages Herron Todd White, independent accredited valuers, to determine the fair value of its land and buildings. The methodology used was the direct comparison approach whereby evidence derived from the analysis of recent sales of similar properties is adjusted for character differences between the comparable and subject property. The highest and best use of the land and buildings are considered in determining the valuation. The effective date of the revaluation was 31 December 2021.

Based on updated information at the reporting date, the directors assessed the current carrying amount of the land and buildings using indexation factors and comparable market sales and determined that fair value was not materially different to the carrying value as at 31 December 2022.

There is no change in the valuation technique since the prior year.

There is no evidence to indicate that the current use of the freehold land and buildings is not the highest

6 Leases

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

The Company has chosen not to apply AASB 16 Leases to leases of intangible assets.

Information relating to the leases in place and associated balances and transactions are provided below.

6.1 Terms and conditions of leases

Buildings

Commercial leases

The Company leases an office building in Brisbane for the corporate office and leases buildings in Gladstone for therapy services. The leases are between 2 and 3 years and two leases include a renewal option to allow the company to renew for the original lease term at AQL's discretion.

The Company includes options in the leases to provide flexibility and certainty to its operations and reduce costs of moving premises.

At commencement date and each subsequent reporting date, the Company assesses whether it is reasonably certain that the extension options will be exercised.

There are \$43,000 in potential future lease payments which are not included in lease liabilities as the Company has assessed that the exercise of the option is not reasonably certain.

The leases contain annual CPI pricing where the lease payments are adjusted at each anniversary date and undergo a market rent review on renewal of an option.

Concessionary leases

The Company leases land in two locations from the Queensland State Government's Department of Education with significantly below-market terms and conditions as follows:

Mackay - land leased on a 20 year term with a 10 year option that commenced on 22 October 2012 for an annual payment of \$1.

Cairns - land leased on a 5 year term with a 5 year option that commenced on 1 December 2018 for an annual payment of \$1.

The Company has constructed therapy and school premises on these sites. Use of the sites is restricted to therapy and education services.

Vehicles

The Company leases vehicles used within the company operations within Brisbane, the lease terms are 3 years and the lease payments are fixed during the lease term.

Office equipment

Leases for office equipment, such as laptops and printers are generally for a 3-year term and are treated as leases of low value assets.

Leases over significant office equipment, such as photocopiers have a lease term of between 3 and 5 years and the lease payments have a fixed component and a variable component based on the number of photocopies made during the year.

6.2 Right of use assets

The amount of right of use assets included within property, plant and equipment are as follows:

| | Buildings \$ | Vehicles \$ | Total \$ |
|-----------------------------|-----------------|----------------|-------------|
| Balance at 1 January 2022 | 423,760 | 18,056 | 441,816 |
| Additions | 67,389 | - | 67,389 |
| Remeasurement increase | 21,141 | - | 21,141 |
| Depreciation | (113,713) | (11,184) | (124,897) |
| Balance at 31 December 2022 | 398,577 | 6,872 | 405,449 |

6.3 Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

| | < 1 year \$ | 1-5 years \$ | > 5 years \$ | Total undiscounted liabilities \$ | Lease liabilities included in the Statement of Financial Position \$ |
|------|----------------|-----------------|-----------------|--|--|
| 2022 | 191,561 | 346,166 | - | 537,727 | 482,731 |
| 2021 | 145,525 | 421,167 | 49,480 | 616,172 | 532,844 |

6.4 Statement of comprehensive income

The amounts recognised in the statement of comprehensive income relating to leases where the company is a lessee are shown below:

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Interest on lease liabilities | 14,688 | 36,436 |
| Expenses relating to short-term leases | 42,879 | 26,202 |
| Expenses relating to leases of low-value assets | 64,821 | 36,041 |

Leases accounting policies

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

This involves an assessment of whether:

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

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

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

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.

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

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

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy. The right-of-use asset is assessed for impairment indicators at each reporting date.

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

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

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

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

Significant estimates and judgements

Lease term – the directors considered the extension option on the commercial buildings and have determined that in respect of the Gladstone leases, it is not reasonably certain that the company will choose to exercise the option and therefore the lease payments that would arise during the optional extension periods have not been included in the lease liability. The company expects to exercise the option in respect of the Brisbane lease and therefore the lease payments that would arise during the optional extension periods have been included in the lease liability.

7 Governing body, employees and other related parties

| 7.1 Employee provisions | 2022 \$ | 2021 \$ |
|----------------------------------|------------------|------------------|
| Annual leave – current | 1,760,716 | 1,626,302 |
| Long service leave – current | 1,386,629 | 1,298,244 |
| | <u>3,147,345</u> | <u>2,924,546</u> |
| Long service leave – non-current | 600,282 | 454,497 |
| Total employee provisions | <u>3,747,627</u> | <u>3,379,043</u> |

A portion of long service leave, and the entire annual leave balance have been classified as a current liability since the company does not have an unconditional right to defer settlement of these liabilities for at least 12 months after the end of the reporting period.

| 7.2 Defined contribution expense | 2022 \$ | 2021 \$ |
|------------------------------------|------------|------------|
| Defined contribution plans expense | 2,733,272 | 2,397,518 |

Employee benefits accounting policies

Employee benefits comprise wages and salaries, annual leave, non-accumulating sick leave, long-service leave and contributions to superannuation plans.

Liabilities for short-term employee benefits expected to be wholly settled within 12 months of the reporting date in respect of employees' services up to the reporting date are recognised at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long-term benefits 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 using the projected unit credit method. Consideration is given to anticipated future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

The company pays contributions to certain defined contribution superannuation plans. Contributions are recognised in the statement of profit or loss and other comprehensive income when they are due. The company has no obligation to pay further contributions to these plans if the plans do not hold sufficient assets to pay all employee benefits relating to employee service in current and prior periods.

7.3 Related parties and related-party transactions

(a) Directors' compensation

The Board Chair receives a nominal fee for their services. All other directors performed their duties in a voluntary capacity in 2022, and as such, no remuneration was payable nor was any paid to them.

(b) Transactions with director-related entities

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 AQL by companies related to the directors of AQL.

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Fees in relation to digital transformation project | 56,068 | 88,205 |
| Accounts payable as at balance date | - | - |

Fees charged to AQL Limited for services provided. The services were provided at below cost and on standard commercial terms.

(c) Key management personnel compensation

The compensation paid to key management personnel, including the fee paid to the Chair, during theyear was \$1,069,530 (2021: \$829,980).

8 Future obligations and outlook

8.1 Commitments

Capital expenditure commitments

At reporting date, the company has entered into contracts for capital expenditure of \$nil (2021: \$nil), which have not been provided for in the financial report.

8.2 Contingencies

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.

8.3 Events after the reporting date

A contract was signed in February 2023 for the renovation of the building on the Cava Close site in Cairns. The total estimated cost of the renovation is \$0.8m. Once complete some therapy services will be relocated allowing for future expansion of the school campus on the current site.

In November 2022 the company successfully applied for a new grant working with playgroups nationally to deliver a range of facilitated community-based supports to young children (aged 0-8 years). The total contract value is \$6.9m over a 31 month period commencing December 2022. Of this total, \$6m is to be provided to state and territory playgroup organisations to deliver services.

The company was also successful in applying for a Queensland government grant for inclusion services to kindergartens working with children with suspected or diagnosed Autism Spectrum Disorder state-wide. The total value of this grant is \$3.6m over a 30 month period from January 2023.

Directors’ Declaration

The directors declare that in the directors’ opinion:

The financial statements, comprising the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Funds, 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 – Simplified Disclosures 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 2022 and of its performance for the year ended on that date.

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:



Neil Makepeace
Chair – Director

Brisbane, 04 May 2023



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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 2022, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Directors' declaration.

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

- a giving a true and fair view of the Registered Entity's financial position as at 31 December 2022 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for opinion

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

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

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Responsibilities of the Directors for the financial report

The Directors of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the ACNC Act, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors 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 Directors either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Registered Entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants

H. E. Hiscox

H E Hiscox
Partner – Audit & Assurance
Brisbane, 4 May 2023

Grant Thornton Australia Limited



● AQ Client, Yugraj

James Martin MP

CEO, Pam Macrossan

**Thank you,
for your support**

AQ would like to acknowledge and thank the following funding bodies, partners and donors for their **support** in 2022.

Australian Government

Department of Agriculture, Water and the Environment

Department of Education

Department of Social Services

Department of Infrastructure, Transport, Regional Development, Communications and The Arts

Queensland Government

Department of Education, Non-State Special Needs Organisations Program

Department of Education, Specialist Disability Support in Schools

Department of Employment, Small Business and Training

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships

Queensland Government Gambling Community Benefit Fund

Other Grants, Partnerships & Donors

Advantage Sports and Leisure, Cairns

Anthea Polsen Art

Associazione Trevisana Veneta Inc

Australia Piano World

Autism CRC

Autism Hub Queensland Government

G&S Begent

Brighton IGA

Brothers Leagues Club (Cairns) Limited

Brisbane City Council

Bronto Skylift

Burrito Bar

M & M Byrne

C&K (The Creche and Kindergarten Association)

Define Normal Life Style Supports

Deloitte Impact Day Volunteers

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K&J Kightley Foundation

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Honda Foundation

Lord Mayor's Charitable Trust

Martin Edge

Grand Lodge of QLD of the Royal Antedeluvian Order of Buffaloes

Great Western Hotel, Rockhampton

Greenbank Services Club

Goodfellas SMC Brisbane

Hail Creek Mine Community Development Fund

Hinchen Resources

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C McCaul

Norm Ross Memorial Cricket Day

Piccones Supa IGA

Play for Purpose Charity Lottery

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The Cory Charitable Foundation

The Edge, State Library of Queensland

The Hart Family Perpetual Trust

Emma Tomlinson

Paypal Giving Fund

QAGOMA Store

Riot Solutions

Southsiders 4x4

Smithfield Shopping Centre

Sunnybank Hoyts Cinema

Sunnybank Rotary Club

How To Support AQ



Donate at autismqlld.com.au

Consider a corporate partnership

Become a regular giver

Establish a workplace giving program

Leave a bequest to AQ in your will

Buy tickets in our charity raffle

Donations of \$2 or more are tax deductible.

We welcome all conversations about how we can work with you to help create better outcomes for autistic Queenslanders and their families.

E: fundraise@autismqlld.com.au



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