



## Independent Auditor's Report

### Audit

#### Grant Thornton New Zealand Audit Partnership

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### To the Members of Autism New Zealand Incorporated

#### Report on the Financial Statements

We have audited the financial statements of Autism New Zealand Incorporated on pages 2.1 to 2.6, which comprise the statement of financial position as at 30 June 2011, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Board of Executives' Responsibilities

The Board of Executives are responsible for the preparation of financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Board of Executives determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that present fairly the matters to which they relate in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in Autism New Zealand Incorporated.

#### **Basis for Qualified Opinion on Financial Position and Financial Performance**

The financial statements include street appeal and donation revenue of \$233,558 over which limited controls exist prior to the cash received being recorded in the accounting records of Autism New Zealand Incorporated. There were no practical procedures available to us to confirm the completeness of this revenue, and accordingly, we were unable to obtain sufficient appropriate audit evidence in this regard.

#### **Qualified Opinion on Financial Position and Financial Performance**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements on pages 2.1 to 2.6 present fairly, in all material respects, the financial position of Autism New Zealand Incorporated as at 30 June 2011, and its financial performance and its cash flows, for the year then ended in accordance with generally accepted accounting practice in New Zealand.

#### **Emphasis of Matter**

We draw your attention to disclosures made in the Financial Statements in note 4 Going Concern. The society is reliant upon continued timely financial support funding from government contracts to meet its obligations as they fall due. If funding was not available adjustments may have to be made to reflect the situation that assets may be realised at amounts less than current carrying amounts and further liabilities arise to the statement of financial position.



**Grant Thornton New Zealand Audit Partnership**  
**Wellington, New Zealand**  
**10 October 2011**