



ANNUAL REPORT 2020

TABLE OF CONTENTS:

ABOUT SPECTRUM SPACE 3

CHAIRPERSON REPORT 4

CEO REPORT 5

MATERIAL POST-BALANCE DATE EVENT: AUTISM WEST NAME CHANGE..... 6

KEY HIGHLIGHTS..... 7

KEY PERFORMANCE INDICATORS 2019 to 2020 8

PARTNERSHIPS & GRANTS, FUNDRAISING & EVENTS..... 9

PERFORMANCE AGAINST STRATEGIC PLAN..... 12

STRATEGY FOR 2020-2021 13

OUR PEOPLE 14

FINANCIALS 15



ABOUT SPECTRUM SPACE

'Spectrum Space sees community through a different lens and is walking towards a world where – when it comes to autism – there is no box to think outside of.'

Spectrum Space is a registered NDIS service provider running a variety of highly successful social groups. We also provide training and education to a wide variety of sectors in the community including employers, educators and government agencies.

Spectrum Space is not therapeutic in its approach, it employs a **strength-based approach** to the services it delivers. This approach concentrates on the inherent strengths that an individual has with the goal to focus on the positive. This model has been validated in partnership with Curtin University.

We partner with organisations from a wide range of sectors, have volunteers and interns from all walks of life, and enjoy incredible support from our volunteer Ambassadors and individuals in the community.

Run by a volunteer Board, Spectrum Space receives no governmental operational funding and relies on corporate support, donations and project grants to deliver its services.

Our Vision

To help build a community where people with a range of abilities, personalities and capacities engage, interact and contribute at work, at home and socially. We see our community through a different lens and are walking towards a world where, when it comes to autism, there is no box to think outside of. A world where diversity is so 'normal', it's unremarkable.

Our Mission

To provide unique quality opportunities for people on the autism spectrum to develop and display their strengths, capacity and contributions to the world around them.

Our Strategy

To make a difference in the lives of more and more people in our community by expanding our social groups program reach to include more areas of metropolitan Perth and regional Western Australia.

To drive a cultural shift in how the wider community perceives autism through training and education in partnership with employers, government agencies, educational institutions and community groups.

Our Services

Through our social and advocacy groups Spectrum Space provides social and learning opportunities, preparing people to maximise the opportunities that life presents and providing access to the same opportunities as anyone else.

We invest in skills development and community education and offer a range of services and opportunities for the corporate, educational, not-for-profit and government sectors that helps accommodate for and embrace neurodiverse people. This includes our consultancy service for organisations employing a neurodiverse workforce or those who are planning to.

Innovative, successful businesses increasingly rely on a diverse workforce. A groundswell of research and initiatives by business thought leaders supports the notion that autistic employees can positively influence efficiency and profitability. Spectrum Space has developed consulting services to help employers successfully employ and retain neurodiverse individuals. We provide organisations with the valuable information they need to increase productivity and drive efficiencies by embracing true diversity.

We have developed the Neurodiversity Online Assessment Tool (NOAT) in partnership with Harrier Group. This tool is designed to help employers understand if their workplace is autism friendly and where opportunities for improvement lie within their organisation.

We provide opportunities through our Youth Advisory Council, Women's Council and the Awesome Productions Company for people with autism to develop skills, have a voice and spread awareness.

Our Volunteers

Our social groups rely on a 1:4 staff to participant ratio and many of these are volunteer – we simply could not deliver our social group service without them. Our volunteers come from a wide variety of sectors, including TAFE and university students, health and other professionals, and we aim to give them an amazing experience here with us.

CHAIRPERSON REPORT

The event of COVID-19 has rocked the world and, together with most organisations and humans across the globe, has had a significant impact on our services in the latter half of the financial year. Although we had to suspend services for a short time, I would like to express my deep thanks our CEO, Louise Sheehy, for her quick thinking and execution in managing the delivery of our services virtually within two weeks of closure of all our premises. Louise and her team have worked tirelessly to deliver continuity of service, which is especially important for our community.



A significant development in October 2020 was the changing of our name from Autism West to Spectrum Space; an event borne out of the need to reflect the diversity of the people that find their place with us, as well as the launch of a much-awaited new website. Although these two exciting developments fall outside of the reporting scope of this annual report, they were deemed to be material post-balance date events and are therefore included here. For the purposes of this report, the organisation will be referred to as Spectrum Space, rather than Autism West.

Spectrum Space is run by a volunteer Board and I would like to take this opportunity to thank all my fellow Board members for the expertise and time they have given in the past year. Thank you also to outgoing board members Rikki Stewart, Nicole Kerr and Lois Keay-Smith for their valuable contributions to the organisation. I look forward to working with the Board to continue to focus on the strategic business plan for Spectrum Space as it grows its services to more locations in metropolitan Perth.

It's my pleasure to share this annual report as our first year with a new name and narrative, and look forward to another successful year with this exciting and innovative organisation.

CEO REPORT

The sheer magnitude of COVID-19 meant every staff member, volunteer, participant and family was heavily impacted. Before touching on our achievements, I want to sincerely thank every single one of you for your dedication, patience and willingness to pull together to ensure we stayed connected during the three months our face-to-face services were suspended. At the time of writing, the outcome is still very uncertain, but we now have a framework for how we can continue to support our community and stay in touch with our stakeholders if there is a next time.

The first half of this financial year saw the delivery of another successful Symposium, with an increase in delegate numbers, exhibitors and speakers. Over 200 people were treated to the latest expert advice in the field and it warmed my heart seeing so many individuals with lived experience, parents and carers connect with each other and have networking opportunities with a range of service providers and speakers. As the only annual event of its kind in Australia, we are proud to be able to deliver this event, and hope to expand its reach in the future.



In 2019, we continued to support our Women's Council in their mission to shine a light on the experiences of women with autism; an area of research which has to date been underrepresented. November saw the second High Tea at Freshwater Bay Yacht Club, a well-attended event with presentations by some Council members on their lived experiences and highlighted what we can all do differently to make sure women have easier access to diagnosis and the support they deserve.

This year also saw the successful launch of the Neurodiversity Online Assessment Tool, developed in partnership with Harrier Group. The tool, together with the breakthrough Neurodiversity in the Workplace Forums, marked our exciting foray into the employment space. The unemployment rate for individuals with autism is three times the rate of other disability sectors, and nearly six times the rate of people without a disability; statistics we are working hard to address.

We are very grateful to our Ambassadors their support whenever we've asked for it and for continuing to raise awareness of, and support for, our community.

Our committed and passionate staff rose to the challenge and successfully delivered our social groups virtually during the lock down. This was a huge undertaking, especially given the short time frame, scant resources for training and our relative lack of experience delivering our services in this way. Although a huge challenge for our community and staff, this period gave us a rare opportunity to look at our strategy for the next few years and proved to be a fertile ground for new ideas.

This year we have increased our grant income by 39% which enables us to expand our service delivery, offer special interests in our groups, engage expert staff and consultants to deliver projects and events, and develop cutting edge ideas in a wide variety of sectors. This work is imperative to ensure we keep representing the people that engage with us, and push boundaries in a supportive and meaningful way. As we receive no government operational funding, grant givers are crucial to our organisation's sustainability and we are grateful for their support.

Lastly, and most importantly, I'd like to acknowledge and thank those who give us their time, expertise, services and passion; ambassadors, sponsors, pro bono supporters, donors and the army of volunteers and work placement students who contribute their time and good humour to our groups and our office. We are privileged to work amongst these team players and benefit enormously from the work they do, the ideas they bring and their financial support. **We could not do what we do without you.**

We're excited about our future; the expansion of our social group reach, our training and education services and our employment consultancy and look forward to sharing our progress with you next year.

MATERIAL POST-BALANCE DATE EVENT: AUTISM WEST NAME CHANGE

For the past 20 years, Autism West has used its experience and insights to build capacity – not just for people who identify as being on the spectrum but with others in the corporate sector, schools, healthcare providers, businesses and families who are keen to be ‘spectrum ready’; who want to embrace and celebrate the contributions people on the spectrum can make.

Therefore, in October 2020, we marked the next phase in the development of our organisation and our service to Western Australia with an important name change that better represents the wide range of people finding ‘a place and a space to shine’ with us. After asking our community for their inspiration and ideas, we’ve found our new name - **Spectrum Space**. Thank you to Elias Joslin, one of our social group participants and Advisory Council members, for coming up with the name!

We also launched our new website www.spectrumspace.org.au at the same time, which reflects our new narrative. Although these two exciting developments fall outside of the reporting scope of this annual report, they were deemed to be material post-balance date events and are therefore included here. We’re excited about our future; the expansion of our social group reach, our training and education services and our employment consultancy.



KEY HIGHLIGHTS

Social Groups

Ran 60 virtual group sessions for the first time due to COVID-19, servicing 70 participants. Groups ran for three months before face-to-face delivery resumed.

Education & Training

Part of our training included autism awareness delivery to state department, local council and assemblies at several schools in the Perth metro area.

With **Department of Education** support, we developed a 10 week program, 'Let's Get Working', for individuals aged 16 and over, helping to develop self-determination and equip them with work preparation skills. We developed the curriculum, ran a pilot and have begun delivering courses.

Advisory Council

The Youth Advisory Council attended the YACtivate Camp hosted by the City of Busselton, meeting up with other youth advisory councils from around Australia. The camp provided an opportunity for our YAC to build a broader network and spread autism awareness to other communities. The YAC continued to deliver autism awareness assemblies to a number of schools in the Perth metro area and hope to expand this many other schools as and when COVID-19 restrictions ease.



Women's Council

We continued to support our Women's Council in their mission to shine a light on the experiences of women with autism; an area of research which has to date been underrepresented. November 2019 saw the second High Tea at Freshwater Bay Yacht Club, a well-attended event with presentations by Council members on their lived experiences, highlighting what we can do differently to make sure women have easier access to diagnosis and the support they deserve.

Be My Koorda

Our partnership with Be My Koorda, the only organisation in Western Australia delivering culturally appropriate services to Aboriginal families who have children with autism, saw NAIDOC celebrations taking the form of a collaborative initiative as a way of sharing and celebrating Aboriginal and Torres Strait Islander culture and knowledge with the broader community. Instigated by Be My Koorda, the program involved a range of interactive, autism friendly, cultural activities for 20 children, including cooking with native herbs and spices, a Yarning Circle workshop and outdoor sensory and art activities.

Autism CRC's Future Leaders Program

The Future Leaders Program is Australia's first holistic leadership capacity-building program for autistic adults. It is designed to empower autistic adults to explore and develop their leadership skills and networks to positively impact their communities. In October, staff member Trudi-Anne Gribble and Women's Council member Jen Harland joined 13 other Future Leaders from around Australia for a residential workshop in Sydney to refine their leadership goals and network with their peers. The Program is designed for those at the beginning of their leadership journey who would benefit from mentoring by established leaders in the autistic community, to build and develop their leadership skills. Designed by, and for, autistic people, the program creates a positive community of peers who learn from, empower and encourage one another to pursue their goals.

Nominated in the Business News Rising Stars Awards, ending up in second place.

Employment Services

Developed the Neurodiversity Online Assessment Tool in partnership with Harrier Group and delivered 'Neurodiversity in the Workplace' employment forums to executives and HR professionals.

KEY PERFORMANCE INDICATORS 2019 to 2020

Revenue	\$896,109
Programs & services	12,944 service hours delivered
Group enrolment capacity	65%
Membership Growth	3.5%
Social media growth	Facebook: 8% Instagram: 1.2% LinkedIn: 94%
Training	773 individuals attended autism awareness sessions
Grants	Increased by 40%

PARTNERSHIPS & GRANTS, FUNDRAISING & EVENTS

PARTNERSHIPS & GRANTS

Spectrum Space places high importance on creating strong, respectful internal and external relationships focused on enhancing our own and others' capability.

We secured a multi-year grant from **Lotterywest**, who continues to be a strong supporter of our annual Symposium. The grant meant that for some 30 families, individuals and not-for-profit organisations the ticket price was heavily subsidised, ensuring their attendance was possible. This year Lotterywest also committed funds to our education and training programs aimed at all stakeholders, including individuals with lived experience and their families, which aligns strongly with our vision to build a community where all people have the opportunity to contribute at home, at work and socially.

Telethon 7 renewed their grant towards our Telethon Holiday Makers Program, where children from ages 5-18 can meet like-minded peers and have fun in a safe and nurturing place. This support enables us to run these programs during all school holidays throughout the day, servicing over 80 children in 2019/20 despite closure of service during April school holidays.

The **ILC NDIS** grant enabled us to do a HR policy review and start the development of the Spectrum Space Interactive Employee Toolkit. Funding also included an Individual Capacity Building component allowing us to pilot our peer facilitated Autism Identity & Awareness program, co-designed with individuals with lived experience.

The **Flack Trust** grant saw the founding of the Awesome Productions Company project for autistic creatives to develop and showcase their work on the Spectrum Space website, highlighting the strengths of the community in the arts and creative industries.

Thanks to the **NGCS** (Non-Government Centre Support for Non-School Organisations) grant we developed 'Let's Get Working' an employment preparation skills program for high school students with autism.

The **Sisters of Charity Foundation** grant helped pay towards running of Be My Koorda Kids Club - a social group for Aboriginal and Torres Strait Islander children with autism.

K&L Gates continue to support Spectrum Space, helping to ensure our limited funds remain directed towards servicing the community while we receive expert legal advice.

This year saw a new partnership with **Harrier Group** to deliver training and awareness to organisations on how to successfully employ individuals with autism. Together we developed the Neurodiversity Online Assessment Tool, a resource helping employers gauge how autism friendly their workplace is. Harrier also committed their HR and marketing expertise to help deliver three Neurodiversity in the Workplace forums in February 2020.

Autism CRC and Spectrum Space began a partnership in 2015 to enable Spectrum Space to contribute to the national research centre. Since then, we have contributed to research into several aspects of the CRC's work, including co-participation.

The team from **Curtin University Autism Research Group** continues to be our valued research partner, having validated our strengths-based model in the past. As co-authors (as Autism West) of the paper *"We Can See a Bright Future": Parents' Perceptions of the Outcomes of Participating in a Strengths-Based Program for Adolescents with Autism Spectrum Disorder*, we are looking forward to its publication later in 2020.

We have continued our relationship with **Be My Koorda**, the only organisation in Western Australia delivering culturally appropriate services to Aboriginal children with autism. By providing them with space for their groups to meet at our Fremantle site we have had many opportunities to learn from them and grow our capabilities.

FUNDRAISING & EVENTS

Fundraising and industry events are essential for our continued financial sustainability, awareness raising and reaching new audiences. This year saw the growth in participation of our annual events as well as the addition of some exciting new ones.

High Tea

September 2019 saw the second High Tea at Freshwater Bay Yacht Club, a well-attended event with presentations by some Council members on their lived experiences and highlighted what we can all do differently to make sure women have easier access to diagnosis and the support they deserve.



Symposium 2019

The fifth annual Symposium brought lived experience together with educators, business leaders, healthcare professionals, service providers and researchers to explore the opportunities and challenges for our community, in particular people with autism and those who work and live with them. This year's event saw over 200 delegates listen to 38 international, national and local speakers, many with lived experience, including Payam, Professor Andrew Whitehouse, Dr Emma Goodall, Judy Singer, Dr Wenn Lawson, Joanna Granich and Tori Haar. The Symposium, the only annual event of its kind in Australia, provided a unique opportunity to bring the autism community together to listen, learn and network.



Technology in the Roaring '20s

In February 2020, Spectrum Space's Goodwill Ambassador Michael Malone joined Jo Ucakalo and Sven Ross for a panel discussion about the wide variety of challenges and opportunities arising from the data protection and cyber security. With all proceeds going towards supporting our services the panel discussed why you should collect data and what you do with it once you have it, digital transformation and consumer expectation and pressure.



Neurodiversity in the Workplace - Employment Forums

Neurodiversity is an asset to any workforce and gives organisations a competitive advantage. This series of three forums held in February 2020 provided executives and HR professionals with strength-based solutions to recruiting and onboarding neurodiverse individuals, leaving them with a workable strategic approach ready to apply within their organisations.

Presenters included individuals with lived experience and their employers, who shared real life scenarios in interactive workshop sessions. The aim of the forums was to help empower organisations to attract and successfully retain neurodiverse employees in order to take advantage of the real opportunities that a neurodiverse workforce offers. Presenters included BHP, Curtin University, Department of Mines, Industry Regulation and Safety, Enabling Spaces, Harrier Talent Solutions, Optika Solutions, RAC and Spectrum Space.



Melville Mazda Highway to Hell

The generous staff at Melville Mazda took the opportunity to clear out their showroom and put on an AC/DC tribute with all proceeds going to support our services. We had a great time re-living the 1980s and meeting new friends!

PERFORMANCE AGAINST STRATEGIC PLAN

STRATEGIES	2019-2020 ACTIVITIES
Increase number and locations of social groups	Plans postponed until second half of 2020 due to COVID-19. Successfully ran 60 virtual groups throughout 3 months.
Enhance social groups by incorporating life and work skills training and engaging activities into groups	Consulted adult participants on content for upcoming Daily Living Skills Course. Conducted pilots with YES groups in development of Let's Get Working curriculum to ensure content is aligned. Provided a space for creatives as part of the Awesome Productions Company. Youth Advisory and Women's Councils consulted with social groups on social action research projects. Invited Be My Koorda to contribute to cultural celebrations for key aboriginal dates.
Continually improve services informed by regular feedback from participants and external evaluations	Sent out surveys to parents and feedback forms at all internal and external events.
Meet all NDIS requirements to ensure young people can access our social groups with government support	Add NDIS information to our website.
Build committed, qualified and valued team of staff and volunteers	Updated our HR and hiring policies. Engaged HR professional as part of our staff.
Increase brand profile to drive growth and raise awareness about autism	Held workshop with professional strategist to formulate new narrative and marketing strategy. Developed new website.
Present work class conference to educate, inspire and connect families, educators and health professionals	Held successful Autism West Symposium in November 2019 to a larger audience with more speakers and exhibitors attending.
Develop and maintain community partnerships to increase impact by leveraging off external resources and expertise.	Developed new partnership with Harrier Group and Concise Digital, continued partnerships with K&L Gates, Mills Wilson and Kiosk Creative; receiving significant pro bono share of work.
Provide representation and leadership opportunities to participants through the Youth Advisory Council (YAC)	YAC presented at school assemblies, Autism West Symposium 2019 and represented the organisation at all events.
Drive revenue growth across diverse sources of income	Increased grant income, online group delivery, training and consulting to key stakeholders.
Develop and maintain a sustainable model of service delivery	Delivering against the business development strategy
Improve efficiencies through implementation of systems	Tendered new CRM system to be implemented in 2020. Reviewing all systems, policies and documentation throughout 2020 with completion date of March 2021.

STRATEGY FOR 2020-2021

- Continue to secure income stream away from traditional charity model.
- Actively employ and engage talented and diverse workforce who are committed to the community.
- Secure funding streams that further develops and validates the strengths-based model.
- Invest in high potential return revenue generating activities, using human resources efficiently and effectively;
- Invest in communications and engagement content and collateral that is high-quality and will be used repeatedly and effectively;
- Commit to a maximum of four significant revenue generating activities each year that are resource-efficient and potentially deliver a high return on investment.
- Build relationships and optimise engagement with key donors.



OUR PEOPLE

Board

- Silvana Gaglia (Chairperson)
- Mark Di Silvio (Treasurer)
- Jacinta Reynolds
- Judi Block
- Rachael Watson
- Stephen Morris
- Victoria Larkins

Staff

- Louise Sheehy, Chief Executive Officer
- Helene Hansen, General Manager
- Ana Palacios, Projects Officer
- Chris Howarth, Grants Projects Officer
- Ella MacNish, Projects Officer
- Melissa Koh, Workforce Diversity Consultant
- Philip Shedden, Office Manager
- Sandyha Subramaniam, Projects Officer
- Scott Sadler, IT and Document Controller

Ambassadors

- Professor Lyn Beazley
- Michael Malone
- Charlie Paganin
- Christina Holly
- Scott Sadler
- Wayne & Belinda Owston



Spectrum Space Inc.
(formerly Autism West
Support Incorporated)
ABN 38 262 080 944

Financial Statements

For the year ended 30 June 2020

Contents

3	Committee's Report
4	Statement of Comprehensive Income
5	Balance Sheet
6	Statement of Cash Flows
7	Statement of Changes in Equity
8	Notes to the Financial Statements
18	Statement by Members of the Committee

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Committee's Report

For the year ended 30 June 2020

Committee's Report

Your committee members submit the financial report of Spectrum Space Inc. (formerly Autism West Support Incorporated) for the financial year ended 30 June 2020.

Committee Members

The names of committee members at the date of this report are:

Committee Member	Position
Silvana Gaglia	Chairperson
Louise Sheehy	Chief Executive Officer
Stephen Morris	Board member
Rachael Watson	Board member
Vicky Larkins	Board member
Judi Block	Board member
Jacinta Reynolds	Board member
Mark Di Silvio	Treasurer

Principal Activities

The principal activities of the association during the financial year were:

- To provide educational equipment and support for children within the autism spectrum;
- To create educational and social opportunities for children and families;
- To provide information and resources to families; and
- To raise awareness about Autism Spectrum Disorder in the wider community

Significant Changes

No significant change in the nature of the above activities occurred during the year.

Operating Result

The surplus for the year ended 30 June 2020 after providing for income tax amounted to \$137,711 (2019: loss 106,688)

Signed in accordance with a resolution of the Members of the Committee on:



Silvana Gaglia,
Chairperson

Date:
7/12/2020

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Statement of Comprehensive Income

For the year ended 30 June 2020

	Notes	2020 \$	2019 \$
Revenue	3	896,109	680,006
Expenses			
Office and operating costs		(120,763)	(95,060)
Employee benefits expense		(525,676)	(569,112)
Fundraising expenses		(1,059)	(54,630)
Programs		(80,287)	(54,264)
Depreciation		(24,181)	(6,814)
Assets written off		-	(5,803)
Finance costs		(6,432)	(703)
Other expenses		-	(308)
Total expenses		(758,398)	(786,694)
Surplus/(deficit) before income tax expense		137,711	(106,688)
Income tax expense		-	-
Surplus/(deficit) after income tax expense		137,711	(106,688)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		137,711	(106,688)

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Balance Sheet

For the year ended 30 June 2020

		2020	2019
		\$	\$
Current assets			
Cash and cash equivalents	4	327,101	449,617
Trade and other receivables	5	140,651	60,791
Total current assets		467,752	510,408
Non-current assets			
Property, plant and equipment	6	19,477	25,011
Right-of-use asset	7	94,787	-
Total non-current assets		114,264	25,011
Total assets		582,016	535,419
Current liabilities			
Trade and other payables	8	48,722	79,300
Deferred revenue	9	15,272	165,783
Provisions	10	16,650	16,869
Lease liability		9,717	-
Total current liabilities		90,361	261,952
Non-current liabilities			
Lease liability		80,477	-
Total non-current liabilities		80,477	-
Total liabilities		170,838	261,952
Net assets		411,178	273,467
Equity			
Retained surplus		411,178	273,467
Total equity		411,178	273,467

The above balance sheet should be read in conjunction with the accompanying notes.

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Statement of Cash Flows

For the year ended 30 June 2020

	Notes	2020	2019
		\$	\$
Cash flows from operating activities			
Receipts from customers		545,601	678,438
Payments to suppliers and employees		(758,061)	(624,718)
Interest received		3,284	1,567
Finance costs		(414)	-
Government subsidies		105,575	-
Net cash (used in)/ provided by operating activities	11	(104,015)	55,287
Cash flows from investing activities			
Payments for property, plant and equipment		-	(2,411)
Net cash outflow from investing activities		-	(2,411)
Cash flows from financing activities			
Interest on lease liability		(6,018)	-
Repayment of lease liability		(12,483)	-
Net cash outflow from financing activities		(18,501)	-
Net increase in cash and cash equivalents		(122,516)	52,876
Cash and cash equivalents at the beginning of the year		449,617	396,741
Cash and cash equivalents at the end of the year	4	327,101	449,617

The above statement of cash flows should be read in conjunction with the accompanying notes.

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

**Statement of Changes in Equity
For the year ended 30 June 2020**

	Notes	Retained earnings \$	Total \$
Balance as at 1 July 2018		380,155	380,155
Deficit after income tax expense for the year		(106,688)	(106,688)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>(106,688)</u>	<u>(106,688)</u>
 Balance 30 June 2019		 273,467	 273,467
 Balance as at 1 July 2019		 273,467	 273,467
Surplus after income tax expense for the year		137,711	137,711
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>137,711</u>	<u>137,711</u>
 Balance 30 June 2020		 <u>411,178</u>	 <u>411,178</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Note 1: Statement of Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

Spectrum Space (the incorporated association) has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

The following Accounting Standards and Interpretations are most relevant to the incorporated association.

AASB 15 Revenue from Contracts with Customers

The incorporated association has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

AASB 1058 Income of Not-for-Profit Entities

The incorporated association has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Note 1: Statement of Significant Accounting Policies (Cont.)*AASB 16 Leases*

The incorporated association has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

Impact of adoption- AASB 15 and 1058

AASB 15 and 1058 was adopted using the modified retrospective approach and as such the comparatives have not been restated. There was not impact of adoption on opening retained earnings as at 1 July 2019.

Impact of adoption- AASB 16

AASB 16 was adopted using the modified retrospective approach and as such the comparatives have not been restated.

The impact of adoption on opening retained earnings as at 1 July 2019 was as follows:

	1 July 2019
	\$
Operating lease commitments as at 1 July 2019 (AASB 117)	135,050
Operating lease commitments discount based on the weighted average incremental borrowing rate of 6% (AASB 16)	(21,617)
Right-of-use assets (AASB 16)	113,433
Lease liability - current (AASB 16)	15,998
Lease liability - non-current (AASB 16)	97,435
Total lease liability	113,433
Adjustment to opening unrestricted funds as at 1 July 2019	-

When adopting AASB 16 from 1 July 2019, the incorporated association has applied the following practical expedients:

- applying a single discount rate to the portfolio of leases with reasonably similar characteristics.
- accounting for leases with a remaining lease term of 12 months as at 1 July 2019 as short-term leases;
- excluding any initial direct costs from the measurement of right-of-use assets;
- using hindsight in determining the lease term when the contract contains options to extend or terminate the lease; and
- not apply AASB 16 to contracts that were not previously identified as containing a lease.

Note 1: Statement of Significant Accounting Policies (Cont.)

(a) Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (Cth), the *Associations Incorporation Act 2015* (WA) and the *Charitable Collections Act 1946* (WA). The committee has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the recognition and measurement principals of Australian Accounting Standards and other mandatory professional requirements in Australia. It contains only those disclosures considered necessary by the directors to meet the needs of the members.

Historical cost convention

These financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 2.

(b) Revenue recognition

Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

i) Interest income

Interest revenue is recognised using the effective interest method.

ii) Donations

Income is recognised at the time incorporated association obtained control of the contribution or the contractual right to the contribution. Except for when a donation gives rise to related amounts of a contribution by owners, lease liability, financial liability, or a provision.

iii) Fundraising activities, Education programs, Conferences and seminars

Revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the terms and conditions of the lottery, raffle, or fundraising events. Contribution received will be recognised in the statement of financial position as a liability until those conditions are satisfied.

iv) Grants

Grants are derived for services and programs performed on behalf of other not-for-profits and government bodies, whereby the incorporated association has an obligation to deliver services and programs. Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements. If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied. Funds or grants that compensate the incorporated association for the cost of an asset are recognised in the statement of comprehensive income as other income when the conditions attached to the funds received are substantially satisfied.

Note 1: Statement of Significant Accounting Policies (continued)

(b) Revenue recognition (continued)

v) Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

vi) Capital grants

Capital grants are recognised as income when (or as) it satisfies its obligations under the transfer. Capital grants are types of grants where the incorporated association receives a financial asset to acquire or construct a non-financial asset to identified specifications; retains control of the non-financial asset (i.e. for its own use); and the transaction is enforceable.

vii) Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(c) Goods and services tax

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

(d) Income tax

The Association has been endorsed as an income tax exempt charitable entity under Subdivision 50-B of the Income Tax Assessment Act 1997.

(e) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(f) Trade and other receivables

The recoverability of debts is assessed at year-end and specific allowance is made for any credit losses. The carrying amount of receivables approximates its fair value.

Note 1: Statement of Significant Accounting Policies (continued)

(g) Property, plant and equipment

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

a) Plant and equipment

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

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount for those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amounts.

Subsequent costs are included in the asset's carrying amount recognised as a separate asset, as appropriate, only when it is possible that the future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

b) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a diminishing value basis over their useful lives to the Association. Commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Class of Asset	Depreciation rate
Plant and equipment	7-50%
Plant and equipment hired to members (toy library)	40%
Plant and equipment hired to members (direct instruction materials)	15%

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement.

Note 1: Statement of Significant Accounting Policies (continued)

(h) Leases Right-of-use-asset

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the incorporated association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The incorporated association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

(i) Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year which are unpaid. These amounts are unsecured and usually paid within 30 days of recognition. Payables are measured at amortised cost after initial recognition at fair value.

(j) Employee benefits

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in other payables in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Long service leave

The liability for long service leave is recognised in the provision for employee benefits and 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 expected 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 national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(k) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that the outflow of economic benefit will result and that the outflow can be measured reliably.

Note 1: Statement of Significant Accounting Policies (continued)

(l) Lease liability

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incorporated association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(m) Comparative figures

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

Note 2: Critical accounting estimates and judgements

The Committee members evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and internally.

Determining whether a grant contains enforceable and sufficiently specific obligations

The interaction between AASB 15 and AASB 1058 require the management to assess whether the government grants received need to be accounted for under AASB 15 or AASB 1058. Key to this assessment is whether the government grants contain:

- a contract with a customer that creates 'enforceable' rights and obligations, and
- the contract includes 'sufficiently specific' performance obligations.

Critical judgement was applied by management in assessing whether a promise is 'sufficiently specific', taking into account all facts and circumstances and any conditions specified in the arrangement (whether explicit or implicit) regarding the promised goods or services, including conditions regarding:

- the nature or type of the goods or services
- the cost or value of the goods or services
- the quantity of the goods or services
- the period over which the goods or services must be transferred.

Incremental borrowing rate

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

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Notes to the Financial Statements

For the year ended 30 June 2020

Note 2: Critical accounting estimates and judgements (continued)*Lease term*

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

Note 3: Revenue

	2020	2019
	\$	\$
Donations	81,801	113,128
Fundraising proceeds	16,838	91,036
Education programs	226,654	234,457
Grants received	358,642	185,280
Conferences and seminars	58,501	54,355
Interest received	3,284	1,567
Government subsidies	138,575	-
Rent concession	10,757	-
Other revenue	1,057	183
	896,109	680,006

Note 4: Cash and cash equivalents

	2020	2019
	\$	\$
Cash at bank	256,231	302,763
Cash on hand	370	1,429
Cash on deposit	70,501	145,425
	327,101	449,617

Note 5: Trade and other receivables

	2020	2019
	\$	\$
<i>Current</i>		
Trade debtors	75,235	6,903
Prepaid expenses	11,485	12,010
Accrued income	51,627	39,578
Other	2,304	2,300
	140,651	60,791

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Notes to the Financial Statements

For the year ended 30 June 2020

Note 6: Property, plant and equipment

	2020	2019
	\$	\$
Plant and equipment:		
At cost	95,526	95,526
Less accumulated depreciation	(76,244)	(71,457)
	19,282	24,069
Leasehold improvements:		
At cost	1,496	1,496
Less accumulated depreciation	(1,301)	(554)
	195	942
	19,477	25,011

Note 7: Right of use asset

	2020	2019
	\$	\$
Right of use asset – office		
At cost	113,433	-
Less accumulated depreciation	(18,646)	-
	94,787	-

Note 8: Trade and other payables

	2020	2019
	\$	\$
<i>Current</i>		
Trade payables	14,543	31,299
GST Payable	6,749	984
Wages payable	26,632	47,048
Other payables	798	(31)
	48,722	79,300

Note 9: Deferred revenue

	2020	2019
	\$	\$
Unexpended grants	15,272	165,783
	15,272	165,783

Note 10: Provisions

	2020	2019
	\$	\$
<i>Current</i>		
Provision for annual leave	16,650	16,869
	16,650	16,869

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Notes to the Financial Statements

For the year ended 30 June 2020

Note 11: Cash flow reconciliations

Reconciliation of deficit after income tax to net cash inflow from operating activities:

	2020	2019
	\$	\$
Profit/(Deficit) after income tax	137,711	(106,688)
Add: Depreciation	24,181	6,814
Add: Assets written off	-	5,803
Add: Interest on lease liability classified as a financing activity	6,018	-
Less: Rent concession	(10,757)	-
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	(79,860)	(20,536)
(Decrease)/increase in payables	(181,308)	169,894
Net cash inflow/(outflow) from operating activities	(104,015)	55,287

Note 12: Contingent liabilities

The Association had no contingent liabilities as at 30 June 2020 and 30 June 2019.

Note 13: Events after the reporting period*Change of name*

On 18 September 2020, the incorporated association changed its name from Autism West Support Incorporated to Spectrum Space Inc.

Coronavirus (COVID-19)

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

There were no other matters or events after 30 June 2020 that have significantly affected or may significantly affect the operation of the incorporated association.

Spectrum Space Inc. (formerly Autism West Support Incorporated)

ABN 38 262 080 944

Statement by Members of the Committee

For the year ended 30 June 2020

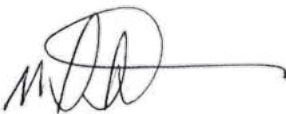
In the opinion of the Committee:

1. Spectrum Space Inc. is not a reporting entity because there are no users dependent on general purposes financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, the *Associations Incorporation Act 2015 (WA)* and the *Charitable Collections Act 1946 (WA)* Act 1946 and associated regulations;
2. The attached financial statements comply with Australian Accounting Standards as described in note 1 to the financial statements;
3. The attached financial statements and notes give a true and fair view of Spectrum Space Inc.'s financial position as at 30 June 2020 and its performance for the year ended on that date; and
4. At the date of this statement, there are reasonable grounds to believe that Spectrum Space Inc. will be able to pay its debts as and when they become due and payable.

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



Silvana Gaglia
Chairperson



Mark Di Silvio
Treasurer

Date: 7 December 2020

RSM Australia Partners

Level 32 Exchange Tower, 2 The Esplanade Perth WA 6000
GPO Box R1253 Perth WA 6844

T +61(0) 8 92619100

F +61(0) 8 92619111

www.rsm.com.au

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
SPECTRUM SPACE INC.
(FORMERLY AUTISM WEST SUPPORT INCORPORATED)**

Opinion

We have audited the financial report of Spectrum Space Inc. (formerly Autism West Support Incorporated), (the Association), which comprises the statement of the balance sheet as at 30 June 2020, the statement comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the financial report of Spectrum Space Inc., has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Australian Charities and Not-for-profits Commission Regulation 2013* and the *Associations Incorporation Act 2015 (WA)*.

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 Association 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.

Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Partners ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

Responsibilities of management and the committee' of the Association for the financial report

The committee' of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*, and for such internal control as the committee' determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee' of the Association are responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on the requirements of the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA)

Opinion

We have audited the financial report of Spectrum Space Inc., (the Association), as required by the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*.

In our opinion

- (a) The financial report of the Association has been properly prepared, and the associated records have been properly kept for the year ended 30 June 2020, in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*; and
- (b) Funds received as a result of fundraising activities conducted during the year ended 30 June 2020 have been properly accounted for and applied in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*;

Auditor's Responsibilities


Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising activities pursuant to the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*;

Auditor's Responsibilities (continued)

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.



RSM AUSTRALIA PARTNERS



J A KOMNINOS
Partner

Perth, WA
Dated: 10 December 2020

RSM Australia Partners

Level 32 Exchange Tower, 2 The Esplanade Perth WA 6000
GPO Box R1253 Perth WA 6844

T +61 (0) 8 9261 9100

F +61 (0) 8 9261 9111

www.rsm.com.au

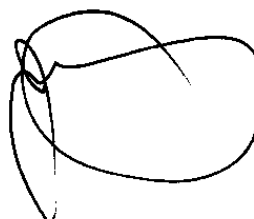
AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Spectrum Space Inc. (formerly Autism West Support Incorporated) for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



RSM AUSTRALIA PARTNERS



J A KOMNINOS
Partner

Perth, WA
Dated: 7 December 2020