



Annual Report

Headway | Brain Injury Auckland
2023-24



Contents

3	Executive Summary
5	The Headway Board
6	Strategy 2024-2027
7	A Year in Review
8	Our People Say
9	Key Highlights
13	Performance Report - Financial Summary
33	Thank you



*Ma te kōrero, ka mōhio,
Ma te mōhio, ka mārama,
Ma te mārama, ka mātau,
Ma te mātau, ka ora!*

*Through discussion comes awareness,
through awareness comes understanding,
through understanding comes knowledge,
through knowledge comes wellbeing!*

Headway Brain Injury Auckland is here to support everyone impacted by brain injury to thrive in an inclusive and understanding community.

www.headway.org.nz

P: 09 5204807

E: Information@headway.org.nz

207 Manukau Road, Epsom, Auckland 1023

Charities Commission Number: CC28717

Executive Summary

A Year of Growth and Connection

This year has been a transformative period of growth and development for Headway – Brain Injury Auckland. Through consultation with our community—especially those with lived experience, whānau, and professionals— a pressing need to extend support to more individuals across Auckland was identified. Brain injury remains one of the leading causes of long-term disability in New Zealand, particularly affecting young people, and it impacts the lives of so many in our city.

Expanding Our Reach and Programme

We are proud to announce that our expanded services now reach across 6 locations, a change that allows us to support more people while addressing the inequity that existed when we operated from a single location. Delivering services from local venues has not only increased our reach but has deepened our connection with the communities we serve, reducing isolation and fostering participation.

In collaboration with our community and researchers, we have redeveloped the Peer Support Programme to better enable those we support to live their best lives. Embedding the principles of Te Whare Tapa Whā has been central to this work. The focus remains on equipping individuals with the knowledge and strategies to manage their brain injury while building meaningful support networks and fostering genuine connections within their communities for ongoing support and active participation.

Our Navigation services have expanded to ensure that everyone seeking information or advice is effectively supported, both with immediate resources and connections to community groups and organisations that can assist them on their journey.

Focus on Education and Collaboration

Education has been a key focus this year, reflecting our belief, backed by research, that “education is the foundation of recovery” and crucial to creating an inclusive society. In addition to educating our immediate community, we’ve reached out to wider audiences, including community groups, businesses, medical providers, and residential care facilities, fostering a broader understanding of brain injury and its impact.

We elevated the voices of those living with brain injuries, advocating on their behalf in consultation panels with ACC and government departments, as well as research panels. The successful Traumatic Brain Injury (TBI) Symposium, which we co-presented with AUT and The Neurological Foundation of New Zealand, was another platform where the voices of ‘experts by experience’ were heard, leading to meaningful dialogue and connections.

Strengthened Governance

In line with our commitment to excellence, we continue to strengthen our governance practices, ensuring transparency, integrity, and accountability in all that is done. The current environment for charitable and for-purpose organisations remains challenging, but our prudent governance and sustainable funding strategy put us in a strong position. We are delighted to welcome two new board members, Peta Fraser and Nick Paterson, whose extensive experience in business and governance will help steer Headway towards continued success.

Commitment to Values and Future Focus

Throughout the year, we have remained true to our organisational values: inclusivity, courage, and collaboration. These values, along with our focus on amplifying lived experience, will continue to guide us as we move forward with our strategy.

Looking ahead, we are committed to further developing our cultural competency and upholding our responsibilities as good Te Tiriti partners. A continued commitment to building strategic relationships with researchers, providers, and other organisations will ensure that our services are evidence-based and effective.

Areas of particular focus in the coming year include concussion (mTBI), youth, and whānau—these are areas of need that will continue to be investigated and consulted on. Additionally, we will build on the strong foundations of our education efforts, which we believe are key to creating a supportive and inclusive society where the brain injury community can thrive.

We extend our heartfelt thanks to all our supporters, volunteers, funders, researchers, and community members for their contributions over the past year. We look forward to continuing this journey together, creating lasting impact and making a real difference in the lives of those we support

The Headway Board

Ruth Hamilton - Chairperson



Ruth brings a broad range of organisational and management skills and experience to the Headway Board. As a teacher and Deputy Principal she honed her organisational and management skills. As the founder of a small business, she needed vision, determination

and resilience. Ruth is proud to have contributed to a strong team that engages professionals and service providers, enhancing support for those affected by brain injury.

Stacey Mowbray - CEO



Stacey Mowbray brings a deep commitment to prioritising collaboration as an essential tool to enhance our strategic vision. She is dedicated to positioning our organisation as the leading resource for brain injury support

and education. Her leadership style drives growth and innovation, ensuring we meet the needs of those affected by brain injuries.

Agnes Wong



Agnes brings experience of public health, community engagement and youth development in both New Zealand and London, UK, working in charity, emergency

management and health sector organisations with diverse communities, young people and volunteers. She has had a personal experience of head injury.

Wenda Morton



Wenda brings a diverse range of skills, experiences, and a personal understanding of the challenges faced by individuals with brain injuries. Her past careers as a lawyer

and cognitive behavioural therapist makes her a good navigator of complex, psychological, and regulatory matters that may arise within the organisation.

Michael Helps



Michael's family' experience has given him a deep understanding of the challenges facing those impacted by brain injury. He brings a wealth of business expertise and

vision to keep Headway effective and relevant in the changing brain injury landscape.

Nick Paterson



Nick brings governance and finance experience from a career in regulation and integrity. He is a strong advocate of the importance of education as the best form of

support and prevention. He is the former Chief Executive of Drug Free Sport New Zealand, a chartered accountant and a member of the Institute of Directors.

Peta Fraser



Peta holds over 20 years commercial experience working with many different industries here in NZ, and overseas. Her expertise is in strategy, governance and government relations. She works for the New Zealand Government's trade agency and is a NZ qualified lawyer.

Farewell Board Members

After many years of support and involvement it is time to bid farewell to two members of our Board:

Maggie Polotu and **Bryony Greenhalgh**.

Maggie has provided unwavering support and invaluable insights throughout her tenure. Although she will be stepping down from her formal role, we are grateful that she will remain connected with us as an advisor.

Bryony has brought a wealth of knowledge and experience to Headway over the last five years. As she embarks on a new adventure abroad, we celebrate the impact she has had on our organisation.

Strategy 2024-27

Headway Three-Year Strategy: Focus For Our Future

Our Vision

Everyone impacted by brain injury thrives in an inclusive and understanding community.

Our Mission

We honour the agency of people impacted by brain injury and support them to live their best possible lives.

Our Guiding Values



Collaborative



Courageous



Inclusive

Overarching Focus

- **Te Tiriti o Waitangi:** We give effect to Te Tiriti o Waitangi in all the work we do.
- **Cultural Diversity:** Recognising and valuing cultural diversity, whilst being mindful of personal biases. Ability to work together with all communities towards a shared purpose.
- **Equity:** Striving to achieve equitable outcomes for all.



A Year in Review

DIGITAL IMPACT

www.headway.org.nz

Website views

41,000+

118.8%

↑ Increase



Our social media channels help us raise awareness of brain injury. You can help by following us and liking and sharing our posts.



LINKEDIN:

INSTAGRAM:

FACEBOOK:



↑ **65%**

↑ **100%**

↑ **181%**

NAVIGATION

PROVIDED Individualised navigation, information and advice:

HELPING
1512
PEOPLE



SUPPORT

DELIVERED **265** peer support sessions

TO **1883** ATTENDEES

6 locations auckland wide and online



EDUCATION

PARTICIPATED IN

14

Education and Public Awareness Events in the Broader Community.



Our People Say

"I don't know where on earth I would be in life without this group, Headway is amazing, it is literally the best thing I have been involved with since I had my injury."

"When I'm in the groups I realise that it's all about helping each other Friday's a really neat social group to go to and a lot of people turn up so you get connected with other people in the community. I find coming to Headway and just learning things from other people and social things you realise other people are struggling as well, so there's a lot of sympathy and empathy and willingness to help others out."

"Headway's been amazing, like a map and a compass, the people have been very positive and also offered a lot of practical suggestions."

"I told my friends and family members that I was in a room full of 'me's' - .. because I could relate to everything each person said."

"Headway's been fantastic for me, all my friends and family they're really good for me but they don't know exactly what it feels like to have a brain injury. But everyone here, they've all had brain injuries so it's really great to be with a group of people that had the same thing and feel the same way."

"Your presentation generated a great deal of interest by our members and your understanding of what some of the challenges facing some families resonated with many."

(He) "loves attending ... and I hear he even felt comfortable enough a few weeks back to share a little of his musical/drumming knowledge to the group in Epsom.
He came home with the biggest smiles that day!
(We) are so thankful he has a safe community to connect into; one that understands his challenges and accepts him as he works through his head injury."



Key Highlights



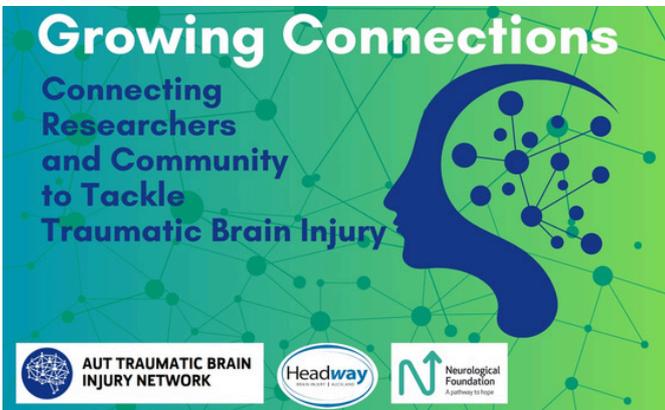
Brain Days, March 2024



3 locations – creating opportunities to
LEARN, MOVE, GROW, CREATE, CONNECT



Growing Connections, April 2024



Expo's & Community Events



- ATSNZ – Disability Expo, North Shore
- Show Your Ability Expo, Manukau
- Albert- Eden Local Board Networking Event
- Gardens For Health – Networking event

Education Delivery to: Health Hub, Lions Clubs, Dunstan Hospital, U3A Community Groups, Rotary Clubs, Real World Living, TLC4U Respite Resort

Lived Experience Series, Filming



Through a series of videos, people living with a range of brain injury conditions share their experiences and offer tips and ideas on living a fulfilling life. The videos cover a range of day-to-day ideas and provide practical suggestions for them, their whānau, friends and carers.



- Advice to friends and family
- Benefits of Exercise
- Benefits of Tai Chi
- Fatigue Management
- Going Back to Work after Brain Injury
- Regaining Independence
- Derek's Story, Kelly's Story, Michelle's Story
- When & How to Seek Medical Advice

Peer Support

LEARN • MOVE • GROW • CREATE • CONNECT

The peer support model is grounded in the belief that those who share similar experiences or challenges can provide mutual support, empathy, and empowerment to each other. Headway runs peer support groups through the mediums of learn, move, grow, create, and connect.

In 2023 Headway adopted the Peer Support model and increased opportunities to the wider community across 6 locations Auckland wide.

MOVE – Tai Chi



CREATE – Art



CREATE – Music



GROW – Headway Community Garden



CONNECT – Headway Social Opportunities



Performance Report and Financial Summary

Performance Report

The Brain Injury Association (Auckland) Incorporated
For the period 1 July 2023 to 30 June 2024

Contents

3	Independent Auditor's Report
6	Entity Information
8	Approval of Financial Report
9	Statement of Service Performance
10	Statement of Financial Performance
11	Statement of Financial Position
12	Statement of Cash Flows
13	Statement of Accounting Policies
15	Notes to the Performance Report

INDEPENDENT AUDITOR'S REPORT

To the Members of The Brain Injury Association (Auckland) Incorporated

Opinion

We have audited the performance report of The Brain Injury Association (Auckland) Incorporated (the Association) on pages 6 to 7 and pages 10 to 19, which comprises the entity information, the statement of financial performance and the statement of cash flows for the year ended 30 June 2024, the statement of financial position as at 30 June 2024 and the statement of accounting policies and other explanatory information.

In our opinion,

a.) the performance report on pages 6 to 7 and pages 10 to 19 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2024;
- the financial position of The Brain Injury Association (Auckland) Incorporated as at 30 June 2024, and its financial performance, and cash flows for the year then ended

in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard, issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and of the entity information in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of The Brain Injury Association (Auckland) Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

An associated company, JSA Limited, which has commonality of one of the shareholders, has assisted with the compilation of the Association's performance report. Other than this, we as auditors have no relationship with, or interests in, The Brain Injury Association (Auckland) Incorporated.

Information Other Than the Performance Report and Auditor's Report

The Board is responsible for the other information. The other information comprises the approval of financial report on page 8 and the statement of service performance on page 9 but does not include the performance report and our auditor's report thereon.

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

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

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

Board's Responsibility for the Performance Report

The Board is responsible on behalf of the Association for:

- a.) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b.) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard, issued in New Zealand by the New Zealand Accounting Standards Board; and

- c.) for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible on behalf of the Association for assessing the Board'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 Board either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association'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 statements 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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represent 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.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board and the Members as a body, for our audit work, for this report, or for the opinions we have formed.

JSA AUDIT LTD

JSA Audit Limited
Parnell, Auckland
24 October 2024

Entity Information

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

Legal Name of Entity

The Brain Injury Association (Auckland) Incorporated

Entity Type and Legal Basis

Incorporated Society and Registered Charity

Registration Number

Incorporated Society Number 222672

Registered Charity Number CC28717

Entity's Purpose or Mission

To provide relief for people suffering brain injury and their families.

Entity Structure

Ruth Hamilton	President
Stacey Mowbray	CEO
Michael Helps	Board Member
Maggie Polotu	Board Member
Bryony Greehalgh	Board Member
Agnes Wong	Board Member

Main Sources of Entity's Cash and Resources

From government contracts and grants

Main Methods Used by Entity to Raise Funds

Applying for grants

Entity's Reliance on Volunteers and Donated Goods or Services

Low

Contact details

Physical Address: 207 Manukau Road, Epsom, Auckland 1023

Postal Address: PO Box 99765, Newmarket, Auckland 1149

Phone: (09) 520 4807

Email: information@headway.org.nz

Website: headway.org.nz

Approval of Financial Report

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of The Brain Injury Association (Auckland) Incorporated for year ended 30 June 2024.

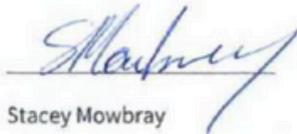
APPROVED



Ruth Hamilton

President

Date 24.10.24



Stacey Mowbray

CEO

Date 24.10.24

Statement of Service Performance

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

Description of Entity's Outcomes

Provide support, education, and navigation services to Aucklanders impacted by brain injury to empower them to live their best lives.

	2024	2023
Support Services		
Support Groups		
a. Number of sessions delivered	265	43
b. Number of attendees	1,883	350
Activities/Special Interest Groups		
a. Number of sessions delivered	-	102
b. Number of attendees	-	716
	2024	2023
Education Services		
a. Education presentations delivered	16	2
	2024	2023
Navigation Services		
a. Individualised navigation, information and advice delivered via face-to-face meetings, zoom and phone	1,512	553
b. Emails sent providing information, advice, navigation services	5,000	463
	2024	2023
Public Awareness of Brain Injury		
a. Host community and networking events raising awareness of brain injury in the broader community	7	3
b. Participate in events, expos and information sessions arranged by others	6	2
c. Media presence/referred to in articles referencing brain injury	5	-

Statement of Financial Performance

The Brain Injury Association (Auckland) Incorporated

For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Grants, Donations, fundraising and other similar revenue	1	179,441	153,281
Fees, subscriptions and other revenue from members	1	-	444
Revenue from providing goods or services	1	152,787	105,919
Interest, dividends and other investment revenue	1	24,592	3,202
Other revenue	1	22,194	3,529,686
Total Revenue		379,014	3,792,531
Expenses			
Volunteer and employee related costs	2	239,309	180,941
Costs related to providing goods or service	2	96,953	91,398
Other expenses	2	44,186	45,994
Total Expenses		380,448	318,334
(Deficit)/Surplus for the Year		(1,434)	3,474,198

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes to the Performance Report.

Statement of Financial Position

The Brain Injury Association (Auckland) Incorporated As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Bank accounts and cash	3	58,695	358,349
Debtors and prepayments	3	3,648,884	3,893,643
Investments	3	511,182	-
Total Current Assets		4,218,760	4,251,992
Non-Current Assets			
Property, Plant and Equipment	5	13,323	19,763
Total Non-Current Assets		13,323	19,763
Total Assets		4,232,083	4,271,755
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	47,780	44,526
Employee costs payable	4	8,485	23,038
Unused donations and grants with conditions	4	6,034	32,975
Total Current Liabilities		62,299	100,539
Total Liabilities		62,299	100,539
Total Assets less Total Liabilities (Net Assets)		4,169,783	4,171,217
Accumulated Funds			
Accumulated surpluses	6	4,169,783	4,171,217
Total Accumulated Funds		4,169,783	4,171,217

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes to the Performance Report.

Statement of Cash Flows

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

	2024	2023
Cash Flows from Operating Activities		
Grants, Donations, fundraising and other similar receipts	162,139	148,167
Fees, subscriptions and other receipts from members	-	444
Receipts from providing goods or services	134,432	105,471
Interest, dividends and other investment receipts	18,319	3,202
Cash receipts from other operating activities	18,364	47,058
GST	1,227	560
Payments to suppliers and employees	(391,584)	(294,464)
Total Cash Flows from Operating Activities	(57,103)	10,438
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	268,630	250,000
Payments to acquire property, plant and equipment	-	(4,763)
Payments to purchase investments	(511,182)	-
Total Cash Flows from Investing and Financing Activities	(242,551)	245,237
Net Increase/(Decrease) in Cash	(299,654)	255,675
Bank Accounts and Cash		
Opening cash	358,349	102,675
Net change in cash for period	(299,654)	255,675
Closing cash	58,695	358,349

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes to the Performance Report.

Statement of Accounting Policies

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

The Brain Injury Association (Auckland) Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Tier 2 PBE Accounting Standards Applied

PBE IPSAS 17 Public Benefit Entity International Public Sector Accounting Standard 17 Property, Plant and Equipment (PBE IPSAS 17) has been applied for land valuation.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Revenue

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Lease income is recognised on a straight line basis over the life of the lease.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Dividends received are recognised on receipt, net of non-refundable tax credits.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant.

Government grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

Donations are recognised as revenue on receipt where no performance conditions have been specified on receipt of the donation.

Donations requiring specified future conditions to be met are recognised as a liability on receipt. The donations are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

Property, Plant and Equipment

All fixed assets apart from land are recorded at cost less accumulated depreciation and impairment losses.

Property, plant and equipment acquired with immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance. Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. The gains or losses arising from the disposal of an item of property, plant and equipment is recognised in the statement of financial performance. Land is on revaluation basis based on Auckland Council Valuation.

Depreciation

The following rates have been used:

Account	Method	Rate
Plant and Equipment	SL	12.5-20.0%
Land and Buildings	SL	0.0-10.0%
Motor Vehicles	SL	12.5%
Furniture and Fittings	SL	5.0-40.0%

Expenses

Expenses are recorded in statement of financial performance upon utilisation of the service or at the date of the origin.

Accounts Receivable

Trade receivables are amounts due from customers in the ordinary course of business. If collection is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Trade Payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at fair value.

Accrued Expenses

Accrued expenses are costs incurred but not yet paid. Accounts payable are classified as current liabilities. Accrued expenses are recognised initially at fair value.

Notes to the Performance Report

The Brain Injury Association (Auckland) Incorporated For the year ended 30 June 2024

2024 2023

1. Analysis of Revenue

Grants, Donations, fundraising and other similar revenue

Bequest - Estate H S Royle	-	5,000
Donations - Ara Lodge Charitable Trust	5,000	4,000
Donations - Fundraising Events	3,140	1,097
Donations	1,173	2,571
Grant - Local Councils	5,550	2,000
Grant - Albert Eden Accommodation Support	5,034	10,000
Grant - BlueSky Trust	-	1,062
Grant - Te Pou	-	13,336
Grant - Foundation North	25,000	25,000
Grant - Four Winds	25,000	19,000
Grant - Lawford Estate	3,493	3,464
Grant - Lion Foundation	10,000	10,000
Grant - Lotteries Commission	21,860	23,000
Grant - Milestone Foundation	12,249	9,876
Grant - Pub Charity	-	4,761
Grant - TTCF	34,640	-
Grants - COGS	10,000	14,000
Grants Not Expensed - P & L	17,302	5,114
Total Grants, Donations, fundraising and other similar revenue	179,441	153,281

Fees, subscriptions and other revenue from members

Subscriptions	-	444
Total Fees, subscriptions and other revenue from members	-	444

Revenue from providing goods or services

Contract Services	116,071	84,379
Education Sessions Delivered	14,659	-
Total Mobility Assessments	648	-
Rental Income - Stroke Foundation	430	5,590
Rental Income - Writers Inc	5,200	5,200
Rental Income - Unit	15,780	10,000
Room Hire - Art Room	-	750
Total Revenue from providing goods or services	152,787	105,919

Interest, dividends and other investment revenue

Dividend Income	364	303
Interest Income	24,228	2,899
Total Interest, dividends and other investment revenue	24,592	3,202

Other revenue

Gain on Sale of Property	19,130	3,482,478
Recovery Claim - Insurance	2,855	21,454

Sundry Income	209	25,754
Total Other revenue	22,194	3,529,686

2024 2023

2. Analysis of Expenses

Volunteer and employee related costs

ACC Levy	424	134
Employee Related Costs	275	21,250
KiwiSaver Employer Contributions	6,172	2,017
Salaries, Wages & Other	227,566	153,448
Staff Development	4,458	2,084
Supervision	-	2,009
Volunteer Support	413	-
Total Volunteer and employee related costs	239,309	180,941

Costs related to providing goods or services

Accounting Services	6,144	12,000
Advertising	258	595
Bank Fees	236	817
Commission on Collections	417	597
Computer Support	-	653
Consultant Other	37	327
Digital Tools	4,079	-
Education Delivery Expenses	24,193	-
Events	226	681
Facilitated Support Groups	11,092	9,645
Fundraising & Communications	19,762	18,675
Insurance	7,690	8,187
Light, Power, Heating	2,833	2,684
Low Value Assets	4,297	916
Board Meeting costs	655	218
Motor Vehicle - Mileage	1,506	9,983
Motor Vehicle - Insurance & Reg	46	93
Motor Vehicle - Parking	88	47
Motor vehicle - R & M	419	443
Office and Kitchen costs	978	2,456
Post & Courier	374	267
Printing & Stationery	547	2,173
Repairs and Maintenance	3,189	10,366
Room Hire	748	267
Saltark Management Fee	136	448
Security	157	897
Subscriptions & Resource Mat	170	1,751
Telephone - Cellphone	-	1,801
Telephone - Mobile & Broadband	4,337	3,462

	2024	2023
Travel - National	318	-
Waste Disposal & Cleaning	950	232
Website	1,074	715
Total Costs related to providing goods or services	96,953	91,398
Other expenses		
Audit Fees	4,850	4,400
Depreciation	6,440	11,810
General Expenses	374	235
Interest Expense	96	-
Legal expenses	7,843	8,347
Rates & Resource Charges	24,582	21,202
Total Other expenses	44,186	45,994
	2024	2023

3. Analysis of Assets

Bank accounts and cash		
BIA Business Saver	12,114	301,206
Donations & Subs Account	46	1,977
Petty Cash	133	133
The Brain Injury Association	46,402	55,033
Total Bank accounts and cash	58,695	358,349
Debtors and prepayments		
Trade Debtors	34,198	43,643
Sundry Debtors	3,614,685	3,850,000
Total Debtors and prepayments	3,648,884	3,893,643
Investments		
BIA Term Deposit	261,182	-
Term Deposit 2024	250,000	-
Total Investments	511,182	-
	2024	2023

4. Analysis of Liabilities

Creditors and accrued expenses		
BIA Credit Card	302	336
Sundry Creditors	7,820	5,050
GST	4,136	3,234
PAYE Payable	5,861	3,174
Trade & Other Creditors	29,662	32,732
Total Creditors and accrued expenses	47,780	44,526

	2024	2023
Employee costs payable		
Provisions	-	21,250
Holiday Pay Accrual	8,485	1,788
Total Employee costs payable	8,485	23,038
Unused donations and grants with conditions		
Grants not Expensed	6,034	23,336
Contracted Payments	-	9,639
Total Unused donations and grants with conditions	6,034	32,975

ASB Visa Limit

The Association has an ASB Visa business limit of \$20,000 (Last year - \$20,000).

	2024	2023
5. Property, Plant and Equipment		
Plant and Equipment		
Plant and machinery owned	28,856	28,856
Accumulated depreciation - plant and machinery owned	(16,990)	(12,241)
Total Plant and Equipment	11,866	16,615
Motor Vehicles		
Vehicles owned	-	27,000
Accumulated depreciation - vehicles owned	-	(27,000)
Total Motor Vehicles	-	-
Furniture and Fittings		
Furniture and fittings owned	26,230	26,230
Accumulated depreciation - furniture and fittings owned	(24,774)	(23,082)
Total Furniture and Fittings	1,457	3,148
Total Property, Plant and Equipment	13,323	19,763

The property at 207 Manukau Road, Epsom was sold for \$4,100,000 on 28 September 2022. A deposit has been received with the balance due over the next four accounting periods.

	2024	2023
Depreciation		
Plant and Equipment	4,749	4,599
Motor Vehicles	-	2,160
Furniture and Fittings	1,692	5,051
Total Depreciation	6,440	11,810

2024 2023

6. Accumulated Funds**Accumulated Surpluses**

Opening Balance	4,171,217	697,019
Accumulated surpluses or (deficits)	(1,434)	3,474,198
Total Accumulated Surpluses	4,169,783	4,171,217

Reserves

Opening Balance	-	1,044,288
Revaluation Reserve	-	(1,044,288)
Total Reserves	-	-

Total Accumulated Funds	4,169,783	4,171,217
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7. Commitments

There are no commitment as at 30 June 2024 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 (Last year - nil).

2024 2023

9. Related Parties**Income**

Ruth Hamilton (President) leases room - Lease agreement at commercial rates	5,200	5,200
Total Income	5,200	5,200

Expenses

Ruth Hamilton - Consultancy Services	-	275
Total Expenses	-	275

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Thank You

The work at Headway Brain Injury Auckland is made possible by the generosity of funding partners, grants, foundations, community groups and donors.



The Headway Community are so grateful!

Your contributions have been vital in keeping our charity operational throughout the year, enabling us to make a meaningful impact in the community. Because of your support, we can continue to provide essential services and resources to those in need.

Thank you for believing in our cause and for being a crucial part of our journey.