



# Annual Report

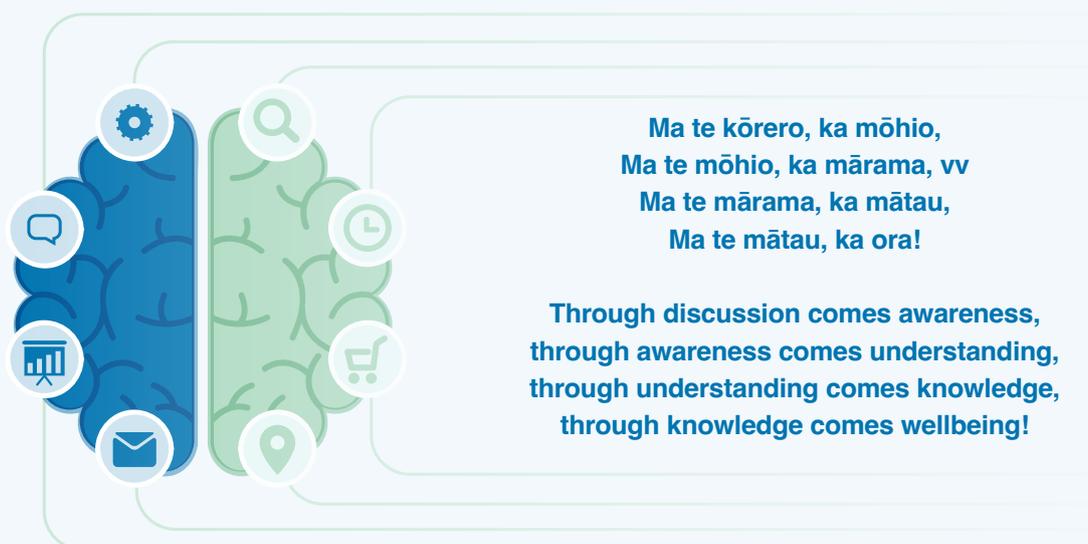
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Headway | Brain Injury Auckland

**2024-2025**

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**Headway:** Reducing the impact and incidence of concussion and brain injury through education, information, and connections.

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Charities Commission Number: CC28717

# Executive Report

## July 2024 – June 2025

This year has been one of significant transition and bold change for Headway. As an organisation, we have clarified our strategic direction and taken important steps to ensure our services are fit for purpose, accessible and have significantly wider impact.

A central part of this transition has been focusing on how we support more people, more effectively. We have made smart use of our resources by not only providing direct services, but also equipping social services, schools, sports clubs, and community organisations with the knowledge and confidence to better support those affected by concussion and brain injury. This approach multiplies our reach, ensures that people are effectively guided on their recovery journey, and helps build communities that respond with understanding and care.

### A clear strategy for the future

Our work is now guided by three strategic pillars:



**Voice for Change** – leading advocacy for better understanding, recognition, and support for people impacted by concussion and brain injury.



**Fit for Purpose Services** – delivering services that respond to real needs, reduce barriers, and adapt to people and communities.



**Part of a Collaborative System** – building partnerships that amplify impact and create lasting change.

These pillars reflect both our strengths and our aspirations, ensuring we remain a trusted voice and practical support for people impacted by concussion and brain injury.

### A new era of collaboration

The year marked the end of an era as we moved out of Headway House and into shared office space within the LFT Neuro Hub. This move reduces overheads while creating valuable opportunities for collaboration with other organisations. Our services are now delivered in community centres across Auckland, meeting people where they are removing barriers to access and creating on-going opportunities for collaboration.

Working alongside New Zealand's leading concussion researchers strengthens our credibility and our practice. These partnerships ensure our work is grounded in the best evidence available, while also allowing Headway to play a key role in taking research off the page and into the community where it can make a real difference.

### Looking ahead

The progress made this year reflects the collective effort of our staff, board, volunteers, partners, and supporters. With a clarified strategy and a strong foundation of collaboration, we are entering the next stage of Headway's journey with focus and determination.

Together, we are building communities that better understand and respond to concussion, and ensuring individuals are guided with care on their path to recovery. Above all, we are creating a society where people impacted by brain injury are not only supported, but truly seen, heard, and included.



**Stacey Mowbray**

CE, Headway

# President's Report

## Reflections

As I write my final report after 11 years on the Board, I feel an immense sense of pride in how far Headway has come in recent years.

When I first joined in 2014, we were a small organisation facing significant challenges - declining funding, limited reach, and an urgent need for clearer direction. While we supported a loyal but small group of clients, we were not yet reaching the wider community who needed us most. It was clear that change was essential if we were to live up to the vision of our founding organisation, the Head Injury Society of Auckland.

Over time, and with the commitment of our Board, we began to reshape ourselves. I became President in 2019. We welcomed new members who brought fresh energy, diverse skills, and new perspectives. We strengthened our governance and operational foundations, laying the groundwork for growth.

The arrival of COVID tested our resilience, but it also confirmed the importance of adaptability and forward planning. It was during this period that we realised the need to re-ignite our ambition and step up to play a stronger role in the community.

In 2022, following the appointment of our CEO, this vision became a reality. With courage and clarity, she has led Headway into a new era - building strong collaborations with researchers, community organisations, service providers, and funders, while lifting public awareness of concussion and brain injury. Most importantly, she has grown a dedicated and skilled team who are now reaching and supporting more people than ever before.

Today, Headway is once again a vibrant, outward-looking organisation, providing education and support across Auckland, and advocating at a systemic level to ensure better outcomes for people with brain injury. We are stronger, more connected and better positioned to create lasting impact.

I step down as Chair of the Board with deep gratitude for the people I have worked alongside, and with confidence that Headway is in good hands. Our governance is robust, our vision is clear, and our team is committed. I look forward to watching Headway continue to thrive and to see the lives of people affected by concussion and brain injury made better through our work.



**Ruth Hamiton**

*Ruth Hamiton*

President 2019-2025

# Headway Board



## Ruth Hamilton

### President

Ruth has been actively engaged with Headway for over 20 years. She is proud that she has been part of a strong team that has enabled Headway to make the changes required to engage with professionals, service providers, educators and researchers so we can better serve those affected by brain injury.

Ruth brings a broad range of organisational and management skills to her role as Chairperson.



## Agnes Wong

Agnes is a second-generation Chinese New Zealander with a passion for equity and community. After experiencing a traumatic brain injury herself, she's committed to giving back through her work with Headway.

Agnes brings a background in public health and currently works at the Ministry of Education, leading learning support network planning. She's especially focused on making sure young people impacted by brain injury get the support they need to thrive.



## Michael Helps

Michael's connection to Headway is deeply personal, with strong family ties to the organisation. He understands the challenges brain injury can bring and is committed to supporting others through it.

Michael brings business expertise and a clear vision to help Headway stay effective, focused, and future-ready



## Peta Fraser

knows first-hand how tough it can be to recover from concussion. She's passionate about making sure people feel supported, understood, and connected.

Peta has a background in strategy, sustainability, and governance. She's a lawyer by training and currently works for New Zealand's government trade agency.



## Nick Paterson

Nick brings experience in governance, finance, and regulation. He's a strong believer in the power of education to support and prevent and knows it's often the most effective way to create lasting change.

Nick is the former Chief Executive of Drug-Free Sport NZ, a chartered accountant, and a member of the Institute of Directors. He's also a keen hockey player, runner, and sports fan.



## Wenda Morton

Wenda's diverse skills as a lawyer and cognitive behavioural therapist make her a good navigator of complex, psychological, and regulatory matters that may arise within the organisation.

Having personally experienced a moderate traumatic brain injury (TBI) in 2014 and subsequent neurosurgery in 2015, her lived experience gives her a unique perspective and empathy, enabling her to advocate effectively for individuals with brain injuries.

# A Voice for Change

## Run It Straight Impact Story

In mid-2025, a new collision trend called Run It Straight was set to launch in New Zealand. Promoted as “the world’s fiercest collision sport,” it involved two people sprinting directly at each other for a high-impact hit. With large prize money and growing social media hype, it quickly became clear that the risks were significant.

Headway acted early. As soon as these events were announced, we raised concerns publicly and began a nationwide advocacy campaign to stop them coming to Aotearoa. We engaged media, decision-makers, venue operators, and national sporting bodies — highlighting the dangers of head trauma and the disproportionate impact on vulnerable communities.

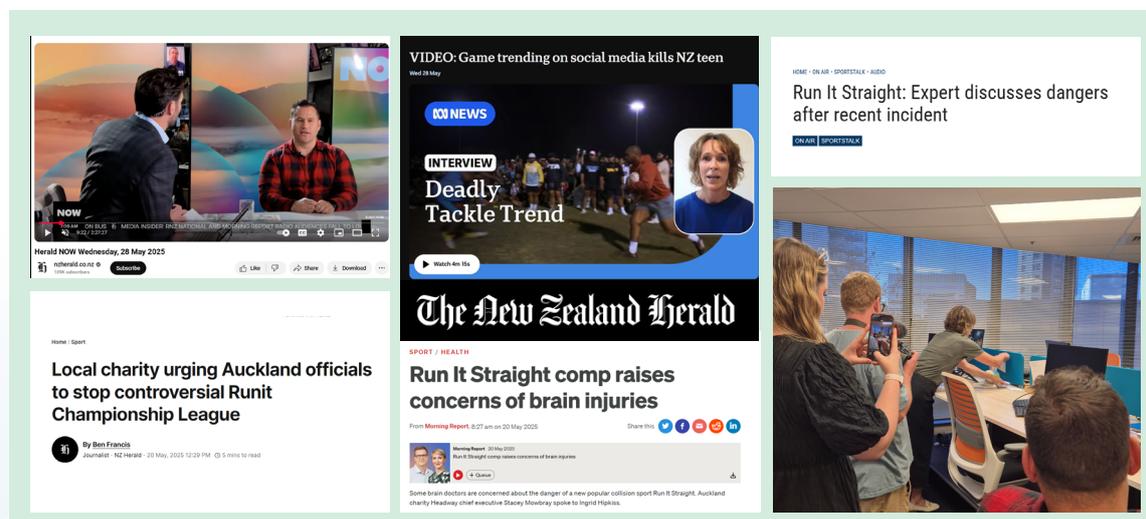
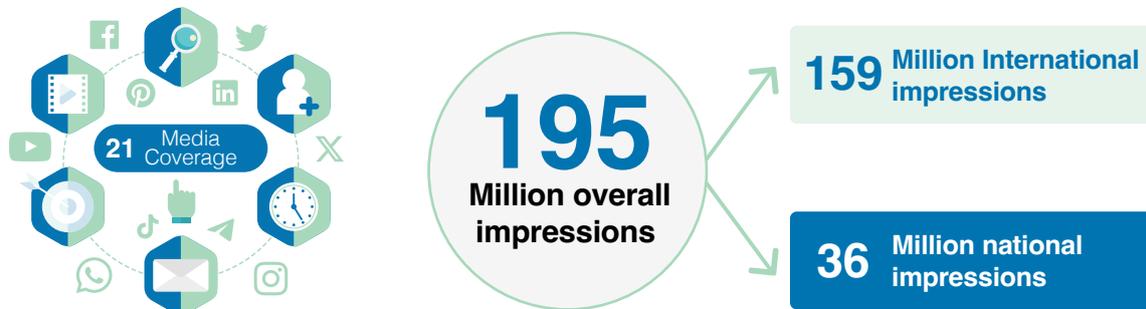
Tragically, during this period, a young New Zealander died after attempting a challenge. His loss reinforced exactly why urgent action was needed. We continued our campaign with even greater determination, backed by leading neurological researchers and the latest evidence.

### Our message remained clear:

- These events place young people and vulnerable communities at risk.
- High-impact collisions and repeated head trauma can cause lifelong consequences.
- Community safety must come before commercial gain.

As a result of our campaign, all but one of the planned New Zealand events were cancelled. Preventing further harm became the priority, and decision-makers acted.

This is what it means to be a voice for change. Headway’s advocacy helped prevent further harm and upheld our mission: reducing the incidence and impact of concussion and brain injury across Aotearoa.



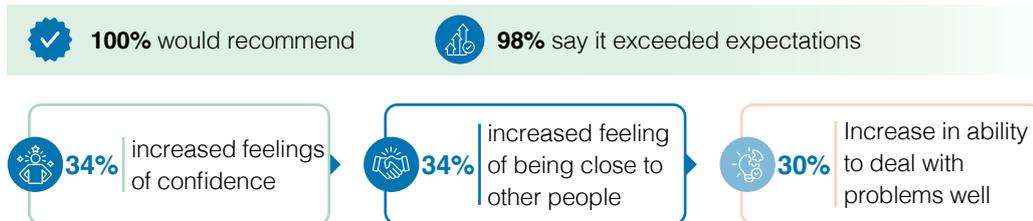
# Fit For Purpose Services



## Making Headway

The Making Headway 10-week programme continues to support individuals with concussion and brain injury across Auckland. In 2025, four groups completed the programme in its refined format, shaped by participant feedback and research. The programme focuses on fostering independence through wellbeing, coping strategies, and community connection.

### Participant Satisfaction at a Glance



“There is so much incorrect information given to people who have suffered a brain injury from all levels in medical and mental health fields, Headway provides a space for people to learn I am not alone dealing with this.”

“Learning there are others facing the same challenges every day and therefore often others have found ways to deal with situations and can share that experience.”

“Te Whare tapa Whā model of wellbeing - all aspects of our wellbeing are important. I am more than my brain injury.”

“I really appreciate the accessibility of the programme as well as the warmth and support brought to every session.”

“Well balanced and evidence based programme, really well run. I learned a lot.”



## Connect Groups

Held monthly or fortnightly in community spaces, these informal, peer-led gatherings provide continued connection. Headway offers remote support only, with the groups running independently with one client as the contact person coordinating via a WhatsApp group.



## Navigation & Advice

Headway continues to be a trusted source of information and guidance for people navigating concussion and brain injury. This year, demand for individual navigation and advice services grew by more than 80%, delivered through phone, email, and face-to-face support. Our strong relationships across health, community, and rehabilitation services ensure people are connected to the right support at the right time. Knowledge is power, and Headway empowers people to understand their options and make informed decisions for themselves and their whānau.



## Education

Education was a core driver of Headway's impact in 2024/25. We delivered practical, accessible education to those directly affected by concussion, while also expanding training across schools, community organisations, sports groups, and wrap-around services. By increasing understanding at every level of the community, we are building environments where people with concussion and brain injury are recognised, supported, and kept safe. Education is not just a service we provide — it's a catalyst for long-term change.

As people increasingly consume information in digital ways, social media has become an essential education and awareness tool. Headway responded by strengthening our online presence, resulting in a 96% increase in social media reach this year.

## Impact You Can See and Hear



"It was a relief to be around people who understood without judgment. Headway was the first place I felt safe and truly believed."

"Headway helped me understand my injury better and gave me tools to manage my condition and self-advocate."

"Headway believed me when no one else did and gave me hope and tools to move forward."

"This is like a lifesaver for me and my little family."

"I don't have enough words to say what a big help Headway has done for me."

"Nice to connect with others with shared experience of brain injury."

"We get inspiration from each other and gain confidence."



# Story of Change

## Case Study: Peter & Emma's Journey

Peter sustained a significant brain injury in 2019. The years that followed were challenging and isolating. His partner, Emma, was a constant source of strength, but was struggling to find the right support for Peter and herself.

In 2023, Emma reached out to Headway. From the very first call, she found what she had been searching for - a place to be heard and understood and a trusted source of information and advice. This marked the beginning of a journey where Headway walked alongside them, guiding, informing, and connecting them with the right people, services, and opportunities at the right time.

## Rebuilding Confidence and Connection

One of the first steps was introducing Peter to Headway's peer support programme. He joined the music group, where his love of guitar and singing gave him a safe way to reconnect with others. On the surface, it was about the music but really, it was about much more. Peter had lost confidence in himself, and through this supportive space, he began to rebuild it. Before long, he stepped into a leadership role, encouraging others and rediscovering a sense of purpose.

This also gave Emma breathing space and access to the advice and empathy of others who understood what it meant to support a loved one with a brain injury.

## Guiding the Way Through Services

Navigating the maze of services after a brain injury can be overwhelming. Headway supported Emma and Peter every step of the way. Accessing respite care was a priority for Emma and Peter and Headway introduced them to TLC4U who went on to play a vital role in Peter's journey.

Headway also delivered an education session to the TLC4U team to ensure they were well equipped to support Peter on his journey toward independence. This role of connector and educator meant Peter had a wraparound network tailored to his needs

## Rehabilitation and Growth

With this coordinated support, Peter spent 15 months at TLC4U. What began as respite turned into a rehabilitation journey where he regained his mobility, developed good routines, and built independence by contributing to household tasks.

Headway engaged with the family as they looked for permanent living solutions and acted as a sounding board. Peter moved first into a supported flatting arrangement and later into his own studio flat with in-home support. Today, he is enrolled in

## Living with Purpose

Peter now volunteers several days a week, giving back to others in ways that also prepare him for a return to paid work. He attends the gym regularly, manages his own meals, and continues to connect with peers at Headway's social group. Each of these steps strengthens his independence and his sense of belonging.

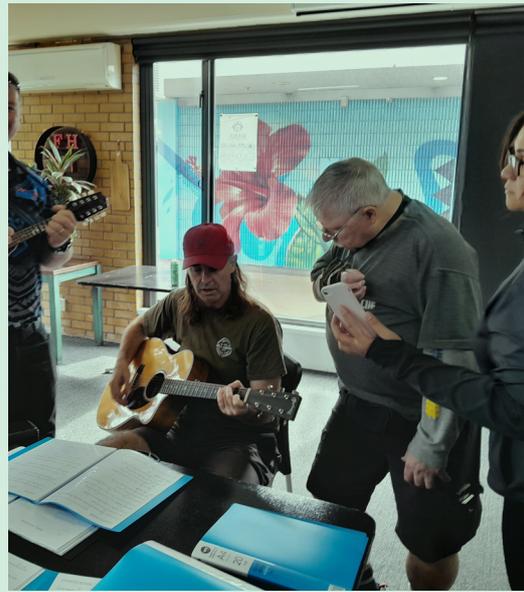
## The Impact

Peter's journey is about more than services and milestones. It shows the power of connection, guidance, and community in life after brain injury. Headway's role - being there to listen, to educate, and to connect - was the thread that tied it all together.

As Peter puts it:



"Headway is amazing—it's literally the best thing I've been involved with since my injury. I don't know where I'd be without it." – Peter



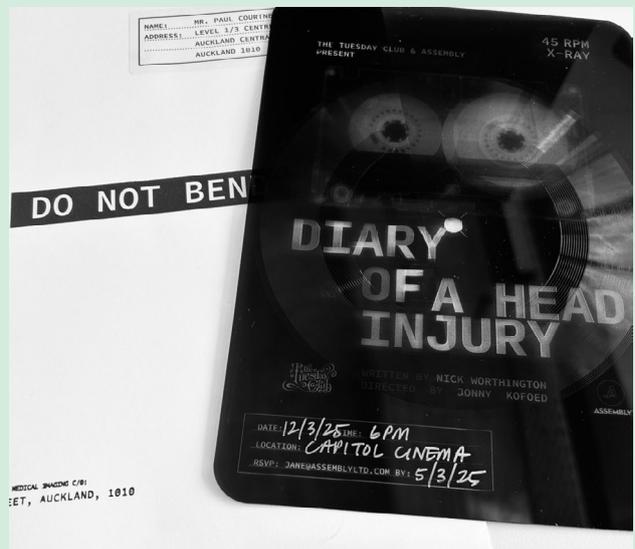
# Part of a Collaborative System

Collaboration has been at the heart of all we have achieved this year. From partnering with researchers and community organisations to sharing knowledge and space, Headway has grown stronger through connection. Together, we've sparked conversations, deepened understanding, and helped shape a more informed and supportive system for those impacted by brain injury.

We are deeply grateful for the opportunity to consult with leading researchers from the AUT Traumatic Brain Injury Network and the University of Auckland, including Alice Theadom, Helen Murray, Patria Hume, Nicola Kayes, and many others. Their expertise and generosity in sharing knowledge have helped ensure that Headway's work remains firmly grounded in the latest evidence. Through this valued partnership, we were honoured to visit the Auckland University Brain Bank—an experience that deepened our understanding and strengthened our commitment to research-informed practice.

## Diary of a Head Injury –The Tuesday Club and Assembly

We were proud to be part of the launch of the award-winning, powerful documentary *Diary of a Head Injury*. Our thanks to the talented Nick Worthington for courageously sharing his story and helping raise awareness of the impact of concussion and brain injury.



## Working with the Research Community

Collaboration with New Zealand's leading researchers has become central to Headway's impact. This year, we partnered with the Neurological Foundation at Fieldays to engage the public and bust common concussion myths alongside experts such as Professor Alice Theadom.



We were honoured to be among a select group invited to the opening of the Women's Health and Neuroscience Research Programme — a globally significant initiative advancing traumatic brain injury research.

Headway was also invited to join AUT's Research Roadshow, where Chief Executive Stacey Mowbray contributed as a panel member, highlighting the power of collaboration between researchers and community organisations.

These partnerships ensure our work is grounded in world-leading science and help us bring research to life in the communities we serve.



# Acknowledgements – Supporters

## He waka eke noa – we are all in this together

The generosity of our funding partners, community groups, and donors makes it possible for Headway to support people living with brain injury and their whānau today, while also raising awareness and driving change to reduce impact and improve outcomes for tomorrow.

**The Bromley Family** – Thanks to their generous support, we redeveloped our online resource and information hub which will make vital information more accessible and empower thousands of people living with brain injury.



**Blue Sky Community Trust**



**Milestone Foundation**

**Te Pou**

**COGS – Auckland City,  
Manukau, Papakura/Franklin,  
Rodney North Shore**



**Inner Wheel Club of Aotea**

**Lawford Estate**

# Performance Report and Annual Financials

## Performance Report

### The Brain Injury Association (Auckland) Incorporated

For the Year Ended 30 June 2025

#### Comprising

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## The Brain Injury Association (Auckland) Incorporated

### Statement of Financial Performance

For the period 1 July 2024 to 30 June 2025

	2025	2024
	\$NZ	\$NZ
<b>Income</b>		
Donations and Fundraising	26,338	9,314
Operational Grants	174,591	170,128
Government Contracts and Grants	Note 15 354,971	348,932
Income from Delivering Services	6,918	15,307
Income from Commercial Activities	48,076	21,274
Interest and Investment Income	32,852	24,592
Other Income	600	22,194
<b>Total Income</b>	<b>644,347</b>	<b>611,740</b>
<b>Expenditure</b>		
Salaries, Wages, Contractors and Related Expenses	320,998	262,016
Volunteer Expenses	386	413
Expenses for Commercial Activities	2,700	-
Other Expenses for Delivery of Services	Note 15 331,555	365,645
Other Expenses	3,823	6,440
<b>Total Expenditure</b>	<b>659,462</b>	<b>634,514</b>
<b>Funds Accumulated/ (Expended) during year</b>	<b>( 15,115 )</b>	<b>( 22,774 )</b>

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## The Brain Injury Association (Auckland) Incorporated

### Statement of Financial Position

As At 30 June 2025

	2025	2024
	\$NZ	\$NZ
<b>ASSETS</b>		
<b>Current Assets</b>		
Bank accounts, cash on hand and short-term deposits	130,961	58,695
Long-term deposits due within 365 days	667,393	511,182
Debtors and Prepayments	184,862	40,471
<b>Total Current Assets</b>	<b>983,215</b>	<b>610,347</b>
<b>Non-Current Assets</b>		
Fixed Assets	Note 8, Note 14, Note 15 731,059	705,129
<b>Total Non-Current Assets</b>	<b>731,059</b>	<b>705,129</b>
<b>TOTAL ASSETS</b>	<b>1,714,274</b>	<b>1,315,476</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Creditors and Accrued Expenses	47,654	38,644
Employee Entitlements	Note 15 16,524	11,844
GST	20,400	4,066
Unexpended Grants	Note 7 42,238	6,034
<b>Total Current Liabilities</b>	<b>126,816</b>	<b>60,588</b>
<b>Non-Current Liabilities</b>		
Funds Received in Advance	Note 14 750,000	500,000
<b>Total Non-Current Liabilities</b>	<b>750,000</b>	<b>500,000</b>
<b>TOTAL LIABILITIES</b>	<b>876,816</b>	<b>560,588</b>
<b>NET ASSETS</b>	<b>837,458</b>	<b>754,887</b>
<b>RESERVES</b>		
General Accumulated Funds	Note 12 834,747	749,887
Reserves	Note 12 2,711	5,000
<b>TOTAL RESERVES</b>	<b>837,458</b>	<b>754,887</b>

This Performance Report was approved by The Brain Injury Association (Auckland) Incorporated governance body:

Signed: Ruth Hamilton

Date: 11 / 9 / 2025

Name: Ruth Hamilton

Position: Chair

Signed: Agnes Wong

Date: 11 / 9 / 2025

Name: Agnes Wong

Position: Incoming Chair.

## The Brain Injury Association (Auckland) Incorporated

### Statement of Cash Flows

For the period 1 July 2024 to 30 June 2025

	2025	2024
	\$NZ	\$NZ
<b>Operating Cash Received</b>		
Donations and Fundraising	26,338	9,314
Operational Grants	210,795	152,826
Government Contracts	Note 15 354,971	333,829
Receipts from Delivering Services	7,074	15,150
Receipts from Commercial Activities	48,076	20,987
Interest and Investment Receipts	34,063	18,319
Other Receipts	3,100	3,213
<b>Total Operating Cash Received</b>	<b>684,419</b>	<b>553,638</b>
<b>Operating Cash Applied</b>		
Salaries, Wages and Related Payments	( 314,488)	( 270,523)
Volunteer Payments	( 386)	( 413)
Payments for Commercial Activities	( 2,700)	-
Other Payments for Delivery of Services	Note 15 ( 357,744)	( 341,462)
<b>Total Operating Cash Applied</b>	<b>( 675,318)</b>	<b>( 612,398)</b>
<b>Operating Cash Flow</b>	<b>9,101</b>	<b>( 58,760)</b>
<b>Cash Received from Other Activities</b>		
Sale of Fixed Assets	-	19,130
Funds Received in Advance of Property Sale	Note 14 250,000	250,000
<b>Total Cash Received from Other Activities</b>	<b>250,000</b>	<b>269,130</b>
<b>Cash Applied to Other Activities</b>		
Payments to Purchase Fixed Assets	( 29,440)	-
Payments to Purchase Investments	( 156,211)	( 511,182)
<b>Total Cash Applied to Other Activities</b>	<b>( 185,651)</b>	<b>( 511,182)</b>
<b>Investing/Financing Cash Flow</b>	<b>64,349</b>	<b>( 242,051)</b>
GST Movement	( 1,183)	1,157
<b>Net Cash Flow</b>	<b>72,266</b>	<b>( 299,654)</b>
Add Opening Cash Balance	58,695	358,349
<b>Closing Cash Balance</b>	<b>130,961</b>	<b>58,695</b>

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# The Brain Injury Association (Auckland) Incorporated

## Statement of Service Performance

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In line with our charitable purpose, to benefit the community through delivering or promoting brain injury education, support or navigation, and by providing systemic advocacy for the brain injury community, our 2024/2025 activities focused on three strategic pillars:

1. **Voice for Change;**
2. **Fit-for-Purpose Services; and**
3. **Collaborative System**

### Outcomes We Work Toward

Headway's mission is to reduce the impact and incidence of concussion and brain injury through education, information, and connection.

In 2024/2025, our focus moved to achieving:

- Fewer injuries, through prevention-focused education and behaviour change.
- Better outcomes, through improved knowledge, attitudes, and support systems.
- Stronger communities, where people with concussion and brain injury are supported, understood, and valued.
- A reduced societal burden, through system improvements and collaboration.

### Significant Activities

	2025	2024
<b>Voice for Change</b>		
Media commentary and articles published	28	5
Community awareness events (incl. expos)	17	13
Submissions, advisory roles, policy engagement	4	N/A
<b>Fit-for-Purpose Services</b>		
Peer support sessions delivered	180	265
Peer support attendees	1,440	1,883
Navigation sessions (individualised)	1,800	1,512
Information/advice via email	8,970	5,000
Education presentations and workshop delivered	28	16
Website Visits - Total	36,000	41,000
Website Visits - Engaged	7,500	6,700
<b>Collaborative System</b>		
Stakeholder working groups/partnerships	3	1
Research outputs, summaries or briefs shared	4	N/A

# The Brain Injury Association (Auckland) Incorporated

## Entity Information

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### Type of Organisation

The Brain Injury Association (Auckland) Incorporated is a Society under the Incorporated Societies Act 2022.

The Brain Injury Association (Auckland) Incorporated is also a Registered Charity.

Registration Number: CC28717

### Purpose of Organisation

To deliver and/or promote brain injury education, support, and navigation as well as provide systemic advocacy for the brain injury community.

### Structure

The Brain Injury Association (Auckland) Incorporated has no separate operating units or branches.

### Governance Arrangements

The Brain Injury Association (Auckland) Incorporated is governed by a Managing Committee which meets regularly. Day-to-day operation of the organisation is handled by an appointed manager.

### Controlled Entities

The Brain Injury Association (Auckland) Incorporated controls no other entities.

### Volunteers and Donated Goods and Services

The Brain Injury Association (Auckland) Incorporated receives occasional donations of goods or services but is not reliant on those for its day-to-day operations.

# The Brain Injury Association (Auckland) Incorporated

## Statement of Accounting Policies

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### 1 Basis of Preparation

The Brain Injury Association (Auckland) Incorporated is eligible and has elected to apply accounting standard Tier 3 (NFP) because it is not publicly accountable, is not large, and has annual expenditure of less than \$5,000,000.

Transactions are reported on an accrual basis where expenditure is matched to the income funding it. The Financial Statements contained within this report have been prepared on the assumption that the organisation will continue operating for at least 12 months after Balance Date.

### 2 Taxation

As a Registered Charity The Brain Injury Association (Auckland) Incorporated is exempt from Income Tax.

The Brain Injury Association (Auckland) Incorporated is registered for GST, and all figures are shown exclusive of GST with the exception of Payables and Receivables disclosed in the Statement of Financial Position

### 3 Non-current assets

Land and Buildings are shown at Cost

Items of Property, Plant and Equipment are shown at Cost less accumulated depreciation. Depreciation is applied equally over the expected useful life of the asset.

### 4 Grants and Other Income Recognition

Unexpended portions of grants with a documented expectation on how they can be used are recognised as liabilities (deferred income). Only the expended part of grants is recognised as Income in the Statement of Financial Performance.

For the recognition of all income and expenses, the methods described in Accounting Standard Tier 3 (NFP) have been strictly followed, and can be accessed here:

<https://www.xrb.govt.nz/standards/accounting-standards/not-for-profit-standards/standards-list/reporting-requirements-for-tier-3-not-for-profit-entities/>

### 5 Definition of Cash in Statement of Cash Flows

Only bank accounts and term deposits with maturities of 90 days or less are included in the opening and closing cash balances reported in the Statement of Cash Flows.

Term Deposits or similar cash investments over longer periods are treated as investments in the 'Other Activities' section, and do not appear in opening or closing cash balances.

### 6 Changes in Accounting Policies

All accounting policies have been applied consistently with previous years.

## The Brain Injury Association (Auckland) Incorporated

### Notes to the Accounts

#### 7 Grants and Donations

The Brain Injury Association (Auckland) Incorporated has received and expended the following grants, with thanks:

*Grants expected to be fully expended in the following financial year:*

2025			
Funder	Received	Unexpended at end of year	Purpose of unexpended amounts
Four Winds Foundation	43,000	-	
Lottery Grants Board	30,000	-	
The Trusts Community Foundation	30,000	-	
Auckland City Council	26,238	17,238	Building Community Capacity
Foundation North	25,000	25,000	Programme Delivery & Building Community Capacity
Milestone Foundation	20,336	-	
Te Pou	14,522	-	
Lion Foundation	10,000	-	
COGS	10,000	-	
Common Folk Ltd.	700	-	
BlueSky Trust	500	-	
Inner Wheel Club of Aotearoa	500	-	
<b>Totals</b>	<b>210,795</b>	<b>42,238</b>	

2024			
Funder	Received	Unexpended at end of year	Purpose of unexpended amounts
The Trusts Community Foundation	34,640	-	
Foundation North	25,000	-	
Four Winds Foundation	25,000	-	
Lottery Grants Board	21,860	-	
Milestone Foundation	12,249	-	
Auckland City Council	10,584	6,034	Building Community Capacity
Lion Foundation	10,000	-	
COGS	10,000	-	
Lawford Estate	3,493	-	
<b>Totals</b>	<b>152,826</b>	<b>6,034</b>	

## The Brain Injury Association (Auckland) Incorporated

## Notes to the Accounts - Continued

### 8 Fixed Assets

#### a. Depreciable Assets

2025				
Asset Class	Book Value 2024	Net Additions	Depreciation	Book Value 2025
Land reported at cost	458,711	-	-	458,711
Buildings reported at cost	233,095	-	-	233,095
Plant & Equipment	13,323	( 7,047)	( 2,903)	3,373
Website	-	36,800	( 920)	35,880
<b>Total</b>	<b>705,129</b>	<b>29,753</b>	<b>( 3,823)</b>	<b>731,059</b>

2024				
Asset Class	Book Value 2023	Net Additions	Depreciation	Book Value 2024
Land reported at cost	458,711	-	-	458,711
Buildings reported at cost	233,095	-	-	233,095
Plant & Equipment	19,763	-	( 6,440)	13,323
Website	-	-	-	-
<b>Total</b>	<b>711,569</b>	<b>-</b>	<b>( 6,440)</b>	<b>705,129</b>

### 9 Contingent Liabilities, Commitments and Guarantees

There have been no contingent liabilities or commitments or guarantees as at the end of the financial year (previous year: nil).

### 10 Related Parties

The following significant financial transactions have occurred with related parties during the reporting year:

Relationship with Related Party	Transaction amount and type
2025	
Key Management Personnel	Wages paid totalling \$95,000
Board Members	Rent received at commercial rates, totalling \$2,400

2024	
Key Management Personnel	Wages paid totalling \$78,737
Board Members	Rent received at commercial rates, totalling \$5,200

### 11 Events after Balance Date

There have been no reportable events after Balance Date.

## The Brain Injury Association (Auckland) Incorporated

## Notes to the Accounts - Continued

### 12 Movements in Reserves

2025	Accumulated Funds	Reserved Funds	Total
Opening Balances	749,887	5,000	754,887
Movement in Reserved Funds	2,289	( 2,289)	-
Prior Period Adjustment	97,685	-	97,685
Funds Accumulated/ (Expended) during year	( 15,115)	-	( 15,115)
<b>Closing Balances</b>	<b>834,747</b>	<b>2,711</b>	<b>837,458</b>

2024	Accumulated Funds	Reserved Funds	Total
Opening Balances	772,661	5,000	777,661
Movement in Reserved Funds	-	-	-
Funds Accumulated/ (Expended) during year	( 22,774)	-	( 22,774)
<b>Closing Balances</b>	<b>749,887</b>	<b>5,000</b>	<b>754,887</b>

### Breakdown of Reserves

Name	Purpose	Expected to be used by
Reserved Funds	Funds retained for special training & services	June 2026

### 13 Investments

The Brain Injury Association (Auckland) Incorporated holds no investment assets other than term deposits disclosed in the Statement of Financial Position.

### 14 Sale of Land & Buildings

On 28 September 2022 The Brain Injury Association (Auckland) entered into an uncondition sale & purchase. The sale price was \$4,100,000 (\$4.1 million), with final settlement being on 28 September 2027.

The payment schedule for this agreement is as follows:

Amount	Date Payable
250,000	October 2022
250,000	October 2023
250,000	October 2024
250,000	October 2025
250,000	October 2026
2,850,000	October 2027
<b>4,100,000</b>	<b>Total</b>

All funds received in advance of final settlement are treated as a non-current liability.

The agreement for sale & purchase states that the purchaser has the right to cancel the contract should they change their mind. If this were to happen, any funds received by The Brain Injury Association (Auckland) in advance of final settlement would be non-refundable, and then treated as income at date of cancellation of contract.

## The Brain Injury Association (Auckland) Incorporated

### Notes to the Accounts - Continued

#### 15 Correction of Errors

Below is a table containing the errors in prior periods that have been corrected.

These have been re-stated in the correct accounting period(s), so no adjustments to Accumulated Funds have been made.

Description of error and correction	Line item affected	Balance before correction	Balance after correction
Wages Payable of \$3,359 were omitted from 2024 liabilities.	Balance Sheet - Employee Entitlements	8,485	11,844
Government contract expenses relating to subcontracting services (\$250,413) was previously netted off against income.	Income - Government Contracts	98,519	348,932
Government contract expenses relating to subcontracting services (\$250,413) was previously netted off against income.	Service Delivery Expenses	115,231	365,645

#### Land & Buildings Sale & Purchase Agreement Treatment Correction

In the prior accounting period, the accounting treatment regarding the sale & purchase agreement for the land & buildings was processed as follows:

Item	Treatment
Land & Buildings	Removed from Balance Sheet at date of entering agreement (2023 financial year)
Gain on Sale of Land & Buildings	Gain on sale (\$3,482,478) was reported at date of entering agreement. (2023 financial year)
Sundry Creditors	Total balance payable by purchaser was reported as an account receivable, with funds later received being treated as a reduction in receivables

Correct treatment for this transaction is as follows:

Item	Treatment
Land & Buildings	Remain on Balance Sheet, stated at cost. This is because The Brain Injury Association (Auckland) still retains control of the asset, including deriving rental income from it. The purchaser may also withdraw from the purchase should they change their mind.
Gain on Sale of Land & Buildings	Gain on sale will be reported when the final settlement takes place. (2028 financial year)
Sundry Creditors	This has been removed from the Balance Sheet.
Funds Received in Advance (Non-current Liability)	Funds received in advance of the final settlement have been treated as a non-current liability. Should the purchaser withdraw from the purchase, these funds will be converted to income for the organisation.

#### 16 Prior Period Adjustment

Auckland City Council issued a refund notice to The Brain Injury Association (Auckland) on 4th June 2025. This was to refund rates paid for a number of financial years.

\$143,283 including GST (\$124,594 excluding GST) was refunded on 31 July 2025.

This was therefore an account receivable at 30 June 2025.

\$26,909 excluding GST relates to the 2025 financial year, so this has been treated as a reduction of expenses for the year.

The remaining \$97,685 excluding GST relates to rates paid in prior years, so an adjustment has been made to Accumulated Funds for this portion, as seen in Note 12

# CONTACT DETAILS

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