Brain Injury Australia Inc

ANNUAL REPORT
2007 - 2008

The national peak body for Acquired Brain Injury
Brain Injury Australia works to ensure that all people living with an acquired brain injury have access to the supports and resources they require to optimize their social and economic participation.
Brain Injury Australia would like to acknowledge the Commonwealth Department of Families, Housing, Community Services and Indigenous Affairs for the funding it provides to BIA under the National Disability Secretariat Programme.
Contents

Table of Contents ........................................................................................................................................ 2
Brain Injury Australia ................................................................................................................................... 3
President’s Report ......................................................................................................................................... 5
Executive Officer’s Report ............................................................................................................................ 6
Treasurer’s Report ........................................................................................................................................ 7
Auditor’s Report ........................................................................................................................................... 9
Financial Statements ................................................................................................................................... II
BIA Member Organisations ..........................................................................................................................19
About acquired brain injury
Acquired brain injury is injury to the brain which results in deterioration in cognitive, physical, emotional or independent functioning. Acquired brain injury can occur as a result of trauma, hypoxia, infection, tumour, substance abuse, and degenerative neurological diseases of stroke. These impairments to cognitive abilities or physical functioning may be either temporary or permanent and cause partial or total disability or psychosocial maladjustment.

About BIA
BIA is the national peak acquired brain injury organisation representing, through its State member organisations, the interests and needs of people with acquired brain injury, their families and carers.
BIA (formerly known as Head Injury Council of Australia) was formed at the first national community based conference on acquired brain injury in 1986. (The Federal Government began funding BIA in 1991). BIA literature suggests that most people who experience an acquired brain injury are likely to be within the lower income brackets. Although not always so, societal power structures can mean that their voices are also less likely to be heard. BIA is committed to ensuring that they will be.

BIA’s Role:
- Advocate for government program allocations and policies that reflect the needs and priorities of people with acquired brain injury and their families
- Provide effective and timely input into policy, legislation and program development through active contact with Federal Government ministers, parliamentary representatives, Federal Government departments and agencies, and national disability organisations
- Initiate and coordinate national projects
- Increase national public awareness of acquired brain injury through the implementation of public information programs
- Monitor Federal Government consumer consultation processes to ensure that these are of a quality that is meaningful and inclusive of people with acquired brain injury and their families
- Develop strategic alliances that support and enhance the achievement of BIA’s strategic objectives.

BIA’s Operating Principles:
- A professional and responsible approach in representing people with acquired brain injury.
- Decision-making processes which include consultation with people with acquired brain injury and their families and its member organisations.
- A balanced recognition of the needs of all people with a disability and other disadvantaged groups.
- An effective, democratic and participative approach to governance.
- Full financial and program accountability to membership and to funding agencies.

BIA Structure
BIA’s membership is made up of the State and Territory based brain injury associations which represent and provide support to people with acquired brain injury and their families and carers. The BIA office is located in Northcote, Melbourne and employs three part time staff. The Executive is responsible to a Board of Management which meets monthly and is composed of two delegates from each State organisation. BIA operates under an agreed set of Rules of Association and is an incorporated association.
BIA Executive

<table>
<thead>
<tr>
<th>President</th>
<th>Vice-President</th>
<th>Treasurer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kerry Stafford</td>
<td>John Dickinson</td>
<td>Deborah Byrne</td>
</tr>
</tbody>
</table>

BIA Board Members

Deborah Byrne  John Dickinson  Rachel Merton
Jennifer Cullen  Karl Mortimer  Kerry Stafford
Debra Kay  Dr Roger Chung

BIA Delegates

Lyn McDonald (Vic)  John Dickinson (Qld)  Karl Mortimer (SA)
Kevin Clarke (Vic)  Jennifer Cullen (Qld)  Debra Kay (SA)
Kerry Stafford (NSW)  Dr Roger Chung (Tas)  Vicki O’Halloran (NT)
Rachel Merton (NSW)  Deborah Byrne (Tas)  Cherry Cameron (NT)

Member Organisations

Brain Injury Association of New South Wales
Brain Injury Association of Queensland
Brain Injury Association of Tasmania
Brain Injury Network of South Australia
The Victorian Coalition of ABI Service Providers (VCASP)/ Brain Injury Matters (BIM)
Somerville Community Services Inc (Northern Territory)

BIA Staff

<table>
<thead>
<tr>
<th>Administration Officer</th>
<th>Executive Officer</th>
<th>Financial Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paula Armstrong</td>
<td>Nick Rushworth</td>
<td>Sally Goldner</td>
</tr>
</tbody>
</table>
This year has proved to be another significant year for the BIA in the development, growth and consolidation as the national peak body in the sector representing people with ABI and their families.

The strategic direction set for the organisation this year focused on the broad directions:

- To drive changes to improve the lives of people with an ABI;
- To build strong relationships with our members and potential members and those they represent;
- To cultivate and nurture relationships with key allies; and
- To get the organization right.

The emphasis for the work activity focused on further development of partnerships, development of a national training and education program, systemic advocacy, development of key agenda setting national policy statements and the planning and organisation of our 2nd National Conference.

We have achieved this by:

- Consulting with people with ABI, our state members and the ABI sector;
- Producing a policy paper for the Australian Government on “Children, Young People and ABI”;
- Completing a national training audit that will form the development of national training program on ABI to educate and increase awareness of ABI across Australia;
- Contributing to major submissions and raised issues on:
  - The CSTDA and unmet ABI Needs
  - ABI and Mental Illness
  - ABI advocacy
  - ABI and income security
  - ABI and accommodation needs
  - Young People in Nursing Homes
  - Workforce development for staff working with people with ABI
  - Indigenous ABI
- Working collaboratively with other national disability peak organizations, particularly through our membership of the Australian Federation of Disability Organisations (AFDO)
- Holding regular meetings with senior government managers at the national level to increase awareness and understanding of ABI.
- Attracting additional funds from The Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA) for our 2007-08 budget.
- Planning and organising our 2nd National Conference “Insights and Solutions” in partnership with arbies.

During this year we also faced a change in our leadership with Executive Officer Lyndall Grimshaw leaving to pursue other career opportunities. Changes in leadership always have an impact on small organisation, however its impact was minimised with the appointment of Nick Rushworth as Executive Officer in early 2008. Nick certainly had his work cut out for him with competing strategic priorities, a national conference to organize along with unfinished work in building BIA’s organisational structure. Nick certainly has been successful in his new role and proved himself a quick learner and provided solid leadership to successfully assist us achieve our goals and priorities for this year.

With our Strategic Plan set to continue to guide us and under Nick’s leadership the year ahead promises to be a positive and exciting one.

I would like to thank the Board for their commitment, guidance, advice and efforts throughout the year in the governance of the organisation.

I would also like to thank Lyndall Grimshaw for leadership and direction during her time at BIA.

Thank you also to the staff, Nick Rushworth (Executive Officer), Paula Armstrong (Administrator) and Sally Goldner (Bookkeeper) for all their continued hard work and dedication to BIA.

Kerry Stafford
President
The leadership of Brain Injury Australia during the 2007-2008 year divides very neatly into quarters. The first saw the continuation of the hard work of my predecessor, Lyndall Grimshaw. The second comprised the gap taken up in recruitment of her successor. The third combined my learning the ropes with trying to get some runs on the board for ABI.

The year began in formal agreement with the Board to a two-year “Strategic Directions” of identified priority goals and activities, including the first stage in establishment of a national ABI training and education framework.

Lyndall had successfully lobbied the previous government to not only secure BIA a place on the Reference Group reviewing the National Disability Advocacy Program (NDAP) but also advanced negotiations with the then Department of Families, Community Services and Indigenous Affairs (FaCSIA) for a genuinely national strategy for ABI advocacy, facilitated by BIA. Lyndall was also successful in obtaining a commitment from the Department Human Services to funding BIA to produce a training package in ABI for their 1,500 Job Capacity Assessors nationwide. And Lyndall formed a partnership with Melbourne-based abias’ (Alcohol and other drug-Related Brain Injury Australian Services) to share its 2nd International Conference on Alcohol and Other Drug-Related Brain Injury with Brain Injury Australia’s 2nd National Conference, held at the Melbourne Sofitel in Melbourne in September. Lyndall was also centrally instrumental in the recruitment of our Full Member in Victoria (to replace Headway Victoria) – a conjoint membership of the Victorian Coalition of Acquired Brain Injury Service Providers (VCASP) and a Victorian consumer group, Brain Injury Matters (BIM).

My work began with preparation of our annual policy paper submitted to the (now) Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA) on “Children, Young People and ABI” as well as trying to keep pace with the new Australian Government’s frenetic work agenda – namely, submissions to a review of Job Capacity Assessment, to a National Mental Health and Disability Employment Strategy as well as a green paper, “Which Way Home? A New Approach to Homelessness”. After a June meeting between myself, the President of BIA and senior management of the Disability Branch of FaHCSIA, the policy paper’s thirteen recommendations – in areas of education, transport and injury prevention, justice and corrective services, and pensions and welfare - remain the subject of ongoing correspondence between BIA and a variety of Australian Government Ministries and Departments.

I have spent much of my energies in seeking out like-minded allies in areas like injury prevention, electoral matters (BIA was invited to join the Australian Electoral Commission’s Disability Advisory Group), Indigenous disability, corrective services, employment and telecommunications (BIA is now a member of Telstra’s Disability Forum).

Perhaps like many collaborations, BIA’s 2nd National Conference was a critical more than a financial success. However, the post-conference workshops in Sydney and Hobart, presented by Dr. Tim Feeney, Project Director of the New York Neurobehavioral Resource Project (himself a replacement for a keynote speaker forced to drop out of the Conference), were happily both. BIA was also grateful to FaHCSIA for the support it was given - under the National Disability Conference Funding Program - that enabled 26 people with an ABI, carers and family members to attend the conference. An art exhibition about the lived experience of people with an ABI - entitled “Headcase” – held during the Conference was also warmly welcomed by delegates.

BIA’s choice of assault-related Traumatic Brain Injury as the theme for 2008’s Brain Injury Awareness Week proved astute. The Week received wide acknowledgement from State and Territory ABI organizations and wider media coverage than previous years.

I want to thank my predecessor, Lyndall Grimshaw, BIA’s President, Kerry Stafford and the Board for their continuous support, BIA’s long-serving and dedicated Administration Officer, Paula Armstrong (who, with BIA’s move to Sydney, stepped down from the role) and Blake Ericksen who provided invaluable (and volunteer) bookkeeping and accountancy support after the sudden resignation of BIA’s Finance Officer.

Nick Rushworth
Executive Officer
I have pleasure in presenting the audited Financial Statements for Brain Injury Australia (BIA) for the year 1 July 2007 to 30 June 2008.

The Financial Statements show BIA to be in a sound position with a positive operating result of $18883. This is for the most part due to the resignation of Lyndall Grimshaw as Executive Officer in early December 2007 and the commencement of Nick Rushworth in the position in early March 2008.

As detailed in Note 1, the Board has determined that BIA is not a reporting entity and as such the financial report is a special purpose report.

The Statement of Cash Flows shows a significant increase in cash flow from operating activities between 2007 and 2008. This relates to:

A FaHCSIA grant of $30,000, paid to BIA in the 07/08 financial year for IT equipment and support for the 08/09 financial year. This payment is reflected in the ‘Grants in Advance’ item on the Balance Sheet;

A FaHCSIA grant of $31,960 to assist BIA to provide for increased participation and input to BIA by people living with or affected by ABI. A national consumer forum planned for early 2008 was postponed to early 2009 due to the change-over of Executive Officer and the demands of co-hosting the national conference. The $20,000 allocated to facilitate the national forum is also shown on the Balance Sheet item ‘Grants in Advance’; and

Donations paid to BIA towards the Headcase Exhibition at the 2nd combined ARBIAS and Brain Injury Australia Conference.

Although not fully detailed in the accompanying financial report, expenditure items of note include:

$26,000 paid to ADF Events Management towards the combined 2nd International Conference on Alcohol and Other Drug Related Brain Impairment and the Brain Injury Australia National Conference held Monday 1 – Wednesday 3 September 2008 at the Sofitel Hotel in Melbourne.

An increase in Travel & Accommodation expenses for the BIA Board of Management/Executive Committee.

This is a result of the decision to schedule two face-to-face Board of Management meetings each year and travel associated with the resignation of the Executive Officer in December 2007 and commencement of the new Executive Officer in March 2008.

Members will note current assets and liabilities are clearly itemised in the Balance Sheet. The increase in Cash (Current Assets) offset against the Current Liability of ‘Grants in Advance’; the increase in receivables due to invoices raised associated with the Headcase Exhibition; the reduction in Property, plant and equipment a result of depreciation; and the reduction in Provisions a result of payment of outstanding entitlements to Lyndall in December.

The BIA Board of Management is conscious of their fiduciary duty in allocating the limited resources of the organisation. Brain Injury Australia remains able to meet future trading commitments.
Financial Statements
Auditor’s Report

To the members of BRAIN INJURY AUSTRALIA


We have audited the accompanying financial report, being a special purpose financial report, of BRAIN INJURY AUSTRALIA, comprising the balance sheet as at 30th June 2008, and the income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Management’s Responsibility for the Financial Report

The management of BRAIN INJURY AUSTRALIA is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report are appropriate to meet the needs of the members. The management’s responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial report on order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.
The financial report has been prepared for distribution to members for the purpose of fulfilling the Management’s financial reporting requirement. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

*Independence*

In conducting our audit, we have complied with the relevant independence requirements.

*Auditor’s Opinion*

In our opinion the financial report of **BRAIN INJURY AUSTRALIA**

(a) gives a true and fair view of **BRAIN INJURY AUSTRALIA**'s financial position as at 30th June 2008 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and

(b) complying with Australian Accounting Standards to the extent described in Note 1.

..............................................................
Janet Collyer

**J L COLLYER & PARTNERS**

10th October 2008
### BRAIN INJURY AUSTRALIA

#### BALANCE SHEET

**AS AT 30TH JUNE 2008**

<table>
<thead>
<tr>
<th>Note</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### Current Assets

<table>
<thead>
<tr>
<th>Item</th>
<th>Note</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>6</td>
<td>133,225</td>
<td>83,429</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td>17,507</td>
<td>100</td>
</tr>
<tr>
<td>Prepayments</td>
<td></td>
<td>4,850</td>
<td>200</td>
</tr>
</tbody>
</table>

**Total Current Assets** 155,582 83,729

#### Non Current Assets

<table>
<thead>
<tr>
<th>Item</th>
<th>Note</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, plant and equipment</td>
<td>5</td>
<td>9,613</td>
<td>12,273</td>
</tr>
</tbody>
</table>

#### Investments

<table>
<thead>
<tr>
<th>Shareholdings</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>

#### Total Assets 165,195 96,001

#### Current Liabilities

<table>
<thead>
<tr>
<th>Item</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>13,122</td>
<td>7,321</td>
</tr>
<tr>
<td>Provisions</td>
<td>2,910</td>
<td>8,402</td>
</tr>
<tr>
<td>Grants in advance</td>
<td>50,000</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Current Liabilities** 66,032 15,722

#### Net Assets 99,162 80,279

#### Equity

<table>
<thead>
<tr>
<th>Item</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated Surplus</td>
<td>99,162</td>
<td>80,279</td>
</tr>
</tbody>
</table>

**99,162 80,279**

The accompanying notes form part of this financial report.
## BRAIN INJURY AUSTRALIA
### INCOME STATEMENT
#### FOR THE YEAR ENDED AT 30TH JUNE 2008

<table>
<thead>
<tr>
<th>Note</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Revenue from ordinary activities</td>
<td>2</td>
<td>181,117</td>
</tr>
<tr>
<td>Employee expenses</td>
<td></td>
<td>(83,251)</td>
</tr>
<tr>
<td>Depreciation and amortisation expenses</td>
<td></td>
<td>(2,659)</td>
</tr>
<tr>
<td>Other expenses from ordinary activities</td>
<td></td>
<td>(76,324)</td>
</tr>
<tr>
<td><strong>Surplus(deficit) from ordinary activities</strong></td>
<td>3,4,7</td>
<td>18,883</td>
</tr>
</tbody>
</table>

*Increase/(decrease) in reserves from prior year adjustments*

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>18,883</td>
<td>8,556</td>
</tr>
</tbody>
</table>

The accompanying notes form part of this financial report.
# Brain Injury Australia

## Statement of Cash Flows

For the Year Ended at 30th June 2008

<table>
<thead>
<tr>
<th>Note</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Cash Flow from Operating Activities

**Receipts**

- Operating grants: 189,800 126,787
- Donations: 14,005 125
- Interest earned: 5,576 2,316
- Other receipts: 5,336 66,124

**Payments**

- Payments to suppliers and employees: (164,921) (128,397)

Cash Flow from Operating Activities: 49,796 66,955

### Cash Flow from Investing Activities

- Purchase of property, plant and equipment: - -

Cash Flow from Investing Activities: - -

Net Increase/(Decrease) in Cash Held: 49,796 66,955

Cash at the Beginning of the Year: 83,429 16,474

**Cash at the End of the Year**: 133,225 83,429

The accompanying notes form part of this financial report.
Note 1: Statement of Accounting Policies

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1981 (ACT). The board has determined that the association is not a reporting entity.

As a prescribed association the financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 1981 (ACT) and the following Australian Accounting Standards:

- AAS1 Income Statement
- AAS4 Depreciation
- AAS5 Materiality
- AAS6 Accounting policies
- AAS8 Events occurring after reporting date
- AAS28 Statement of Cash Flows
- AAS36 Balance Sheet
- AASB1 First-time adoption of Australian Equivalent to International Financial Reporting Standards

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Fixed Assets
Fixed assets are included at cost, and are depreciated over their estimated useful lives, commencing from the time the asset is held ready for use.

Employee Benefits
Provision is made for payments to employees for their pro-rata entitlement to annual leave.
Note 1: Statement of Accounting Policies (Continue)

Funding Grants

General operating support grants, from FACSIA are made on an annual basis and are fully brought to account during the financial year.

Specific project grants, generally made on a non profit or loss basis, are brought to account over the duration of the project, on the basis of actual costs incurred. Unexpended grants at year end, are carried forward in the balance sheet, as a liability to be matched against expenses in future periods.

Where the project period extends beyond year end, an assessment is made at year end as to the financial progress of projects by comparing actual year to date costs against budgeted year to date costs. Where a significant cost overrun has been incurred, a provision for overrun is raised in the accounts to ensure that any significant losses are recognised in the period to which they relate.

The Board has determined that the Association is not a reporting entity and therefore, there is no requirement to apply Australian Accounting Standards and other mandatory professional reporting requirements in the preparation of these financial statements. The Committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the accounts.

In the opinion of the Board the financial report:

1. Presents fairly the financial position of Brain Injury Australia Inc. as at 30th June 2008 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Brain Injury Australia Inc. will be able to pay its debt as and when they fall due.

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

Kerry Stafford (Chairperson)  Deborah Byrne (Treasurer)

Dated this 10th day of October 2008
### Note 2: Revenue

**Operating activities**

<table>
<thead>
<tr>
<th>Description</th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government grants</td>
<td>139,800</td>
<td>126,787</td>
</tr>
<tr>
<td>Donations</td>
<td>30,405</td>
<td>125</td>
</tr>
<tr>
<td>Interest received</td>
<td>5,576</td>
<td>2,316</td>
</tr>
<tr>
<td>Other income</td>
<td>5,336</td>
<td>12,185</td>
</tr>
</tbody>
</table>

**Total revenue**

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>181,117</td>
<td>141,412</td>
</tr>
</tbody>
</table>

### Note 3: Surplus/(deficit) from ordinary activities

Surplus/(deficit) from ordinary activities has been determined after:

- Depreciation of property, plant and equipment: 2,659
- Remuneration of auditor:
  - Audit services: 34
  - Other services: -

**Total remuneration**

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>34</td>
<td>1,936</td>
</tr>
</tbody>
</table>

### Note 4: Income Tax

The Association is specifically exempt from tax under s(50)10 of the Income Tax Assessment Act, and in accordance with the restrictions imposed by exempt status, no asset or income of the Association may be transferred to any member of the Association.

### Note 5: Property, plant and equipment

- Furniture and fittings – at cost: 17,730
- Less Accumulated depreciation: (8,117)

**Total**

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>9,613</td>
<td>12,273</td>
</tr>
</tbody>
</table>
Note 6: Cash flow information

(a) Reconciliation of cash
Cash at the period’s end as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>133,225</td>
<td>83,429</td>
</tr>
</tbody>
</table>

(b) Reconciliation of net cash provided by operating activities to operating surplus

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating surplus</td>
<td>18,883</td>
<td>8,556</td>
</tr>
</tbody>
</table>

Non cash flows in operating surplus

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>2,659</td>
<td>2,659</td>
</tr>
<tr>
<td>Provision</td>
<td>(5,491)</td>
<td>5,100</td>
</tr>
</tbody>
</table>
| Changes in assets & liabilities
| Increase/(decrease) in creditors | 5,802  | 5,235  |
| Increase/(decrease) in grants received in advance | 50,000 | - |
| (Increase)/decrease in receivables | (17,407) | 53,939 |
| (Increase)/decrease in prepayments | (4,650) | 1,647 |

Total non cash flows in operating surplus: 49,796
Total operating surplus: 77,136

Note 7: Statement of Changes in Equity

<table>
<thead>
<tr>
<th></th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus (deficit) from ordinary activities</td>
<td>18,883</td>
<td>8,556</td>
</tr>
<tr>
<td>Opening Balance Adjustments</td>
<td>-</td>
<td>8,601</td>
</tr>
<tr>
<td>Net increase/(decrease) in equity</td>
<td>18,883</td>
<td>17,157</td>
</tr>
<tr>
<td>Equity at the beginning of the year</td>
<td>80,279</td>
<td>27,840</td>
</tr>
</tbody>
</table>

Equity at the end of the year: 99,162
### BIA Member Organisations

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Address</th>
<th>Phone</th>
<th>Fax</th>
<th>Email</th>
<th>Website</th>
<th>Executive Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>BINSA</td>
<td>Torrens Building, 220 Victoria Square, ADELAIDE SA 5000</td>
<td>08 8303 0982</td>
<td>08 8211 8164</td>
<td><a href="mailto:info@binsa.org">info@binsa.org</a></td>
<td><a href="http://www.binsa.org.au">www.binsa.org.au</a></td>
<td>Dawn Brooks</td>
</tr>
<tr>
<td>BIAT</td>
<td>Sport &amp; Recreation House, Selfs Point Road, CORNELIAN BAY TAS 7008</td>
<td>03 6278 7299</td>
<td>03 6228 0855</td>
<td><a href="mailto:enquiries@biat.org.au">enquiries@biat.org.au</a></td>
<td><a href="http://www.biat.org.au">www.biat.org.au</a></td>
<td>Deborah Byrne</td>
</tr>
<tr>
<td>BIAQ</td>
<td>Unit 3/162 Petrie Terrace, BRISBANE QLD 4000</td>
<td>07 3367 1049</td>
<td>07 3367 1053</td>
<td><a href="mailto:enquiries@biat.org.au">enquiries@biat.org.au</a></td>
<td><a href="http://www.biat.org.au">www.biat.org.au</a></td>
<td>Jennifer Cullen</td>
</tr>
<tr>
<td>VCASP</td>
<td>PO Box 900, NOTHCOTE VIC 3070</td>
<td>(03) 9939 8602</td>
<td></td>
<td><a href="mailto:info@vcasp.org.au">info@vcasp.org.au</a></td>
<td><a href="http://www.vcasp.org.au">www.vcasp.org.au</a></td>
<td>Tom Worsnop</td>
</tr>
<tr>
<td>BIA NSW</td>
<td>Suite 102, 3 Carlingford Road, EPPING NSW 2121</td>
<td>02 9868 5261</td>
<td>02 9868 5619</td>
<td><a href="mailto:mail@biansw.org.au">mail@biansw.org.au</a></td>
<td><a href="http://www.biansw.org.au">www.biansw.org.au</a></td>
<td>Rachel Merton</td>
</tr>
<tr>
<td>BIM</td>
<td>Level 4, Ross House, 247 Flinders Lane, MELBOURNE VIC 3000</td>
<td>(03) 9639 7222</td>
<td></td>
<td><a href="mailto:office@bim.org.au">office@bim.org.au</a></td>
<td><a href="http://www.bim.org.au">www.bim.org.au</a></td>
<td>Lyn MacDonald</td>
</tr>
<tr>
<td>Somerville</td>
<td>147 Lee Point Road, WAGAMAN NT 0810</td>
<td>08 8945 1533</td>
<td>08 8927 9298</td>
<td><a href="mailto:scs@somerville.org.au">scs@somerville.org.au</a></td>
<td><a href="http://www.somerville.org.au">www.somerville.org.au</a></td>
<td>Vicki O’Halloran</td>
</tr>
</tbody>
</table>
Brain Injury Australia Inc.
ABN 77 314 074 922

BIA
The Social Enterprise Centre
1-7 Gelibolu Parade Auburn NSW 2144
P O Box 874 Auburn NSW 1835 Australia

Ph: 03 9497 8074  Fax: 03 9486 7941
Email: admin@bia.net.au
Web: www.braininjuryaustralia.org.au