



ANNUAL REPORT

2022/23



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INCLUDED IN THIS REPORT

- Messages from our E.D., Chair, and Treasurer
 - 2022/23 Programs & Education/Training Sessions
 - 2022/23 Community Reach & Supports
 - A thank you to our 2022/23 Board of Directors & our supporters
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ATTACHED TO THIS REPORT

- 2022/23 AGM Agenda
- Minutes from 2021/22 AGM
- Full Financial Statements
- Proposed Slate of 2023/24 Board of Directors

MESSAGE FROM EXECUTIVE DIRECTOR

When I joined BIANs mid-way through this fiscal year, the first thing I came to realize was the diversity of this community. There is no single definition of what a brain injury survivor looks like, where we are from, or how we move through the world. No ideal way to be a caregiver, or a textbook description for families on how to support their loved ones on this journey. Every person's experience is unique. And yet, not a week has gone by that I haven't heard someone express how much they have in common with other survivors and how they treasure the connections they have made through this organization.

This is what drives the work we do.

Whether via online 'coffee chats', reconnecting the mind and body through yoga, experiencing the joy of music, or sharing ways to overcome challenges during a peer support program, we strive to create opportunities for members to learn and connect. A huge thank you to our talented staff team (Chloe, Marlee, and Sam) and Board of Directors for continuing to keep the needs of our members and the sustainability of the organization top of mind. Although it is sometimes behind the scenes, the time and energy you have invested in our organization does not go unnoticed!

As a non-profit association, we also know that partnerships are essential. The work we do would not be possible without our donors, volunteers, community collaborators, healthcare and government partners. Your support this past year enabled us to continue serving, supporting and speaking up for the brain injury community across Nova Scotia.

Over the next year, we are excited to explore new collaborations with like-minded organizations and dig into what the real needs of our members are. As we expand our education and public awareness initiatives across the province, I look forward to many more opportunities to highlight the diversity among us and celebrate the resilience and camaraderie of the BIANs community.

Emily Roeding, Executive Director






CHAIRS REPORT

On behalf of the Brain Injury Nova Scotia Board of Directors, I present this report for the fiscal year ending March 31st, 2023.

I enjoyed my past year as Chair, although admittedly I was a bit nervous at the start. I wanted to make sure that I could bring value to the board just as the past two Chair's did, so the challenge was on. One might say that it can be hard to follow in someone's footsteps, while others may say it is time to create your own path. Regardless of one's approach to the role, the strength of the Chair is directly related to the strength of the board, and we have a great board, an active board that brings many levels of experience to the table, a board that has really delivered over the past few years.


But the board is only an extension of the organization, the core team is made up of our great staff, volunteers, and partners. A small but mighty team, the staff each wear many hats in their roles; they work hard and show true dedication to our community. We are very fortunate to have Emily Roeding (Executive Director), Chloe Lockett (Program Coordinator/Podcast Host), Sam Clarke (Director of Marketing and Communications), and Marlee Smith (Navigator).

With this AGM being the end of my role as Chair, I would like to thank all the departing board members: Katie Lister, our past Chair, who brought extensive board experience, provided invaluable support, and was the driving force behind the renewing the Elizabeth Andrews Bursary, and Katie Ellsworth, our Treasurer, who also brought an extensive amount of knowledge and dedication to her role, setting us up nicely for the new fiscal year. A special thanks to Allison Harris for all her work as Secretary and her continued involvement (similar to myself) as a board member at large next year. Paige Black, who served as our survivor rep on the executive last summer, was pivotal in recruiting our new ED. Thank you to past Directors: Boluwatife (Grace) Amore, Jessica Bradstock-Young, Robin Sanford, Dawn Vincent and Zonea Kauffman, who once again devoted her time to supporting the board in between the recruitment of a new Treasurer.



So before I touch on the organization's accomplishments, partnerships, new relationships, and continued support that Brain Injury NS provides to the vast community throughout the province of Nova Scotia, I would like to thank the staff and all the volunteers who put in the hard work to make everything below possible:

- In partnership with March of Dimes Canada, we held the 2nd annual "Pathway to Peers" conference, which exceeded our goal in attendance. And of those that completed the post-event evaluation, 100% recommended the conference, as well as confirming they would attend the next one.
- We continue to successfully bring people together at our Ambiguous Loss workshops. The success of these workshops comes from the excellent support and leadership provided by Marlee Smith and Shelley Pick.
- Our weekly Walk & Talk program success has led to a new relationship next fiscal year with Hike Nova Scotia's "NSWalks", which opens our walking program up across Nova Scotia.
- Through the Department of Communities, Culture, Heritage, and Tourism, we received funding to build and launch an e-learning module. This is in its final edits, and I look forward to announcing its completion.
- The staff were able to identify the need for a parent peer support group. In order to meet this need, the organization will be launching a new virtual program to support the parents of brain injury survivors.
- Through a generous donation from Ultramar Foundation/Parkland, we were able to bring back our "Improv for Anxiety" program.
- In the nick of time, the organization was able to weigh in on a proposed change to provincial auto insurance. We were able to express our concerns around the new definition of "minor injury" and a reduced cap on claims.
- The Halifax Stroke Club invited Chloe Lockett to lead a weekly exercise/movement class.
- In partnership with the Valley Community Learning Association (VCLA) in Kentville we have, and will continue to, provide different offerings to the local members.
- Chloe was interviewed live on the 'CTV Atlantic Morning' program, with a great reception from both the on-air and off-air staff about their own personal experiences. We are pleased that we will be returning again for further discussions.

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- The NS League for Equal Opportunity (NSLEO) received multi-year funding from the province to develop a Quality of Life Index for people living with disabilities in Nova Scotia, and Emily was invited to join the Project Advisory Committee to help guide the work involved in developing the index.
 - Staff participated in a stakeholder roundtable, coordinated by the NS Centre on Aging at Mount St. Vincent University, about caregiver education in the province.
 - We are in ongoing conversations with the Canadian Royal Purple Society about their potential presence in Eastern Canada and potential fundraising opportunities.
 - We also received notice that, as a result of the protracted federal-provincial healthcare negotiations, all organizations (including the Brain Injury Association of NS) will receive bridge funding again in F2023-24.

As we kick off another fiscal year, I know that we will continue on the same successful path we have been carving out for the organization because of our strong, active board and the staff's hard work and experience. In my past four and a half years with the organization, I have seen the strengths of the staff and the board continue to expand.

Lastly, I have the pleasure of passing the gavel to Patrick O'Connell, our past Vice Chair, who will be your Chair for the next two years.

Chris Toms, Chair, Board of Directors



TREASURER'S REPORT

Members are encouraged to read through the year-end financial statements distributed with this package. These statements include important notes that provide additional context.

Fiscal 2022-23 revenue decreased over prior year, because the prior year had \$25,000 more in government grants, as well as a \$20,000 forgivable loan from the Canada Emergency Business Account (CEBA). In March 2023, we received \$100,000 in cash towards our 2024 government grants, which is why our cash levels look high at March 31, 2023. This is grant income that will be recognized and used in the next fiscal year.

Expenses increased over prior year mainly because we were not fully staffed last year, and we entered into a rental agreement for our Bedford NeuroCommons location mid-year. So in fiscal 2021-22 there was only four months of that rent included. Fiscal 2022-23 expenses show full staff, as well as two rental locations.

BIANS had some carry-forward of grants from the prior year, which balances out our Fiscal 2022-23 deficit, resulting in net assets of \$34,772 at the end of the year.

Prepared by Katie Ellsworth, CA, CPA



3,465

**Total
attendance/viewership**
(10% increase YOY)

8

**Weekly or monthly
programs offered**
(33% increase YOY)

14

**Training, community, or
education events**
(125% increase YOY)

PROGRAMS & EDUCATION/TRAINING

During this fiscal year, we were thrilled not only to continue offering all of our programs and training sessions from last year but also to continue expanding those offerings by introducing Improv for Anxiety on a regular basis, as well as re-introducing our weekly Walk and Talk program.

In addition to growing our program offerings, we more than doubled the number of community and education events we offered, including the 2nd annual Pathway to Peers, multiple sessions of our popular Ambiguous Loss After Brain Injury workshops, workplace training events for groups such as Mountains and Meadows, ongoing sessions at the Nova Institute for Women, and more.

While we are delighted with the success of this year's programs and community education sessions, we continue working hard to expand our offerings to more communities and offer a more comprehensive selection of sessions to our community. We look forward to furthering this growth and success in 2023/24.

COMMUNITY REACH AND SUPPORTS

In addition to offering our regular support to the community through our Navigator Marlee Smith, we were happy to introduce a new resource for our community this year with our Survivor ID Card program, which provides survivors with a personalized card to be used to their communicate injuries and limitations in social or emergency situations. We were also excited to continue our partnership with the Provincial Government, Sport NS, and Canadian Sport Institute Atlantic to host the second annual NS Concussion Awareness Day at the end of September, which included the release of an awareness video, "The First Few Days After Concussion", Return-to-School and Sport guidelines, as well as a new Concussion webpage on our website to act as a hub for all concussion information and resources in NS.

We continued to ensure our website and our social media pages were updated with the most current information and resources for the provincial ABI community. While the website figures did not show significant increases this fiscal year, this is because we decreased the number of pages on our website by nearly 30% to create a more effortless navigation experience. Consequently, the raw viewership numbers do not correctly represent the success of our website this fiscal year, and the average viewer spent more than 45% longer viewing our website compared to last fiscal year. We also saw decreases in the number of views of our social media posts, primarily due to Meta changing the algorithm used to calculate duplicate views by a user early this fiscal year, which impacted viewership numbers for all organizations. However, this did result in a more accurate representation of our post-engagement rate, which increased 455% this year and is 198% above the industry average.

~1,350

Responses to
email inquiries

~1,100

Responses to
phone inquiries

159,165

Views of social
media posts or pages

9.61%

View to engagement
rate

13%

Increase in number
of followers

29,187

Website page views

11,559

Unique visitors

1,572

Podcast downloads

244

Avg. downloads per episode

2022/23 VOLUNTEERS & BOARD OF DIRECTORS

We wanted to take this opportunity to thank all of our hardworking volunteers during the past year, who have made such a large contribution to the brain injury community in Nova Scotia. We would not be able to do this work without your help.

To the 2022-23 board members, thank you for the time, talent, and expertise you brought to our Board of Directors this past year; we are delighted that many of you will remain active on the 2023-24 board and in other capacities.

Executive Committee

- Chris Toms, Chair
- Katie Lister, Past Chair
- Patrick O'Connell, Vice Chair
- Katie Ellsworth, Treasurer
- Allison Harris, Secretary
- Paula Huntley, Provincial Survivor Rep.

Non-voting Advisory Board

- Ryan Blood
- Mary Hendricks
- Dr. Richard Braha
- Patricia Rose

Lifetime Board Member

- Mary Bourgeois

Members-at-large

- Boluwatife Grace Amore
- Erica Bergstrom
- Paige Black
- Jessica Bradstock-Young
- Dr. Halina Bruce
- Dan Cashen
- Brent DeCoste
- Darcy Grant
- Dr. Laura Mitchell
- Elizabeth Outhit
- Robin Sanford
- Marcy Weston



OUR SUPPORTERS

We extend a heartfelt thank you to all our partners, supporters, and donors. Without their help, delivering our programs and services to this underserved community would not be possible.



AGENDA

Link to connect: <https://us02web.zoom.us/j/82774999060>

Time	Item	Topic	Speaker
6:00-6:05pm	1	Welcome & Call Meeting to Order	Chris Toms, Board Chair
6:05-6:10pm	2	Approvals i) Meeting Agenda ii) 2022 AGM Minutes	Chris Toms
6:10-6:20pm	3	Chair's Report	Chris Toms
6:20-6:25pm	4	Executive Director's Report	Emily Roeding, Executive Director
6:25-6:30pm	5	Treasurer's Report	Katie Ellsworth, Treasurer
6:30-6:35pm	6	Approvals i) 2022-23 Financial Statements ii) Appointment of 2023-24 Auditors	Katie Ellsworth
6:35-6:45pm	7	Election of New Directors i) Election of Survivor Representative	Elizabeth Outhit, Governance Committee Chair
6:45-6:50pm	8	New Business (if applicable)	Chris Toms
6:50-6:55pm	9	Acknowledgements	Chris Toms and Emily Roeding
6:55-7:00pm	10	Adjournment	Chris Toms

MINUTES

1. **Welcome & Housekeeping** – Katie Lister welcomed everyone to the virtual AGM and acknowledged that we are in Mi'kma'ki, the ancestral and traditional territory of the Mi'kmaq people. Thank you to Sam Clarke and Jennifer Myers for assisting with this event this afternoon.
2. **Call Meeting to Order** – Katie Lister called the meeting to order and confirmed quorum was met.
3. **Approval of Agenda** - Upon Motion by Qendresa Sahiti and seconded by Carol Morrison the Agenda was approved as presented. Motion Carried.
4. **Approval of Minutes from 2020-2021 AGM June 27, 2021** - Upon Motion by Qendresa Sahiti and seconded by Brent DeCoste the AGM Minutes of June 27, 2021 are approved as amended. Motion Carried.
5. **Chair Report** – Katie Lister provided highlights from the last year.
6. **Finance Report** – Zonea Kauffman provided an overview of the 2021-22 Financial Statement.
7. **Approval of the Financial Statements for 2021-2022** - Upon Motion by Shelley Pick and seconded by Brent DeCoste the 2021-22 Financial Statements were approved as presented. Motion Carried.
8. **Appointment of Auditors for 2022-2023** - Upon Motion by Shelley Pick and seconded by Liz Outhit, Miles T. Sweeney were approved as Auditors for 2022-23 Fiscal Year. Motion Carried.
9. **2022-2023 Election of Board of Directors** – Chris Toms introduced the recommended new Board Members Paige Black, Bolutwatife Grace (Grace) Amore, Jessica Bradstock-Young, Halina Bruce, Dan Cashen, Brent DeCoste, Darcy Grant, Paula Huntley, and Robin Sanford. Upon Motion by Qendresa Sahiti and seconded by Paula Huntley the 2022-2023 Board of Directors be approved as presented. Motion Carried.
10. **Acknowledgements** – Chris Toms thanked the staff, for their dedication and hard work this past year throughout the Covid pandemic. On behalf of Katie Lister (Departing Chair) and himself, thank you to each of departing board members, Jamie Parker, Sharlene Slater, Thomas Hatfield, Zonea Kauffman, Dr. Erica Baker, Glennis Munroe and Chrissy Steele. Chris Toms also acknowledged all of our sponsors, without their support we would not be where we are.
11. **New Business** – 1 item discussed: Our current Executive Director (ED), Jennifer Myers, will be resigning. She will continue on for the next few weeks to help with the transition to a new ED and will stay involved with the organization and assist as a volunteer going forward. Thank you to

2021-2022 AGM
Sunday July 17, 2022 at 2-3pm
Virtual Meeting Via Zoom



MINUTES

Jennifer for all of her tremendous work over the last year, you have made a big difference to this organization.

12. **Adjournment** – Upon motion by Qendresa Sahiti and seconded by Halina Bruce the meeting was adjourned by consent at 2:51pm.

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Financial Statements
Year Ended March 31, 2023

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
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Year Ended March 31, 2023

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Directors of Brain Injury Association of Nova Scotia

We have reviewed the accompanying financial statements of Brain Injury Association of Nova Scotia (the organization) that comprise the statement of financial position as at March 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Brain Injury Association of Nova Scotia as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.



Dartmouth, Nova Scotia
June 29, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Statement of Financial Position
March 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 151,641	\$ 82,501
Accounts receivable	8,005	18,428
Prepaid expenses	1,170	1,170
	160,816	102,099
PROPERTY, PLANT AND EQUIPMENT <i>(Note 4)</i>	10,562	15,089
LONG TERM INVESTMENTS <i>(Note 3)</i>	14,777	5,000
ASSETS HELD IN TRUST <i>(Note 5)</i>	-	9,767
	\$ 186,155	\$ 131,955
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 11,383	\$ 12,269
Deferred income <i>(Note 2)</i>	100,000	-
Current portion of long term debt <i>(Note 6)</i>	40,000	-
	151,383	12,269
LONG TERM DEBT <i>(Note 6)</i>	-	40,000
	151,383	52,269
NET ASSETS	34,772	79,686
	\$ 186,155	\$ 131,955
LEASE COMMITMENTS <i>(Note 7)</i>		

APPROVED BY THE DIRECTOR

Director

Director

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Statement of Revenues and Expenditures
Year Ended March 31, 2023

	2023	%	2022	%
REVENUES				
Donations and bequests	\$ 15,055	5.06	\$ 5,664	1.66
Fundraising	6,417	2.15	9,092	2.66
Grant revenue	276,351	92.79	326,677	95.68
	297,823	100.00	341,433	100.00
EXPENSES				
Advertising and website	39,615	13.30	44,290	12.97
Amortization	4,527	1.52	7,910	2.32
Fundraising costs	-	-	506	0.15
Insurance	4,043	1.36	3,959	1.16
Interest and bank charges	2,150	0.72	1,158	0.34
Office supplies and equipment	1,265	0.42	1,481	0.43
Professional fees	5,611	1.88	5,049	1.48
Programming costs	12,888	4.33	24,202	7.09
Rental	25,800	8.66	16,263	4.76
Salaries and subcontract	238,746	80.16	194,174	56.87
Telephone	6,974	2.34	7,418	2.17
Travel	1,118	0.38	-	-
	342,737	115.07	306,410	89.74
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (44,914)	(15.07)	\$ 35,023	10.26

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Statement of Changes in Net Assets
Year Ended March 31, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 79,686	\$ 44,663
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(44,914)</u>	<u>35,023</u>
NET ASSETS - END OF YEAR	<u>\$ 34,772</u>	<u>\$ 79,686</u>

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Statement of Cash Flows
Year Ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (44,914)	\$ 35,023
Item not affecting cash:		
Amortization of property, plant and equipment	<u>4,527</u>	7,910
	<u>(40,387)</u>	42,933
Changes in non-cash working capital:		
Accounts receivable	10,423	(3,406)
Accounts payable	(886)	1,786
Deferred income	<u>100,000</u>	<u>(25,000)</u>
	<u>109,537</u>	(26,620)
Cash flow from operating activities	<u>69,150</u>	16,313
INVESTING ACTIVITIES		
Long term investments	(9,777)	(5,000)
	-	-
Assets held In trust	<u>9,767</u>	(1,131)
Cash flow used by investing activities	<u>(10)</u>	(6,131)
FINANCING ACTIVITY		
Proceeds from long term financing	<u>-</u>	40,000
INCREASE IN CASH FLOW	69,140	50,182
Cash - beginning of year	<u>82,501</u>	32,319
CASH - END OF YEAR	<u>\$ 151,641</u>	<u>\$ 82,501</u>
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest paid	<u>\$ 2,150</u>	<u>\$ 1,159</u>

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Notes to Financial Statements
Year Ended March 31, 2023

1. DESCRIPTION OF ORGANIZATION

The Brain Injury Association of Nova Scotia (the "Association") is a not-for-profit organization incorporated provincially under the Societies Act of Nova Scotia. The Association is a registered charity under the provisions of the Income Tax Act. The vision of the Association is to support Nova Scotians living with acquired brain injuries and their families/caregivers realize their potential through a continuum of programs, services and community supports throughout the province.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with the Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Revenue recognition

Brain Injury Association of Nova Scotia follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Grant revenue is recorded as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned. Revenue is deferred to match expenses in a subsequent period.

Donation, fundraising and other income is recognized when received.

Government assistance

Government assistance for acquiring fixed assets and related to expenses is recorded as deferred government assistance and is amortized on the same basis and according to the same rates as the related fixed assets or to income as eligible expenditures are incurred. Government assistance for current expenses is recorded as a reduction of the related expenditures. Government assistance for acquiring fixed assets is recorded as a reduction of the cost of related assets.

(continues)

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Notes to Financial Statements
Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Contributed services

Volunteers contribute their time to assist the Association in carrying out its activities. Due to the difficulty in determining their fair value, contributed services are not recognized in the statements.

Income taxes

The Association is a charitable organization from which no part of the income is payable or otherwise available for the personal benefit of any director. Therefore, it is exempt from income tax pursuant to Section 149.1 (1) of the Income Tax Act.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Management does not anticipate that actual results will differ materially from those estimates.

Property, plant and equipment

Property, plant and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Equipment	30% declining balance method
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The organization regularly reviews its property, plant and equipment to eliminate obsolete items. Government grants are treated as a reduction of property, plant and equipment cost.

Property, plant and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

When the organization issues financial instruments that include both a debt and equity component, the entire proceeds are allocated to the debt component, and the equity component is assigned a measurement amount of \$nil.

3. LONG-TERM INVESTMENT

Long-term investment consist of two guaranteed investment certificates bearing interest at 1.45% and 3.25%, maturing October 14, 2026 and November 1, 2023.

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Notes to Financial Statements
Year Ended March 31, 2023

4. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Equipment	\$ 42,862	\$ 32,300	\$ 10,562	\$ 15,089

5. ASSETS HELD IN TRUST

The assets held in trust are to be used to be for a bursary program for brain injury survivors entering a post-secondary program. These funds can only be released with board approval. During the year, the board moved to long-term investments.

6. LONG TERM DEBT

	2023	2022
Term loan payable to Bank of Nova Scotia under the Canadian Emergency Business Account (CEBA) program. The loan is non-interest bearing up to December 31, 2023. \$20,000 of the loan will be forgiven if fully repaid by December 31, 2023. If not repaid, commencing January 1, 2024, any remaining balance will be converted into a 3-year term loan bearing interest at 5% per annum, and must be repaid in full by December 31, 2026.		
Amounts payable within one year	\$ 40,000 (40,000)	\$ 40,000 -
	\$ -	\$ 40,000

Principal repayment terms are approximately:

2024	\$ 40,000
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7. LEASE COMMITMENTS

The Association leases premises under an operating lease agreement that expires on November 30, 2024. Under the lease, the organization is required to pay \$1,150 per month until November 30, 2024, for a total commitment of \$23,000.

BRAIN INJURY ASSOCIATION OF NOVA SCOTIA
Notes to Financial Statements
Year Ended March 31, 2023

8. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2023.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, obligations under capital leases, contributions to the pension plan, and accounts payable.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Association is subject to market risk on their investments.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

Proposed Board Slate, 2023/24

Patrick O'Connell - Chair

Patrick O'Connell has nine years of professional experience working in Hospitality Management, IT Consulting, and most recently with the Workers' Compensation Board of Nova Scotia. In his current role, he oversees the Manufacturing sector within Nova Scotia, focusing on building effective Injury Prevention and Return-to-Work programs with employers. He has been with the BIANs Board for one year, previously serving on the Executive Committee as the Provincial Survivor Representative and as a member of the Fundraising Committee. As someone impacted personally by a brain injury, he understands firsthand the value of community and the need for additional support systems.

Patrick is an avid golfer and enjoys spending time outside with his seven-year-old rescue dog named Guinness. In the winter, Patrick coaches hockey with the Cole Harbour Wings U18 AA team. Leveraging his education, professional background, and passion for helping people, Patrick looks forward to bringing his perspective to the BIANs Board for another year.

Chris Toms - Past Chair

Chris has worked in the digital sector for over 20 years as a creative technologist with an entrepreneurial spirit. His experience spans starting his own company and working with start-ups to positions and engagements with larger enterprise-level companies. Throughout Chris' career, he has worked in almost every capacity - from account management to operations, from programming to business development and technical support.

Chris entered the digital sector in 1997 as a website designer/developer, something he has never strayed from as he continues to provide value by working as a digital consultant, offering WordPress and WooCommerce implementation, UI, domain registration, email and web hosting support.

Dan Cashen - Vice Chair

Dan is a Registered Nurse who has worked with patients and families impacted by brain injury in the acute care setting in various roles over the past ten years. Starting at the bedside in the Neuro ICU at the Foothills Hospital in Calgary, AB, Dan progressed to creating and delivering education on brain injury in ICU as a Clinical Nurse Educator and then in a leadership role as the Clinical Nurse Specialist for ICU in the Calgary Zone. Dan has since taken operational roles within the Neuro ICUs in Calgary and Halifax before moving onto his current role as the Provincial Director for the NSH Trauma Program. He looks forward to continuing to work with patients and families through BIANs.

Paula Huntley - Survivor Rep.

Paula has approximately 40 years of being a leader as a manager/trainer/recruiter and Marketer, a current Entrepreneur and Philanthropist with many years of Fundraising experience. Currently a Councillor with the Town of Kentville and serving on many committees/sub-committees. She has a passion for helping others, being a founder of multiple programs focusing on needs in her community. With Board experience such as People Works, Farm to Feast Association and now newly appointed to Brain Injury of Nova Scotia. As a person who has had multiple concussions, the last one being the most damaging, Paula never knew where to turn for help, so this is her opportunity to help people who may be in a place that need help.

Mackenzie Hancock - Secretary

A former NCAA Division 1 and OHL hockey player who retired after multiple concussions, Mack is keenly aware of the importance of safety in sport. He has previously volunteered with the Concussion Alliance and Dalhousie University's NeuroCognitive Imaging Lab. Mack is currently completing a degree in Neuroscience and is excited to put his personal and academic experience to use on the BIANs Board.

Erica Bergstrom - Director

Erica's background combines clinical psychology, business and marketing. She is herself a survivor and an experienced entrepreneur and consultant. Skills Erica will bring to the Board include: marketing and communications, fundraising/sponsorship/outreach, grant writing, and experience with non-profit Board governance.

Dr. Halina Bruce - Director

Halina is a Clinical Psychologist specializing in neuropsychological assessment of individuals with traumatic brain injury. Halina is employed with Erica Baker Psychological Services Ltd, a private practice in Halifax, where she completes assessments and therapy with a wide range of individuals, including those with traumatic brain injuries. Originally from Montreal, Halina obtained her Ph.D. from Concordia University and completed parts of her training at the Ottawa Hospital, working in traumatic brain injury rehabilitation. She has also completed training and worked at the Nova Scotia Rehabilitation Centre in Halifax with inpatients with acquired brain injuries. Halina is passionate about working with individuals with traumatic brain injuries and their families to support their rehabilitation and long-term goals. She has long been a supporter of ABI survivors and their families.

Brent DeCoste - Director

Brent DeCoste is a Nova Scotia Community College student and has 17 years of experience in the petroleum and retail industry. Throughout his career, he has held multiple management positions, which has led to him being a mentor with very strong leadership skills. In his current role as a Territory Manager, he uses his strengths and knowledge of sales, legal, data analytics and communication. He has received multiple awards and is a motivation to others in the workplace with his positive attitude, vast knowledge of the industry and willingness to share. Brent is a proud husband and a father of two young boys and spends his spare time working on cars, playing guitar and sports. Brent and his immediate family have experienced the impacts of TBI, and he would like to share his stories, hear others' stories and help those impacted.

Darcy Grant - Director

Darcy's professional background stems from a Computer Science degree from UNB. Darcy's first position was working with the Canadian Air Force on real-time air combat training systems for fighter pilots, followed by work with the Canadian Navy on the Canadian Electronic Warfare System deployed on naval vessels. Following this, Darcy moved on to a consulting career that included providing advice and direction to clients in retail, manufacturing, government, finance, and pharmaceutical. Then a four-year engagement in an e-learning company where Darcy was Project Director and played a leading role in managing several operational integrations arising from corporate mergers. Darcy then returned to consulting and expanded their capabilities to include Benefits Management, Enterprise Change Management, and Privacy Impact Analysis.

Along the way, Darcy held executive positions at the local and provincial levels of the Canadian Information Processing Society (CIPS), served on the Board of Directors of the NB Chapter of Project Management Institute and the NB Science Centre, was one of the founding members of CIPS' Women in IT program in Fredericton (aimed at encouraging young women to pursue careers in technology), led a group of women providing networking and mentoring opportunities for women in New Brunswick's ICT Sector, and supported the MS Society of Canada by organizing a bike team in the annual Bike Tour fundraiser for eight years.

Darcy retired in 2016 following a stroke brought on by a change in medication for MS. Post-stroke, during the first years, Darcy was preoccupied with recovering as much of my mental and physical capabilities as possible through a variety of therapies, along the way serving as Board Member on Helping Hands of Cochrane.

In 2022 Darcy moved back to NS. They fill their days with golf, X-country skiing, snowshoeing, cottage time, family time, reading, biking, travel, and dinner parties. Darcy is thrilled to add BIANs Board responsibilities to their list.

Dr. Laura Mitchell - Director

Laura is a family physician with additional certifications in Emergency Medicine and Occupational Medicine. In addition to her hospital practice, she provides care to WCBNS patients through the Enhanced Physician Services, is the Medical Director for ClaimDocs, and is a consultant for NOVA Injury Law. She looks forward to using diagnostic and clinical experience managing brain injuries and patient-focused advocacy interests to further the initiatives of Brain Injury Nova Scotia.

MacKayla Ogilvie - Director

With a background in social services, MacKayla is passionate about helping those who need it most. She has a family connection to brain injuries and brings valuable skills in community outreach, strategic thinking, and volunteer management to the Board.

Liz Outhit - Director

Liz has been on the Brain Injury Association of Nova Scotia (BIANS) Board of Directors since January 2022. She started co-chairing the Governance Committee, then took over as chair in May. Liz grew up in Nova Scotia playing basketball and ultimate frisbee. She completed a BSc with honours in neuroscience at Dalhousie. Liz then went on to complete an MSc in Global Health at McMaster, focusing on the global burden of disease. As part of her master's, she completed a practicum with the Nova Scotia Department of Health and Wellness on the COVID-19 testing team. During her undergraduate degree, Liz experienced two concussions. Further, Liz worked at Northwood in the community recreation department and as a long-term care assistant providing care during the first wave of the COVID-19 pandemic. Liz gained some experience working with people with acquired brain injuries during her time at Northwood. This work experience and her personal and academic experience brought BIANS to her attention. Liz is passionate about building awareness about brain injuries and providing services for brain injury survivors. After a year of living in Vancouver and working as a Jr. Evaluation Consultant working on projects for several Federal Government departments, Liz is excited to be moving back to Nova Scotia to continue her education at Dalhousie Medical School as part of the class of 2026. She looks forward to attending more BIANS events in person in the coming year.

Marcy Weston - Director

Marcy has extensive HR, project management and strategic planning experience. She has been a member of the BIANS Governance Committee since the summer of 2022 and has been a wonderful addition to the team. Additionally, Marcy has a connection to the brain injury community with a family member who is a brain injury survivor.