

From the President

Awareness of *Neuroanatomy and Behaviour* is slowly growing. Our first issue of professional perspective articles has been archived with the National Library of Australia via eDeposit. Publication of articles in our second issue continues slowly, with 2 professional perspectives and 1 review paper published so far. The biggest challenge for us at this stage is content acquisition and this is likely to remain the case for some time.

Our technical infrastructure continues to improve. In March we activated Crossmark on our membership and have deposited Crossmark metadata for our backfiles. In June, we published our first article with the Crossmark logo embedded in the PDF. Crossmark metadata has also been uploaded for all previous articles, which provides links back to institutional repository copies and to the archived copy in Trove. We now provide metadata to Crossref that is fully enriched, with open citations, funder information, ORCID IDs, Crossmark participation and Similarity Check participation.

We have also released content for the static mirror of the journal website, which enables us to provide uninterrupted service in the case of the journal manager experiencing downtime. Our infrastructure goals are to complete the separation of the journal submission system from the journal website, so that the static mirror is the main journal website. We can then provide a reader experience that is fast and reliable with virtually no additional overhead. We can already confirm that our static content is properly indexed by search engines such as Google Scholar and serves PDF and XML content. The remaining challenges in this are to make changes to the Open Journal Systems OAI repository so that it will point to the remote landing pages and article galleys for the static journal site. We will also need to implement an article metrics system.

Another key milestone was joining the Public Knowledge Project's Preservation Network. The plugin for the PKP PN had been promised for some time and, in late June, PKP released the PKP PN plugin for testing. *Neuroanatomy and Behaviour* was one of the first journals to install and begin testing the plugin. Journal issues were soon sent to the staging server for distribution to the PKP private LOCKSS network. The archival status of *Neuroanatomy and Behaviour* has now been confirmed in the Keeper's Registry. Importantly, archival arrangements are recognised by the Directory of Open Access Journals.

Joining a TRAC-certified digital repository for preservation is still on our roadmap, especially if the rate of submissions improves. TRAC certification provides additional assurance that the preservation service is trustworthy and sufficiently resilient to ensure ongoing access and joining additional preservation services is recommended by the Keeper's Registry.

Neuroanatomy and Behaviour faces significant challenges, many of which were expected. It takes time for authors to write quality papers and it takes time to build awareness. The low rate of submissions means that we are not yet able to apply for indexing in the Directory of Open Access Journals. Nonetheless, as of October/November 2020, we have submissions under review and pledges to submit. The support of our authors and editorial board members encourages us to continue working to build the journal.

Shaun Khoo

President, Episteme Health Inc.

DOAJ-Ready

Neuroanatomy and Behaviour is ready for indexing in the Directory of Open Access Journals. In the short time we have been publishing, we have developed our journal and reached several technical milestones required for the DOAJ Seal. These 7 qualifiers for the DOAJ Seal can be viewed on the <u>DOAJ website</u> we outline how we meet each one of these qualifiers below:

1. Have an archival arrangement in place with an external third party.

We have an archival arrangement in place PKP PN, which is verifiable via the Keepers Registry.

2. Prove permanent identifiers in the papers published.

We provide digital object identifiers (DOIs) registered through Crossref.

3. Provide article level metadata to DOAJ.

We can provide article level metadata to DOAJ through OJS.

4. Embed machine-readable CC licensing information in article level metadata.

All of our articles have DOAJ-qualifying Creative Commons licenses. We embed this information in full-text articles and article metadata.

5. Allow reuse and remixing of content in accordance with a CC BY, CC BY-SA or CC BY-NC license.

We give authors a choice of CC BY or CC BY-NC licenses. Currently, all articles are CC BY-licensed.

6. Have a deposit policy registered in a deposit policy directory.

Our open access deposit policy is registered with <u>Sherpa/Romeo</u> and allows deposit of any version (preprint/submitted version, accepted version, or final published version/version of record) in any repository at any time.

7. Allows authors to hold copyright without restrictions.

Authors assign *non-exclusive* publishing rights to Episteme Health Inc. and retain the copyright to their articles. Authors can republish, reuse, adapt, distribute, sell, or license their work anywhere and at any time.

Committee of Management

The role of the committee of management is to manage the affairs of Episteme Health Inc. so that it can meet its aims and purposes. The committee meets at least 4 times a year and is elected at the association's Annual General Meeting. It is currently composed of 7 members.

Shaun Khoo, President

Shaun Khoo completed his PhD in the School of Psychology at the University of New South Wales and is currently at the Université de Montréal. He is supported by a fellowship from the Fonds de recherche du Québec – Santé.

Joanna Yau, Vice-President

Jo Yau is a postdoctoral fellow in the School of Psychology at the University of New South Wales.

Nicola Chen, Secretary

Nicola Chen completed her PhD at the Florey Institute of Neuroscience and Mental Health at the University of Melbourne. She currently works at the Black Dog Institute at the University of New South Wales.

Belinda Lay, Treasurer

Belinda Lay completed her PhD in the School of Psychology at the University of New South Wales and is currently a postdoctoral fellow at Concordia University. She is supported by a fellowship from the Fonds de recherche du Québec – Santé.

Rose Chesworth, Committee Member

Rose Chesworth completed her PhD at the Florey Institute of Neuroscience and Mental Health at the University of Melbourne. She is currently a postdoctoral fellow at Western Sydney University.

Dominic Tran, Committee Member

Dominic Tran completed his PhD in the School of Psychology at the University of New South Wales. He is now a postdoctoral fellow at the University of Sydney.

Shawn Tan, Committee Member

Shawn Tan recently completed his PhD at the University of Hong Kong where his research covered neuropharmacology, rodent models of fear and memory, and neuroethics.

Financial Statements

Schedule 1

Regulation 15

Form 1

Associations Incorporation Reform Act 2012

Sections 94 (2)(b), 97 (2)(b) and 100 (2)(b)

Annual statements give a true and fair view of financial performance and position of incorporated association

We, Shaun Khoo and Belinda Lay, being members of the committee of the Episteme Health Inc.

certify that -

"The statements attached to this certificate give a true and fair view of the financial performance and position of the above named association during and at the end of the financial year of the

association ending 30 June 2020"

Signed: Shaun Khoo

Date: 22 August 2020

Signed: <u>Belinda Lay</u>

Date: 22 August 2020

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Part A: Balance sheet

Episteme Health Inc. Balance sheet for the year ended 30 June 2019

		2020	2019
-	Note	\$	\$
Asset			
Current assets			
Cash and cash equivalents	3	0.00	0.00
Prepaid expenses and accounts receivable	4	270.52	330.17
Inventory	5	0.00	0.00
Total current assets	_	270.52	330.17
Non-current assets			
Property, plant, equipment	6	0.00	0.00
Prepaid expenses and accounts receivable	7	174.44	176.22
Total non-current assets		174.44	176.22
Total assets	_	444.96	506.39
Liabilities			
Current liabilities		0.00	0.00
Trade creditors and other payables	8	0.00	0.00
Short term borrowings	9	0.00	0.00
Total current liabilities	_	0.00	0.00
Non-current liabilities			
Long-term borrowings	10	0.00	0.00
Total non-current liabilities		0.00	0.00
Total liabilities		0.00	0.00
Net assets	=	444.96	506.39
Equity			
Retained surplus		444.96	506.39
Net worth	_	444.96	506.39

Part B: Income statement

Episteme Health Inc.

Income statement for the year ended 30 June 2020

	Note	2020 \$	2019 \$
Income	Note	Ş	Ş
	11	555.62	866.08
Revenue	11	555.02	800.08
Expense			
Archiving			
Archiving, preservation and backups		1.78	0.00
Distribution			
Crossref		405.72	49
Domain registration		17.25	11.52
Web Hosting		134.50	89.67
Administration			
Consumer Affairs Victoria		57.80	209.50
Finance expenses		0.00	0.00
Employee benefit expenses		0.00	0.00
Depreciation and amortisation expenses		0.00	0.00
Audit fees		0.00	0.00
Advertising and promotion expenses		0.00	0.00
Total expenditure	-	617.05	359.69
Surplus/(deficit) for the year	=	(61.43)	506.39

Part C: Statement of changes in equity

Episteme Health Inc.

Statement of changes in equity for the year ended 30 June 2020

	Retained	
	surplus	Total
	\$	\$
Balance at 1 July 2018	0.00	0.00
Surplus/(deficit) for the year	506.39	506.39
Balance at 30 June 2019	506.39	506.39
Balance at 1 July 2019	506.39	506.39
Surplus/(deficit) for the year	(61.43)	(61.43)
Balance at 30 June 2020	444.96	444.96

Part D: Statement of cash flows

Episteme Health Inc.

Statement of cash flows for the year ended 30 June 2020

		2020	2019
	Note	\$	\$
Cash from operating activities			
Donations		555.62	866.08
Payments to suppliers and employees		(555.62)	(359.69)
Prepaid expenses		(0.00)	(330.17)
Interest paid		(0.00)	(0.00)
Net cash provided by/(used in) operating activities	12(b)	0.00	176.22
Cash flows from investing activities			
Net purchases from plant and equipment		(0.00)	(0.00)
Prepaid expenses (non-current assets)		(0.00)	(176.22)
Net cash provided by/(used in) investing activities	_	0.00	(176.22)
Cash flows from financing activities			
Proceeds from borrowings		0.00	0.00
Repayments of borrowings		(0.00)	(0.00)
Net cash provided by/(used in) financing activities		0.00	0.00
Net increase/(decrease) in cash held		0.00	0.00
Cash at beginning of financial year		0.00	0.00
Cash at end of financial year	12(a)	0.00	0.00

Part E: Notes to the financial statements

Episteme Health Inc.

Notes to the financial statements for the year ended 30 June 2020

1. Statement of significant accounting policies

a) Statement of compliance

The committee has determined that the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report which has been prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act* 2012.

These financial statements have been prepared in accordance with following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Statement of Cash Flows
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031	Materiality
AASB 1048	Interpretation of Standards
AASB 1054	Australian Additional Disclosures

b) Basis of measurement

The financial statements have been prepared on an accrual basis and are based on historical cost and do not take into account changing money values except where specifically stated.

2. Statement of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

c) Property, plant and equipment

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

Property

Freehold land and buildings are shown at their fair value, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairments losses.

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

Depreciation

The depreciable amount of all fixed assets, excluding freehold land is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready to use.

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

Buildings 2%
Plant and equipment 20%
Motor vehicles 25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised immediately in profit and loss.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

d) Impairment

At each reporting date the committee assesses whether there is objective evidence that a financial instrument has been impaired. If any such indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

e) Income tax

The association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*.

f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits, held at call with banks, other short-term highly liquid investments with original maturities cash within three months.

g) Revenue

Revenue is measured at the fair value of the consideration received or receivable. Donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

h) Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of an asset or as part of an item of expense. Receivables and payables are stated inclusive of GST.

j) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in income in the period in which they are incurred.

k) Trade creditors and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days on recognition of the liability.

I) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in active market and are stated at amortised cost using the effective interest rate method.

	2020	2019
	\$	\$
3. Cash and cash equivalents		
Cash on hand	0.00	0.00
Cash at bank	0.00	0.00
	0.00	0.00
4. Prepaid expenses and accounts receivable		
Crossref	221.22	147.00
Domain registration and web hosting	49.30	183.17
Other receivables	0.00	0.00
outer receivables	270.52	330.17
5. Inventory		
Stock on hand	0.00	0.00
	0.00	0.00
6. Property, Plant, Equipment		
Building at fair value	0.00	0.00
Less accumulated depreciation	(0.00)	(0.00)
Total land and buildings	0.00	0.00

Motor vehicle at cost		0.00	0.00
Less accumulated depreciation		(0.00)	(0.00)
Total plant and equipment		0.00	0.00
			
7. Prepaid expenses and accounts receivable			
pCloud backup		174.44	176.22
GST and PAYG		0.00	0.00
Superannuation		0.00	0.00
		174.44	176.22
8. Trade and other payables			
Trade creditors		0.00	0.00
Income received in advance		0.00	0.00
		0.00	0.00
9. Short term borrowings			
Bank overdraft		0.00	0.00
Chattel mortgage - motor vehicle		0.00	0.00
		0.00	0.00
10. Long term borrowings			
Bank loan - unsecured		0.00	0.00
Bank loan - secured		0.00	0.00
		0.00	0.00
11. Revenue			
Author Donations		0.00	0.00
Member Donations		555.62	866.08
Reader Donations		0.00	0.00
Other income		0.00	0.00
Total revenue		555.62	866.08
12. Cash flow information			
Reconciliation of cash			
Cash at the end of financial year as shown in cash flow			
statement is reconciled to items in the statement of financial			
position:			
Cash and cash equivalents		0.00	0.00
Bank overdraft	_,	0.00	0.00
	a)	0.00	0.00
Reconciliation of net cash provided by operating activities to so	urplus	(64.42)	F00.00
Surplus from ordinary activities		(61.43)	506.39

Depreciation

Changes in assets and liabilities:

Increase/(decrease) in receivables		(61.43)	330.17
Increase/(decrease) in inventories		(0.00)	(0.00)
Increase/(decrease) in payables		0.00	0.00
Net cash provided by operating activities	b)	0.00	176.22

13. Related parties

There were no related party transactions conducted during the year.

Submission of financial statements to annual general meeting – incorporated associations

Associations Incorporation Reform Act 2012

Sections 94(3), 97(3) and 100(3)

I Joanna Yau being a member of the committee of Episteme Health Inc certify that -

"I attended the annual general meeting of <u>Episteme Health Inc</u> held on the <u>22nd August</u>,

<u>2020</u> and the financial statements of the association for the financial year ending on <u>30th of</u>

<u>June</u>, <u>2020</u> were submitted to the members of the association at that general meeting."

Signed: Joanna Yau

Date: 28 August 2020