

## **Epilepsy Waikato Charitable Trust**

### **Performance Report For the Year Ended 31 March 2017**

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**Entity Information**  
**As at 31 March 2017**

**LEGAL NAME OF ENTITY**

Epilepsy Waikato Charitable Trust

**OTHER NAME OF ENTITY**

EWCT

**TYPE OF ENTITY AND LEGAL BASIS**

Registered charity; trust - Governed by the Charities Act 2005 and Charitable Trusts Act 1957.

**REGISTRATION NUMBER**

Registered Charity: CC46715

**ENTITY'S PURPOSE OR MISSION**

1. To promote the interests of people living with epilepsy through trained facilitators by: (i) providing information, advice and support to individuals with epilepsy to enable them to improve their physical, physiological and psychological well being and to become more independent in the community; (ii) facilitating peer-to-peer contact of people with epilepsy, and family members and supporters, through social groups to improve their psychological well being within the community; (iii) develop and coordinate group-based courses on life skills and other relevant topics, often in partnership with other NGOs, to help people with epilepsy gain confidence, learn new skills and to interact with other people on a regular basis to become more independent in the community; (iv) offer epilepsy talks on epilepsy by providing general awareness displays and other activities, and publication of epilepsy books, thus helping to demystify the epilepsy condition to the wider public; (v) provide up-to-date information about epilepsy via digital media including webpages and Facebook to enable people with epilepsy and their supporters to be better informed about the condition and hence improve their physiological, physical, and psychological well being; (vi) maintaining and enhancing relationships with neurologists, paediatricians and associated medical staff to help people with epilepsy improve their physical, physiological and psychological well being; and (vii) advocating on behalf of epilepsy clients and family members with issues such as hospital visits/appointments, health and safety, employment, pharmaceutical support, work and income, benefits, etc to help ensure their legal rights are met and respected.
2. Promote support for people with epilepsy, their families and dependents.
3. Promote better understanding of epilepsy within the community.
4. Promote research and investigation into all forms of epilepsy.
5. Publish and distribute information in any form that promotes the objectives of the organisation.
6. Enlist support for the work of the organisation from individuals, the government and public and private organisations whose activities may be of benefit to people with epilepsy.

## **Entity Information** **As at 31 March 2017**

### **ENTITY STRUCTURE**

Epilepsy Waikato Charitable Trust is run by a board consisting of 7 trustees, with a chairperson, deputy chairperson, secretary and treasurer, and an advisor. The Trust is an independent organisation offering services mainly in Hamilton and the Waikato region and in other areas in NZ if required or when resources are available. It is not affiliated to any other epilepsy organisations but does work collaboratively with other organisations in the community, eg, organise cooking courses through Methodist City Action. The Trust is supported in carrying out its objectives with the help of advisers.

### **MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES**

Epilepsy Waikato Charitable Trust's main funding sources are grants and donations received from funding organisations in the community. We may receive some sponsorship from businesses. The entity also receive small amounts of donations from members and supporters.

### **MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS**

Epilepsy Waikato Charitable Trust main method of raising funds is by applying to the various funding organisations. The Trust also sends out appeal letters to its members and supporters. The Trust has just started a TradeMe account to trade in donated goods from members. The Trust has a Givealittle page and a donation page on their website for supporters to help financially.

### **ENTITY'S RELIANCE ON VOLUNTEERS & DONATED GOODS OR SERVICES**

Epilepsy Waikato Charitable Trust has a small core group of volunteers that carry out various administrative work. Volunteers also help to man two exhibitions - the Wellbeing Show and Women's Lifestyle Expo. With the set up of TradeMe, the Trust has received a few items donated for sale.

### **ADDITIONAL INFORMATION**

Epilepsy Waikato Charitable Trust is an independent organisation, not affiliated to any other epilepsy organisations, but works cooperatively with many other community groups. The Trust offers services mainly to the people and community in Hamilton and the Waikato region but do offer assistance to people outside of the Waikato too.

### **CONTACT DETAILS**

Physical Address: 15 Cabourne Drive, Glenview, Hamilton

Postal Address: P O Box 633, Hamilton 3240

Phone/Fax: 07 855 7378

Email/website: [info@ewct.org.nz](mailto:info@ewct.org.nz) / [www.ewct.org.nz](http://www.ewct.org.nz)

Facebook: Epilepsy Waikato Charitable Trust

# Epilepsy Waikato Charitable Trust



## Statement of Service Performance For the Year Ended 31 March 2017

### DESCRIPTION OF ENTITY'S OUTCOMES

That people with epilepsy, and their families/friends, will feel supported by the advice and information given to them by the adviser; receiving advocacy support (at schools, prisons, courts, Work and Income and with accommodation) including 1-on-1; social support to improve psychological wellbeing (social groups, trips and midwinter events); ongoing epilepsy awareness in the community (talks, seminars, in-service training and annual awareness month activities, regular newsletters, Facebook); radio talks and media releases; website and fact sheets.

### DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS

DESCRIPTION	2017	2016
Client and member contacts made by advisers	1602	1696
Community contacts made by advisers	2479	2684
Events/services provided by EWCT: summary	91	108
- Talks	38	47
- Courses, expos	25	53
- Social activities (via Epilepsy Club)	28	8
Website services		
- Views	18,380	11,039
- Visitors	6009	3862
- Fact sheets (new)	2	0
Children's book (published)	1	0

### ADDITIONAL OUTPUT MEASURES

A small core group of volunteers, together with the adviser, puts in at least 120 hours per week, including helping to run courses such as "Living Confidently" and "Job Chat", two 2- or 3-day-long expositions annually ('Wellness'; 'Waikato Women'), network meetings throughout the wider Waikato region, and fund raising activities. Several new social groups were set up in 2016-17. The adviser spends considerable time one-on-one with individual clients addressing their specific needs, and has written many letters of support for her clients to WINZ, Housing NZ, courts, schools and hospitals to help improve the quality of lives of those living with epilepsy. She has also written numerous "Action Plans" relating specifically to individuals with epilepsy, such as school children, to enable their carers to help them effectively and safely. The Trust's Facebook page is updated daily by the adviser with new and topical information on epilepsy.

# **Epilepsy Waikato Charitable Trust**



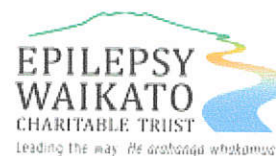
## **Statement of Service Performance For the Year Ended 31 March 2017**

### **ADDITIONAL INFORMATION**

The Trust has published a second book on epilepsy for children called "Ariana and Jack" which shows ways of improving the quality of life of children living with epilepsy. Copies are being distributed free to local and other schools and eligible clients. The Trust has produced 22 epilepsy information factsheets which are available online on our website, [www.ewct.org.nz](http://www.ewct.org.nz). To recognise exceptional support to others who have helped the Trust achieve its goals, an annual "Epilepsy Hero" award was instigated in 2016 and Tim Macindoe and Lindsay Cumberpatch were presented with the inaugural awards in July 2016. Our 'top 10' funders were each presented with certificates of thanks in 2016.

A handwritten signature in black ink, appearing to be 'DM', is located in the bottom right corner of the page.

# Epilepsy Waikato Charitable Trust



## Statement of Financial Performance For the Year Ended 31 March 2017

		2017	2016
<b><u>REVENUE</u></b>			
Gross Revenue from Trading	Note 3	(207)	1,618
Donations		12,290	2,404
Grants		82,855	66,285
Sundry Revenue		572	-
<b><u>TOTAL REVENUE</u></b>		95,509	70,308
<b><u>OPERATING EXPENSES</u></b>			
Accident Compensation		247	282
Accountancy		452	508
Advertising		1,023	2,060
Bank Charges		5	12
General Expenses		6,716	596
Honorarium		6,963	5,371
Postage, Printing & Stationery		1,027	2,512
Review fees		800	800
Subscriptions		165	68
Telephone, Tolls & Fax		1,045	1,040
Training		-	25
Vehicle Expenses		3,207	2,504
Wages		73,176	54,767
Depreciation		3,916	5,850
<b><u>TOTAL EXPENSES</u></b>		98,742	76,396
<b><u>NET DEFICIT FOR YEAR</u></b>		(3,233)	(6,089)

These financial statements should be read in conjunction with the statement of accounting policies and the notes to the performance report.

# Epilepsy Waikato Charitable Trust



## Statement of Financial Position As at 31 March 2017

	2017	2016
<b><u>CURRENT ASSETS</u></b>		
Kiwi Bank 77-00	19,926	24,982
Kiwi Bank 77-01 - Trademe	221	155
Sundry Debtors	-	2,100
Stock on Hand	3,868	814
GST Refund Due	969	-
	<u>24,984</u>	<u>28,051</u>
<b><u>CURRENT LIABILITIES</u></b>		
Sundry Creditors	1,150	2,228
Annual Leave Accrual	3,716	2,060
Revenue Received in Advance	7,645	10,000
GST Payable	-	626
	<u>12,511</u>	<u>14,914</u>
<b><u>WORKING CAPITAL</u></b>	<u>12,472</u>	<u>13,137</u>
<b><u>NON-CURRENT ASSETS</u></b>		
Fixed Assets - as per schedule	5,409	7,977
	<u>5,409</u>	<u>7,977</u>
<b><u>NET ASSETS</u></b>	<u><u>17,881</u></u>	<u><u>21,114</u></u>
<b>REPRESENTED BY :</b>		
<b><u>ACCUMULATED FUNDS</u></b>		
Accumulated Surpluses and Deficits	21,114	27,203
Net Loss	(3,233)	(6,089)
	<u><u>17,881</u></u>	<u><u>21,114</u></u>

Signed on behalf of Epilepsy Waikato Charitable Trust:

Dr J Lowe  
Chairperson

Date: 27 June 2017

These financial statements should be read in conjunction with the statement of accounting policies and the notes to the performance report.

# Epilepsy Waikato Charitable Trust



## Statement of Cash Flows For the Year Ended 31 March 2017

	2017	2016
<b><u>Cash Flows from Operating Activities</u></b>		
<b>Cash was received from:</b>		
Donations, Fundraising and other similar receipts	92,790	78,689
Receipts from providing goods and services	2,748	219
Goods and Services Tax	(1,596)	389
<b>Cash was applied to:</b>		
Payments to suppliers and employees	(97,585)	(68,175)
<b>Net Cash Flows from Operating Activities</b>	<u>(3,643)</u>	<u>11,123</u>
<b><u>Cash Flows from Investing and Financing Activities</u></b>		
<b>Cash was received from:</b>		
<b>Cash was applied to:</b>		
Payments to acquire property plant and equipment	(1,348)	(1,565)
<b>Net Cash Flows from Investing and Financing Activities</b>	<u>(1,348)</u>	<u>(1,565)</u>
<b><u>Net Decrease in Cash</u></b>	<u>(4,991)</u>	<u>9,558</u>
<b>Opening Cash</b>	25,137	15,579
Decrease in Cash for the year	(4,991)	9,558
<b>Closing Cash</b>	<u>20,146</u>	<u>25,137</u>
<b>This is represented by:</b>		
Kiwi Bank 77-00	19,926	24,982
Kiwi Bank 77-01 - Trademe	221	155
	<u>20,146</u>	<u>25,137</u>

These financial statements should be read in conjunction with the statement of accounting policies and the notes to the performance report.



# Epilepsy Waikato Charitable Trust



## Fixed Asset and Depreciation Schedule For the Year Ended 31 March 2017

Asset	Cost Price	Book Value 01/04/2016	Additions Disposals	Gain/Loss on Disposal	Capital Profit	--- Depreciation --- Mth Rate	\$	Accum Deprec 31/03/2017	Book Value 31/03/2017
<b><u>Furniture &amp; Equipment</u></b>									
Signage	1,155	779				12 12.0% DV	93	469	686
Projector	1,893	584				12 30.0% DV	175	1,484	409
Tripod	403	125				12 30.0% DV	38	316	87
Website	1,750	273				12 50.0% DV	137	1,614	136
Mattress Seizure Monitor	1,055	720				12 30.0% DV	216	551	504
Smartphone - Samsung Neo	86	13				12 67.0% DV	9	82	4
Toshiba Laptop & Printer	1,565	1,108				12 50.0% DV	554	1,011	554
Laptop & Printer			1,348			9 50.0% DV	506	506	842
	7,907	3,602	1,348				1,728	6,033	3,222
<b><u>Motor Vehicles</u></b>									
Nissan Tilda 2008 - HWZ599	10,000	4,375				12 50.0% DV	2,188	7,813	2,187
	10,000	4,375					2,188	7,813	2,187
	17,907	7,977	1,348				3,916	13,846	5,409

# Epilepsy Waikato Charitable Trust



## Fixed Asset and Depreciation Schedule 2016 For the Year Ended 31 March 2017

Asset	Cost Price	Book Value 01/04/2015	Additions Disposals	Gain/Loss on Disposal	Capital Profit	--- Depreciation --- Mth Rate	\$	Accum Deprec 31/03/2016	Book Value 31/03/2016
<b><u>Furniture &amp; Equipment</u></b>									
Signage	1,155	885				12 12.0% DV	106	376	779
Projector	1,893	835				12 30.0% DV	251	1,309	584
Tripod	403	178				12 30.0% DV	53	278	125
Website	1,750	547				12 50.0% DV	274	1,477	273
Mattress Seizure Monitor	1,055	1,029				12 30.0% DV	309	335	720
Smartphone - Samsung Neo	86	38				12 67.0% DV	25	73	13
Toshiba Laptop & Printer			1,565			7 50.0% DV	457	457	1,108
	6,342	3,512	1,565				1,475	4,305	3,602
<b><u>Motor Vehicles</u></b>									
Nissan Tilda 2008 - HWZ599	10,000	8,750				12 50.0% DV	4,375	5,625	4,375
	10,000	8,750					4,375	5,625	4,375
	16,342	12,262	1,565				5,850	9,930	7,977

The accompanying notes form part of these financial statements.

**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2017**



**REPORTING ENTITY**

Epilepsy Waikato Charitable Trust is a Charitable Trust incorporated under the Charitable Trusts Act 1957. The Trust was formed on the 24 April 2011.

**MEASUREMENT BASE**

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis are followed.

**1. STATEMENT OF ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

Epilepsy Waikato Charitable Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**GOODS AND SERVICES TAX**

Epilepsy Waikato Charitable Trust is registered for GST and the financial statements are prepared on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST.

**BANK ACCOUNTS AND CASH**

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

**REVENUE**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Epilepsy Waikato Charitable Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

**Donations, fundraising and other similar revenue**

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2017**



**Revenue from providing goods and services**

Epilepsy Waikato Charitable Trust receives revenue from the central government to provide legal services and legal education. Revenue is recognised in the period the goods and services are provided.

**STOCK ON HAND**

Inventories are stated at the lower of cost, determined on a first in first out basis, and net realisable value.

**FIXED ASSETS**

Fixed Assets are initially recorded at cost less aggregate depreciation and have not been revalued.

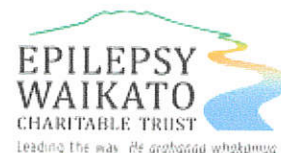
**DEPRECIATION**

Fixed assets have been depreciated at the maximum rates set by the Inland Revenue Department.

**TAXATION**

Epilepsy Waikato Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2017**



**CHANGES IN ACCOUNTING POLICIES**

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

**2. NOTES TO THE ACCOUNTS**

**GRANTS RECEIVED**

	<b>2017</b>	<b>2016</b>
Trust Waikato	\$ 8,000	\$ 7,000
DV Bryant Trust	\$ 5,000	\$ -
WEL Energy	\$10,000	\$10,000
Internal Affairs - COGS	\$ 7,000	\$ 5,000
Len Reynolds Foundation	\$ 4,000	\$ 4,500
Lottery Grants Board	\$30,000	\$28,610
Hamilton City Council	\$ 2,500	\$ 1,575
Norah Howell Trust	\$ 2,000	\$ -
Sir John Logan Campbell Trust	\$ 2,000	\$ -
Glenice & John Gallagher Foundation	\$10,000	\$19,600
	-----	-----
Total	\$80,500	\$76,285
	=====	=====

**REVENUE IN ADVANCE**

<b>Revenue Source</b>	<b>2017</b>	<b>2016</b>
Wel Energy Trust - Second Adviser Salary	\$ -	\$ 10,000
Trust Waikato - Salaries and operating exp	\$ 5,772	
Lottery Grants Board - Salaries	\$ 1,629	
COGS - Operating expenses	\$ 244	
	-----	-----
	\$ 7,645	\$ 10,000
	=====	=====

**RELATED PARTIES**

David Lowe, chairperson of the Board is related to Maria Lowe, Epilepsy Advisor employed by the Trust. Total wages paid during the year was \$53,560 and she was employed and paid on arm's length basis. (2016: \$50,592)

**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2017**



**COMMITMENTS**

Epilepsy Waikato Charitable Trust has no capital commitments at balance date. (2016: Nil)

**CONTINGENT ASSETS & LIABILITIES**

Epilepsy Waikato Charitable Trust has no contingent liabilities of a material nature that are not disclosed in the accounts. (2016: Nil)

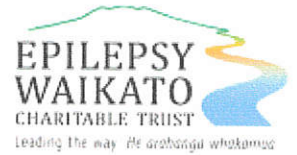
**SIGNIFICANT EVENTS AFTER BALANCE DATE**

No events have occurred after balance date which have a significant effect on Epilepsy Waikato Charitable Trust. (2016: Nil)

**REVIEW**

These financial statements have been reviewed. Please refer to the Review Report.

**Epilepsy Waikato Charitable Trust**  
**Notes to the Performance Report**  
**Note 3 - Trading**  
**For the Year Ended 31 March 2017**



	2017	2016
<hr/>		
<b><u>REVENUE</u></b>		
Book Sales	346	2,605
	<hr/> 346	<hr/> 2,605
<b><u>LESS COST OF GOODS SOLD</u></b>		
Opening Stock	814	1,515
Purchases	3,338	-
Books Donated	270	286
	<hr/> 4,421	<hr/> 1,801
<b><u>Less</u></b>		
Closing Stock	3,868	814
	<hr/> 553	<hr/> 987
<b><u>COST OF GOODS SOLD</u></b>		
	<hr/> 553	<hr/> 987
<b><u>GROSS REVENUE FROM TRADING</u></b>	<hr/> <u>(207)</u>	<hr/> <u>1,618</u>