

Epilepsy Waikato Charitable Trust

Performance Report For the Year Ended 31 March 2018

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Epilepsy Waikato Charitable Trust



Entity Information **As at 31 March 2018**

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.



Epilepsy Waikato Charitable Trust



Entity Information **As at 31 March 2018**

ENTITY STRUCTURE

Epilepsy Waikato Charitable Trust is run by a board consisting of 7 trustees, with a chairperson, deputy chairperson, 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

Postal Address: P O Box 633, Hamilton 3240

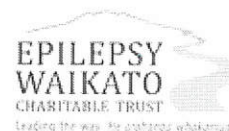
Phone: 027 739 6753

Email/website: info@ewct.org.nz / www.ewct.org.nz

Facebook: Epilepsy Waikato Charitable Trust



Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2018

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 medical appointments, schools, prisons, courts, Work and Income and with accommodation) including 1-on-1; individualised action plans; 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, fact sheets, and poster publication.

DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS

DESCRIPTION	2018	2017
Client and member contacts made by advisers	1382	1602
Community contacts made by advisers	3304	2479
Events/services provided by EWCT: summary	129	91
- Talks (seminars about epilepsy)	65	38
- Radio talks/interviews	2	-
- Expos	2	2
- Courses (phased out)	1	23
- Social activities (via Epilepsy Club)	20	28
- Action plans for clients	39	-
Website services		
- Views	21,325	18,380
- Visitors	6,952	6,009
- Fact sheets (new)	5	2

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 social events such as "Café Fresca", the annual trip and midwinter dinner; two 2- or 3-day-long expositions annually ('Wellness'; 'Waikato Women'); network meetings throughout the wider Waikato region; and fund raising activities including garage sales. A new social group was set up in 2018 (Te Awamutu).



Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2018

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, medical practitioners and hospitals to help improve the quality of lives of those living with epilepsy. She has also written "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 and the social activities of the Epilepsy Club, and a regular (approximately fortnightly) newsheet summarising new 'advances in research about epilepsy' was begun in the 2018 financial year. It is sent to all members.

To recognise exceptional support to others who have helped the Trust achieve its goals, the annual "Epilepsy Hero" awards for 2017 were made to Sharon Holt (children's author) and Stu Robinson (owner of Café Fresca).

ADDITIONAL INFORMATION

The Trust is working on reprinting its two children's books "Ben's Buddies" and "Ariana and Jack" by mid-2018. The Trust's Facebook page is updated near-daily with news, events, and information about epilepsy and activities of the Epilepsy Club, and a regular (approximately fortnightly) newsheet summarising new 'advances in research about epilepsy' was begun in the 2018 financial year. It is sent to all members. During the year the Trust produced an interactive poster and five epilepsy information fact sheets (making a total of 27 published), which are available online on our website, www.ewct.org.nz.



Epilepsy Waikato Charitable Trust



Statement of Financial Performance For the Year Ended 31 March 2018

		2018	2017
<u>REVENUE</u>			
Gross Revenue from Trading	Note 3	(1,858)	(207)
Donations		27,464	12,290
Grants		66,837	82,855
Sundry Revenue		124	572
<u>TOTAL REVENUE</u>		92,567	95,509
<u>OPERATING EXPENSES</u>			
ACC Levies		314	247
Accountancy		492	452
Advertising		798	1,023
Bank Charges		12	5
Computer/Website Expenses		1,268	-
General Expenses		1,472	6,716
Honorarium		4,800	6,963
Postage, Printing & Stationery		1,797	1,027
Review/Audit fee		1,800	800
Subscriptions		79	165
Telephone, Tolls & Fax		1,198	1,045
Training		157	-
Vehicle Expenses		6,566	3,207
Wages		62,727	73,176
Depreciation		2,245	3,916
<u>TOTAL EXPENSES</u>		85,724	98,742
<u>NET SURPLUS FOR YEAR</u>		6,843	(3,233)



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 2018

	2018	2017
<u>CURRENT ASSETS</u>		
Kiwi Bank 77-00	62,591	19,926
Kiwi Bank 77-01 - Trademe	346	221
Sundry Debtors	29	-
Stock on Hand	1,501	3,868
GST Refund Due	383	969
	64,849	24,984
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	2,841	1,150
Annual Leave Accrual	8,640	3,716
Revenue Received in Advance	31,808	7,645
	43,289	12,511
<u>WORKING CAPITAL</u>	21,560	12,472
<u>NON-CURRENT ASSETS</u>		
Fixed Assets - as per schedule	3,164	5,409
	3,164	5,409
<u>NET ASSETS</u>	24,724	17,881
REPRESENTED BY :		
<u>ACCUMULATED FUNDS</u>		
Accumulated Surpluses and Deficits	17,881	21,114
Net Surplus after Tax	6,843	(3,233)
	24,724	17,881

Signed on behalf of Epilepsy Waikato Charitable Trust:

David J. Lowe
Chairperson *David J. Lowe*

Date: 27 July 2018



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 2018

	2018	2017
<u>Cash Flows from Operating Activities</u>		
Cash was received from:		
Donations, Fundraising and other similar receipts	118,464	92,790
Receipts from providing goods and services	604	2,748
Goods and Services Tax	586	(1,596)
Cash was applied to:		
Payments to suppliers and employees	(76,864)	(97,585)
Net Cash Flows from Operating Activities	<u>42,790</u>	<u>(3,643)</u>
<u>Cash Flows from Investing and Financing Activities</u>		
Cash was received from:		
Cash was applied to:		
Payments to acquire property plant and equipment	-	(1,348)
Net Cash Flows from Investing and Financing Activities	<u>-</u>	<u>(1,348)</u>
Net Increase in Cash	<u>42,790</u>	<u>(4,991)</u>
Opening Cash	20,146	25,137
Increase in Cash for the year	42,790	(4,991)
Closing Cash	<u>62,936</u>	<u>20,146</u>
This is represented by:		
Kiwi Bank 77-00	62,591	19,926
Kiwi Bank 77-01 - Trademe	346	221
	<u>62,936</u>	<u>20,146</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 2018

Asset	Cost Price	Book Value 01/04/2017	Additions Disposals	Gain/Loss on Disposal	Capital Profit	--- Depreciation --- Mth Rate	\$	Accum Deprec 31/03/2018	Book Value 31/03/2018
<u>Furniture & Equipment</u>									
Signage	1,155	686				12 12.0% DV	82	551	604
Projector	1,893	409				12 30.0% DV	123	1,607	286
Tripod	403	87				12 30.0% DV	26	342	61
Website	1,750	136				12 50.0% DV	68	1,682	68
Mattress Seizure Monitor	1,055	504				12 30.0% DV	151	702	353
Smartphone - Samsung Neo	86	4				12 67.0% DV	3	85	1
Toshiba Laptop & Printer	1,565	554				12 50.0% DV	277	1,288	277
Laptop & Printer	1,348	842				12 50.0% DV	421	927	421
	9,255	3,222					1,151	7,184	2,071
<u>Motor Vehicles</u>									
Nissan Tilda 2008 - HWZ599	10,000	2,187				12 50.0% DV	1,094	8,907	1,093
	10,000	2,187					1,094	8,907	1,093
	19,255	5,409					2,245	16,091	3,164



Epilepsy Waikato Charitable Trust

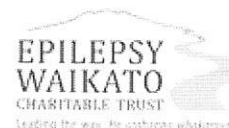


Fixed Asset and Depreciation Schedule 2017 For the Year Ended 31 March 2018

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
<u>Furniture & Equipment</u>									
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
<u>Motor Vehicles</u>									
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
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2018



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 2018



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.

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.



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2018



2. NOTES TO THE ACCOUNTS

GRANTS RECEIVED

	2018	2017
Trust Waikato	\$ -	\$ 8,000
DV Bryant Trust	\$ 5,000	\$ 5,000
WEL Energy	\$12,500	\$10,000
Internal Affairs - COGS	\$ 8,500	\$ 7,000
Len Reynolds Foundation	\$ 1,000	\$ 4,000
Lottery Grants Board	\$40,000	\$30,000
Hamilton City Council	\$ 2,000	\$ 2,500
Norah Howell Trust	\$ -	\$ 2,000
Sir John Logan Campbell Trust	\$ 2,000	\$ 2,000
Glenice & John Gallagher Foundation	\$10,000	\$10,000
Gallagher Trust	\$10,000	\$ -
	-----	-----
Total	\$91,000	\$80,500
	=====	=====

REVENUE IN ADVANCE

Revenue Source	2018	2017
Trust Waikato - Salaries and operating exp	\$ -	\$ 5,772
Lottery Grants Board - Salaries	\$23,050	\$ 1,629
COGS - Operating expenses	\$ 2,594	\$ 244
DV Bryant Trust - Salaries	\$ 4,837	\$ -
Hamilton City Council - Salaries	\$ 886	\$ -
Sir John Logan Campbell Estate - Educational Book	\$ 441	\$ -
	-----	-----
	\$31,808	\$ 7,645
	=====	=====

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 \$53,684 and she was employed and paid on arm's length basis. (2017: \$53,560)



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2018



COMMITMENTS

Epilepsy Waikato Charitable Trust has no capital commitments at balance date. (2017: Nil)

CONTINGENT ASSETS & LIABILITIES

Epilepsy Waikato Charitable Trust has no contingent liabilities of a material nature that are not disclosed in the accounts. (2017: Nil)

SIGNIFICANT EVENTS AFTER BALANCE DATE

No events have occurred after balance date which have a significant effect on Epilepsy Waikato Charitable Trust. (2017: Nil)

AUDIT

These financial statements have been audited. Please refer to the Audit Report.



Epilepsy Waikato Charitable Trust
Notes to the Performance Report
Note 3 - Trading
For the Year Ended 31 March 2018



	2018	2017
<hr/>		
<u>REVENUE</u>		
Book Sales	2,745	346
	2,745	346
<u>LESS COST OF GOODS SOLD</u>		
Opening Stock	3,868	814
Purchases	-	3,338
Books Donated	2,235	270
	6,104	4,421
<u>Less</u>		
Closing Stock	1,501	3,868
	4,603	553
<u>COST OF GOODS SOLD</u>		
	4,603	553
<u>GROSS REVENUE FROM TRADING</u>	(1,858)	(207)

