

## **Epilepsy Waikato Charitable Trust**

### **Performance Report For the Year Ended 31 March 2021**

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# Epilepsy Waikato Charitable Trust



## **Entity Information** **As at 31 March 2021**

### **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.

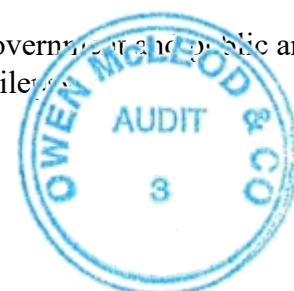
2. Promote support for people with epilepsy, their families and dependents.

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 2021**

### **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 receives donated goods from members to sell. The Trust has a Givealittle page and a donation page on their website for supporters to help financially. The Trust holds small fundraisers such as sausage sizzles.

### **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. The Trust receives donated goods 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](mailto:info@ewct.org.nz) / [www.ewct.org.nz](http://www.ewct.org.nz)

Facebook: Epilepsy Waikato Charitable Trust



# **Epilepsy Waikato Charitable Trust**



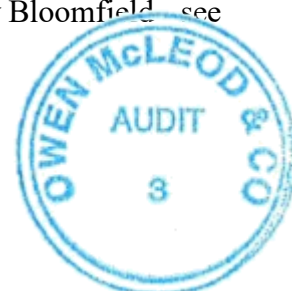
## **Statement of Service Performance For the Year Ended 31 March 2021**

### **DESCRIPTION OF ENTITY'S OUTCOMES**

That people with epilepsy, and their families/friends, will feel supported by the advice, information, and support provided by the epilepsy advisor, Maria Lowe, and others including in the following ways:

- (i) providing one-on-one advice to people with epilepsy, including new clients, and their families, friends, and workmates, including interaction with neurologists and hospital referrals;
- (ii) preparing client-specific epilepsy action plans for clients, caregivers, and employers;
- (iii) advocacy for members in meetings or via correspondence or online with medical practitioners, government agencies (e.g. Dept. of Social Welfare; Work and Income/WINZ; Housing NZ; Corrections), social service providers, hospitals, law firms, courts, schools, and private employers;
- (iv) educating through talks and providing in-service training about epilepsy to a wide range of agencies including social service providers, private companies, and schools;
- (v) attending and participating in networking meetings with various community organisations in the Waikato region;
- (vi) preparing monthly reports and data for the Trust;
- (vii) assessing clients to see if they qualify for 'total mobility' status, and preparing documentation for the Waikato Regional Council;
- (viii) running displays at expos including the 'Wellbeing Expo', 'Women's Expos', 'Aspire' in Hamilton and one expo in Tauranga;
- (ix) coordinating and helping to run Epilepsy Club events for members and clients such as the bi-monthly Fresca Café social event in Hamilton, similar events in Tokoroa, Te Awamutu, Morrinsville, and Tauranga, and the annual 'Epilepsy Hero Award' event;
- (x) organising activities for 'Epilepsy Awareness Month' in November, which in 2020 involved the 'Phone Chat' project (<https://ewct.org.nz/category/phone-chat/>) as well as EWCT's participation in the Round-the-Bridges event;
- (xi) communicating with members, clients and supporters through Facebook, 'Leading the Way' newsletters, monthly epilepsy research articles ('Research news'), and our website ([www.ewct.org.nz](http://www.ewct.org.nz)); - our website 'views' and 'visitors' each year show the importance and impact of the site with an average of 9285 visitors, 11,365 sessions or visits, and 21,170 views annually for the past three financial years;
- (xii) writing and updating fact sheets for the EWCT website and, in 2020-2021, writing a book about epilepsy and its impacts and management (in press);
- (xiii) designing and preparing materials for displays and the website, such as posters for first aid.

In addition, the Trust, with the support of part-time administrator Margaret Paine, reviews and responds to wider concerns at the national level about how its clients are treated and this year continued (1) responding to the decision by PHARMAC regarding changes to epilepsy medication, and (2) to press the Waikato DHB to fund trained dieticians to help support clients to undertake the ketogenic diet therapy that can help some people with intractable epilepsy (as has been supported by both the Parliamentary Health Committee and the Director-general of Health, Dr Ashley Bloomfield - see below).



# Epilepsy Waikato Charitable Trust



## Statement of Service Performance For the Year Ended 31 March 2021

### COVID-19

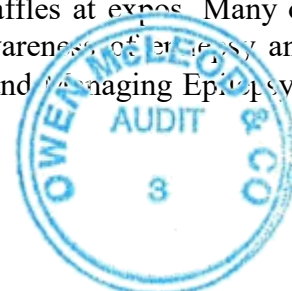
Many of the activities and meetings in 2020 were heavily impacted by the COVID-19 pandemic and ensuing lockdown from March to May, as is evident in the data provided in support of this statement.

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

DESCRIPTION	2021	2020
New clients	122	60
Client and member contacts made by advisers	1616	1516
Community contacts made by advisers	2136	2773
Events/services provided by EWCT: summary	125	120
- Talks (seminars about epilepsy)	43	51
- Expos	2	5
- Social activities (via Epilepsy Club)	18	35
- Action plans for clients	44	40
- Assessed Clients for total mobility	18	17
Website services		
- Views	20,828	21,008
- Visitors	9513	8,893
- Sessions/Visits	11,720	11,058

### ADDITIONAL OUTPUT MEASURES

A small core group of volunteers, together with the advisor, contributes at least 120 hours per week, including preparing for, attending, and contributing to monthly Trust Board meetings (usually 1.5 hours per meeting); keeping track of accounts, approving expenditure, undertaking banking, and completing annual financial auditing requirements; applying for funding from multiple funding organisations (on average one or two applications per month) and following up with reporting; preparing annual service performance auditing requirements; organising and preparing documents for the AGM and running the event; completing Charities Services requirements; helping to run regular social events in Hamilton and four other locations in the Waikato and Tauranga region, and the 'Epilepsy Hero Award' event; running two two-day expositions this year (others curtailed by COVID); attending meetings with funders; attending and contributing to network meetings throughout the wider Waikato region; preparing occasional media releases; and fund raising activities including usually two sausage sizzles (at Bunnings) each year, commissions from sales of Entertainment Book, and raffles at expos. Many of these events (expos, sausage sizzles, AGM, Hero Award event) provide awareness of epilepsy and EWCT. In 2020-2021, preparation of the forthcoming book "Understanding and Managing Epilepsy - an Introductory Guide" involved many scores of hours of work.



# **Epilepsy Waikato Charitable Trust**



## **Statement of Service Performance For the Year Ended 31 March 2021**

We emphasise that the epilepsy advisor (Maria Lowe) spends substantial time with individual clients addressing their specific and often complex needs (individual consultations can be up to three hours), and has written many letters of support for her clients to help improve the quality of lives of those living with epilepsy. She also provides seizure diaries and advises on their usage, which helps neurologists fine-tune and enhance their support for our clients. Maria has also written 'Action plans' relating specifically to individuals with epilepsy, including school children, to enable their carers to help them effectively and safely. She is also a trained and approved assessor for the Waikato Regional Council to evaluate clients to see if they qualify for 'total mobility' status and thus special transport vouchers.

The Trust's Facebook page is updated daily by the advisor with new and topical information on epilepsy and the social activities of the Epilepsy Club, and a regular (monthly) article summarising new advances in research about epilepsy is sent to all members and is available on the website. As well as referrals from various social service providers and from Waikato Hospital, the website and Facebook site continue to provide the opening for engagement with large numbers of people throughout New Zealand, and beyond, with an interest in epilepsy. The advisor receives requests for help via Facebook or she is advised that the website has led a potential client to EWCT for support.

### **ADDITIONAL INFORMATION**

#### **FOLLOW-UP OF PETITION TO PARLIAMENT RE KETOGENIC DIETITIAN**

The petition, presented to Parliament in October 2018, requested that a ketogenic dietitian and support programme be funded by the Waikato DHB to help those people living with intractable epilepsy in the region. The Final Report by the Parliamentary Health Committee (dated September 2019) fully supported the petition's intent as did Dr Bloomfield, who also stated his expectation of equitable service delivery across the country. However, the request has still not been fulfilled and now, after three requests to the Waikato DHB under the Official Information Act (16 Feb 2019; 28 Jan 2020; 5 April 2021), EWCT has been forced to lay a complaint (in June 2021) with the Ombudsman about the DHB's lack of response and lack of action.

#### **PHARMAC DRUG CHANGE**

EWCT has, since September 2018, sent three letters of concern to PHARMAC and more recently two to the Health Select Committee (20 July 2020, 12 August 2020) on the change to the funding of lamotrigine to a generic substitute used in the treatment of epilepsy and/or bipolar disorder. EWCT's position is that the switch is potentially deleterious to many people in various ways, and the truth of that position has been demonstrated by the granting of >2000 exemptions to the switch, and by potentially six deaths that were examined by the Coroner. She was unable to definitively rule the deaths as being linked to the switch but at the same time she could not rule it out. Most recently a letter was sent to the Minister of Health (Hon. Andrew Little) on 30 May 2021. All correspondence is available on EWCT's website: <https://ewct.org.nz/lamotrogine-funding-switch-our-response-to-the-change/>



# **Epilepsy Waikato Charitable Trust**



## **Statement of Service Performance For the Year Ended 31 March 2021**

### **PHONE CHAT PROJECT, NOVEMBER AWARENESS MONTH**

Maria Lowe organised the “Phone chat” project for the November Awareness month. EWCT published on its website and Facebook pages a series of stories by 24 people who have epilepsy, or who support or care for someone with epilepsy, documenting their experiences, challenges, and successes in living with the disease. Each story is in the form of an interview by phone (i.e. a ‘phone chat’) that has then been edited and transcribed into a short text comprising questions and responses. EWCT members also completed the “Around the Bridges” walk that month.

### **EPILEPSY HERO AWARD**

To recognise exceptional support to others who have helped the Trust achieve its goals, the annual ‘Epilepsy Hero’ award for 2020 was made to Neil Fynn (Cambridge), who provided exceptional support to EWCT and to long-term client/member John Fayerman.

### **NEW BOOK PREPARED FOR PUBLICATION IN Q3, 2021**

From COVID-19 lockdown (25 March 2020 on), advisor Mara Lowe began writing a book on epilepsy to supplement the online fact sheets. She was joined by co-author David Lowe later in the year. The book, entitled “Understanding and Managing Epilepsy - an Introductory Guide”, is now completed and is in production phase. It is the third book to be published by EWCT. The book is in three parts: Part 1 is mainly about understanding epilepsy; Part 2 is mainly about managing epilepsy; and Part 3, entitled “Living with epilepsy”, comprises a set of powerful stories by 12 people who have epilepsy or who support or care for someone with epilepsy. Derived from the ‘phone chat’ project, the protagonists use their own words to describe their experiences, challenges, and accomplishments in living with the condition, their overriding aim being to have their voices heard. At the end of the book is a glossary and two first-aid diagrams.



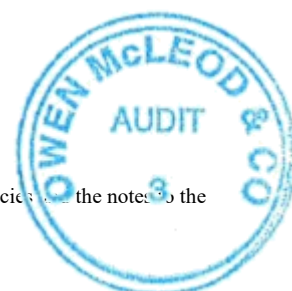
# Epilepsy Waikato Charitable Trust



## Statement of Financial Performance For the Year Ended 31 March 2021

	2021	2020
<b><u>REVENUE</u></b>		
Books Sales - Note 3	73	1,000
Donations	4,189	4,985
Grants	124,361	91,669
Interest Received	310	422
Sundry Revenue	-	224
<b><u>TOTAL REVENUE</u></b>	<b>128,933</b>	<b>98,299</b>
<b><u>OPERATING EXPENSES</u></b>		
Cost of Sales - Note 3	1,260	1,171
ACC Levies	253	277
Accountancy	390	358
Advertising	240	765
Audit Fees	2,200	2,100
Bank Charges	25	38
Computer/Website Expenses	662	834
General Expenses	98	166
Postage, Printing & Stationery	2,280	1,247
Show Expenses	970	1,524
Telephone, Tolls & Fax	733	740
Training	-	330
Vehicle Expenses	1,797	3,637
Wages	89,653	82,927
Insurance	493	107
Depreciation	732	1,379
<b><u>TOTAL EXPENSES</u></b>	<b>101,783</b>	<b>97,601</b>
<b><u>NET SURPLUS FOR YEAR</u></b>	<b>27,150</b>	<b>698</b>

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





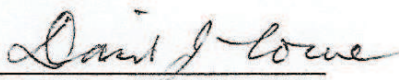
# Epilepsy Waikato Charitable Trust



## Statement of Financial Position As at 31 March 2021

	2021	2020
<b><u>CURRENT ASSETS</u></b>		
Kiwi Bank 77-00	-	1,154
Kiwi Bank 93-00	80,023	55,031
Prepayments	390	1,043
Stock on Hand	6,952	8,212
Term Deposit	20,948	20,638
GST Refund Due	251	491
	<u>108,564</u>	<u>86,568</u>
<b><u>CURRENT LIABILITIES</u></b>		
Sundry Creditors	2,530	2,415
Annual Leave Accrual	11,389	8,009
Revenue Received in Advance	28,514	37,895
	<u>42,433</u>	<u>48,319</u>
<b><u>WORKING CAPITAL</u></b>	<u>66,131</u>	<u>38,249</u>
<b><u>NON-CURRENT ASSETS</u></b>		
Fixed Assets - as per schedule	1,209	1,941
	<u>1,209</u>	<u>1,941</u>
<b><u>NET ASSETS</u></b>	<u><u>67,340</u></u>	<u><u>40,190</u></u>
<b>REPRESENTED BY :</b>		
<b><u>ACCUMULATED FUNDS</u></b>		
Accumulated Surpluses and Deficits	40,190	39,492
Surplus for the year	27,150	698
	<u><u>67,340</u></u>	<u><u>40,190</u></u>

Signed on behalf of Epilepsy Waikato Charitable Trust:

  
Chairperson

Date: 17 August 2021

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

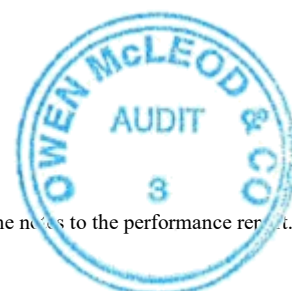


# Epilepsy Waikato Charitable Trust



## Statement of Cash Flows For the Year Ended 31 March 2021

	2021	2020
<b><u>Cash Flows from Operating Activities</u></b>		
<b>Cash was received from:</b>		
Donations, Fundraising and other similar receipts	119,169	95,480
Receipts from providing goods and services	73	1,224
Interest, dividends and other investment receipts	310	422
Goods and Services Tax	240	(34)
<b>Cash was applied to:</b>		
Payments to suppliers and employees	(95,643)	(95,037)
<b>Net Cash Flows from Operating Activities</b>	<u>24,149</u>	<u>2,055</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 purchase investments	(310)	(422)
<b>Net Cash Flows from Investing and Financing Activities</b>	<u>(310)</u>	<u>(422)</u>
<b><u>Net Increase in Cash</u></b>	<u>23,839</u>	<u>1,633</u>
<b>Opening Cash</b>	56,185	54,552
Increase in Cash for the year	23,839	1,633
<b>Closing Cash</b>	<u>80,023</u>	<u>56,185</u>
<b>This is represented by:</b>		
Kiwi Bank 77-00	-	1,154
Kiwi Bank 93-00	<u>80,023</u>	<u>55,031</u>
	<u>80,023</u>	<u>56,185</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 2021

Asset	Cost Price	Book Value 01/04/2020	Additions Disposals	Gain/Loss on Disposal	Capital Profit	---- Depreciation ---- Mth Rate	\$	Accum Deprec 31/03/2021	Book Value 31/03/2021
<b><u>Furniture &amp; Equipment</u></b>									
Signage	1,155	468				12 12.0% DV	56	743	412
Projector	1,893	140				12 30.0% DV	42	1,795	98
Tripod	403	30				12 30.0% DV	9	382	21
Website	1,750	17				12 50.0% DV	9	1,742	8
Mattress Seizure Monitor	1,055	173				12 30.0% DV	52	934	121
Smartphone - Samsung Neo	86					12 67.0% DV	0	86	0
Toshiba Laptop & Printer	1,565	69				12 50.0% DV	35	1,531	34
Laptop & Printer	1,348	105				12 50.0% DV	53	1,296	52
HP Laptop	1,596	631				12 50.0% DV	316	1,281	315
Samsung Galaxy J3 Pro	325	35				12 67.0% DV	23	313	12
	11,176	1,668					595	10,103	1,073
<b><u>Motor Vehicles</u></b>									
Nissan Tilda 2008 - HWZ599	10,000	273				12 50.0% DV	137	9,864	136
	10,000	273					137	9,864	136
	21,176	1,941					732	19,967	1,209



# Epilepsy Waikato Charitable Trust



## Fixed Asset and Depreciation Schedule 2020 For the Year Ended 31 March 2021

Asset	Cost Price	Book Value 01/04/2019	Additions Disposals	Gain/Loss on Disposal	Capital Profit	---- Depreciation ---- Mth Rate	\$	Accum Deprec 31/03/2020	Book Value 31/03/2020
<b><u>Furniture &amp; Equipment</u></b>									
Signage	1,155	532				12 12.0% DV	64	687	468
Projector	1,893	200				12 30.0% DV	60	1,753	140
Tripod	403	43				12 30.0% DV	13	373	30
Website	1,750	34				12 50.0% DV	17	1,733	17
Mattress Seizure Monitor	1,055	247				12 30.0% DV	74	882	173
Smartphone - Samsung Neo	86					12 67.0% DV	0	86	0
Toshiba Laptop & Printer	1,565	138				12 50.0% DV	69	1,496	69
Laptop & Printer	1,348	210				12 50.0% DV	105	1,243	105
HP Laptop	1,596	1,263				12 50.0% DV	632	965	631
Samsung Galaxy J3 Pro	325	107				12 67.0% DV	72	290	35
	11,176	2,774					1,106	9,508	1,668
<b><u>Motor Vehicles</u></b>									
Nissan Tilda 2008 - HWZ599	10,000	546				12 50.0% DV	273	9,727	273
	10,000	546					273	9,727	273
	21,176	3,320					1,379	19,235	1,941



**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2021**



**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**

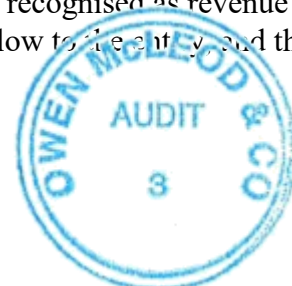
Revenue is recognised to the extent that it is probable that the economic benefit will flow to Epilepsy Waikato Charitable Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue 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 compiled 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 2021**



**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 2021**



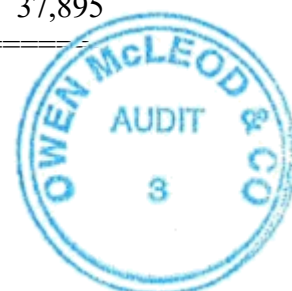
**2. NOTES TO THE ACCOUNTS**

**GRANTS RECEIVED**

	<b>2021</b>	<b>2020</b>
Trust Waikato	\$ 11,000	\$ 8,000
NZ Epilepsy Foundation	\$ 5,000	\$ 5,000
DV Bryant Trust	\$ 3,500	\$ 2,000
WEL Energy	\$ 10,000	\$ -
Internal Affairs - COGS	\$ 8,500	\$ 9,500
Switched on Electrical	\$ -	\$ 900
Len Reynolds Foundation	\$ -	\$ 4,000
Lottery Grants Board	\$ 60,000	\$ 50,595
Hamilton City Council	\$ 4,000	\$ 3,500
Sir John Logan Campbell Trust	\$ -	\$ 2,000
Glenice & John Gallagher Foundation	\$ 6,000	\$ 5,000
Harcourts Foundation	\$ 6,480	\$ -
Sommerville Special School	\$ 200	\$ -
Legacy Trust	\$ 300	\$ -
Grants in Advance Brought Forward	\$ 37,895	\$ 39,069
Less: Grants in Advance to be Carried Forward	\$ (28,514)	\$ (37,895)
	-----	-----
Total	\$124,361	\$ 91,669
	=====	=====

**REVENUE IN ADVANCE**

<b>Revenue Source</b>	<b>2021</b>	<b>2020</b>
Switched on Electrical - Show Expenses	\$ -	\$ 330
Trust Waikato - Operating Expenses	\$ -	\$ 4,782
Lottery Grants Board - Salaries	\$ -	\$ 20,777
COGS - Operating expenses	\$ 2,711	\$ 5,006
Epilepsy NZ Foundation - Salaries	\$ 5,000	\$ 5,000
Sir John Logan Campbell - Operating Expenses	\$ -	\$ 2,000
Hamilton City Council - Salaries	\$ 3,258	\$ -
Glenice & John Gallagher Foundation - Operating Expenses	\$ 731	\$ -
Harcourts Foundation - Publishing Expenses	\$ 5,132	\$ -
DV Bryant Trust - Operating Expenses	\$ 3,500	\$ -
WEL Energy Trust - Operating Expenses	\$ 7,900	\$ -
Legacy Trust - Operating Expenses	\$ 282	\$ -
	-----	-----
	\$ 28,514	\$ 37,895
	=====	=====



**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies and**  
**Notes to the Performance Report**  
**For the Year Ended 31 March 2021**



**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 \$61,600 and she was employed and paid on arm's length basis. (2020: \$61,619)

**COMMITMENTS**

Epilepsy Waikato Charitable Trust has no capital commitments at balance date. (2020: Nil)

**CONTINGENT ASSETS & LIABILITIES**

Epilepsy Waikato Charitable Trust has no contingent liabilities of a material nature that are not disclosed in the accounts. (2020: Nil)

**SIGNIFICANT EVENTS AFTER BALANCE DATE**

No events have occurred after balance date which have a significant effect on Epilepsy Waikato Charitable Trust. (2020: COVID-19 pandemic lockdowns occurred)

**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 2021**



	2021	2020
<hr/>		
<b><u>REVENUE</u></b>		
Book Sales	73	1,000
	<u>73</u>	<u>1,000</u>
<b><u>LESS COST OF GOODS SOLD</u></b>		
Opening Stock	8,212	8,738
Purchases	-	645
	<u>8,212</u>	<u>9,383</u>
<b><u>Less</u></b>		
Closing Stock	6,952	8,212
	<u>1,260</u>	<u>1,171</u>
<b><u>COST OF GOODS SOLD</u></b>		
	<u>1,260</u>	<u>1,171</u>
<b><u>GROSS REVENUE FROM TRADING</u></b>	<u>(1,187)</u>	<u>(171)</u>

