

Epilepsy Waikato Charitable Trust

Performance Report For the Year Ended 31 March 2022

<u>Schedule of Contents</u>	<u>Page</u>
Directory	1
Entity Information	2
Statement of Service Performance	4
Statement of Financial Performance	9
Statement of Financial Position	10
Statement of Cash Flows	11
Fixed Asset and Depreciation Schedule	12
Fixed Asset and Depreciation Schedule 2021	13
Accounting Policies & Notes to the Performance Report	14

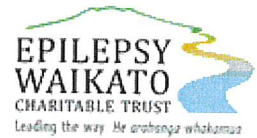
Epilepsy Waikato Charitable Trust

Directory As at 31 March 2022

PRINCIPAL ACTIVITY	Charitable Trust
BUSINESS LOCATION	15 Cabourne Drive, Glenview, Hamilton 3206
SOLICITORS	Grayson Law
BANKERS	Kiwi Bank
I.R.D. NUMBER	106-413-916



Epilepsy Waikato Charitable Trust



Entity Information **As at 31 March 2022**

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 2022**

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

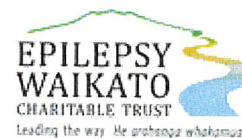
Postal Address: P O Box 633, Hamilton 3240

Phone: 027 739 6753

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

Facebook: Epilepsy Waikato Charitable Trust

Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2022

DESCRIPTION OF ENTITY'S OUTCOMES

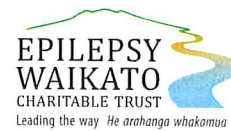
That people with epilepsy, and their families/friends, will feel supported by the advice, information, and support provided by the epilepsy advisor, Maria Lowe, and others including in the following ways:

- (i) providing one-on-one advice to people with epilepsy, including new clients, and their families, friends, and workmates, as well as interaction with neurologists, paediatricians, 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 (including via Zoom or other group chat systems since Covid-19 began to impact);
- (vi) preparing monthly reports and data for the trustees of EWCT;
- (vii) assessing clients to qualify for 'total mobility' status, with documentation for Waikato Regional Council;
- (viii) running displays at expos (but reduced to zero this year because of Covid-19-related cancellations);
- (ix) coordinating and helping to run Epilepsy Club events for members and clients including the bi-monthly Fresca Café social events in Hamilton, and social get-togethers in Tokoroa, Te Awamutu, and Tauranga;
- (x) organising activities for 'Epilepsy Awareness Month' in November, which in 2021 involved the 'Flying the Flag' project <https://ewct.org.nz/flying-the-flag-for-epilepsy/>;
- (xi) communicating with members, clients and supporters through Facebook, 'Leading the Way' newsletters, monthly epilepsy research articles ('Epilepsy articles'), and our website (www.ewct.org.nz)
-our website 'views', 'visitors', and 'sessions/visits' each year show the importance and impact of the site with a substantial increase (by 30 to 37%) in all three categories in 2022 in comparison with 2021
-averages for the past three financial years are 10,489 visitors, 12,851 sessions/visits, and 23,004 views
-80% were new visitors, 20% were returning visitors in 2022
-increases relate to new seizure alarm content, popularity of student/teacher resources, quiz, first aid posters
- (xii) writing and updating fact sheets for the EWCT website and, in 2020-2021, writing a book about epilepsy and its impacts and management published in September 2021 (see below);
- (xiii) designing and preparing materials for displays and the website, such as the posters for first aid.



Epilepsy Waikato Charitable Trust

Statement of Service Performance for the year ended 31 March 2022



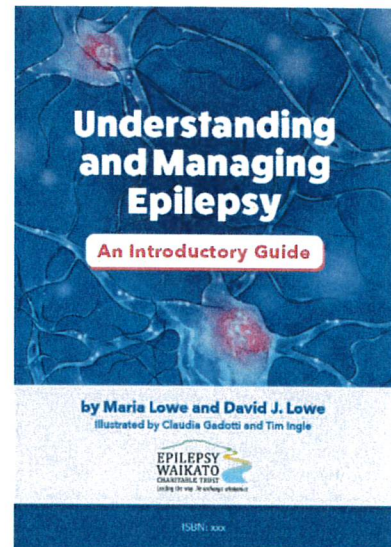
NATIONAL-LEVEL ACTIVITIES

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 or supported, as follows.

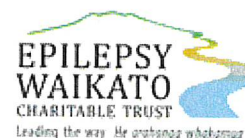
- (1) PHARMAC changes to epilepsy medication: EWCT formally objected to PHARMAC's cessation of funding of lamotrigine in favour of a generic substitute (Logem) used in the treatment of epilepsy and/or bipolar disorder. EWCT's position was that the switch would be potentially deleterious to many people in various ways, as borne out by the Coroner's subsequent report and other data. We summarised our objections in a letter to Hon. Andrew Little (Minister of Health) on 30 May 2021. We also sent comments to PHARMAC in June 2021 about the cessation of supply of gabapentin and primidone to New Zealand from Oct 2021. All correspondence is on EWCT's website. We are pleased to advise that we have a good line of communication now with PHARMAC, who advise EWCT about any forthcoming changes.
- (2) Ketogenic dietician: we are pleased to report success at last with Waikato Hospital advising us that a ketogenic dietician is being appointed in August 2022 to help people with intractable epilepsy. This outcome caps a four-year process that began with EWCT's petition to Parliament in October 2018.

NEW BOOK PUBLISHED BY EWCT IN SEPTEMBER, 2021

A new book entitled "Understanding and Managing Epilepsy – an Introductory Guide" was published by EWCT in September 2021. It is the fourth book to be published by EWCT. The book is the first general book on epilepsy to be published in New Zealand in more than 30 years. It describes at an introductory level the complex nature of epilepsy, its potentially life-long impacts, and its management. We are very grateful to the Harcourts Foundation for a grant for printing and set-up costs. The book was illustrated by Claudia Gadotti and Tim Ingle, and Tim also designed the book and developed the final layout ready for printing by PCL Group (printery on Waikato University's Hamilton campus). 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. At the end of the book is a glossary and two first-aid diagrams that can be turned into wall posters. One hundred copies of the book were given to the Neurology Department of Waikato Hospital on 30 September 2021 (see <https://dailyencourager.co.nz/new-hope-for-understanding-and-managing-epilepsy/>), and free copies have been donated to every public library branch in the Waikato region (more than 60 copies in total).



Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2022

FLYING THE FLAG FOR EPILEPSY PROJECT, NOVEMBER AWARENESS MONTH

Maria Lowe (advisor) organised the "Flying the Flag" project for the November Awareness month of 2021. EWCT published on its website and Facebook pages comments from around 30 people who answered some of the many questions around this very complex medical condition.

DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS

DESCRIPTION	2022	2021
New clients	75	122
Client and member contacts made by advisers	1,830	1,616
Community contacts made by advisers	2,059	2,136
Events/services provided by EWCT: summary	101	107
- Talks (seminars about epilepsy)	56	43
- Expos	0	2
- Social activities (via Epilepsy Club)	16	18
- Action plans for clients	25	44
- Assessed Clients for total mobility	13	18
Website services		
- Views	27,175	20,828
- Visitors	12,705	9,513
- Sessions/Visits	15,776	11,720
COPIES OF PUBLICATIONS HELD (31 MARCH)	2022	2021
'Ariana & Jack'	756	904
'Ben's Buddies'	520	704
Seizure Diary	1,209	468
'Understanding & Managing Epilepsy	356	N/A

ADDITIONAL OUTPUT MEASURES

Trustees and administrator

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



Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2022

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. A new venture gained momentum during the year, namely selling (for commission) a number of alarms as an exclusive agent for Seizure Alert Australia (see below).

Financial and legal support

Brinkworth Associates (chiefly Darrell Bowler and Ashita Bhudia) generously assist us with financial matters and support our treasurer on a monthly basis. EWCT representatives have been meeting with Leon Arcus of DTI Lawyers since February 2022 to finalise a contract with Seizure Alert Australia, based on initial support gratis from Stephen Turner (a contracts advisor in the School of Science at the University of Waikato).

History of EWCT - 10th anniversary

To mark the 10th anniversary of EWCT, a summary of our history and that of Epilepsy Waikato was published on our website: <https://ewct.org.nz/history-of-epilepsy-waikato/>

Agency for Seizure Alert Australia-New Zealand

EWCT is the sole New Zealand agent for Seizure Alert Australia, which supplies a series of alarms and other devices for monitoring people with epilepsy, and which may be funded privately or via Government agencies. <https://www.seizurealertaustralia.co.nz/>

Epilepsy advisor

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. At times she has entered the workplace in support of clients facing potential job loss because of their epilepsy. Maria 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.



Epilepsy Waikato Charitable Trust



Statement of Service Performance For the Year Ended 31 March 2022

Facebook

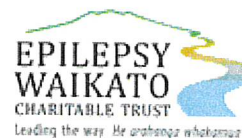
The Trust's Facebook page is updated daily by the advisor with new and topical information on epilepsy and the social activities of the Epilepsy Club, and a regular (monthly) article summarising new advances in research about epilepsy is sent to all members and is available on the website. As well as 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.

Epilepsy articles: latest research news

These articles are compiled monthly by the advisor and emailed to members and posted on our website under blog: <https://ewct.org.nz/blog/>



Epilepsy Waikato Charitable Trust



Statement of Financial Performance For the Year Ended 31 March 2022

	Note	2022	2021
<u>REVENUE</u>			
Revenue from Providing Goods or Services	2	13,875	73
Donations, Fundraising, and Other Similar Revenue	3	131,966	128,550
Interest Received		257	310
<u>TOTAL REVENUE</u>		<u>146,097</u>	<u>128,933</u>
<u>EXPENSES</u>			
Volunteer and Employee Related Costs	4	88,948	89,906
Costs Related to Providing Goods or Services	5	11,790	3,201
Other Expenses	6	11,569	8,676
<u>TOTAL EXPENSES</u>		<u>112,307</u>	<u>101,783</u>
<u>NET SURPLUS FOR THE YEAR</u>		<u>33,791</u>	<u>27,150</u>

This statement should be read in conjunction with the Notes to the Performance Report and attached Assurance Report.



Epilepsy Waikato Charitable Trust



Statement of Financial Position As at 31 March 2022

	Note	2022	2021
<u>CURRENT ASSETS</u>			
Bank Accounts & Cash	7	112,549	100,971
Prepayments		390	390
Inventory	9	12,490	6,952
GST Refund Due		-	251
		<u>125,429</u>	<u>108,564</u>
<u>CURRENT LIABILITIES</u>			
Sundry Creditors		6,138	2,530
Annual Leave Accrual		10,107	11,389
Revenue Received in Advance	8	7,959	28,514
GST Payable		902	-
		<u>25,106</u>	<u>42,433</u>
		<u>100,323</u>	<u>66,131</u>
<u>WORKING CAPITAL</u>			
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment		808	1,209
		<u>808</u>	<u>1,209</u>
		<u>101,130</u>	<u>67,340</u>
<u>NET ASSETS</u>			
REPRESENTED BY :			
<u>ACCUMULATED FUNDS</u>			
Accumulated Surpluses and Deficits		67,340	40,190
Surplus for the year		33,791	27,150
		<u>101,130</u>	<u>67,340</u>

Signed on behalf of Epilepsy Waikato Charitable Trust:

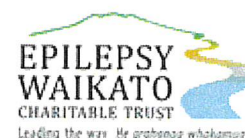
Carol J. Hoare
Chairperson

Date: 30 August 2022

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



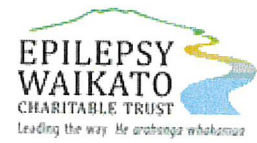
Statement of Cash Flows For the Year Ended 31 March 2022

	2022	2021
<u>Cash Flows from Operating Activities</u>		
Cash was Received from:		
Donations, Fundraising and Other Similar Receipts	111,411	119,169
Receipts from Providing Goods and Services	13,875	73
Interest, Dividends and Other Investment Receipts	257	310
Goods and Services Tax	1,153	240
Cash Was Applied to:		
Payments to suppliers and employees	(115,118)	(95,643)
Net Cash Flows from Operating Activities	<u>11,577</u>	<u>24,149</u>
<u>Cash Flows from Investing and Financing Activities</u>		
Cash was Received from:		
Cash was Applied to:		
<u>Net Increase in Cash</u>	<u>11,577</u>	<u>24,149</u>
Opening Cash	100,971	76,823
Increase in Cash for the year	11,577	24,149
Closing Cash	<u>112,549</u>	<u>100,971</u>
This is Represented by:		
Kiwi Bank 93-00	91,344	80,023
Term Deposit	<u>21,205</u>	<u>20,948</u>
	<u>112,549</u>	<u>100,971</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

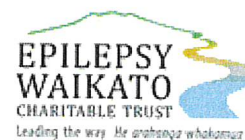


Fixed Asset and Depreciation Schedule For the Year Ended 31 March 2022

Asset	Cost Price	Book Value 01/04/2021	Additions Disposals	Gain/Loss on Disposal	Capital Profit	---- Depreciation ---- Mth Rate	\$	Accum Deprec 31/03/2022	Book Value 31/03/2022
<u>Furniture & Equipment</u>									
Signage	1,155	412				12 12.0% DV	49	792	363
Projector	1,893	98				12 30.0% DV	29	1,824	69
Tripod	403	21				12 30.0% DV	6	388	15
Website	1,750	8				12 50.0% DV	4	1,746	4
Mattress Seizure Monitor	1,055	121				12 30.0% DV	36	970	85
Smartphone - Samsung Neo	86					12 67.0% DV	0	86	0
Toshiba Laptop & Printer	1,565	34				12 50.0% DV	17	1,548	17
Laptop & Printer	1,348	52				12 50.0% DV	26	1,322	26
HP Laptop	1,596	315				12 50.0% DV	158	1,439	157
Samsung Galaxy J3 Pro	325	12				12 67.0% DV	8	321	4
	11,176	1,073					333	10,436	740
<u>Motor Vehicles</u>									
Nissan Tilda 2008 - HWZ599	10,000	136				12 50.0% DV	68	9,932	68
	10,000	136					68	9,932	68
	21,176	1,209					401	20,368	808



Epilepsy Waikato Charitable Trust

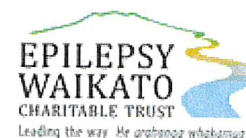


Fixed Asset and Depreciation Schedule For the Year Ended 31 March 2021

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
<u>Furniture & Equipment</u>									
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
<u>Motor Vehicles</u>									
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
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2022



REPORTING ENTITY

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

a) **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.

b) **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.

c) **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.

d) **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.

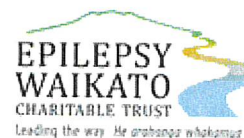
Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

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.



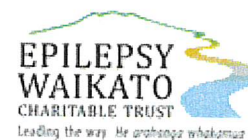
Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2022



- e) **INVENTORY**
Inventories are stated at the lower of cost, determined on a first in first out basis, and net realisable value.
- f) **PROPERTY PLANT & EQUIPMENT**
Fixed Assets are initially recorded at cost less aggregate depreciation and have not been revalued.
- g) **DEPRECIATION**
Fixed assets have been depreciated at the maximum rates set by the Inland Revenue Department.
- h) **INCOME TAX**
Epilepsy Waikato Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.
- i) **CHANGES IN ACCOUNTING POLICIES**
There have been no changes in accounting policies during the financial year. (2021: Nil)



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2022



NOTES TO THE ACCOUNTS

ANALYSIS OF REVENUE

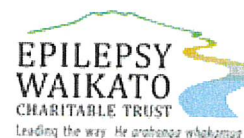
	2022	2021
2. REVENUE FROM PROVIDING GOODS & SERVICES		
Sales - Books	1,003	73
Sales - Monitors	12,872	-
Total	13,875	73
3. DONATIONS, FUNDRAISING AND OTHER SIMILAR REVENUE		
Donations	13,411	4,189
Grants	118,555	124,361
Total	131,966	128,550

ANALYSIS OF EXPENSES

4. VOLUNTEER AND EMPLOYEE RELATED COSTS		
ACC Levies	249	253
Wages	88,699	89,653
Total	88,948	89,906
5. COSTS RELATED TO PROVIDING GOODS OR SERVICES		
Advertising	180	240
Cost of Sales	10,248	1,260
Depreciation	401	732
Freight	593	-
Rent	86	-
Show Expenses	283	970
Total	11,790	3,201



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2022



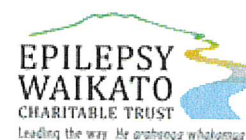
	2022	2021
6. OTHER EXPENSES		
Accountancy	366	390
Audit Fees	3,100	2,200
Bank Charges	75	25
Computer/Website Expenses	1,603	662
General Expenses	92	98
Insurance	503	493
Postage, Printing & Stationery	3,052	2,280
Telephone, Tolls & Fax	744	733
Vehicle Expenses	2,033	1,797
Total	<u>11,569</u>	<u>8,676</u>

STATEMENT OF FINANCIAL POSITION

	2022	2021
7. BANK ACCOUNTS AND CASH		
Kiwi Bank 93-00	91,344	80,023
Term Deposit	<u>21,205</u>	<u>20,948</u>
Total	<u>112,549</u>	<u>100,971</u>
8. REVENUE RECEIVED IN ADVANCE		
Bryant Trust - Operating Expenses	-	3,500
COGS - Operating Expenses	1,134	2,711
Epilepsy Foundation - Salaries	-	5,000
Gallagher Trust	517	-
Glenice & John Gallagher Foundation	5,117	731
Hamilton City Council - Salaries	1,191	3,258
Harcourts Foundation - Publishing Expenses	-	5,132
Legacy Trust - Operating Expenses	-	281
WEL Energy Trust - Operating Expenses	-	7,900
Total	<u>7,959</u>	<u>28,513</u>
9. INVENTORY		
Opening Stock - Books	6,952	8,212
Purchases - Books	5,849	-
Purchases - Monitors	9,937	-
Less		
Closing Stock	(12,490)	(6,952)
Cost of Sales	<u>10,248</u>	<u>1,260</u>



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2022



	2022	2021
10. GRANTS RECEIVED		
DV Bryant Trust	4,000	3,500
Epilepsy Foundation	1,500	5,000
Gallagher Trust	2,000	-
Glenice & John Gallagher Foundation	8,000	6,000
Hamilton City Council	4,000	4,000
Harcourts Foundation	-	6,480
Internal Affairs - COGS	7,500	8,500
Legacy Trust	-	300
Lottery Grants Board	60,000	60,000
Sommerville Special School	-	200
Trust Waikato	11,000	11,000
WEL Energy Trust	-	10,000
Grants in Advance Brought Forward	28,514	37,895
Revenue Received in Advance	(7,959)	(28,514)
Grants Received for the Year	118,555	124,361

11. RELATED PARTIES

David Lowe, Chairperson of the Board is related to Maria Lowe; who is an Epilepsy Advisor employed by the Trust. Total wages paid during the year was \$66,560 and she was employed and paid on an arm's length basis. (2021: \$61,619.)

12. COMMITMENTS

Epilepsy Waikato Charitable Trust has no capital commitments at balance date. (2021: Nil)

13. CONTINGENT ASSETS & LIABILITIES

Epilepsy Waikato Charitable Trust has no contingent liabilities of a material nature that are not disclosed in the accounts. (2021: COVID-19 pandemic lockdowns occurred)

14. SIGNIFICANT EVENTS AFTER BALANCE DATE

No events have occurred after balance date which have a significant effect on Epilepsy Waikato Charitable Trust. (2021: Nil)

15. AUDIT

These financial statements have been audited. Please refer to the audit report.

