



Epilepsy Waikato Charitable Trust

Performance Report For the Year Ended 31 March 2023

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Epilepsy Waikato Charitable Trust



Entity Information **As at 31 March 2023**

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 2023**

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

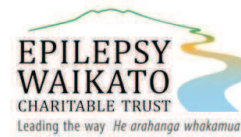
Postal Address: P O Box 633, Hamilton 3240

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 2023



OVERVIEW OF EWCT'S ACTIVITIES TO YEAR ENDED 2023: ENTITY'S OUTCOMES

The main aim of Epilepsy Waikato Charitable Trust (EWCT) is to undertake activities to support people with epilepsy, and their families, friends, and workmates, primarily in the Waikato region but also beyond. To meet this aim, information, advice, advocacy, and support in the past year have been provided by the epilepsy advisor, Maria Lowe, with the Trust's support, as follows:

- (i) providing one-on-one advice to people with epilepsy, including new clients, and their families, friends, and workmates, as well as interactions with neurologists, paediatricians, and other medical professionals, and by responding to hospital referrals
- (ii) preparing client-specific epilepsy action plans for clients, caregivers, and employers
- (iii) advocacy for clients in meetings or via correspondence, or online, with medical practitioners, staff of government agencies (e.g., Dept. of Social Services, Work and Income, Kāinga Ora, Dept. of Corrections), social service providers, hospitals, law firms, courts, schools, landlords, and private employers
- (iv) educating through talks and by providing in-service training about epilepsy to a wide range of agencies including social service providers, private companies, retirement homes, and schools
- (v) attending and participating in networking meetings with various community organisations (including via Zoom or equivalent) and developing positive relationships with other NGOs and professional organisations that will further support people with epilepsy and their family members and supporters
- (vi) preparing monthly reports and data for the trustees of EWCT
- (vii) coordinating with EWCT's administrator to help run Epilepsy Club social events for members and clients and supporters including the normally bi-monthly Fresca Café socials in Hamilton, Tokoroa, and other centres, to enable peer-to-peer contact and with other people
- (viii) organising activities for 'Epilepsy Awareness Month' in November
- (ix) communicating with members, clients, and supporters through Facebook, our annual 'Leading the Way' newsletter, epilepsy research articles ('Epilepsy articles'), and EWCT's website (www.ewct.org.nz)
- (x) writing fact sheets for the EWCT website (currently 37 fact sheets are displayed) and, in 2023, a new "Easy Read" book about epilepsy (see below)
- (xi) keeping up to date with developments in epilepsy research, such as use of vagal nerve stimulation to help people with intractable epilepsy, and providing such information to EWCT's members and clients
- (xii) designing and preparing materials for displays, including for expos, and for the website
- (xiii) assessing clients to qualify for 'total mobility status' with documentation for the Waikato Regional Council.

NATIONAL-LEVEL ACTIVITIES OF EWCT

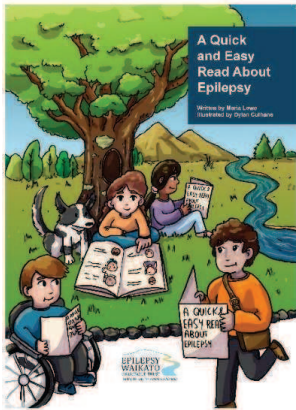
The Trust, with the key support of epilepsy advisor Maria Lowe, has reviewed and responded to wider concerns at the national level about how its clients are treated (see <https://ewct.org.nz/blog/>).

- (i) *Submission*: "Accessibility for New Zealanders Bill". We made a formal submission to the Parliamentary committee on social services about this bill in October 2022, and Maria Lowe took part in a formal interview with the Social Services Committee on 28 February 2023.
- (ii) *Submission*: "Charities Amendment Bill". We made a formal submission to Parliament on the review of this bill in December 2022.
- (iii) *Petition*: We launched a (second) petition to Parliament on 25 May 2023 as follows: "That the House of Representatives urge Whatu Ora Health New Zealand to fund vagal nerve stimulation (VNS) therapy for adults with intractable, medication-resistant epilepsy as an adjunct treatment." *Petition reason*: "At least 30% of people living with epilepsy have no seizure control with conventional medications. The VNS therapy could provide relief for many people living with partial-onset and generalised seizures. EWCT wants the House to fully fund the VNS for adults living with intractable epilepsy in New Zealand as an epilepsy treatment option." Total signatures for the petition (open from 25 May–18 June) were 402. The

petition was presented in Parliament by Jamie Strange (MP, Hamilton East) on 26 July 2023. A document supporting the petition was submitted on 29 July 2023. It will be examined by the Parliamentary Health Committee, and a follow up oral interview with EWCT (as requested of the committee) is anticipated.

(iv) *Ketogenic dietician*: The Waikato Hospital has been promising since 2021 to appoint a ketogenic dietician to help people with intractable epilepsy. Although a dietician has been appointed this year (23 May 2023) to develop a ketogenic service, the timing of such a service, and its scope, has yet to be advised (as at 25 July 2023). EWCT lodged a formal complaint to the Ombudsman about the lack of a ketogenic dietician on 5 July 2023 after requesting further information under the Official Information Act on 29 May 2023.

NEW BOOK PUBLISHED BY EWCT IN FEBRUARY 2023



A new book, entitled *“A Quick and Easy Read About Epilepsy”*, was published by EWCT in February 2023. Written by Maria Lowe and illustrated by Dylan Culhane, it is the fifth book to be published by EWCT (Table 2). It is a concise book written for a wide audience of readers ranging from young adults who have recently been diagnosed with epilepsy to those with an intellectual disability, or those who use English as a second language. In the book, Maria explores:

- what epilepsy is
- how it is diagnosed
- how to manage seizures safely, and
- how to live with the condition.

Each sentence is written simply and in large print and is accompanied by quirky illustrations drawn by Dylan Culhane. Although covering a serious topic, this book is a fun read and has a positive message about epilepsy. It has proven popular, a second print run being required in May 2023.

EWCT BOOK REPRINTED JANUARY 2023

A second print run of EWCT’s book *“Understanding and Managing Epilepsy – an Introductory Guide”* (by Maria Lowe and David J. Lowe), first published in September 2021, was printed in January 2023. The second printing was at a larger page size (240 x 170 mm) than the original A5 book (210 x 148.5 mm) to make it even easier to read. Hundreds of copies of the first edition have been given to clients, and copies were provided to every library in the Waikato region. Earlier, 100 copies were donated to the Neurology Department, Waikato Hospital (in 2021). EWCT has also published two children’s picture books, *“Ben’s Buddies”* and *“Ariana and Jack”*, and a *“Seizure Diary”*.

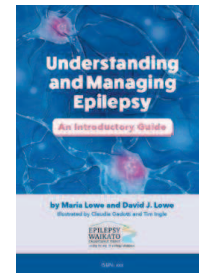


TABLE 1: DESCRIPTION AND QUANTIFICATION OF SOME OF EWCT’S OUTPUTS

Description	2023	2022	2021
New clients	77	75	122
Community contacts ¹ made by advisor	1818	2059	2136
Client and member contacts ² made by advisor	1548	1830	1616
Events/services provided by EWCT: summary	120	101	107
- Talks (seminars about epilepsy)	54	56	43
- Expos	2	0	2
- Social activities (via Epilepsy Club)	17	16	18
- Action plans for clients	51	29	44
Assessed clients for total mobility ³	26	13	18
Website services			
- Views of website	22,651	27,175	20,828
- Visitors to website	13,144	12,705	9513
- Sessions/visits	15,543	15,776	11,720

¹**Contacts with the community** are the numbers of people with whom the epilepsy advisor engaged or who were present during her talks, expo displays, meetings, staff and children at schools, etc (i.e., *not* clients). ²**Contacts with clients** are the numbers of times clients (who are people who have received advice and support directly from the epilepsy advisor, including **new clients**) have been contacted (e.g., by phone, email, home visits, Skype or Zoom, at appointments, etc), or members. **Members** are people who have agreed to be listed on the EWCT database as such; they may also be clients. For example, a home visit by an advisor to meet a couple may list one person (who has epilepsy) as a client (and also as a member), and the partner as a member. The total number recorded (client + member) would be 2 because only two people are involved in the meeting. ³**Total Mobility** is a nationwide scheme aimed at giving people with disabilities mobility options. Waikato Regional Council administers Total Mobility in Hamilton, Taupō, and Tokoroa, and Waipā. The scheme provides financial assistance, giving registered users a 50% discount on taxi fares up to a maximum subsidy. Maria is a trained and accredited assessor for epilepsy clients in the Waikato region (since September 2019) and completes required assessments and paperwork on their behalf.

TABLE 2: COPIES OF PUBLICATIONS HELD (31 MARCH)	2023	2022
'Ariana and Jack'	591	756
'Ben's Buddies'	344	520
Seizure diary	1025	1209
'Understanding & Managing Epilepsy' 2nd ed	554	356
'A quick and easy read about epilepsy'*	167	na

 *A second printing in May 2023 added another 200 copies

EPILEPSY NOVEMBER AWARENESS MONTH 2022

Maria Lowe organised the daily online documentation of the professional people in our community who form part of our care team (<https://ewct.org.nz/epilepsy-care-team/>) as the 2022 November awareness activity.

EWCT FORMALISED ITS AGENCY STATUS FOR SEIZURE ALERT AUSTRALIA-NEW ZEALAND

EWCT is the sole New Zealand agent for Seizure Alert Australia, which supplies alarms and other devices for monitoring people with epilepsy (<https://www.seizurealertaustralia.co.nz/>). In January 2023 a formal contract was completed by EWCT with Seizure Alert Australia. The agency allows EWCT to provide another service to its clients in the Waikato region, and elsewhere in New Zealand, and also raise funding through commissions.

NEW TRUSTEES, LIFE MEMBERS AND EPILEPSY HERO AWARDS, LIABILITY INSURANCE, AND EWCT'S BUSINESS PLAN

- (i) Three new trustees were appointed to EWCT in 2022-2023: Ashita Bhudia (appointed also as treasurer) (October 2022); David Nicholls (February 2023); and Tracey Morgan (9 May 2023). Foundation trustee, Faith Gibbs, resigned 9 May 2023 (as noted earlier); Bryce Hopkins, trustee from 13 February 2018, resigned 10 June 2023, serving 5.5 years (plus 18 months as 'adviser to trust board' from July 2016).
- (ii) Life memberships were awarded to Bruce Hopkins and Jill Davies at the AGM on 13 September 2022, and 'Epilepsy Hero Awards' were made to Darrell Bowler and Ashita Bhudia (of Brinkworth Associates) as well.
- (iii) EWCT finalised new liability insurance for trustees and employees in August 2022.
- (iv) EWCT's revised "Business Plan" for 2023-2025 was approved by the Board of Trustees in May 2023.

ADMINISTRATOR

We record the resignation of our part-time administrator/secretary Margaret Pain on 2 June 2023. Margaret served for over five years (initial appointment 2 April 2018) and, we regret, passed away soon after. A replacement is to be appointed.

ADDITIONAL OUTPUTS AND OTHER CONTRIBUTIONS TO THE EPILEPSY COMMUNITY

Trustees and administrator

A small core group of volunteers, together with the advisor and part-time administrator, contribute 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, developing budgets, approving expenditure, undertaking banking, completing annual financial auditing and providing information about trustee elections or retirements for Charities Services, and minuting proceedings of meetings. The board applies for funding

from multiple organisations (an application per month on average), meets with funders, and writes reports for them, prepares documents for the AGM, attends and contributes to network meetings, undertakes staff appraisals, helps run social events, contributes to expos, and prepares occasional media releases. The board, administrator, and supporters also organise and run local fund-raising events including sausage sizzles at Bunnings (normally twice a year), raffles (at expo events), and, since 2022, by commission for selling alarms as agent for Seizure Alert Australia-New Zealand. As well as raising funds, these and other events help provide awareness of epilepsy and EWCT in the community. The preparation and printing of five books by EWCT has been a challenging, time consuming but fulfilling exercise.

Epilepsy advisor

Further to the summary on p.1, 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 or so). She has written many letters of support for her clients to help improve the quality of lives of those living with epilepsy. Maria also provides seizure diaries and explains their usage, which help 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 carers to help them effectively and safely (with a big increase in these in the 2022-2023 financial year: Table 1). 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. As part of her monthly reports to the board, Maria records the following information (see Table 1 above and footnote, which defines the terms used):

- new clients
- client and member contacts
- community contacts made by the advisor

EWCT provides services and events as follows:

- talks (seminars about epilepsy)
- expos (limited since covid)
- social activities
- action plans for clients
- assessments for clients for total mobility
- services via the EWCT website at <https://ewct.org.nz/>
-

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. A regular (normally monthly) article summarising new advances in research about epilepsy is sent to all members and is available on the website (<https://ewct.org.nz/blog/>). 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.

Sponsors and donors

I thank all who have donated to EWCT, our funders, and those who have provided in-kind support for the past year. Funders/supporters include Margaret Davidson, NZ Lotteries Grant Board, DV Bryant Trust, Glenice and John Gallagher Foundation, Community Organisation Grants Scheme (COGS), Trust Waikato, WEL Energy Trust Community Grants, Lions Clubs International (Waikato region), The Lions Foundation (Auckland), Hamilton City Council Community Funding, PCL Group (Waikato Print), Bunnings (South Hamilton), and Brinkworth Associates.

David J. Lowe

Chair, EWCT

16 August 2023

Epilepsy Waikato Charitable Trust



Statement of Financial Performance For the Year Ended 31 March 2023

	Note	2023	2022
<u>REVENUE</u>			
Revenue from Providing Goods or Services	2	35,103	13,875
Donations, Fundraising, and Other Similar Revenue	3	110,145	131,966
Interest Received		967	257
<u>TOTAL REVENUE</u>		<u>146,215</u>	<u>146,097</u>
<u>EXPENSES</u>			
Volunteer and Employee Related Costs	4	93,199	88,948
Costs Related to Providing Goods or Services	5	37,060	11,790
Other Expenses	6	15,877	11,569
<u>TOTAL EXPENSES</u>		<u>146,135</u>	<u>112,307</u>
<u>NET SURPLUS FOR THE YEAR</u>		<u>80</u>	<u>33,791</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 2023

	Note	2023	2022
<u>CURRENT ASSETS</u>			
Bank Accounts & Cash	7	132,878	112,549
Prepayments		962	390
Inventory	9	13,148	12,490
GST Refund Due		<u>2,754</u>	<u>-</u>
		149,743	125,429
<u>CURRENT LIABILITIES</u>			
Sundry Creditors		9,598	6,138
Annual Leave Accrual		12,140	10,107
Revenue Received in Advance	8	27,366	7,959
GST Payable		<u>-</u>	<u>902</u>
		49,104	25,106
<u>WORKING CAPITAL</u>			
		100,639	100,323
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment		<u>572</u>	<u>808</u>
		572	808
<u>NET ASSETS</u>			
		<u>101,210</u>	<u>101,130</u>
REPRESENTED BY :			
<u>ACCUMULATED FUNDS</u>			
Accumulated Surpluses and Deficits		101,130	67,340
Surplus for the year		<u>80</u>	<u>33,791</u>
		<u>101,210</u>	<u>101,130</u>

This performance report has been approved by the Board, for and behalf of Epilepsy Waikato Charitable Trust:

Date <u>29 August 2023</u>	Date <u>29 August 2023</u>
Signature <u><i>David Lowe</i></u>	Signature <u><i>Ashita Bhudia</i></u>
Name <u>David Lowe</u>	Name <u>Ashita Bhudia</u>
Position <u>Chair</u>	Position <u>Treasurer</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



Statement of Cash Flows For the Year Ended 31 March 2023

	2023	2022
<u>Cash Flows from Operating Activities</u>		
Cash was Received from:		
Donations, Fundraising and Other Similar Receipts	129,553	111,411
Receipts from Providing Goods and Services	35,103	13,875
Interest, Dividends and Other Investment Receipts	967	257
Goods and Services Tax	(3,656)	1,153
Cash Was Applied to:		
Payments to suppliers and employees	(141,637)	(115,118)
Net Cash Flows from Operating Activities	<u>20,330</u>	<u>11,577</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>20,330</u>	<u>11,577</u>
Opening Cash	112,549	100,971
Increase in Cash for the year	20,330	11,577
Closing Cash	<u>132,878</u>	<u>112,549</u>
This is Represented by:		
Kiwi Bank 93-00	76,912	89,344
Kiwi Bank 93-02	42,782	21,205
Kiwi Bank 93-03	13,184	2,000
	<u>132,878</u>	<u>112,549</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 2023

Asset	Cost Price	Book Value 01/04/2022	Additions Disposals	Gain/Loss on Disposal	Capital Profit	--- Depreciation --- Mth Rate	Accum Deprec 31/03/2023	Book Value 31/03/2023
<u>Furniture & Equipment</u>								
Signage	1,155	363				12 12.0% DV	44 836	319
Projector	1,893	69				12 30.0% DV	21 1,845	48
Tripod	403	15				12 30.0% DV	5 393	10
Website	1,750	4				12 50.0% DV	2 1,748	2
Mattress Seizure Monitor	1,055	85				12 30.0% DV	26 996	59
Smartphone - Samsung Neo	86					12 67.0% DV	86	
Toshiba Laptop & Printer	1,565	17				12 50.0% DV	9 1,557	8
Laptop & Printer	1,348	26				12 50.0% DV	13 1,335	13
HP Laptop	1,596	157				12 50.0% DV	79 1,518	78
Samsung Galaxy J3 Pro	325	4				12 67.0% DV	3 324	1
	11,176	740					202 10,638	538
<u>Motor Vehicles</u>								
Nissan Tilda 2008 - HWZ599	10,000	68				12 50.0% DV	34 9,966	34
	10,000	68					34 9,966	34
	21,176	808					236 20,604	572



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
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2023



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 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.

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 2023



- 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. (2022: Nil)



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
Notes to the Performance Report
For the Year Ended 31 March 2023



NOTES TO THE ACCOUNTS

ANALYSIS OF REVENUE

	2023	2022
2. REVENUE FROM PROVIDING GOODS & SERVICES		
Sales - Books	909	1,003
Sales - Monitors	34,194	12,872
Total	<u>35,103</u>	<u>13,875</u>
3. DONATIONS, FUNDRAISING AND OTHER SIMILAR REVENUE		
Donations	22,165	13,411
Fundraising	610	-
Grants	87,371	118,555
Total	<u>110,145</u>	<u>131,966</u>

ANALYSIS OF EXPENSES

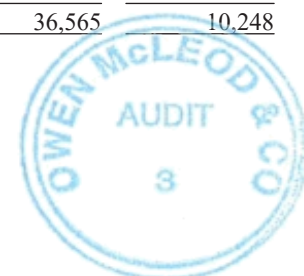
4. VOLUNTEER AND EMPLOYEE RELATED COSTS		
ACC Levies	259	249
Wages	92,940	88,699
Total	<u>93,199</u>	<u>88,948</u>
5. COSTS RELATED TO PROVIDING GOODS OR SERVICES		
Advertising	194	180
Cost of Sales	36,565	10,248
Depreciation	236	401
Freight	64	593
Rent	-	86
Show Expenses	-	283
Total	<u>37,060</u>	<u>11,790</u>



Epilepsy Waikato Charitable Trust
Statement of Accounting Policies and
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For the Year Ended 31 March 2023



	2023	2022
6. OTHER EXPENSES		
Accountancy	1,186	366
Audit Fees	2,800	3,100
Bank Charges	189	75
Bank Charges - Paypal	321	-
Computer/Website Expenses	1,895	1,603
General Expenses	291	92
Legal Expenses	1,535	-
Insurance	1,575	503
Postage, Printing & Stationery	2,566	3,052
Telephone, Tolls & Fax	735	744
Vehicle Expenses	2,783	2,033
Total	15,877	11,569
<u>STATEMENT OF FINANCIAL POSITION</u>		
	2023	2022
7. BANK ACCOUNTS AND CASH		
Kiwi Bank 93-00	76,912	89,344
Kiwi Bank 93-02	42,782	21,205
Kiwi Bank 93-03	13,184	2,000
Total	132,878	112,549
8. REVENUE RECEIVED IN ADVANCE		
COGS - Operating Expenses	-	1,134
Gallagher Trust	-	517
Glenice & John Gallagher Foundation	-	5,117
Hamilton City Council - Salaries	-	1,191
Lotteries - Salary/Wages	24,257	-
Trust Waikato - Operating Expenses	3,110	-
Total	27,366	7,959
9. INVENTORY		
Opening Stock - Books	12,490	6,952
Purchases - Books	11,713	5,849
Purchases - Monitors	25,511	9,937
Less		
Closing Stock	(13,148)	(12,490)
Cost of Sales	36,565	10,248



Epilepsy Waikato Charitable Trust
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For the Year Ended 31 March 2023



	2023	2022
10. GRANTS RECEIVED		
DV Bryant Trust	3,500	4,000
Epilepsy Foundation	-	1,500
Gallagher Trust	-	2,000
Glenice & John Gallagher Foundation	10,000	8,000
Hamilton City Council	3,000	4,000
Internal Affairs - COGS	6,500	7,500
Lion Foundation	1,778	-
Lottery Grants Board	60,000	60,000
Trust Waikato	12,000	11,000
WEL Energy Trust	10,000	-
Grants in Advance Brought Forward	7,959	28,514
Revenue Received in Advance	(27,366)	(7,959)
Grants Received for the Year	87,371	118,555

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 \$72,790, of which \$1,370 was accrued at year end, and she was employed and paid on an arm's length basis. (2022: \$66,560, Accrued: Nil).

12. COMMITMENTS

Epilepsy Waikato Charitable Trust has no capital commitments at balance date. (2022: Nil)

13. CONTINGENT ASSETS & LIABILITIES

Epilepsy Waikato Charitable Trust has no contingent liabilities of a material nature that are not disclosed in the accounts. (2022: Nil)

14. SIGNIFICANT EVENTS AFTER BALANCE DATE

No events have occurred after balance date which have a significant effect on Epilepsy Waikato Charitable Trust. (2022: Nil)

15. AUDIT

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

16. COMPARATIVES

Some comparative figures have been restated from the prior year accounts. The restatement of figures does not materially alter the performance report.

