

# Epilepsy Waikato Charitable Trust

## Performance Report

For the year ended  
31 March 2024

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## Epilepsy Waikato Charitable Trust

### Entity Information

For the year ended  
31 March 2024

Legal Name of Entity:	Epilepsy Waikato Charitable Trust
Other Name of Entity (if any):	EWCT
Type of Entity and Legal Basis (if any):	Incorporated Charitable Trust under the Charitable Trust Act 1957 and registered charity under the Charities Act 2005
Registration Number:	Registered Charity: CC46715 Incorporated Charitable Trust: 2544356

#### 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 Structure:

Epilepsy Waikato Charitable Trust is run by a board consisting of 6 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.

*Handwritten signatures:* J. Morgan, K. Blue

## Epilepsy Waikato Charitable Trust

### Entity Information

For the year ended  
31 March 2024

#### 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's 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 and 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.

*Handwritten signatures:*  
Nansen  
Shiller

## Epilepsy Waikato Charitable Trust

### Entity Information

For the year ended  
31 March 2024

#### 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/Fax:

021 163 2173

##### Email/Website:

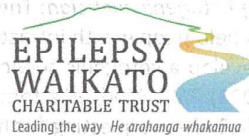
info@ewct.org.nz / www.ewct.org.nz



Epilepsy Waikato Charitable Trust

*John Miller*

## Epilepsy Waikato Charitable Trust Statement of Service Performance for the year ended 31 March 2024



### OVERVIEW OF EWCT'S ACTIVITIES TO YEAR ENDED 2024: 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 (Until Jan 2024) and Esther Liddle (from November 2023) 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](http://www.ewct.org.nz))
- (x) writing fact sheets for the EWCT website (currently 37 fact sheets are displayed) and "Easy Read" book about epilepsy
- (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.

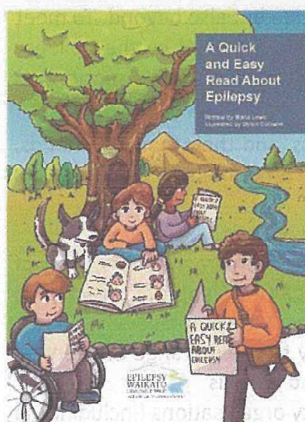
### NATIONAL-LEVEL ACTIVITIES OF EWCT

(i) *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.

*[Handwritten signatures]*

(ii) *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”.

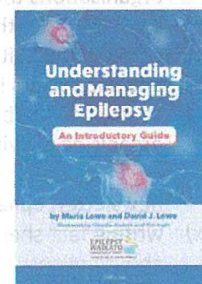


TABLE 1: DESCRIPTION AND QUANTIFICATION OF SOME OF EWCT’S OUTPUTS

Description	2024	2023	2022	2021
New clients	91	77	75	122
Community contacts <sup>1</sup> made by advisor	2390	1818	2059	2136
Client and member contacts <sup>2</sup> made by advisor	1805	1548	1830	1616

<sup>1</sup>**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). <sup>2</sup>**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.

*B Morgan* *AK Lowe*

**TABLE 2: COPIES OF PUBLICATIONS HELD (31 MARCH)**

	2024	2023	2022
'Ariana and Jack'	437	591	756
'Ben's Buddies'	199	344	520
Seizure diary	727	1025	1209
'Understanding & Managing Epilepsy' 2nd ed	306	554	356
'A quick and easy read about epilepsy'*	138	167	na

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\*A second printing in May 2023 added another 200 copies

#### **EWCT HOLDS 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 David Nicholls was 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**

We emphasise that the epilepsy advisors Maria Lowe and Esther Liddle spend substantial time with individual clients addressing their specific and often complex needs (individual consultations can be up to three hours or so). They have written many letters of support for their clients to help improve the quality of lives of those living with epilepsy. Maria and Esther also provide seizure diaries and explain their usage, which help neurologists fine-tune and enhance their support for our clients. Maria and Esther have also written 'action plans' relating specifically to individuals with epilepsy, including school children, to enable carers to help them effectively and safely. Maria is also a trained and approved assessor, (Esther is being trained) for the Waikato Regional Council to evaluate clients to see if they qualify for 'total mobility' status. As part of their monthly reports to the board, Maria and Esther record the following information:

- 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.

**Tracey Morgan & Stephen Harlow**

*Co-Chairs, EWCT*

16 July 2024

# Epilepsy Waikato Charitable Trust

## Statement of Financial Performance

For the year ended  
31 March 2024

	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
<b>Revenue</b>				
Donations, fundraising and other similar revenue	1	128,182		110,145
Revenue from providing goods or services	1	34,500		35,103
Interest, dividends and other investment revenue	1	2,322		967
<b>Total Revenue</b>		<b>165,004</b>	<b>-</b>	<b>146,215</b>
<b>Expenses</b>				
Volunteer and employee related costs	2	106,228		93,199
Costs related to providing goods or services	2	32,308		37,060
Other expenses	2	13,143		15,877
<b>Total Expenses</b>		<b>151,679</b>	<b>-</b>	<b>146,135</b>
<b>Surplus/(Deficit) for the Year</b>		<b>13,325</b>		<b>80</b>



*Morgan* *McLeod*

# Epilepsy Waikato Charitable Trust

## Statement of Financial Position

As at  
31 March 2024

	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
<b>Assets</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	122,450		132,878
Debtors and prepayments	3	3,992		962
Inventory	3	7,110		13,148
Other current assets		-		2,754
<b>Total Current Assets</b>		<b>133,552</b>	<b>-</b>	<b>149,742</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	2,922		572
<b>Total Non-Current Assets</b>		<b>2,922</b>	<b>-</b>	<b>572</b>
<b>Total Assets</b>		<b>136,474</b>	<b>-</b>	<b>150,314</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	4,600		9,598
Employee costs payable	3	4,150		12,140
Unused donations and grants with conditions	3	12,767		27,366
Other current liabilities		422		
<b>Total Current Liabilities</b>		<b>21,939</b>	<b>-</b>	<b>49,104</b>
<b>Total Liabilities</b>		<b>21,939</b>	<b>-</b>	<b>49,104</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>114,535</b>	<b>-</b>	<b>101,210</b>
<b>Accumulated Funds</b>				
Accumulated surpluses or (deficits)	5	114,535		101,210
<b>Total Accumulated Funds</b>		<b>114,535</b>	<b>-</b>	<b>101,210</b>

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

Date 2.9.2024  
 Signature [Signature]  
 Name Tracey Morgan  
 Position co-chair

Date 2.9.24  
 Signature [Signature]  
 Name Stephen Harlow  
 Position co-chair



# Epilepsy Waikato Charitable Trust

## Statement of Cash Flows

For the year ended  
31 March 2024

	Actual This Year \$	Budget This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts	113,077		129,553
Receipts from providing goods or services	32,144		35,103
Interest, dividends and other investment receipts	2,322		967
Net GST	2,766		(3,656)
<b>Cash was applied to:</b>			
Payments to suppliers and employees	(157,664)		(141,637)
<b>Net Cash Flows from Operating Activities</b>	<b>(7,355)</b>	<b>-</b>	<b>20,330</b>
<b>Cash flows from Investing and Financing Activities</b>			
<b>Cash was received from:</b>			
Receipts from the sale of property, plant and equipment	(3,073)		-
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(3,073)</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(10,428)</b>	<b>-</b>	<b>20,330</b>
Opening Cash	132,878		112,548
Closing Cash	122,450		132,878
<b>This is represented by:</b>			
Bank Accounts and Cash	122,450		132,878



*[Signature]*

*[Signature]*

**Epilepsy Waikato Charitable Trust**  
**Statement of Accounting Policies**

**For the year ended**  
**31 March 2024**

**Reporting Entity**

Epilepsy Waikato Charitable Trust is a Charitable Trust incorporated under the Charitable Trusts Act 1957. The Trust was formed on 4 February 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 as follows.

**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 \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**Goods and Services Tax (GST)**

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

**Income Tax**

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

**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 [Name] 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.



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## Epilepsy Waikato Charitable Trust

### Statement of Accounting Policies

For the year ended  
31 March 2024

#### Accounts Payable

Accounts payable consists of amounts owing to standard trade creditors

#### Employee Costs Payable

Employee costs payable consists of payroll amounts owing to staff and Inland Revenue, including wages, holiday pay, annual leave and PAYE.

#### Inventory

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

#### Accounts Receivable

Accounts receivables are stated at estimated realisable value. Amounts not considered recoverable have been written off when identified as such.

#### Property, Plant and Equipment

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. When an asset is donated to the Trust, it is measured at its current value as at the date of receiving.

Depreciation is calculated at the maximum rates approved for accounting purposes. The rates and methods applied are as set out in the fixed assets and depreciation schedule. The range of depreciation rates for each class of assets are:

Furniture & Equipment	12-67%
Motor Vehicle	50%

#### Expenses

Expenses have been classified on their business function as incurred.

#### Unused donations and grants with conditions

Grants with conditions are recognised as a current liability. Revenue is recognised when the grant is applied in accordance with the grant conditions.

#### Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil).



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# Epilepsy Waikato Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2024

### Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Donations and other similar revenue	Donations	1,577	22,165
	Fundraising	505	610
	DV Bryant Trust	3,500	3,500
	Gallagher Trust	3,000	517
	Glenice & John Gallagher Foundation	10,000	15,117
	Hamilton City Council	-	4,191
	Internal Affairs - COGS	6,500	7,634
	Lion Foundation	1,500	1,778
	Lottery Grants Board	86,257	35,743
	Trust Waikato	15,110	8,890
	WEL Energy Trust	233	10,000
Total received for the year		128,182	110,145

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Revenue from providing goods or services	Sales - Books	106	909
	Sales - Monitors	34,394	34,194
	Total	34,500	35,103

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Interest, dividends and other investment revenue	Interest	2,322	967
	Total	2,322	967



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# Epilepsy Waikato Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2024

### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Wages	105,952	92,940
	ACC levies	276	259
	<b>Total</b>	<b>106,228</b>	<b>93,199</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Advertising	560	194
	Cost of Sales	30,845	36,565
	Depreciation	623	236
	Freight	206	64
	Rent	75	-
	<b>Total</b>	<b>32,309</b>	<b>37,059</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Accountancy	1,546	1,186
	Audit Fees	2,950	2,800
	Bank Charges	392	189
	Bank Charges - Paypal	-	321
	Computer/Website Expenses	885	1,895
	General Expenses	517	291
	Legal Expenses	-	1,535
	Insurance	2,367	1,575
	Postage, Printing and Stationery	1,349	2,566
	Telephone	735	735
	Vehicle Expenses	2,302	2,783
	Loss on sale of disposal of assets	100	-
	<b>Total</b>	<b>13,143</b>	<b>15,876</b>



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# Epilepsy Waikato Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2024

### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Kiwibank 93-00	47,430	76,912
	Kiwibank 93-02	45,104	42,782
	Kiwibank 93-03	29,915	13,184
	<b>Total</b>	<b>122,449</b>	<b>132,878</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	2,861	-
	Prepayments	1,131	962
	<b>Total</b>	<b>3,992</b>	<b>962</b>

Asset Item	Analysis	This Year \$	Last Year \$
Inventory	Opening Stock - Books	13,148	12,490
	Purchases - Books	449	11,713
	Purchases - Monitors	23,948	25,511
	Less		
	Cost of Sales	(30,435)	(36,566)
	<b>Total Inventory</b>	<b>7,110</b>	<b>13,148</b>



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# Epilepsy Waikato Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2024

### Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accrued expenses	4,600	9,598
	<b>Total</b>	<b>4,600</b>	<b>9,598</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Wages and salaries earned but not yet paid	1,799	-
	Holiday pay accrual	756	12,140
	PAYE owing	1,595	-
	<b>Total</b>	<b>4,150</b>	<b>12,140</b>

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Perpetual Guardian	1,000	-
	Lotteries - Salary/Wages	-	24,257
	Trust Waikato - Operating Expenses	-	3,110
	WEL Energy Trust - Operating Expenses	11,767	-
	<b>Total</b>	<b>12,767</b>	<b>27,367</b>



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# Epilepsy Waikato Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2024

### Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	34			17	17
Furniture and fixtures	538	3,073	100	606	2,905
<b>Total</b>	<b>572</b>	<b>3,073</b>	<b>100</b>	<b>623</b>	<b>2,922</b>

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	68			34	34
Furniture and fixtures	740			202	538
<b>Total</b>	<b>808</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>572</b>



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**Epilepsy Waikato Charitable Trust**

**Notes to the Performance Report**

For the year ended  
31 March 2024

**Note 5: Accumulated Funds**

This Year			
Description	Accumulated Surpluses or Deficits	Total	
Opening Balance	101,210	101,210	
Surplus/(Deficit)	13,325	13,325	
Closing Balance	114,535	114,535	

Last Year			
Description	Accumulated Surpluses or Deficits	Total	
Opening Balance	101,130	101,130	
Surplus/(Deficit)	80	80	
Closing Balance	101,210	101,210	



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**Epilepsy Waikato Charitable Trust**

**Notes to the Performance Report**

For the year ended  
31 March 2024

**Note 6 : Commitments and Contingencies**

**Commitments**

Epilepsy Waikato Charitable Trust has no commitments as at balance date (Last Year - nil )

**Contingent Liabilities and Guarantees**

Epilepsy Waikato Charitable Trust has no contingent liabilities or guarantees as at balance date (Last Year - nil )



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## Epilepsy Waikato Charitable Trust

### Notes to the Performance Report

For the year ended  
31 March 2024

#### Notes 7-9

##### Note 7: Other

###### Related Party Disclosures:

David Lowe (2023 Chairperson) is related to Maria Lowe, who was an Epilepsy Advisor employed by the Trust until 16 February 2024. Total wages paid during the year was \$60,784, and she was employed and paid on an arm's length basis. (2023: \$72,790 which included wages payable of \$1,370).

Tracey Morgan (2024 Chairperson) is related to David Nicholls, who is the Epilepsy Secretary employed by the Trust from August 2023. Total wages paid during the year is \$10,296.

###### Events After the Balance Date:

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year - Nil)

##### Note 8: Comparatives

There has been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

##### Note 9: Audit

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



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