

Performance Report

Epilepsy Waikato Charitable Trust
For the year ended 31 March 2026

Prepared by Owen McLeod & Co Ltd

R. Kipples Owen

Contents

3	Entity Information
5	Statement of Service Performance
10	Statement of Financial Performance
11	Statement of Financial Position
12	Statement of Cash Flows
13	Statement of Accounting Policies
15	Notes to the Performance Report



Entity Information

Epilepsy Waikato Charitable Trust For the year ended 31 March 2026

Legal Name of Entity

Epilepsy Waikato Charitable Trust

Entity Identifier

Charity Registration Number: CC46715
Incorporated Charitable Trust: 2544356

Type of Entity

Incorporated Charitable Trust under the Charitable Trust Act 1957 and a Registered Charity under the Charities Act 2005

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, pediatricians 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 a registered charitable trust operated by a Board of Trustees. 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.

Entity's Governance Arrangements

Epilepsy Waikato Charitable Trust is governed by a board consisting of 6 trustees, with a chairperson,, deputy chairperson and treasurer, and an advisor

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.

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.



Epilepsy Waikato Charitable Trust

Statement of Service Performance for the year ended 31 March 2026

Overview of EWCT's Activities to Year Ended 31 March 2026: Entity's Outcomes

Epilepsy Waikato Charitable Trust (EWCT) aims to support people with epilepsy, along with their families, friends, and colleagues, in the Waikato region and beyond. To achieve this goal, the Trust's epilepsy advisor, Esther Liddle (from November 2023), with support from the Board, has provided information, advice, advocacy, and support as follows:

- (i) advice provided to people with diagnosed epilepsy and other seizure disorders (including new clients); their whānau/families and supporters.
- (ii) individualised epilepsy seizure action plans provided for clients, caregivers, and employers.
- (iii) on-site, written, and digital client advocacy with medical practitioners, government agencies (including the Ministry of Social Development, Work and Income, Kāinga Ora, and Corrections NZ), social service and housing providers, hospitals, law firms, courts, schools, and private employers.
- (iv) education and in-service training about epilepsy to the wider community where opportunities exist or can be identified.
- (v) Advocacy provided for our members, and people with epilepsy nationally, by authoring and/or contributing to EWCT parliamentary submissions on Bills which we believe affect our members.
- (vi) networking with various community organisations to build and maintain positive relationships with NGOs and professional organisations who further support people with epilepsy, their family members, and their supporters.
- (vii) monthly reports, including summaries of qualitative and quantitative data, provided to EWCT trustees
- (viii)
- (ix) client communication through social media, EWCT's annual 'Leading the Way' newsletter, research ('Epilepsy articles'), and EWCT's website (www.ewct.org.nz).
- (x) 38 digital fact sheets and the "Easy Read" book, kept current on the EWCT website.
- (xi) research and professional development, including staying abreast of new developments, reviewing and creating policies and processes, working with the Board on funding and grants applications.
- (xii) assessment and documentation of clients' clinical and psychosocial needs as they came to fulfill Waikato Regional Council's 'total mobility status' criteria.
- (xiii) liaison with relevant tertiary institutions leads and supervision of student placements

National-level Activities of EWCT

Submissions Our Epilepsy Advisor, supported by the EWCT Trust Board, wrote 13 submissions in 2026:

- Proposals to Strengthen the Total Mobility Scheme, to the Ministry Transport



- Draft Mental Health and Wellbeing Strategy 2026-2036, to the Ministry of Health
- Proposed update to Pharmac's Operating Policies and Procedures Manual, to Pharmac
- Hamilton's Disability Action Plan, to Hamilton City Council
- Review of the Exceptional Circumstances Framework, to Pharmac
- Social Security (Jobseeker Support and Accommodation Supplement) Amendment Bill, to Parliament
- Disability Support Services Bill, to Parliament
- Advocacy Guidelines Consultation, to Health and Disability Commissioner
- Summary Offences (Move-On Orders) Amendment Bill, to Parliament
- Legislation (Definition of Woman and Man) Amendment Bill, to Parliament
- Consultation on the employment dispute system, to the Ministry of Business, Innovation and Employment
- Keeping Cash Local - Access to Cash Consultation, to Reserve Bank of New Zealand
- Improvements to Disability Support Services, to Disability Support Services

In addition to this, we gave Oral Submissions against both the Disability Support Services Bill (Tracey Morgan and Esther Liddle), and the Summary Offences (Move-On Orders) Amendment Bill (David Nicholls and Esther Liddle) to Parliament. EWCT strongly opposed both bills. Our submission against the Disability Support Services Bill was given on 8th May 2026, with our submission against the Move-On Orders Bill being given on 8th June 2026. We welcomed the opportunity to submit on these, but wished to note that preparing these submissions comes at a significant cost for small, under-resourced community organisations like ours.

As an organisation committed to supporting individuals with epilepsy and their whānau, EWCT works to improve physical, psychological, and social wellbeing, and to foster greater understanding of epilepsy across the wider community. Writing submissions was a focus of 2026, as EWCT was wanting to have a more significant impact regarding more substantial changes for our members (and disabled people more broadly).

We wrote on the Proposals to Strengthen the Total Mobility Scheme as people with epilepsy rely heavily on this scheme to access healthcare, employment, community participation, and daily life, with many being unable to drive or safely use public transport due to uncontrolled seizures, fluctuating symptoms, or sensory triggers. For people with epilepsy, the scheme is an essential service that enables independence, safety, and wellbeing. Many of the proposals risked reducing flexibility, increasing administrative burden, and making the scheme less accessible, flexible, and equitable for people with epilepsy and other disabilities. We also urged the Government to reconsider the subsidy reduction, a decision made without consultation.

With the Draft Mental Health and Wellbeing Strategy, we were deeply concerned that disability, and carers of people with disabilities, were entirely absent from the Strategy's trends that will affect mental health and wellbeing outcomes, despite being among the groups with the highest mental health inequities in Aotearoa. These two groups were also not listed explicitly as priority populations. In addition, we wanted to highlight that mental health inequities in epilepsy are profound, the Strategy ignored structural determinants of health, and give a number of suggestions of what the four priorities needed to include to address people with epilepsy.

We chose to submit on both the Proposed update to Pharmac's OPP Manual and Pharmac's Review of the Exceptional Circumstances Framework, in aiming to have more relations with Pharmac. Regarding the OPP Manual, we wanted to make sure the Manual reflects the needs of people with epilepsy and other neurological conditions, as medication stability, timely access, and continuity of supply are critical. The EC Framework required a submission to acknowledge that it is not fit for purpose, often misunderstood, and contains equity barriers. With 30% of people with epilepsy being medication-resistant, the ECF should be a pathway for these individuals, yet in practice it is rarely accessible, timely, or equitable.

With a large proportion of our members residing in Hamilton, it was pertinent that we submitted on the Hamilton City Council Disability Action Plan. We wished to highlight the issues for people with epilepsy in

Hamilton, including epilepsy and other neurological disabilities not being consistently recognised as core disability groups, transport and mobility limitations, and lack of accessible housing, alongside national disability issues including a lack of inclusion in emergency preparedness, digital services, community participation, education, employment, and the need for carers and the disabled people themselves to be recognised and not overlooked. Where relevant, we specified issues for people with epilepsy with public and outdoor spaces, transport, and employment. We also emphasised that accessibility, inclusion, and participation needed to be forefront; and that the themes of Healthcare, Education, Housing needed to be explicitly added.

Our submission on the Social Security (Jobseeker Support and Accommodation Supplement) Amendment Bill was twofold:

- to show our concern with how disabled people would be indirectly affected via poverty, housing, and youth supports, as a result of this Bill
- to show our deep concern that we were unable to submit on the Social Security (Modernisation) Amendment Bill

We could see that these Bills aimed for the welfare system to become more punitive, more complex, and less accessible, and wanted to highlight that disabled people already experience some of the highest rates of poverty, unemployment, housing insecurity, and material hardship in Aotearoa, and cuts and tightening across disability supports have been happening with recent changes already.

The Disability Support Services Bill was EWCT's most extensive submission, reaching a total of 27 pages. This Bill was talked about considerably among the disability community, as well as in the general public as undermining rights, increasing inequity, and shifting responsibility away from the State at a time when disabled people are already facing cumulative pressures across housing, transport, health, welfare, cost of living, health system strain, and disability support. We were indignant that the Bill was not co-designed with disabled people and their support communities, and incensed regarding the "families first" clause, clauses enabling income and asset testing, and provisions extinguishing legal claims and blocking access to justice. We recommended removing these clauses, and also including choice and control and independent decision making, access to independent advocates, as well as guaranteeing fair employment protections for family carers, ensuring that substantive eligibility, funding and rights protections sat in primary legislation and not ministerial programmes, and that an accessible, independent appeals and complaints mechanism is established. Furthermore, the Select Committee process needs to be extended. We made sure that the voice of the epilepsy community was heard, by stating how the Bill, in its current form, would impact people with epilepsy specifically. In our oral submission, where we were limited to 5 minutes, we were asked to speak to the questions of 1. What changes do we want to see, 2. What is our biggest concern, and 3. What is our solution? We reinforced the suggestions we outlined in our written submission, while pointing out how the Bill shifts disability support from a rights-based, relational system based on need, to a rationed and capped, discretionary, fiscally driven one, and adding the epilepsy-specific clinical risks of clauses 8 ("families first") and 11 (income and asset testing). If this Bill were to continue in its current form the consequences would include injuries, hospitalisations, and preventable deaths of people with epilepsy

In having a large focus on advocacy, submitting on the Advocacy Guidelines Consultation, was of importance to EWCT. We wished to highlight that the draft guidelines do not meet our expectations, and the essentiality of stating what types of advocacy the Nationwide Health and Disability Advocacy Service provides and giving signposting to other advocacy pathways when issues fall outside the scope, with disabled people often needing advocacy regarding health, disability, education, transport, employment, justice, and housing

We wholeheartedly opposed the Summary Offences (Move-on Orders) Amendment Bill, being aware that it would disproportionately harm disabled people by criminalising disability-related behaviours, increasing police contact for people engaging in what is believed to be 'disorderly or disruptive behaviour in public places', escalating health risks, and displacing people from the places where they are safest and most

connected to support. We wanted to highlight data and evidence around epilepsy and homelessness, as well as details on people with epilepsy being forced to live in unsafe housing, and what seizure-related behaviour could be misinterpreted as disorderly, disruptive, or intimidating in this Bill. In our Oral submission, we provided a number of vignettes that illustrated how disability, inaccessible housing, poverty and stigma intersect, and how easily people like those in our vignettes could be moved on under this Bill through policing and criminalisation of medical events or disability-related behaviours.

In supporting and advocating for people in the margins, and epilepsy affecting people of all ages, ethnicities, genders, and communities, we recognised our responsibility to stand up for transgender non-binary, takatāpui, gender-diverse and gender fluid, and intersex people as marginalised populations, against meaningless attack and potential significant harm, that would be caused by the Legislation (Definition of Woman and Man) Amendment Bill.

We see daily how epilepsy affects a person in their employment, and so Consultation on the employment dispute system was a no-brainer. We wished to highlight how disputes can arise from misunderstandings about epilepsy, failure to provide reasonable accommodations, health and safety procedures being ignored by an employer, due to low employer knowledge about epilepsy and seizure types, fear-based decision making, and rigid processes that do not account for fluctuating health conditions like epilepsy. In addition, we aimed to stress that access to employment advocacy was hard to find, or unaffordable, but often necessary to achieve for fair, and/or positive outcomes for the employee.

As access to cash intersects with disability rights, safety, autonomy, and inclusion, we produced a submission on Keeping Cash Local - Access to Cash Consultation, strongly supporting the introduction of a minimum cash services standard including multi-bank, full-service cash sites, distance thresholds where cash sites are reliably serviced, accessible, and placed in communities with high disability needs, and the reliability, maintenance, and affordability of these services.

The consultation of DSS, which was separate from the DSS Bill, was important to provide a submission on to give feedback on how to improve support for disabled people. We wanted to emphasise that people with epilepsy may experience periods of stability, followed by sudden escalation in seizure frequency, medication changes, cognitive impacts, or safety risks, and that having the right support at the right time, and services which help people maintain their level of independence and potentially reduce the need for more intensive support in the future, were important. We also wished to stress that there need to be improved options for respite for carers to take a break, more flexibility in the types of support that DSS funds, and clearer information and advice provided around disability supports.

Te Tiriti o Waitangi, the UNCRPD, and the principles of Enabling Good Lives were frequently cited in our submissions. Furthermore, Esther participated in/attended Day's of Action for both the TM Scheme, and the Disability Support Services Bill.

Collaboration with Finding Common Ground kaupapa and Recognition by Disabled Persons Assembly

This year EWCT was invited by Mojo Mathers, Chief Executive of the Disabled Persons Assembly, to collaborate on a national kaupapa, titled Finding Common Ground. This kaupapa involves working with others in the disability community to build a shared declaration of disability rights for Aotearoa New Zealand in a way that is grounded in Te Tiriti o Waitangi, UNCRPD, and Enabling Good Lives, and building disability leadership for collective impact. Esther was invited to attend a hui in Christchurch in May, as well as an online focus group, and complete and distribute an open survey, to gather high level ideas to inform the drafting of the declaration. There had been a call from the previous FCG Hui in 2025 to have a declaration that could serve as a tool to get disability rights onto the political agenda in the lead up to the 2026 general election and

for post-election campaigning. Following this threefold kaupapa, Esther was invited to provide further feedback on the drafting of the declaration.

Esther was first contacted by the DPA following an attempt to submit on the New Zealand Disability Strategy in 2025, by Mojo Mathers. EWCT hoped that our submission would inform the DPA's longer term advocacy by giving them a better idea of the priorities for those with neurological disabilities, especially epilepsy. In response the DPA showed interest in how they could support our advocacy going forward, and a connection was formed between the two organisations.

Esther was contacted by another employee of the DPA, Miriam O'Connor, regarding a presentation that she had given in April 2026, on Cultural understandings of epilepsy. The presentation was part of a project in working with multicultural organisations in the Waikato to explore how different communities understand and respond to epilepsy. Esther's background in anthropology means that she is able to recognise that cultural and spiritual understandings of epilepsy can vary widely, and influence how people talk about epilepsy, seek support, and access services. EWCT was recognised in the DPA's Info Exchange on 2 July, in hoping that conversations around this topic would help reduce stigma, improve awareness, and ensure support services are responsive to the needs of people from diverse cultural backgrounds, as well as help health professionals better understand different perspectives on epilepsy, supporting more respectful and culturally responsive conversations.

Involvement in national conversations

Our Epilepsy Advisor attended a National Public Health System - Online Conversation with Te Whatu Ora's Vanessa Creamer, alongside a number of other people working in the sector. This session included the latest updates from National Public Health, and provided an opportunity for questions and discussion. Esther made sure to mention the discrepancies in access to health services for disabled people, and well as highlighting items missing from Health NZ's website with regards to epilepsy and seizures.

She also attended a workshop on Applying disability equity by Te Whatu Ora's Michelle Graham. In this workshop, trainings and conversation were had around the four models of disability, inequities in healthcare for disabled people, unconscious bias, DSS, and clinical expectations. Our advisor, Esther, was inspired to look into creating eLearnings on our website, learning more about the charity and human rights models of disability, and to highlight the HDC Code of Rights and Health Passport, as well as look further into Te Reo Hapai and Aunty Dee resources.

VNS

We continued to work towards supporting the Vagal Nerve Stimulator becoming funded as a medical device by Pharmac for people with intractable, medication-resistant epilepsy as an adjunct treatment. EWCT worked alongside Pharmac, Te Whatu Ora, and LivaNova, to create and disseminate a survey that people with medication-resistant epilepsy, and people who have a vagal nerve stimulator, in New Zealand, could fill out. This survey would be taken into account with consideration of the vagal nerve stimulator as a medical device on the Health Technology Evaluation Pathway (a tool which we found about in late 2025, and was still in the development stages regarding applications for devices, and disrupted due to staff changes). The survey asked about people's experiences of epilepsy, access to care and support, and views on treatment options (including VNS). 70 people participated in this survey, 33 of these were people living with epilepsy, 24 were whanau or carers of someone living with epilepsy, and 13 were whanau or carers of a person with a VNS implant. 73% of participants were from the Waikato region. This survey was also shared with Epilepsy New Zealand to disseminate with their members. 4/10 respondents reported that they, or the person they cared for, had tried five or more ASMs during their treatment journey. With medication-resistant epilepsy diagnosed when 2 ASMs don't work to control a person's seizures, this shows the need for non-medication treatments being offered. A health economics report was also provided to Pharmac by LivaNova. It took some time to reach this step with Pharmac and Te Whatu Ora. We initially put forward ideas around Pharmac

trialing a sample of adults with intractable epilepsy in New Zealand to receive VNS surgery (so that Ministry of Health was able to obtain local data on the VNS, and check its effectiveness, with a minimal number of adults having the VNS implanted in this country), and/or creating a panel (carer, > 1 patient with epilepsy, a neurologist, and a neurosurgeon), to discuss their experiences with the VNS. However, the survey was chosen with Te Whatu Ora drafting a survey instrument intended to gather lived experience perspectives from patients and carers regarding several devices on HTEP. Following the assessment, the NCPC considered the clinical evidence, health system information and the experiences shared through the consumer survey. The committee recommended that VNS be considered for adults with medically refractory epilepsy, subject to clearly defined eligibility criteria and ongoing collection and review of evidence and outcomes. Thank you to everyone who took part in the survey, your experiences have provided valuable insights into the realities of living with epilepsy, accessing care and support, and making treatment decisions, and helped ensure that the assessment considered the experience and outcomes that matter most to people and whānau alongside clinical evidence.

We would like to take this opportunity to thank Anna Flemming, our new liaison with LivaNova, for her support as successor to Belinda Crawford-Brown. Anna has also provided training to two schools in the Waikato who teach two of our young members, recently fitted with a VNS, met several times with Esther, and is in the process of trying to streamline a pathway for diagnosis and treatment of epilepsy in New Zealand.

EWCT have also been conversing more closely with Pharmac regarding access to other anti-seizure medications, and midazolam buccal syringes, as well as on the Annual Tender for possible brand changes.

Student Placements

Our Epilepsy Advisor supervised Occupational Therapy students from Otago Polytechnic's first and third year courses of Fieldwork 2, and Fieldwork 5 respectively. While the first year student spent several months actively engaging in occupations held at EWCT and understanding the importance of occupation for our members, our third year students worked with Esther, and our Administrator, David, on a series of podcasts called *Epilepsy Uncovered* as a community project. Our first year student completed a reflection and presentation of his time with EWCT. EWCT also received a lovely card from the third year students. *****

EWCT Statistics

Current membership numbers 959

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

Description	2027	2026	2025	2024	2023	2022
New clients	37	79	72	91	77	75
Community contacts ¹ made by advisor	2002	4117	3233	2390	1818	2059
Client and member contacts ² made by advisor	1236	2257	2837	1805	1548	1830



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 number 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, video call, 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.

TABLE 2: COPIES OF PUBLICATIONS HELD (31 MARCH)	2026	2025	2024	2023	2022
'Ariana and Jack'	111	358	437	591	756
'Ben's Buddies'	67	123	199	344	520
Seizure diary	442	576	727	1025	1209
'Understanding & Managing Epilepsy' 2nd ed	76	159	306	554	356
'A quick and easy read about epilepsy'*	8	61	138	167	n/a

*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 to raise funding through commissions.

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 90 hours per week, including preparing for, attending, and contributing to monthly Trust Board meetings (usually 1.5 hours per meeting), fiscal monitoring (including developing budgets, approving expenditure, banking, and annual auditing), providing information about trustee elections or retirements for Charities Services, and minuting proceedings of meetings. The board applies for funding from multiple organisations (an average of one application per month), meets and reports to funders, prepares AGM documentation, attends and contributes to network meetings, undertakes staff appraisals, helps run social events, contributes to expos, and prepares occasional media releases. From 2022, additional funds are realised on a commission-basis from the Trust's role as sole-agent for Seizure Alert Australia-New Zealand. Fund-raising activities also support our goal of raising awareness of epilepsy and EWCT in the community.

Epilepsy advisor

We emphasise that the epilepsy advisor Esther Liddle spends substantial time with individual clients addressing their specific and often complex needs (individual consultations can be up to three hours). Esther

has written many letters of support for clients to help improve quality of life for those living with epilepsy. They also provide seizure diaries and explain their usage, helping neurologists to fine-tune and enhance medical support for our clients. Esther has also written 'action plans' relating specifically to individuals with epilepsy, including school children, to facilitate safer and more effective support for them. They are a trained and approved assessor for the Waikato Regional Council, so can evaluate client-needs as meeting qualifying criteria for 'total mobility' status. As part of their monthly reports to the board, Esther records the following information:

- new clients
- home visits
- 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 and Bee Card accessibility concession
- services via the EWCT website at <https://ewct.org.nz/>
- action plan and emergency medication (midazolam) administration training
-

There is a significant and growing need for support amongst our members, measurably exacerbated by limited funding within the health sector. We are committed to ensuring that our advisor operates within clearly defined boundaries, so that the services and support we provide remain sustainable and effective.

Facebook

The Trust's Facebook page is updated regularly by the advisor to include new and topical information on epilepsy and the social activities of the Epilepsy Club. As well as referrals from various social service providers and from Waikato Hospital, our website and Facebook site continue to engage with large numbers of people throughout New Zealand, and beyond, who have an interest in epilepsy. Requests for help are received by our advisor via Facebook and the EWCT website.

Sponsors and donors

We thank all who have donated to EWCT, our funders, and those who have provided in-kind support for the past year. Funders/supporters include 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), and Brinkworth Associates.

Tracey Morgan & Rebecca Cupples

Co-Chairs, EWCT

25 August 2026



Statement of Financial Performance

Epilepsy Waikato Charitable Trust For the year ended 31 March 2026

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	1,467	3,807
General Grants	1	86,135	88,132
Non-government service delivery grants/contracts	1	32,036	30,042
Interest, dividends and other investment revenue	1	1,300	2,192
Total Revenue		120,939	124,174
Expenses			
Employee remuneration and other related expenses	2	98,061	95,124
Other expenses related to service delivery	2	23,880	16,497
Other expenses	2	3,434	7,573
Total Expenses		125,376	119,194
Surplus/(Deficit) for the Year		(4,437)	4,980

This statement should be read in conjunction with the notes to the performance report and the audit report.




Statement of Financial Position

Epilepsy Waikato Charitable Trust

As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and short-term deposits	3	94,083	116,091
Debtors and prepayments	3	5,339	4,061
Inventory	3	34,220	24,289
Total Current Assets		133,642	144,441
Non-Current Assets			
Property, Plant and Equipment	5	732	1,385
Total Non-Current Assets		732	1,385
Total Assets		134,374	145,825
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	2,300	5,388
Employee costs payable	4	16,627	10,083
GST		370	706
Deferred revenue	4	-	10,135
Total Current Liabilities		19,297	26,312
Total Liabilities		19,297	26,312
Total Assets less Total Liabilities (Net Assets)		115,077	119,514
Accumulated Funds			
Accumulated surpluses or (deficits)	6	115,077	119,514
Total Accumulated Funds		115,077	119,514

This performance report has been approved by those charged with governance.

Date	01/09/2026	Date	01/09/2026
Signature		Signature	
Name	Tracey Morgan	Name	Rebecca Cupples
Position	Co-Chair	Position	Co-Chair

This statement should be read in conjunction with the attached notes to the performance report and the audit report.

Statement of Cash Flows

Epilepsy Waikato Charitable Trust For the year ended 31 March 2026

	2026	2025
Cash Flows from operating activities		
Operating receipts		
Donations, Koha, bequests and other general fundraising activities	1,467	3,807
General grants	108,036	127,845
Interest, dividends and other investment receipts	1,300	2,192
Non-government service delivery grants/contracts	-	-
Other cash receipts	-	725
Total Receipts	110,803	134,569
Less operating payments		
Employee remuneration and other related payments	98,061	95,124
Other expenses related to service delivery	23,880	16,497
Other payments	10,870	7,573
Total payments	132,811	119,194
Net cash flows from operating activities	(22,008)	15,375
Cash Flows from other activities		
Cash was received from:		
Sale of property, plant and equipment	-	3,796
Total	-	3,796
Net cash flows from other activities	-	(3,796)
Cash Balances		
Cash and cash equivalents at beginning of period	116,091	132,878
Cash and cash equivalents at end of period	94,083	122,450
Net change in cash for period	22,008	(10,428)

This statement should be read in conjunction with the notes to the performance report and the audit report.

Statement of Accounting Policies

Epilepsy Waikato Charitable Trust For the year ended 31 March 2026

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable 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.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Revenue

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

1) Donations, fundraising and other similar revenue

Donations are recognised as revenue upon receipt.

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

2) Government and Non-Government Service Delivery Grants/Contracts and General Grants

Recognition of grant revenue has been applied as per the XRB's reporting framework (Tier 3 (NFP)). Significant grant and contract revenue that have documented expectations from the provider about how or when the funds will be used, are recorded as deferred revenue. As or when documented expectations are satisfied, the deferred revenue balance is reduced and revenue is recorded.

3) Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Expenses

Expenses have been classified on their business function as incurred.



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.

Receivables

Receivables are recognised at their estimated realisable value.

Payables

Trade and other payables represent liabilities for goods and services provided to the entity and which have not been paid at the end of the financial year. These amounts are usually settled within 30 days. Given their short-term nature, the carrying values of trade and other payables are considered a reasonable approximation of their value.

Property, Plant and Equipment

Property, plant and equipment are recognised at cost less accumulated depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements eligible for capitalisation when these are incurred. All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation is calculated at the maximum rates approved for accounting purposes. The rates and methods applied are as set out on the accompanying fixed assets and depreciation schedule.

Depreciation rates and method of major classes of assets are stated as follows:

Computer Equipment: 50% - 67% Diminishing value

Furniture and Equipment: 12% – 50% Diminishing value

Motor Vehicles: 50% Diminishing value

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 consumable items held for sales and is comprised of books and monitors. They are stated at the lower of cost or net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from costs to net realisable value is recorded as an expense in the statement of financial performance in the period of the write down.



Notes to the Performance Report

Epilepsy Waikato Charitable Trust For the year ended 31 March 2026

	2026	2025
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations	1,467	3,322
Fundraising	-	485
Total Donations, koha, bequests and other general fundraising activities	1,467	3,807
General Grants		
Grants Received	86,135	88,132
Total General Grants	86,135	88,132
Interest, dividends and other investment revenue		
Interest Received	1,300	2,192
Total Interest, dividends and other investment revenue	1,300	2,192
Non-government service delivery grants/contracts		
Sales - Books	2,507	207
Sales - Monitors	29,529	29,835
Total Non-government service delivery grants/contracts	32,036	30,042
	2026	2025

2. Analysis of Expenses

Employee remuneration and other related expenses

ACC Levies	238	413
Kiwisaver Employer Contribution	2,659	2,584
Wages	95,164	91,647
Travelling Expenses	-	480
Total Employee remuneration and other related expenses	98,061	95,124

Other expenses related to service delivery

Cost of Goods Sold	13,244	5,878
Computer Expenses	230	230
Freight & Courier	456	201
Insurance	2,754	2,666
Paypal Fees	202	225
Postage	587	843
Printing & Stationery	193	755
Rent	1,217	1,157
Telephone	808	756
Vehicle Expenses	4,024	3,777
Staff Expenses	48	-



	2026	2025
Conference Expenses	-	9
Total Other expenses related to service delivery	23,763	16,497

Other expenses

Accountancy	1,081	2,204
Audit Fees	1,600	3,585
Bank Fees	100	120
Depreciation	653	1,537
Interest and Penalties	-	127
Total Other expenses	3,434	7,573

	2026	2025
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3. Analysis of Assets**Cash and short-term deposits**

Kiwibank 93-00	39,142	47,378
Kiwibank 93-02	48,597	47,296
Kiwibank 93-03	5,589	19,530
Paypal Bank Account	756	1,885
Total Cash and short-term deposits	94,083	116,091

Debtors and prepayments

Accounts Receivable	4,135	2,861
Prepayments	1,204	1,200
Total Debtors and prepayments	5,339	4,061

Inventory

Opening Stock	3,342	-
Opening Stock	-	7,110
Purchases - Monitors	23,175	23,057
Less: Cost of Sales	7,703	(26,825)
Total Inventory	34,220	3,342

	2026	2025
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4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts payable	2,300	5,388
Total Creditors and accrued expenses	2,300	5,388

Employee costs payable

Annual Leave Accrual	12,913	6,107
Wages Deductions Payable	1,935	1,931
Wages Payable - Payroll	1,778	2,046
Total Employee costs payable	16,627	10,083



2026

2025

Deferred revenue

COGS	-	-
Perpetual Guardian	-	1,000
Trust Waikato - Operating Expenses	-	-
WEL Energy Trust - Operating Expenses	-	11,767
Total Deferred revenue	-	12,767

Other current liabilities

GST	370	706
Total Other current liabilities	370	706

5. Property, Plant & Equipment**2026**

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Computer Equipment	1,072	-	-	601	-	470
Furniture & Equipment	305	-	-	47	-	258
Motor Vehicles	8	-	-	4	-	4
Total	1,385	-	-	653	-	732

2025

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Computer Equipment	2,541			1,469	-	1,072
Furniture & Equipment	364	-	-	59	-	305
Motor Vehicles	17	-	-	9	-	8
Total	2,922			1,537	-	1,385



2026

2025

6. Accumulated Funds

Accumulated Surpluses or Deficits

Opening Balance	119,514	114,534
Surplus/(Deficit)	(4,437)	4,980
Total Accumulated Funds	115,077	119,514

7. Commitments

There are no commitments as at 31 March 2026 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2026 Last year - nil).

9. Related Party Transactions

		Value of Transactions	Value of Transactions	Amount Outstanding	Amount Outstanding
Description of related party relationship	Description of the transactions	Current Year \$	Last Year \$	Current Year \$	Last Year \$
Tracey Morgan (Co-Chairperson) is related to D Nicholls who is employed by EWCT	Wages paid	21,632	19,136	413	414

10. Events After the Balance Date

Subsequent to balance date, the Trustees have indicated that next year will be the final year of operations and they will be winding up the Trust operations in 2027.

11. Ability to Continue Operating

Epilepsy Waikato Charitable Trust is no longer a going concern as the 2027 financial year will be the final year of Trust operations.

12. Comparatives

The comparative figures in the financial statements relate to a period of 12 months. Comparative figures may have been altered where not consistent with the current years presentation and application of the Tier 3 NFP standards, but such alterations have not affected the previously reported figures.

