

Annual Report 2019

Epilepsy Association of New Zealand Incorporated



I feel privileged to walk
alongside people with epilepsy.
Working with them, their
whānau, colleagues, and others
in the community, is very
rewarding.

*Marjo Tenhagen, Educator for Lakes
District and Eastern Bay of Plenty*

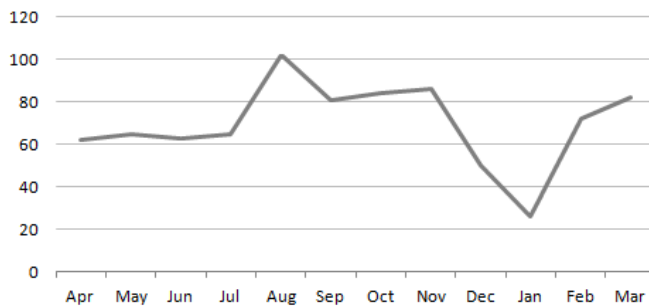


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Highlights

We gave over 800 talks to families, schools, workplaces, and other interested groups



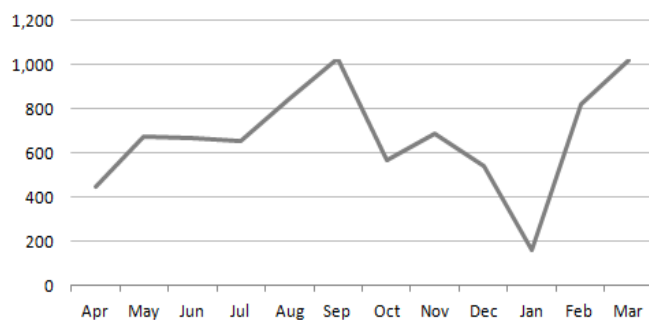
7,714

registered clients

15,368

client contacts

Our talks reached over 8,000 people



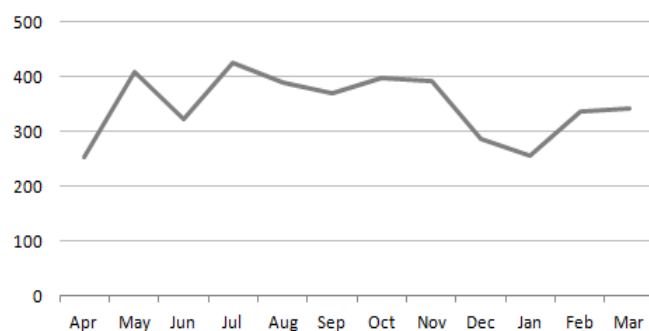
36,266

non-client contacts

341

members

We helped 350 people across NZ each month on average



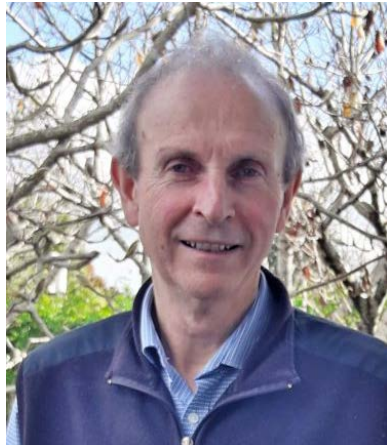
838

seminars held

8,115

people attended our seminars

President's Report



I am pleased to be able to make a report for the 2018-19 year.

The clients - the people with epilepsy and their families - are the ones who are most important to the future of Epilepsy New Zealand (ENZ). ENZ exists for their benefit. The board is of the view that they are the people whose voices should be heard when determining policies and priorities. It is for this reason that we have proposed a mechanism that makes it easier for clients to become members.

I would like to thank the staff of ENZ for all the work that they do - the educators, who are the people who interact directly with our clients, and the people at the National Office, who keep the organisation ticking over.

I would like to thank Graeme Ambler for the work that he did for ENZ over his four years as CEO. We hope that we can introduce a new CEO to the membership at the AGM. We are very grateful that Letticia Mincham has helped us out as the Interim CEO while the board has been looking for a new permanent appointee.

Thanks to the Board members who have worked valiantly on behalf of ENZ. I particularly want to acknowledge the work of Alison Nation, Lorraine Skelton and Susan Hill, who have put in many hours of work, but who have now resigned from the Board. Alison signalled her intention to resign at the last AGM, but she was willing to be co-opted back onto the Board for a further six months to allow a new treasurer to move into the role in a supported manner. We are very pleased that Alison is willing to continue as the accountant for ENZ. Lorraine and Susan both also made significant contributions to ENZ - Susan, in particular, over a number of years.

Thanks, too, to the current Board members, Isabelle Delmotte (treasurer), Philippa Tolley, Matthew Patterson and Renee Wood (vice president) - all of whom are willing to stay on the Board for a further term. I am also grateful to the Commissioners, Michael Chapman and David Thorp for giving up their time.

Special thanks must also go to all our funders, financial supporters, members and volunteers.

However, despite all the hard work of staff and volunteers, this has been another tough year for ENZ. Once again, the income the ENZ has received has not matched the outgoings, and we have had to use some of the money in the Epilepsy Trust fund to stay afloat. This cannot continue indefinitely. The Board is aware that ENZ will need to increase its income streams if we are to continue providing services in the present manner.

Despite the difficulties, we will continue to provide excellent support for people with epilepsy in New Zealand - **Peter Bergin, President of ENZ**



EPILEPSY NEW ZEALAND®
THE NATIONAL EPILEPSY ASSOCIATION OF NEW ZEALAND
kia titiro ki te tangata - see the person

Governance

Board

The Epilepsy Association of New Zealand Incorporated (ENZ) is governed by a Board, responsible for the overall corporate governance and direction of ENZ business and affairs on behalf of members. Board members are elected under the procedures set out in the ENZ constitution. The board elects from its number the President, Vice-President and Treasurer. The President carries out a leadership role in the conduct of the board and its relations with members and other stakeholders. Day-to-day leadership and management of ENZ rest with the Chief Executive Officer, who maintains a close working relationship with the president.

Commissioners

The Commissioners undertake an important role ensuring independence in processing of complaints, membership termination, eligibility of remits to the Annual General Meeting, Board nominations and proposals to award Life Membership.

Epilepsy Trust

The Epilepsy Trust is responsible for managing a capital fund to generate assets and income for the Association. The Epilepsy Trust has been governed by a four-member board: Paul Kellett, Brian Jonasson, Michael Chapman and David Vickery.

Over a period of time these funds have been drawn upon to enable the Association to remain financially viable. The Trust is a separate entity 'under' the Association and as a separate entity it incurs various operational costs. The size of the Trust is now such that the operational costs are becoming a significant burden. The Trust proposed, with the agreement of the Association Board, that the Trust be dissolved and its assets managed within the Association. It is important that these funds are not absorbed in to the general funds and that they are still managed separately and at arm's length. The Association Board has agreed with this proposal and we are in the process of executing the dissolution of the Trust.

The Board of Epilepsy Association of New Zealand Incorporated and the Board of the Epilepsy Trust have decided to dissolve the Epilepsy Trust. The ENZ Board passed the following resolution at a Board Meeting held by Skype on the 2nd of July 2019:

"The Board of Epilepsy New Zealand agrees with the proposal of the Epilepsy Trust Board that the Epilepsy Trust is dissolved and that the funds are managed directly within the Association. The funds will be separately managed and tracked within the Association and will not be included with the general funds. Utilisation of these funds will require authorisation from the Board or their nominated representative(s)."

Message from our Patron

Sir Bill English became our patron in December 2018.



Epilepsy is a hidden challenge for thousands of New Zealanders. The onset of epilepsy is almost always unexpected, and individuals and families have to learn to live with the risks and uncertainty the disease brings their lives. It's thought around 48,000 New Zealanders live with Epilepsy and around 2,000 people are newly diagnosed each year. Drugs work for some and not others.

The work of Epilepsy New Zealand is important because for many families they are the understanding supportive group in a health system where there can be low visibility.

Epilepsy New Zealand can share knowledge and experience, and help those with epilepsy understand better how to manage their lives. This important work can reduce anxiety and improve the lives of so many people.

Sir Bill English
Patron

*The light tree in
Masterton lit up for
purple day.*



About Epilepsy Association of New Zealand Inc.



Epilepsy Association of New Zealand Inc. is a member of the International Bureau of Epilepsy (IBE). The Association is a nationwide organisation based in Hamilton, with Educators located throughout New Zealand to deliver local services including information, education, support and community awareness.

Trading as:	<ul style="list-style-type: none"> • The National Epilepsy Association of New Zealand™ • Epilepsy New Zealand™ 				
Established	1956				
Nature of Business	Epilepsy New Zealand exists to improve the social condition and quality of life for people with epilepsy, and those who care for them, along with increasing the knowledge of epilepsy in the wider community throughout New Zealand.				
Contact Details	Epilepsy House, 6 Vialou St., PO Box 1074, Hamilton 3204. New Zealand. Tel: 07 834 3556 Email: national@epilepsy.org.nz Website: www.epilepsy.org.nz				
Vision:	To be a world class organisation at the centre of New Zealand's Epilepsy community that positively influences the lives of people, families and communities affected by epilepsy.				
Mission:	To inspire and equip families and people, who live with epilepsy, towards effective self-management of their diagnosis and are engaged with society through information, education, support and public awareness.				
Values:	Professional – Inclusive – Passionate – Empowering – Supportive				
Charity Registration	CC 10611	Incorporation Number	216663	IRD Number	041-467-924
Patron	Sir Bill English				
Volunteer Board Members:	Dr Peter Bergin – President Renee Wood - Vice President Dr Isabelle Delmotte – Acting Treasurer Susan Hill Philippa Tolley Matt Paterson				
Volunteer Commissioners	Michael Chapman David Thorp				
Management	Interim CEO Letticia Mincham (Permanent appointment due late July 2019) Email: ceo@epilepsy.org.nz				
Bank	BNZ Victoria St., Hamilton. Account: 02 0316 032384 00				
Accountants	PKF Hamilton, Chartered Accountants, 1026 Victoria St., Hamilton 3204 T: 07 839 2106				
Auditors	Owen McLeod , 91 Clarence St, Hamilton Lake, Hamilton West 3204 T: 07 839 1235				

What We Do

The reason people seek our services varies widely and depends on many factors such as age, stage of life, individual needs, problems or issues a person maybe facing together with their personal goals for the future.

ENZ provides quality, relevant and valued client services that make a difference to the nearly 50,000 people who contact us each year. Our services focus on:

- Individual Support
- Public Awareness & Advocacy
- Information
- Education and Training

Individual Support

“The help and support (received from the ENZ educator) was invaluable at a difficult time in our lives and they helped us to stay calm and to allow my husband to maintain both his income and his self-esteem, without their support the outcome would have potentially been quite different.”

Educators have been involved in a wide range of support for families and individuals often responding to the specific needs of a person or their family member.

“What I do often ... is hooking people together e.g. new Mum with a Mum whose child was diagnosed a while ago, or two young people around the same age.”

A memorable moment during the year for our educator in Taranaki was when a Mother recognised her own young daughter was having seizures after she attended a training session at the local polytechnic. Another success was helping a young man get his driver's licence back. His GP had asked for assistance as he had fallen through the cracks in the system and was struggling.

Problems with employment affect many people with epilepsy. In Bluff, our educator helped a new client navigate her way through a few issues. With an understanding and supportive employer she was able to remain in work.

“Epilepsy New Zealand was there for us straight away through one of its wonderful educators. We received information and ongoing support; we had the comfort of knowing there was somebody on the other end of the line or email that understood us.”

Support Groups

Attendance at many support groups is going strong and a highlight of the month for some clients in Hawkes Bay.

There were continued youth group meetings in Auckland, which always get a positive response from those taking part and a parent support evening was organised to give parents the opportunity to meet other parents.

The Levin support group has been going for 37 years and is still in good heart. With support from one of the Wellington Educators, they have been working passionately to increase awareness in their area.

Public Awareness, Information and Education

800 talks to over 8000 people.

Our educators work closely with local schools, giving talks, seizure first aid training, providing information, distributing Action Zone games (mainly Waikato).

“This was an excellent session. The children were very interested in the resources used, they liked being a volunteer to use the materials. The time went very quickly with a range of activities which stimulated interest and movement.”

Several educators are working on an update to our current schools education programme. “Epilepsy Education Everyone” aims to raise epilepsy awareness in schools, support children with epilepsy, and teach epilepsy first aid. This is additional to our usual work in schools with teachers/classes supporting individuals with epilepsy.

Educators speak at a range of occasions, including expos, and carry out public awareness sessions or staff training with groups that range from those at the local library or recreation centre through to work places and service providers.

They also have links with medical staff from hospital neurologists and specialist nurses, through to local GPs, practice nurses and local pharmacies.

Purple Day

ENZ staff across the country raised awareness of epilepsy through fundraising and other activities.

People with epilepsy, their families, schools, workplaces, and communities took part in raising awareness and funds for ENZ. For example:

- A high school student (Christchurch) organised his own Purple Day fundraiser at school, raising over \$800 for ENZ.
- A client (Christchurch) organised a Karma Keg at a local bar with all proceeds going to ENZ, raising over \$600.
- A workplace that has a staff member with epilepsy supported our event, raising almost \$700.
- Several local councils also joined in support of ENZ by lighting key landmarks purple.
- Pharmacies took part by dressing in purple.
- National office staff collected funds in central Hamilton, giving brochures and attracting attention with our very own stilt walker.



Epilepsy New Zealand staff reach new heights to help raise awareness.



The Palmerston North Clock Tower in the Square was awash in magenta.

Supporters of Epilepsy New Zealand

Key Funders

Ministry of Health ● **NZ Lottery Grants Board** ● **Pub Charity Ltd**

Community Organisation Grants Scheme

Auckland	North Taranaki	Wairarapa
Central Otago	Papakura-Franklin	Waitakere City
Coastal Otago/Waitaki	Rotorua	Whanganui/ Waimarino/
Far North	South Taranaki	Rangitikei
Hutt Valley	Southland	Whangarei/Kaipara
Kahungunu ki Heretaunga	Tamatea/Tāmaki-Nui-a-Rua	Whitireia
Manukau	Tauranga/Moana	
Mātaatua	Tongariro	

Councils

Auckland Council	Nelson City Council
Far North Council Community Boards	Southland District Council
Marlborough District Council	Taupo District Council

Grants — Community

Nikau Foundation	Otorohanga Charitable Trust
ARA Lodge No. 348 I.C. Charitable Trust	Rata Foundation
BayTrust	Rotorua Energy Charitable Trust
Central Lakes Trust	The Blue Door (Blenheim)
Community Trust of Mid and South Canterbury	Trust House Foundation
Eastern and Central Community Trust	Trust Waikato
Foundation North	Whanganui Community Foundation
Hutt Mana Charitable Trust	

Grants — Gaming

Akarana Community Trust	Mt Wellington Foundation
Bendigo Valley Sports and Charity Foundation	North and South Trust
Blue Waters Community Trust	New Zealand Lottery Grants Board
BlueSky Community Trust	Oxford Sports Trust
CERT	Pelorus Trust
Constellation Community Trust	Pub Charity
Dunedin Casino Charitable Trust	Redwood Trust
Four Winds Foundation	The Lion Foundation
ILT Foundation	The Southern Trust
Mainland Foundation	The Trusts Community Foundation
Milestone Foundation	The Upper Hutt Cossie Club

Grants — Philanthropic

Alexander McMillan Trust	Sir John Logan Campbell Residuary Estate
NessBank Trust	Thomas George McCarthy Trust
Perpetual Guardian	W Duncan Bickley Trust
Public Trust	

Other

Estate of KD Welsh	Nicholsons Trust
Estate of RT Boyle	Waikato District Health Board
Quality Hotel	Ministry of Health

Appendix 1: Financial Report

Annual Report

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2019

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Entity Information

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2019

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Epilepsy Association of New Zealand Inc.

Entity Structure

Epilepsy Association of New Zealand is a registered Not-For-Profit charity, operated by a Board of Trustees monitored by independent Commissioners. It represents its membership by operating a centralised management structure, located in Hamilton. It presently delivers its services in 12 regional offices, located throughout New Zealand, employing 15 professionally trained educators that deliver individualised client education, information and support services together with a localised community awareness and education program.

The Association has the power to do anything lawful that maybe necessary or conducive to attain its objectives exercised by its elected Board, which is independently monitored by elected Commissioners. The Board functions include overseeing the conduct of Association business and of appointed CEO to manage the day to day affairs of the Association in accordance with the organisations objectives together with the policy and direction determined by the Board.

Directory

Commissioners

Ewan Cooke (Retired September 2018)

Micheal Chapman

David Thorpe (Appointed September 2018)

Board Members

Dr. Peter Bergin (President)

Dr. Isabelle Delmotte (Treasurer from March 2019)

Lorraine Skelton (Board Member April 2018 - January 2019)

Susan Hill

Philippa Tolley (Board Member from September 2018)

Renee Wood (Vice President from September 2018)

Matthew Paterson (Board Member from March 2019)

Alison Nation (Treasurer April 2018 - March 2019)

Gillian Fowke Bate (Board Member April 2018 - September 2018)

CEO/Secretary

Graeme Ambler



Entity Type and Legal Basis

Epilepsy Association of New Zealand (ENZ) is a registered Incorporated society under the Incorporated Societies Act 1908 and Charities Act 2005.

Registration Number

Incorporation Number 216663

Registered Charity CC10611

Entity's Purpose or Mission

Vision: To positively influence the lives of people with epilepsy, their families and communities.

Mission: To empower people with epilepsy, while eliminating discrimination, by increasing awareness and understanding of epilepsy.

Main Sources of Entity's Cash and Resources

ENZ has a small government contract with all DHB's in New Zealand. NZ Lotteries and other charitable organisations fund day to day activities. ENZ has a heavy reliance upon support from the general public in donations and appeals.

Main Methods Used by Entity to Raise Funds

Donation Events/Campaigns

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteers assist in governance with the majority of events undertaken by volunteers.

Physical Address

6 Vialou Street

Hamilton

Postal Address

PO Box 1074, Waikato Mail Centre

Hamilton

New Zealand



Approval of Performance Report

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2019

The Trustees are pleased to present the approved performance report including the historical financial statements of Epilepsy Association of New Zealand Inc. for year ended 31 March 2019.

APPROVED

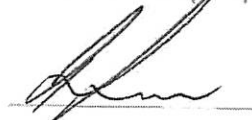


Dr. Peter Bergin

President

Date

27/6/19



Renee Wood

Vice President

Date

27-06-2019

Statement of Service Performance

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2019

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Epilepsy Association of New Zealand seeks to promote the welfare and interest of people with epilepsy in New Zealand and their family/ whanau through education, information support and public awareness. To deliver services as agreed with District Health Board. To build and maintain a suitable organisation to ensure the Association can continue to provide for people in NZ living with epilepsy.

	2019	2018
Description and Quantification of the Entity's Outputs		
Number of Members	341	208
Number of Clients registered with ENZ	7,714	5,218
Number of Client Contacts	15,368	17,342
Number of Seminars Held	838	746
Number of people attending Seminars	8,115	6,293
Number of Non-client contacts - not registered with ENZ	36,266	34,066
Total Number of people assisted	59,749	57,701

Description and Quantification of the Entity's Outputs

Epilepsy Association of New Zealand provides individual information, education and support to people with epilepsy and their networks so as to achieve better health outcomes through self management and community inclusion. Wider community education and awareness is delivered to a wider variety of places including schools, health professionals and community organisations to increase understanding of epilepsy. Our goal is to increase membership presence in the community and to increase public understanding so as people with epilepsy are included in the community without fear of prejudice and stigma.



Statement of Financial Performance and Comprehensive Income

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2019

'How was it funded?' and 'What did it cost?'

	NOTES	Group 2019	Group 2018
Revenue			
Donations, fundraising and other similar revenue	1	739,292	694,230
Fees, subscriptions and other revenue from members	1	1,166	1,427
Revenue from providing goods or services	1	408,261	400,295
Interest, dividends and other investment revenue	1	15,766	23,870
Other revenue	1	522	-
Total Revenue		1,165,007	1,119,822
Expenses			
Expenses related to public fundraising	2	4,536	6,143
Volunteer and employee related costs	2	980,044	968,878
Costs related to providing goods or service	2	191,137	197,925
Other expenses	2	100,491	91,202
Total Expenses		1,276,208	1,264,148
Surplus/(Deficit) for the Year		(111,201)	(144,326)
Other Comprehensive Income			
Unrealised gains on investments		54,771	13,774
Total Comprehensive Revenue and Expenses for the year		(56,430)	(130,551)



This statement should be read in conjunction with the notes to the Performance Report and Statement of accounting policies.

Statement of Financial Position

Epilepsy Association of New Zealand Inc.

As at 31 March 2019

'What the entity owns?' and 'What the entity owes?'

	NOTES	Group 31 MAR 2019	Group 31 MAR 2018
Assets			
Current Assets			
Bank accounts and cash	3	355,896	188,726
Debtors and prepayments	3	49,843	49,209
Investments	3	-	20,368
Inventories	3	1,390	5,118
Total Current Assets		407,129	263,421
Non-Current Assets			
Property, Plant and Equipment	5	274,345	285,299
Investments	3	439,618	384,479
Total Non-Current Assets		713,963	669,778
Total Assets		1,121,092	933,199
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	98,213	75,526
Employee Costs Payable	4	78,634	88,320
Unused donations and grants with conditions	7	307,301	75,981
Total Current Liabilities		484,148	239,826
Total Liabilities		484,148	239,826
Total Assets less Total Liabilities (Net Assets)		636,944	693,374
Accumulated Funds			
Accumulated surpluses	6	465,823	577,024
Fair Value Reserves	6	171,121	116,350
Total Accumulated Funds		636,944	693,374



This statement should be read in conjunction with the Performance Report and Statement of accounting policies.

Statement of Cash Flows

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2019

'How the entity has received and used cash'

	NOTES	Group 2019	Group 2018
Cash Flows from Operating Activities			
Cash Flow was Received from			
Donations, fundraising and other similar receipts		970,613	430,767
Fees, subscriptions and other receipts from members		1,166	1,427
Receipts from providing goods or services		405,828	404,385
Interest, dividends and other investment receipts		15,766	23,870
Cash receipts from other operating activities		522	-
Total Cash Flow was Received from		1,393,895	860,449
Cash was applied to			
GST		24,032	(30,955)
Payments to suppliers and employees		(1,260,813)	(1,234,751)
Total Cash was applied to		(1,236,781)	(1,265,706)
Total Cash Flows from Operating Activities		157,114	(405,257)
Cash Flows from Investing and Financing Activities			
Cash was received from			
Receipts from sale of investments		20,000	199,000
Receipts from sale of property, plant and equipment		904	-
Total Cash was received from		20,904	199,000
Cash was applied to			
Payments to acquire property, plant and equipment		(10,848)	(3,135)
Total Cash was applied to		(10,848)	(3,135)
Total Cash Flows from Investing and Financing Activities		10,056	195,865
Net Increase/(Decrease) in Cash		167,170	(209,392)
Cash Balances			
Cash and cash equivalents at beginning of period	3	188,726	398,118
Cash and cash equivalents at end of period	3	355,896	188,726
Net change in cash for period		167,170	(209,392)

This statement should be read in conjunction with the notes to the Performance Report and Statement of accounting policies.



Statement of Accounting Policies

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2019

'How did we do our accounting?'

Basis of Preparation

The entity 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 equal to or less than \$2,000,000. 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.

These financial statements are group financial statements representing the consolidated financial results and position of Epilepsy Association of New Zealand Inc and its subsidiary the Epilepsy Trust.

Basis of Consolidation

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated financial statements, all inter-entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the Group and have a 31 March reporting date.

Goods and Services Tax (GST)

The Association 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

The Association and the Trust are registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

Bank Accounts and Cash

Bank accounts and cash are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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 Group 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.



Donation, Fundraising & Other similar revenue

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisation, government sector and public. 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 provide goods & services

The Association receives revenue from the central government to provide services to people with epilepsy. Revenue is recognised in the period the goods and services are provided.

Interest Revenue

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

Dividend Income

Dividend Income is recognised when the right to receive payment is established.

Property, Plant & Equipment

Property, plant & equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided on a diminishing value basis over the useful life of the asset except for land. Depreciation is charged at rates calculated to allocate the cost of the asset less estimated residual value over it's remaining useful life. Shown below are depreciation rates by the Association

Building	4%
Motor Vehicle	20% - 26%
Furniture & Fittings	12% - 48%
Office Equipment	12% - 40%
Computer Equipment	33% - 50%

Liabilities

Tagged funds related to grants received with a 'use or return' condition. At the reporting date any grants with 'use or return' condition unused are recorded as a liability until these grants are used for the specific purpose or returned to the granting party.

Trade payable and accruals

These amounts represent liabilities for goods and services provided to the association prior to the end of financial year which are unpaid.

Leases

Payment on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.



Investments

The Association has elected to apply the provisions of the Tier 2 PBE accounting standards in place of the requirements of PBE SFR-A (NFP) standards in respect of the measurement of its investments on the basis that it results in the Performance Report providing more relevant information about the Association's financial performance.

In accordance with Tier 2 PBE accounting standards, the Association's investments are classified as available-for-sale financial assets and are therefore initially recorded at fair value (inclusive of directly attributable transaction costs) and subsequently measured at fair value. Any gain or loss in fair value is then recognised in other comprehensive income until the asset is derecognised, at which time the cumulative gain or loss previously recognised in other comprehensive income is reclassified to profit or loss as a realised gain or loss on derecognition. In the case of the Association's investments, the fair value is based on a market valuation of the investment portfolios as at balance date.

At each balance date, the Association assesses whether there is any objective evidence of impairment. If such evidence exists, any cumulative loss recognised in other comprehensive income in relation to that investment shall be reclassified to profit or loss as an impairment loss.



Notes to the Performance Report

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2019

	Group 2019	Group 2018
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Bequests	134,306	43,192
Community Organisation Grant Scheme (COGS)	40,036	52,800
Donations	46,105	41,832
Donor Appeal	940	17,833
Event Marketing	10,061	-
Grants - Community	104,911	68,572
Grants - Gaming	163,652	219,095
Grants - Philanthropic	48,587	50,906
Lottery National Community	190,694	200,000
Total Donations, fundraising and other similar revenue	739,292	694,230
Fees, subscriptions and other revenue from members		
Memberships	1,166	1,427
Total Fees, subscriptions and other revenue from members	1,166	1,427
Revenue from providing goods or services		
Chargeable Income	5,868	5,168
Corporate Sponsorship	-	372
Merchandise Income	409	951
Ministry of Health	399,718	393,516
Mobility Income	2,093	174
Sundry Income	173	115
Total Revenue from providing goods or services	408,261	400,295
Interest, dividends and other investment revenue		
Dividends Received	8,809	8,547
Interest Received	6,933	15,324
Investment Income	24	-
Total Interest, dividends and other investment revenue	15,766	23,870
Other revenue		
Rental Income	522	-
Total Other revenue	522	-
	Group 2019	Group 2018

2. Analysis of Expenses

Expenses related to public fundraising		
Advertising & Marketing	4,013	5,197
Fundraising Expenses	377	946
Refund of Grants	145	-
Total Expenses related to public fundraising	4,536	6,143



	Group 2019	Group 2018
Volunteer and employee related costs		
ACC Levies	2,640	2,428
Car parking - Office	4,904	4,789
Health Insurance	14,504	14,136
Staff Amenities & Cleaning	3,017	2,509
Volunteer Expenses	73	267
Wages & Salaries	954,906	944,749
Total Volunteer and employee related costs	980,044	968,878
Costs related to providing goods or services		
Car Parking - General	886	1,484
Electricity/Gas	5,515	5,766
Fuel Card	36,168	35,819
Information Resources	4,906	2,278
Meeting Expenses	278	-
Merchant Fee	-	673
Motor Vehicle Expenses	14,082	14,432
Postage,Printing and Stationery	15,653	13,959
Public Awareness	1,605	2,476
Public Relations	23	-
Rates	791	1,718
Relationship Expenses	216	1,553
Rent	59,667	61,172
Staff Development & Training	6,462	10,801
Support Meetings	2,458	2,116
Telecommunications	26,522	22,847
Total Mobility Charges	191	3,803
Travel & Accommodation	14,111	14,669
Website	1,602	2,359
Total Costs related to providing goods or services	191,137	197,925
Other expenses		
Accountancy Fees	9,925	14,881
Affiliation & Subscriptions	2,210	2,791
Audit Fees	14,270	15,054
Bank Fees	2,436	1,870
Board Expenses	5,895	1,200
Charities Commission	44	44
Computer Maintenance	5,975	3,544
Contract Work	3,500	5,128
Depreciation	18,103	21,017
Insurance	17,695	16,947
Interest - Bank Overdraft	763	499
Legal Fees	11,339	2,420
Loss on Disposal Investment	-	277
Loss on Sale of Fixed Assets	2,796	-
Office Equipment Under \$500	1,768	1,440
Outgoings	1,423	1,573



Repairs & Maintenance	2,348	2,518
Total Other expenses	100,491	91,202

Group
2019 Group
2018

3. Analysis of Assets

Bank accounts and cash

CIP Cashman Nominees - Call Account	2,461	2,426
Epilepsy Trust - 00	39,136	57,641
Epilepsy Trust - 02	23,817	69,754
Main Operating Account	290,481	58,905
National Investment	1	1
Total Bank accounts and cash	355,896	188,726

Debtors and prepayments

Prepayments	10,459	10,294
Sundry Debtors	39,384	38,914
Total Debtors and prepayments	49,843	49,209

Inventories

Inventory - Information Resource	1,169	4,980
Inventory - Soft Toys	-	138
Inventory - T-Shirts	220	-
Total Inventories	1,390	5,118

Investments

Opening Balance	404,846	590,349
Redemption	-	-
Investments Matured	(20,000)	(199,000)
Loss on disposal investment	-	(277)
Less Unrealised losses on investment (Current)	-	(582)
Add Unrealised gain on investments (Non-current)	54,771	14,356
Total Investments	439,617	404,846

Group
2019 Group
2018

4. Analysis of Liabilities

Creditors and accrued expenses

GST	30,509	5,389
Accrued Audit Fee	12,200	12,200
Sundry Creditors	55,504	57,937
Total Creditors and accrued expenses	98,213	75,526

Employee costs payable

Accrued Employee Entitlement	34,918	36,083
Holiday Pay Accrual	43,716	52,237
Total Employee costs payable	78,634	88,320



	Group 2019	Group 2018
5. Property, Plant and Equipment		
Buildings		
Opening Carrying Amount	245,485	252,755
Purchases	-	-
Sales & Disposals	-	-
Current Year Depreciation	(6,979)	(7,270)
Total Buildings	238,506	245,485
Motor Vehicles		
Opening Carrying Amount	25,263	32,980
Purchases	-	-
Sales/Disposals	(2,130)	-
Current Year Depreciation	(5,328)	(7,717)
Total Motor Vehicles	17,805	25,263
Furniture and Fittings		
Opening Carrying Amount	5,306	6,233
Purchases	3,200	-
Sales/Disposals	(780)	-
Current Year Depreciation	(1,219)	(927)
Total Furniture and Fittings	6,507	5,306
Office Equipment		
Opening Carrying Amount	4,205	6,291
Purchases	-	-
Sales/Disposals	(783)	-
Current Year Depreciation	(1,039)	(2,086)
Total Office Equipment	2,383	4,205
Computer Equipment		
Opening Carrying Amount	2,609	4,922
Purchases	7,648	-
Sales/Disposals	(7)	-
Current Year Depreciation	(2,808)	(2,313)
Total Computer Equipment	7,442	2,609
Plant and Equipment		
Opening Carrying Amount	2,430	-
Purchases	-	3,135
Sales/Disposals	-	-
Current Year Depreciation	(729)	(705)
Total Plant and Equipment	1,701	2,430
Total Property, Plant and Equipment	274,344	285,298



6. Accumulated Funds

2019 Group	Accumulated Surpluses or (deficits)	Fair Value Reserve	Total
Opening Balance	577,025	116,349	693,374
Capital gain on sale of fixed assets	-	-	-
Surplus/(deficit)	(111,201)	-	(111,201)
Fair value gain on Investment	-	54,771	54,771
Total	465,824	171,120	636,944

2018 Group	Accumulated Surpluses/(deficits)	Fair Value Reserve	Total
Opening Balance	721,351	102,575	823,926
Capital gain on sale of fixed assets	-	-	-
Surplus/ (deficit)	(144,326)	-	(144,326)
Fair value gain on Investment	-	13,774	13,774
Total	577,025	116,349	693,374

2019 2018

7. Unused donations and grants with conditions

Alexander McMillan Trust	15,500	-
Alex McLean Charitable Trust	3,000	-
Bay Trust	-	6,503
Bendigo Valley	-	96
COGS - Mataatua	139	-
COGS -Tauranga-Moana	56	-
COGS - Tongariro	269	-
COGS - Whanganui/Waimarino/Rangitikei	2,000	-
Community Trust of Mid & South Canterbury	2,540	-
Dragon Community Trust	2,000	-
Dunedin Casino Charitable Trust	1,500	-
Far North District	6,000	-
Foodstuffs	405	-
Foundation North	5,339	8,588
Great Lake Taupo	40	-
Nelson City Council	2,000	-
NZ Lottery	119,305	-
Pub Charity	89,963	51,211
Rata Foundation	10,000	-
Sir John Logan Campbell Residuary Estate	2,800	-
Southern Trust	-	7,943
Southland District Council	650	-
The Lion Foundation	40,000	-
The Redwood Trust	1,000	-



	2019	2018
W Duncan Bickley	1,795	1,640
Winton & Margaret Bear C/T	1,000	-
Total Unused donations and grants with conditions	307,301	75,981

8. Related Parties

		2019	2018	2019	2018
Description of Related Party Relationship	Description of the transaction	Value of Transactions	Value of Transactions	Receivable/ (Payable)	Receivable/ (Payable)
Alison Nation was a board member until March 2019 and a partner at PKF Hamilton Ltd	PKF Hamilton Ltd provides accounting services to the Group	9,925	18,860	1,610	-

	2019	2018
9. Commitments		
Commitments to lease or rent assets		
Less than 12 months	19,524	17,051
More than 12 months but less than 5 years	8,122	19,932
More than 5 years	-	-
Total Commitments to lease or rent assets	27,646	36,983

10. Contingent Assets and Liabilities

The Association has no contingent assets and liabilities at 31 March 2019. (Last year - nil)

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. 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).

