



EPILEPSY NEW ZEALAND

Kia titiro ki te tangata / See the person





THE 'EPILEPSY' CANDLE FLAME – A SYMBOL OF LIGHT AND HOPE

**(ADOPTED BY EPILEPSY NZ IN 1957 FROM THE BRITISH EPILEPSY
ASSOCIATION)**

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A huge thank you to all our funders!



President's Report

Tihei Mauri Ora!

He rangi ataahua tēnei!

Korihi te manu Takiri mai i te ata Nō te rāwhiti te putanga mai o te rā

Ka ao ka ao ka awatea

Behold, the Spirit of life!

The bird sings, the dawn breaks, the sun, it rises in the east,

Life and health to all!



Kia Ora and greetings

At this time of writing, I have been in the role of President and Chair of the Board of Epilepsy New Zealand for one year. On that note, I wish to thank all of you for your hard work and support of Epilepsy New Zealand. I have met some of you through being based in Christchurch and attending the occasional celebratory morning tea, such as the Christmas one at Ara (polytech) last year.

This year has also given me the opportunity to meet all of our office staff in Hamilton and most of our Educators, who gathered for a facilitation day which I attended, earlier this year. I wish to thank them all, Ross and the Board for their hard work serving those with epilepsy in Aotearoa New Zealand. Through all the challenges and changes facing us as a nation, I am reminded of my coaching guru's words, the late Stephen Covey, to "keep the main thing the main thing." Our main thing is serving those with epilepsy, despite the challenges. To all of you who have been digging deep, thank you. As someone with epilepsy myself and who has family members with epilepsy, I am grateful for Epilepsy New Zealand's presence.

At the facilitation day, it occurred to me that Kia titiro ki te tangata/See the person applies as much as an inward as well as outward facing strapline for our organisation. For all of us, in whatever role in Epilepsy New Zealand, how can we see the other? In my working life, I consider that the Church taught me to listen (as a Minister) and that Politics taught me to talk (as a City Councillor). I place a higher premium on listening. How can we be active listeners in our work, not only with those we serve but with one another?

Turning outwardly now, it has been my experience over this last year that, while some misunderstanding of epilepsy still exists in some quarters, there is also great sympathy for those with this condition. That was certainly evident in the initiatives demonstrated on Purple Day. My experience of the time I was able to attend a fundraising stall here in Christchurch and from what I read of fundraisers nation-wide was that many members of the public are genuinely interested and supportive of the work we do. That was also my experience with the Kathmandu Coast to Coast, which I took part in in February in a bid to raise money and profile for Epilepsy New Zealand. There was a great deal of encouragement and support for this.

While we work hard to obtain funding for our work, many funders find themselves over-subscribed. We are in a very competitive funding environment and we will continue to pursue as many funding avenues that we can through-out the next year, so to deliver on our mission.

To conclude, I wish to thank all those who do support us through funding. Your support is very much appreciated, enabling us to do what we can do.

I hope that you enjoy reading in these reports of the work that has been undertaken for Epilepsy New Zealand.

Nga mihi nui

Glenn Livingstone, President – Epilepsy New Zealand

Epilepsy New Zealand Facebook Marketing

	<p>MEMORY PROCESSES</p> <p>There are two types of memories that we make— short-term memories and long-term memories.</p> <p>There are three stages to the memory process.</p> <ul style="list-style-type: none"> • The first relates to learning. • The second phase is storage of information in the brain. • The third phase is retrieval or recall of the information 		<p>Memory Issues</p> <p>Epilepsy/seizures and medication <u>may</u>, for some people:</p> <ul style="list-style-type: none"> • reduce the speed or rate of information processing • reduce attention spans • Increase problems of storage of information • cause issues with retrieval* of episodes or events • cause issues with retrieving *semantic information*-words or facts
<p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>
	<p>MEMORY PROBLEMS</p> <p>Reasons for memory problems may include:</p> <p>Saluzugs- these may affect the storage of memory</p> <p>ASM-one side effect for some <u>may</u> be a slight negative impact on cognitive functions</p> <p>Epilepsy surgery- Some people experience increased memory difficulties after epilepsy surgery</p> <p>Depression- Our mood can impact on our ability to attend to information, learn and recall</p> <p>Fatigue/Stress- may affect our ability to retain and recall information.</p>		<p>Memory Books</p> <p>An organised combination of external memory aids.</p> <p>Things to include in a memory book may be:</p> <ul style="list-style-type: none"> • Calendar • List of things to do • Scratch pad for short term note taking • Seizure record • Important addresses, websites, medication
<p><small>ASM= Anti-seizure medication</small></p> <p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>	<p>www.epilepsy.org.nz</p>



Total numbers for the series:

- Reach: 4,947**
- Post engagement: 590**
- Likes and reactions: 148**
- Comments: 44**
- Shares: 28**

Chief Executive's Report



Epilepsy New Zealand has a vital role to support people with epilepsy so they can live their best lives. Our theory of change is simply that if people understand epilepsy, then the quality of life for people living with epilepsy will improve. We also work hard to raise awareness of epilepsy and ensure our clients are treated fairly and with respect.

Firstly I would like to thank the many individuals and organisations who support us financially and without whose generosity, we wouldn't be able to do what we do. I want to particularly acknowledge Te Whatu Ora/Health New Zealand, Lotteries Commission and Pub Charities who together make up more than 50% of the funding we receive.

I also want to thank the hundreds of individuals and schools who donated or ran events for Purple Day this year. This is our big day as a 'for cause' entity and it is getting bigger every year. We love seeing the fun and energy you bring to your fundraising events.

Thank you also to our hardworking staff for their willingness to embrace the changes we introduced during the year and for the empathy and aroha they bring every day to their work with our clients.

It has certainly been a challenging but rewarding year with a number of personnel changes both at Board and staff level. This year we farewelled educators Anna, Lynn and Sam and we welcomed onto the team Catherine, Leanne, Morgan, Reokore and Theresa. It has been very gratifying seeing the new staff being 'buddied' by a more experienced team member and how quickly they came up to speed.

This year I have tried to balance working both 'in' the business and 'on' the business. We have been in the second year of our 'future proofing' project and it's great to see staff using the new systems and processes.

Some highlights from our work 'in' the business:

- We bought new technology bundles for all front-line staff
- We continued to build our national client database
- We commissioned a privacy impact assessment to ensure we were doing things correctly
- We introduced a new membership process and code of conduct
- We constructively engaged in collective bargaining with the PSA union and staff representative
- We successfully 'passed' three back-to-back audits on the services we are contracted to deliver, the Covid support we applied for and the financial audit

There is still much to do to fully implement the project however at the time of writing this we have moved all inbound calls for National Office and the South Island to a cloud-based system with our goal of having a staff member answer every call.

We also worked 'on' the business with our external stakeholders and here are a few highlights:

- We were pleased that PHARMAC gave us early warning of changes to the anti-seizure medication this year. We were able to give better, more timely information to our clients.
- We were also invited into the 'safer prescribing and dispensing' sector working group as a consumer rep. This work was an outcome of the Coroner's report into Lamotrigine.
- We attended both North and South GP continuing education conferences to promote our accessibility – Epilepsy NZ is on all of the major e-referral platforms making it very easy for general practices to refer their patients to us.
- We presented to the primary care clinical leads and have been successfully added to the national epilepsy pathway used by all doctors in New Zealand
- We continued to build our profile on-line with series of posts featuring many different aspects of epilepsy and the challenges of living with this condition.

With our more traditional funding streams under pressure this year and potentially for the next 1-2 years as well, we introduced the 'SeizureSmart' online learning tools. We presented this at last year's AGM and we are now generating a revenue stream from this activity which is forecast to grow as more modules are rolled out. We are also part of a network of epilepsy organisations involved in developing a new e-learning platform.

Professional development is very important to our front-line staff and this year the newer team members attended the paediatric epilepsy training or PET1 course at Starship Hospital. Later this year some of our staff will also attend the GP-level PET2 training for the first time.

During the year we held a facilitated staff workshop which was preceded by a staff engagement survey. The outputs from the survey and workshop have been taken up enthusiastically by staff members working in focus groups.

I'd like to acknowledge the team at National office and the tireless work they do to seek out new funding opportunities for Epilepsy NZ. With over 28,000 charities in New Zealand, it is a very competitive environment and organisations like Epilepsy NZ, need to be innovative to attract support.

My final thank you is to all our clients and their families for allowing us into your lives. We are humbled by the many stories we hear about the difference our educators have made in the lives of the people they supported. I encourage you to read some of the stories our clients and staff have shared under the 'Year in Review' starting at page 11.

As always, I welcome feedback from all members and our epilepsy community on any issue. Please don't hesitate to contact me or, if you are in Hamilton come and see us.

Ross Smith – CEO, Epilepsy New Zealand

Financial Report



It is my role, as Chair of the Finance, Audit and Risk committee to report on the financial results for Epilepsy New Zealand for the year ended 31 March 2023, which I am pleased to say, carry an unconditional, independent audit certificate.

The results reflect a difficult year for the entity and exceed the loss forecast for the year. There were some internal processes requiring the engagement of external consultants, particularly around the collective bargaining with the PSA Union. Revenue has also not recovered to the pre-Covid levels of prior years. This has led to the development of new innovations such as the 'SeizureSmart' online learning platform which management advise has the potential to add to revenue streams in the future.

The investment in Milford Asset Management has been adversely affected by global affairs and local headwinds here in New Zealand, however being a balanced, conservative fund, we are still reporting a positive return of 6.3% for the past 12 months. The future outlook can be described as difficult for charities such as Epilepsy NZ and according to Milford Asset Management in their May 2023 report to investors, *"The outlook is predicated on a tug of war between central banks which are trying to slow inflation, and households whose spending has remained resilient in the face of building headwinds."*

Despite the domestic economic challenges ahead management remains optimistic they can attract the funding required to sustain and maintain the organisation.

Thanks to my fellow committee members Matt Paterson (Treasurer) and Matt Corkery and to CEO, Ross and Accounts Administrator, Anneleen for their preparation of the monthly management accounts and efficient administration of the FAR committee

Alison Nation - Chair, Finance Audit and Risk committee



Governance

Board members and portfolios held



Glenn Livingstone
President
Christchurch
Governance & Legal



Lucy Acott
Vice President
Auckland
Brand & Funder Development



Matthew Patterson
Treasurer
Dunedin
Financial & Risk/Data



Philippa Tolley
Wellington
Public Relations & Media Brand



Dave Guruge
Bay of Plenty



Chris Selbie (co-opted)
Christchurch



Peter Bergin (co-opted)
Auckland
Service Delivery &
Research Clinical



Patricia Cook
Tauranga
Equity & Service Delivery



Richard Bennett
Queenstown
Financial & Risk



Tess Ahern
Auckland

Commissioners

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

The two commissioners are Wayne Cook and Theo Kuper (appointed June 2023).

About Epilepsy Association of New Zealand Inc.



Epilepsy Association of New Zealand Inc. is a member of the International Bureau of Epilepsy (IBE) and the International League Against Epilepsy (ILAE). The Association is a nationwide organisation based in Hamilton, with educators delivering services to people with epilepsy including information, education, support and community awareness, throughout New Zealand.

Trading as:	The National Epilepsy Association of New Zealand™ T/a 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. Community-based epilepsy educators work with clients across NZ supported by a national support centre in Hamilton.				
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:	A New Zealand that is free of discrimination and stigma, where the impacts of epilepsy on a person's life, and that of their whanau and community, are minimised.				
Mission:	To improve the quality of lives of New Zealanders living with Epilepsy				
Values:	Leadership, Inclusive, Empowering, Integrity, Sustainable, Professional, Responsible, Transparent				
Charity Registration	CC 10611	Incorporation Number	216663	IRD Number	041-467-924
Patron	Sir Bill English KNZM				
Volunteer Board Members:	Glenn Livingstone (President) Lucy Acott (Vice President) Matt Paterson (Treasurer) Dr Peter Bergin (Co-opted) Philippa Tolley			Ricky Bennett Pat Cook Tess Ahern Dave Guruge Chris Selbie (Co-opted)	
Remunerated Board member	Glenn Livingstone (President)				
Volunteer Commissioners	Wayne Cook Theo Kuper				
Management	Chief Executive - Ross Smith 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				

Year in review

Membership

Membership currently stands at 301. Around half all members are 'client' members.

About our services

Epilepsy can affect any person at any time therefore the people who seek our services vary widely and can be any age, at any stage of life, with individual needs, unique problems plus their own hopes, aspirations and personal goals for their future.

Providing quality, relevant and valued client services that make a difference to people's lives and their journey with epilepsy is at the heart of what we do.

Our services essentially can be described as provision of:

- Individual support
- Education and Training
- Public Awareness & Advocacy; Information requests

Individual Support

- No of registered clients 5,170
- No of client contacts 13,340

Education and training

- Seminars held 566
- Seminar attendance 4,388

Public awareness and advocacy

- No of non-client contacts 21,054
- Total no of people assisted 38,783

Stories from the 'front-line' during 2022/23

ENZ more helpful than anybody else I dealt with

A man that I saw two years ago dropped into the office to say thank you, his words "I just wanted to thank you for the help you gave me two years ago, it was more helpful than anybody else I dealt with, and I wanted to let you know how much it helped me at the time."

He had stopped his medication and of course started having seizures, lost his licence and was having trouble getting to work, his life had taken a downward spiral. I pointed him in the right direction on how to go about getting his licence back and because he was under ACC for his initial diagnosis,

I suggested he contact them for help (he did & they did help) I also hooked him up with another person who had been through the very same process for extra support. Two years later it is all behind him and he is very grateful. I thanked him for coming to tell me this as I don't always get the feedback.

Providing virtual support after a life changing diagnosis

I have been having virtual meetings with a person who lives in a rural location. They are isolated from support services and have expressed their gratitude for being able to have face to face consultations with me virtually. The client initially approached me for a total mobility card, but then decided they would like me to do some virtual education sessions with them and whanau. This was appreciated by whanau, and they said they all felt more empowered to manage seizures with confidence and felt less frightened of Epilepsy. My client also reached out to see if I could act on their behalf, to find some rural mental health support services. They were struggling with the added anxiety caused by a brand-new life changing diagnosis, during the advancement of their professional career. Advocating for the client provided some much-needed stress relief. They were able to gain access to mental health services and whanau gave me a heart-warming thanks for supporting them all during their difficult time.

Educators making a difference advocating for their clients

Mother of a 7-year-old contacted Epilepsy NZ via website asking for support. Educator called her and it was clear things were not right for the child, she had recently immigrated from Australia and due to Pharmac restrictions had to change medication. She experienced increase of seizures, deterioration in behaviour and even a regression in her learning. GP had referred to a paediatrician and neurology however there was a delay in getting an appointment, she was recommended to go private but this was an unaffordable option. The educator contacted referrals at the local hospital and expressed concern. The paediatrician contacted mum directly and advised her to go to ED that day where he would review her.

Mum later sent an email to the educator saying *“Thank you so much for pushing for E. to get seen for us. E. was discharged with new epilepsy medicine that night. She has been good so far with medicine changing. She sleeps a lot better at night without visible sign of seizure. Thank you very much again. Without you, we will be still waiting and scared every night she's going to have worse episodes.”*

Epilepsy New Zealand is the most amazing organization,

Letter received from a client –

“I am writing this to let you know the service you guys do is absolutely amazing I don't know where I would be today if I did not have the support from the staff. We lost a three-year-old son a few years ago from SUDEP (Sudden Unexpected Death In Epilepsy). Absolutely heartbroken I've reached out to Epilepsy New Zealand they were at my house the next day to help me and my family get through this terrible time. Our daughter has had epilepsy from the age of one year old; the service you do is just amazing. Coming into the school, helping support the children and the teachers talking to the school about epilepsy and how we can help her is just incredible. Your educator is just a beautiful person to have around our family and to support us in anyway, and always on the end of the phone if I need her. Epilepsy New Zealand is the most amazing organization. Thanks again for all your amazing support.”

Support beyond the doctor's office

I have a teenage client she has a history of absence seizures which started getting worse back in 2021 and she has had five tonic clonic seizures. She reports her seizure triggers are sugar, fatigue, fever, and stress. The family was worried as the client gets very angry and aggressive with verbal outbursts of self-harm towards her mum and other siblings, and they can't leave her alone as she might badly hurt herself.

There was a massive seizure in the shower and they ended up in the hospital. Once they returned home, I left a message to see how she is getting on and what they did in hospital. Mum was worried about her seizures not being controlled and also the safety side of things as she just falls to the ground with no warnings. They went to see her doctor but they said they don't find the doctor very helpful as they don't know much about epilepsy. I'm not sure if they made it to the doctor appointment.

The family is grateful that someone is listening and continuing to walk with them to find the help they need. We were also able to provide a bump cap.

School Support – Educator Assisting in Epilepsy Journey

The whanau were referred to Epilepsy NZ by the local DHB. Their young tamariki was starting school and the school were anxious about supporting her because of her history of prolonged seizures. The local Educator was able to assist the school with creating a seizure plan and educating staff.

Since the initial meeting and training for staff, the Educator has returned to the school to provide refresher training and educate new staff. The Educator has also advocated for the whanau for other supports and has liaised between the school and medical professionals to get required information so the school can access funding to enable further support for the young child.

Please visit us at www.epilepsy.org.nz

Ross Smith – CEO, Epilepsy New Zealand



Epilepsy New Zealand Strategic Framework 2022-25

Our mission: To improve the quality of lives of New Zealanders living with epilepsy

Our whakatauki: Kia titiro ki te tangata (see the person)

Operating sustainably through –

PROVIDING PERSONALISED SUPPORT <i>Taunakitanga motuhake</i>	RAISING AWARENESS <i>Moohiotanga</i>	BEING A NATIONAL VOICE FOR CHANGE <i>Maanaai</i>	PROVIDING EDUCATION & TRAINING <i>Akoranaa</i>
<ul style="list-style-type: none"> ➤ Information and assistance for everyone living with epilepsy and their families/whanau ➤ Help for people to people to become empowered and gain optimal control of their seizures ➤ Targeted programmes for each stage of life ➤ Focus on the achievement of equitable outcomes 	<ul style="list-style-type: none"> ➤ Increase recognition and understanding of epilepsy in all communities including Maori and Pasifika ➤ Reduce fear, stigmatisation and discrimination ➤ Strengthen relationships with key partners and stakeholders ➤ Increase our reach into more communities 	<ul style="list-style-type: none"> ➤ Represent and advocate for the rights of those living with epilepsy including <ul style="list-style-type: none"> ○ Government and associated agencies ○ The health and disability sector including localities ○ the education and employment sectors ○ researchers 	<ul style="list-style-type: none"> ➤ people living with epilepsy ➤ families/whanau ➤ schools ➤ workplaces ➤ health professional ➤ aged residential care ➤ community and sporting groups ➤ public facilities ➤ Government agencies ➤ Other NGOs

Living up to our values at all times –

Leadership, Inclusive, Empowering, Integrity, Sustainable, Professional, Responsible, Transparent, Respectful
Hautuutanga, Taapiropiri, Whakamana, Mana, Toituu, Manawanui, Tuutika, Maarama(tanga), Manaakitanga

Supporters of Epilepsy New Zealand FYE 2023

Key Funders

- **Te Whatu Ora – Health New Zealand**
- **NZ Lottery Grants Board**
- **Pub Charity Limited**

Community Organisation Grants Scheme

Auckland City	Rodney / North Shore	Wairarapa
Central Otago	Rotorua	Waitakere
Coastal Otago	Southland	Wellington
Hutt Valley	Tairāwhiti	West Coast
Kahungunu ki Heretaunga	Taranaki North	Whanganui/Wairarapa/Rangitikei
Manukau	Taranaki South	Whangarei/Kaipara
Mātaatua	Tauranga Moana	Whitirea
Papakura / Franklin	Tongariro	

Councils

Auckland Local Boards - Ōtara-Papatoetoe
Christchurch Council
Hastings District Council
Lake Taupo District Council
Palmerston North Council
Rotorua Lakes Council
Upper Hutt Council
Whangarei District Council

Grants — Community

Acorn Foundation	Ara lodge no 348 Charitable Trust
Baytrust	Rotorua Trust
Central Lakes Trust	Rehabilitation Welfare Trust
Community Trust South	Royston Health Trust
Disability Community Trust EBOP	Tauranga Energy Consumer Trust (TECT)
Eastern and Central Community Trust	Trust Waikato
Foundation North	Whanganui Community Foundation
Harcourts Foundation	WBOP Disability support Trust

Grants — Gaming

Aotearoa Gaming Trust	Grassroots Trust
Bendigo Valley Foundation	ILT Foundation
Blue Waters Community Trust	Kiwi Gaming Foundation
Christchurch Casino Charitable Trust	The Lion Foundation
Dragon Community Trust	Mainland Foundation
Four Winds Foundation	Milestone Foundation

North and South Trust
NZCT
Oxford Sports Trust
Blue Sky Community Trust

Pub Charity
Rano Trust
Trust House Foundation

Grants — Philanthropic

Brett Stevens Charitable Trust
The David Ellison Trust
Epilepsy Foundation
Estate of Gordon Lindsay Isaacs
The Eva and Harold Wilson Charitable Trust
GA Waddell Trust
Guy Anson Waddell Trust
Higgins Bequest
LW Nelson Charitable Trust
MA Tonkinson Charitable Trust

Nessbank Trust
Potter Masonic Trust
Sargood Bequest
Stewart Family Charitable Trust
St Joans Trust
TG Macarthy Trust
W Duncan Bickley Trust
William Toomey Trust

Donors, bequests and sponsors

A Plus out of School Care
Ballance Agri Nutrients
The Ben May Memorial Fund
D W Grace Trust
Gore Pakeke Lions Club
Hokowhitu School
Jack Jeffs Charitable Trust
J Cook

The Johnstone Trust
PMG Property Funds
Resene Paints
Society of Mary
Sooz Cycles
St Joans Trust
T.A king



**EPILEPSY
NEW ZEALAND**
Kia titiro ki te tangata | See the person



**Epilepsy New Zealand at Fieldays
Health Hub**



Epilepsy New Zealand at GPCME

Appendix 1:

Financial Report 2022/23

Audit certificate

Annual Report

Epilepsy Association of New Zealand
For the year ended 31 March 2023

Prepared by PKF Hamilton Limited

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Entity Information

Epilepsy Association of New Zealand For the year ended 31 March 2023

'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 organisation, operated by a Board of Trustees. It represents its membership by operating a centralised management structure, located in Hamilton. It presently delivers its services throughout New Zealand, employing 13 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 aided by elected Commissioners who assist with Board member elections and complaints against the Board. The Board functions include overseeing the conduct of Association business and 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

Theo Kuper (Appointed June 2023)
Wayne Cook

Board Members

Glenn Livingstone (President)
Matthew Paterson
Dr. Peter Bergin
Philippa Tolley
Lucy Acott
Ricky Bennett
Patricia Cook
Cath Archer (Resigned April 2023)
Tess Ahern

CEO/Secretary

Ross Smith (CEO)

Finance & Risk Committee (FAR)

Alison Nation (Chair)
Matthew Paterson
Lynnro Van der Nest (Resigned August 2022)
Matthew Corkery (Appointed April 2023)



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: A New Zealand that is free of discrimination and stigma, where the impacts of epilepsy on a person's life, and that of their family/whanau and community, is minimised.

Mission: To improve the quality of lives of New Zealanders living with epilepsy.

Main Sources of Entity's Cash and Resources

ENZ has a government contract through Waikato DHB 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 philanthropic sector, gaming and community trust and donors.

Main Methods Used by Entity to Raise Funds

Service delivery contracts and grant funding applications.

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, 3240



Approval of Performance Report

Epilepsy Association of New Zealand For the year ended 31 March 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Epilepsy Association of New Zealand Inc. for year ended 31 March 2023.

APPROVED



Glenn Livingstone

President

Date 2 August 2023



Matthew Paterson

Treasurer

Date 2 August 2023

Statement of Service Performance

Epilepsy Association of New Zealand For the year ended 31 March 2023

'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.

	2023	2022
Description and Quantification of the Entity's Outputs		
Number of Members	301	402
Number of Clients registered with ENZ	5,170	6,329
Number of Client Contacts	13,340	14,826
Number of Seminars Held	566	491
Number of People attending Seminars	4,388	4,332
Number of Non-client Contacts - not registered with ENZ	21,054	22,985
Total Number of People Assisted	38,783	42,143

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
For the year ended 31 March 2023

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

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	705,562	617,461
Fees, subscriptions and other revenue from members	1	(808)	3,231
Revenue from providing goods or services	1	442,729	431,171
Interest, dividends and other investment revenue	1	20,579	5,857
Government Subsidies	1	959	74,157
Other revenue	1	6,430	5,319
Total Revenue		1,175,450	1,137,194
Expenses			
Expenses related to public fundraising	2	37,401	21,650
Volunteer and employee related costs	2	956,957	867,669
Costs related to providing goods or service	2	146,442	94,136
Other expenses	2	214,102	144,909
Total Expenses		1,354,901	1,128,365
Surplus/(Deficit) for the Year		(179,451)	8,829
Other Comprehensive Income			
Unrealised Gain/(loss) on Investments		(12,007)	14,080
Total Other Comprehensive Income		(12,007)	14,080
Comprehensive Income for the Year			
Total Comprehensive Income		(191,458)	22,910
Total Comprehensive Income for the Year		(191,458)	22,910



This statement should be read in conjunction with the notes to the Performance Report.

Statement of Financial Position

Epilepsy Association of New Zealand As at 31 March 2023

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

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	439,037	623,839
Debtors and prepayments	3	54,543	51,774
Total Current Assets		493,580	675,613
Non-Current Assets			
Property, Plant and Equipment	5	304,454	286,754
Intangible Assets	3	30,583	23,562
Investments	3	540,600	541,195
Total Non-Current Assets		875,637	851,511
Total Assets		1,369,217	1,527,125
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	72,627	82,873
Employee costs payable	4	161,818	116,556
Unused donations and grants with conditions	7	259,585	261,051
Total Current Liabilities		494,030	460,480
Total Liabilities		494,030	460,480
Total Assets less Total Liabilities (Net Assets)		875,187	1,066,645
Accumulated Funds			
Accumulated surpluses	6	875,187	1,066,645
Total Accumulated Funds		875,187	1,066,645



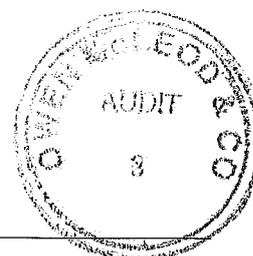
This statement should be read in conjunction with the notes to the Performance Report.

Statement of Cash Flows

Epilepsy Association of New Zealand For the year ended 31 March 2023

'How the entity has received and used cash'

	NOTES	2023	2022
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		704,096	659,174
Fees, subscriptions and other receipts from members		(800)	3,222
Receipts from providing goods or services		441,647	430,195
Interest, dividends and other investment receipts		8,572	5,857
Cash receipts from Government Subsidies		959	74,157
Cash receipts from other operating activities		2,825	3,052
GST		(2,618)	5,151
Payments to suppliers and employees		(1,263,326)	(1,024,356)
Total Cash Flows from Operating Activities		(108,645)	156,452
Cash Flows from Investing and Financing Activities			
Receipts from sale of property, plant and equipment		0	2,796
Payments to acquire property, plant and equipment		(59,332)	(1,879)
Payments to acquire other assets		(17,420)	(23,562)
Payments to purchase investments		595	(204,619)
Total Cash Flows from Investing and Financing Activities		(76,157)	(227,264)
Net Increase/ (Decrease) in Cash		(184,802)	(70,812)
Cash Balances			
Cash and cash equivalents at beginning of period	3	623,839	694,651
Cash and cash equivalents at end of period	3	439,037	623,839
Net change in cash for period		(184,802)	(70,812)



This statement should be read in conjunction with the notes to the Performance Report.

Statement of Accounting Policies

Epilepsy Association of New Zealand For the year ended 31 March 2023

'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.

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

The Association is 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 during the financial year.

Revenue

Revenue is recognised to the extent that 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

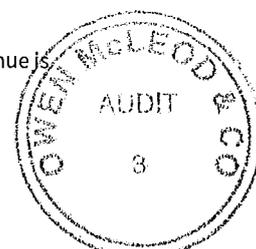
Donations are recognised as revenue upon receipt.

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 providing 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.

PIE Income

PIE 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 its remaining useful life. Shown below are depreciation rates by the Association

Building	4%
Computer Equipment	40% - 50%
Furniture & Fittings	12% - 20%
Motor Vehicle	26% - 30%
Office Equipment	12% - 40%
Plant & Equipment	30%

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.



Intangible Assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Website / Noted Software 5 Years SL

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity.

Internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

Noted Software 5 Years SL

Available for Sale Reserve

This reserve records the movements in fair value of available-for-sale financial assets. Upon sale of available for sale financial instruments, the accumulated balance of fair value gains/(losses) related to that asset is reclassified to the surplus or deficit.



Notes to the Performance Report

Epilepsy Association of New Zealand For the year ended 31 March 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Bequests	-	2,000
Community Organisation Grant Scheme (COGS)	53,000	50,750
Donations	42,880	51,662
Donor Appeal	4,382	-
Event Marketing	-	73
Grants - Community	117,368	120,714
Grants - Gaming	274,060	198,262
Grants - Philanthropic	62,407	85,713
Lottery National Community	150,000	150,000
Unspent grant income b/fwd from previous year	261,051	219,338
Unspent grant funding current year	(259,585)	(261,051)
Total Donations, fundraising and other similar revenue	705,562	617,461
Fees, subscriptions and other revenue from members		
Memberships	644	3,231
Membership Refunds	(1,452)	-
Total Fees, subscriptions and other revenue from members	(808)	3,231
Revenue from providing goods or services		
Chargeable Income	-	13
Merchandise Income	-	85
Ministry of Health	442,457	429,795
Mobility Income	272	365
Sundry Income	-	913
Total Revenue from providing goods or services	442,729	431,171
Interest, dividends and other investment revenue		
Interest Received	9,167	1,237
PIE Income	11,412	4,619
Total Interest, dividends and other investment revenue	20,579	5,857
Government Subsidies		
Covid-19 IRD Resurgence Support	-	54,957
Covid-19 Wage Subsidy	959	19,200
Total Government Subsidies	959	74,157
Other revenue		
Depreciation Recovered	3,960	2,223
Rental Income	2,470	3,096
Total Other revenue	6,430	5,319



2023 2022

2. Analysis of Expenses**Expenses related to public fundraising**

Advertising & Marketing	21,250	21,644
Fundraising Expenses	90	-
Refund of Grants	16,061	7
Total Expenses related to public fundraising	37,401	21,650

Volunteer and employee related costs

ACC Levies	2,327	1,874
Car Parking - Office	4,647	4,694
Health Insurance	13,049	10,534
Staff Amenities & Cleaning	9,085	5,967
Wages & Salaries	927,848	844,600
Total Volunteer and employee related costs	956,957	867,669

Costs related to providing goods or services

Bad Debts	212	-
Car Parking - General	793	296
Conferences & Events	13,711	-
Electricity/Gas	4,564	4,661
Fuel Cards	18,047	16,582
Information Resources	1,537	3,612
Meeting Expenses	374	167
Motor Vehicle Expenses	9,872	6,329
Post, Printing and Stationery	9,931	7,278
Public Awareness	135	458
Public Relations	-	22
Purple Day Expenses	240	-
Rates	904	1,112
Rent	25,208	23,532
Staff Development and Training	5,956	4,246
Staff Workshop	14,241	-
Support Meeting	2,679	2,502
Telecommunication	22,665	17,167
Total Mobility Charge	189	200
Travel & Accommodation	12,011	4,672
Website Maintenance	3,175	1,302
Total Costs related to providing goods or services	146,442	94,136

Other expenses

Accountancy Fees	12,000	12,000
Affiliation & Subscriptions	2,833	2,059
AGM	-	739
Amortisation of Intangible Assets	5,901	-
Audit Fees	10,200	9,500



Bank Fees	1,361	1,195
Board Expenses	19,899	5,076
Charities Commission	44	44
Computer Maintenance	24,605	19,762
Consultants	57,647	18,600
Depreciation	46,024	34,942
Insurance	14,488	13,376
Interest	13	-
Legal Fees	3,199	20,412
Low Value Assets	2,639	1,339
Merchandise	-	1,320
Outgoings	1,800	1,964
Recruitment Cost	4,427	-
Repairs & Maintenance	7,023	2,580
Total Other expenses	214,102	144,909
	2023	2022

3. Analysis of Assets

Bank accounts and cash

Main Operating Account	152,813	221,616
Rapid Saver Bank Account	286,224	402,223
Total Bank accounts and cash	439,037	623,839

Debtors and prepayments

Prepayments	11,830	9,897
Sundry Debtors	42,713	41,878
Total Debtors and prepayments	54,543	51,774

Investments

Opening Balance	541,195	322,496
Funds Invested	-	200,000
PIE Income	11,412	4,619
Unrealised Gain/(Loss) on Investment (Non-current)	(12,007)	14,080
Total Investments	540,600	541,195

Intangible Assets

Website & Noted Software

Opening Carrying Amount	20,428	-
Purchases	2,236	20,428
Amortisation	(4,086)	-
Total Website & Noted Software	18,578	20,428



	2023	2022
Noted Software Improvements		
Opening Carrying Amount	3,134	-
Purchases	10,687	3,134
Amortisation	(1,815)	-
Total Noted Software Improvements	12,006	3,134
Total Intangible Assets		
Opening Carrying Amount	23,562	-
Purchases	12,923	23,562
Amortisation	(5,901)	-
Total Intangible Assets	30,584	23,562
	2023	2022

4. Analysis of Liabilities

Creditors and accrued expenses		
Accrued Audit Fee	10,200	9,500
GST	27,047	27,950
Sundry Creditors	35,380	45,423
Total Creditors and accrued expenses	72,627	82,873
Employee costs payable		
Accrued Employee Entitlement	17,930	12,881
Holiday Pay Accrual	73,836	77,778
Wages Payable - Payroll	70,053	25,898
Total Employee costs payable	161,818	116,556

Tagged funds relate to funds received for a specified purpose. Funds are only available for specified purpose. Any unused funds are held until used or for return to the funding body.

	2023	2022
5. Property, Plant and Equipment		
Land		
Opening Carrying Amount	71,000	71,000
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	-	-
Total Land	71,000	71,000
Buildings		
Opening Carrying Amount	148,198	154,373
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(5,928)	(6,175)
Total Buildings	142,270	148,198



2023

2022

Motor Vehicles

Opening Carrying Amount	42,611	61,289
Purchases	33,031	-
Sales/Disposals	(6,105)	(572)
Current Year Depreciation	(19,943)	(18,106)
Total Motor Vehicles	49,594	42,611

Furniture and Fittings

Opening Carrying Amount	3,132	3,766
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(522)	(634)
Total Furniture and Fittings	2,610	3,132

Office Equipment

Opening Carrying Amount	613	764
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(114)	(151)
Total Office Equipment	499	613

Computer Equipment

Opening Carrying Amount	2,483	2,459
Purchases	36,798	1,879
Sales/Disposals	-	-
Current Year Depreciation	(13,902)	(1,855)
Total Computer Equipment	25,379	2,483

Plant & Equipment

Opening Carrying Amount	18,717	26,739
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(5,615)	(8,022)
Total Plant & Equipment	13,102	18,717

Total Property, Plant and Equipment	304,454	286,754
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6. Accumulated Funds

2023	Accumulated Surpluses/(deficits)	Available for Sale Reserve	Total
Opening Balance	1,052,565	14,080	1,066,646
Surplus/(deficit)	(179,451)	-	(179,451)
Other Comprehensive Revenue and Expense Movement	-	(12,007)	(12,007)
Total	873,114	2,073	875,187



2022	Accumulated Surpluses/(deficits)	Available for Sale Reserve	Total
Opening Balance	1,043,736	-	1,043,736
Surplus/(deficit)	8,829	-	8,829
Other Comprehensive Revenue and Expense Movement	-	14,080	14,080
Total	1,052,565	14,080	1,066,646

2023 2022

7. Unused donations and grants with conditions

A Plus Out of School Care Limited	6,957	-
AK Franks Charitable Fund	-	500
Aotearoa Gaming Trust	19,490	26,391
Auckland Council	-	2,513
Bay Trust	627	355
Bluesky Community Trust	2,023	-
Central Lakes Trust	130	2,500
Christchurch City Council	2,500	-
COGS - Auckland	-	11
COGS - Hawkes Bay	-	3,430
COGS - Nelson	-	1,000
COGS - Rotorua	425	9,500
COGS - Southland	205	6,000
COGS - North Taranaki	1,000	-
COGS - South Taranaki	1,500	-
COGS - Taranaki	-	4,000
COGS - Wairarapa	750	-
COGS - WBOP	-	3,000
Community Trust South	8,000	7,500
Eastern and Central Community Trust	1,738	630
Eva & Wilson Charitable Trust	733	-
Epilepsy Foundation	-	20,000
Geysir Community Foundation	-	500
Hastings District Council	-	1,000
Johnson Trust	1,213	-
Kiwi Gaming Trust	1,329	-
Lion Foundation	-	3,658
Maurice Paykel Trust	-	5,000
Nessbank Trust	25,437	-
NZ Community Trust	1,500	-
NZ Lottery	159,268	150,000
Rata Foundation	-	1,514
Rehabilitation Welfare Trust	-	1,500



	2023	2022
Rano Community Trust	2,040	-
ILT Foundation	-	3,295
St Joans Trust	5,800	-
TECT Consumer Trust	5,000	-
TG Macarthy Trust	3,500	-
Trust House Foundation	2,315	-
Trust Waikato	2,000	-
Whanganui Community Funding	2,356	4,500
Whanganui District Council	1,200	-
William Toomey Trust	550	-
WBOP Disability Trust	-	254
W Duncan Bickley	-	2,500
Total Unused donations and grants with conditions	259,585	261,051

8. Related Parties

		2023	2022	2023	2022
Description of Related Party Relationship	Description of the transaction	Value of Transactions	Value of Transactions	Receivable/ (Payable)	Receivable/ (Payable)
Glenn Livingstone (Board President of ENZ) is a shareholder of LA X -Factor Limited.	Board Chair Remuneration	\$9,000	-	(\$1,000)	-

9. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

10. Contingent Liabilities and Guarantees

The Association has no contingent assets at 31 March 2023 (Last year - nil).

The Association has contingent liability in relates to long service leave, the Association has not recognised it in the financial statements because it has yet to be confirmed whether the Association has a present obligation.

	2023	2022
11. Commitments		
Commitments to lease or rent assets		
Less than 12 months	9,816	15,320
More than 12 months but less than 5 years	4,347	11,939
More than 5 years	-	-
Total Commitments to lease or rent assets	14,163	27,259



12. COVID 19 Government Subsidies

During the 2023 financial year, Epilepsy Association of New Zealand Inc. received COVID 19 Wages subsidy of \$959. These used subsidies have been recorded in the Statement of Financial Performance and Comprehensive Income. The wage subsidies are exempt from GST. The wage subsidies are used to pay wages to employees and subject to usual withholding deductions such as PAYE and Kiwisaver.



INDEPENDENT AUDITOR'S REPORT

To the National Board of Epilepsy Association of New Zealand Incorporated

Report on the Performance Report

Opinion

We have audited the performance report of Epilepsy Association of New Zealand Incorporated, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Epilepsy Association of New Zealand Incorporated as at 31 March 2023, and (of) its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Performance Report** section of our report. We are independent of Epilepsy Association of New Zealand Incorporated in accordance with Professional and Ethical Standard 1 (revised), International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Epilepsy Association of New Zealand Incorporated.

Restriction on responsibility

This report is made solely to the National Board, as a body. Our audit work has been undertaken so that we might state to the National Board those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the National Board as a body, for our audit work, for this report, or for the opinions we have formed.

Other Information

The National Board are responsible for the other information. The other information comprises information included in the entity's annual report on page 2 Contents, page 5 Approval of Performance Report and cover page, but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise

appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the **Board's** for the Performance Report

The National Board is responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- (c) such internal control as the National Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the National Board is responsible on behalf of Epilepsy Association of New Zealand Incorporated **for assessing the entity's ability** to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Board either intend to liquidate Epilepsy Association of New Zealand Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether **due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance**, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose **of expressing an opinion on the effectiveness of the entity's internal control.**
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the National Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant **doubt on the entity's ability** to continue as a going concern. If we conclude that a material uncertainty exists, we are required **to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.** However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the National Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Owen McLeod & Co Ltd

Owen McLeod & Co Ltd
02 August 2023
Hamilton
New Zealand