



# EPILEPSY NEW ZEALAND

*Kia titiro ki te tangata / See the person*





**The 'epilepsy' candle flame – a universal symbol of  
light and hope**

**(adopted by Epilepsy NZ in 1957 from the British Epilepsy Assoc.)**

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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

I trust that you are doing well. At this time of writing, it is still winter but by the time you receive this, it will be spring. Many I know are looking forward to that!

In writing this annual report, which presents an opportunity to both look back and look forward, I wish to thank the Board for their hard work, collegiality and support over this last year. As with myself, several board members are closely touched by epilepsy. It is good to have that lived experience on the board. I would also like to acknowledge and thank Dr Peter Bergin for his 16 years' service to Epilepsy New Zealand. Peter has been a valuable member of the team, and we will miss his contribution.

I wish to thank Ross our Chief Executive also for his hard work. This has entailed long hours, including evenings and weekends, such is Ross's commitment to his role. Often, I will receive emails and texts from Ross during evenings and weekends. Thankyou Ross.

I wish to thank our Educators, who also work tirelessly in the community, for their great commitment to those with epilepsy and their families and friends. Our educators work hard and work out of a sense of call in their role. Thankyou.

Thankyou also to you our members for your contribution to the work of Epilepsy New Zealand. I have met some of you through being based in Christchurch and it is always a delight to be able to come along to one of the morning teas.

Finally, I wish to thank our funders. Your support is greatly appreciated, enabling us to fulfil our mission to connect with those with epilepsy in the community.

Along with our funders, much of our income and profile is derived from Purple Day, the international day for epilepsy, which is held on March the 26<sup>th</sup> each year. This year, our fund-raising from Purple Day was the best it has ever been. Well done to all involved.

In terms of looking forward, when it comes to the Board's role, we are charged with taking the 'helicopter view' and acting at all times in the best interests of Epilepsy New Zealand. To that end, we

have continued to develop our strategic direction, which is a response to four questions which the Institute of Directors invites boards to consider:

- 1. Where have we been going?
- 2. Where would we like to go?
- 3. How will we get there?
- 4. How will we know we have got there?

For your board, we are constantly asking ourselves those questions. As we continue to evolve, I invite you to reflect on those same questions. In all that we do, may we continue to Kia titiro ki te tangata/See the person in each other and in those we serve.

Nga mihi nui

Glenn Livingstone, President – Epilepsy New Zealand

### Examples of Epilepsy NZ FB Posts and Interactions

#### February 2024

Example Of Our Staff in the Community

Overview		
Reach	Impressions	Interactions
948	1,086	41



#### March 2024

Paid Ad linked to our website

Overview			
Reach	Impressions	Interactions	Link clicks
4,724	6,615	138	80



EPILEPSY NEW ZEALAND  
Supporting and educating people with epilepsy  
Epilepsy New Zealand provides support and information for individuals, their whānau and the wider community.  
Epilepsy New Zealand has professionally trained advocates nationwide.  
Epilepsy New Zealand is committed to raising awareness of epilepsy in the community.  
0800 37 40 37  
epilepsy.org.nz

EPILEPSY.ORG.NZ  
The National Epilepsy Association of New Zealand  
Learn more

## 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 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 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, our biggest one for many years. Purple Day is a fantastic fundraiser but much more than this is the knowledge the next generation is learning about epilepsy. Our cover photo this year really highlights this – it's so rewarding knowing these children are growing up fully aware of epilepsy, how to support their friends and not being afraid to talk about it.

Thank you also to our hardworking staff for the difference they make every day through their work with our clients. This year we have included stories from people whose lives are impacted every day with this condition. We honour and thank the many people who courageously contributed to this Facebook awareness-raising campaign.

This year we completed the first Wellbeing Opportunity Assessment Report prepared by Melde and Huber Social. This is the voice of our epilepsy community with over 400 people living with seizures and their carers contributing. The report explores the things that are important to people living with epilepsy and that would improve their overall sense of well-being. We will use these findings to help us redesign and improve our service delivery as well as provide people living with epilepsy opportunities to connect with each other.

The SeizureSmart programme has continued to grow in the past 12 months with over 600 teachers now having done the SeizureSmart Schools modules. We have also run a pilot for SeizureSmart Workplaces during the year. Our e-learning partner in Australia has changed their software platform which provided ENZ with an opportunity to streamline the way NZ learners access the learning modules. Seizure Smart New Zealand is a key strategy for ENZ for the next 3 years.

Professional development is very important to our front-line staff and in November last year a team from ENZ attended the Epilepsy Society of Australia & New Zealand League Against Epilepsy Joint Annual Scientific Meeting in Auckland. Later this year four of our staff will also attend the GP-level PET2 training at Starship Hospital for the first time.

I'd like to acknowledge the team at National office – Ross MacLeod, Anneleen Duvenage and Claire Flannery - and the tireless work they do supporting our frontline staff, keeping in touch with our members and subscribers and seeking 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. For example, during the year we ran our first 'gifts in wills' campaign to coincide with the national September 'make a will' month. We also ran our first Purple Day art auction which was a great success and has the potential to grow into an even bigger event in 2025.

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**

#### **A selection of the artwork auctioned on TradeMe for 'Purple Day' 2024**



## 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 2024, which I am pleased to say, carry an unconditional, independent audit certificate.

The financial results this year are a significant turnaround from 2023 thanks to a number of bequests/gifts in wills and a prudent approach to managing expenditure. Traditional revenue streams such as gaming trusts have held up well in a sluggish economy and donations exceeded expectations from a well organised Purple Day event in March.

The investment in Milford Asset Management has recovered well over the past 12 months and is currently reporting a positive return of 10.76% for the past 12 months<sup>1</sup>.

While the domestic economy remains subdued with some easing of inflation expected in the second half of 2024, the real opportunity for Epilepsy NZ is to position itself to benefit from what has been described as the 'great wealth transfer'. Management is currently working on a new fundraising plan with an external agency and remain optimistic they can attract additional funding from new and diversified funding streams to sustain and grow the organisation.

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

I wish Epilepsy NZ every success for the future.

**Alison Nation - Chair, Finance Audit and Risk committee**

## Patrons Report



I'm proud to be associated with Epilepsy New Zealand and the work they do to raise awareness of epilepsy and the impact it has on the lives of many thousands of New Zealanders.

Unlike many neurological conditions, epilepsy can affect anyone at any time - 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 great to see how well the Board and management have turned around the loss from 2023 into a positive return this year. This is largely as a result of good stewardship, generous funders and donors including those who left us a gift in their will. We are in the time of the 'great wealth transfer' and this will be an important funding stream for all charities to focus on for the next decade and longer.

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<sup>1</sup> As at 30 July 2024

It's heartening to see social investment back on the current government's agenda – something I advocated for back in 2011. Targeted early interventions are far more effective than trying to fix things when they're broken. This is why Epilepsy New Zealand is working so hard to open up referral pathways with GPs and hospitals so we can start working with people when they first receive their diagnosis. The more people know about epilepsy, the better they can live with this condition.

Epilepsy New Zealand staff share their 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. We have excellent frontline staff; however, they can't be everywhere, so the online 'SeizureSmart' learning programme is vital to increase our reach across NZ.

To the many generous funders, donors and people all across NZ who financially support the work we do, thank you. You help us make a real difference!

### Sir Bill English – Patron, Epilepsy New Zealand



**Rotorua Purple Day Fundraising 2024**

# Governance

## Board members



Glenn Livingstone  
President  
Christchurch



Matthew Patterson  
Treasurer  
Christchurch



Philippa Tolley  
Wellington  
Vice President



Richard Bennett  
Queenstown



Chris Selbie  
Christchurch



Tess Ahern  
Napier



Dave Guruge  
Bay of Plenty



Peter Bergin (co-opted)  
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).

## Farewell to past-President Dr Peter Bergin



Dr Peter Bergin is a practicing Neurologist with a special interest in epilepsy.

His career spans 30 years at the Auckland City Hospital. Dr Bergin has served as a valuable board member of Epilepsy New Zealand for over 6 terms, or 16 years. He is a life member of the association. During his tenure he held the role of Vice-president for 7 years and President for 3 years.

Dr Bergin is the medical director of New Zealand's only epilepsy surgery programme. His pragmatic research led him to found EpiNet. EpiNet is an international study group with the goal to determine the optimal treatment for people with epilepsy.

Dr Bergin's studies and questioning of epilepsy are of great benefit to society by progressing and identifying lifesaving medical care. He was awarded a Health Research Council of NZ study grant to conduct an international case-control study of sudden unexpected death in epilepsy (SUDEP). Dr Bergin's study of SUDEP will help to determine risk factors that predispose some people to die from this condition.

Dr Bergin has resigned from his long-term role as an ENZ board member, a position he first took up in 2008. We thank Dr Bergin for his significant contribution to Epilepsy New Zealand as a volunteer board member and also as past-President of the Association.

Thank you, Dr Bergin and wishing you all the best in your on-going busy role as a Neurologist at Auckland Hospital.

### The EpiNet Collaboration

A multinational Internet-based clinical research programme

- open to any neurologist, anywhere, who has:
- sufficient expertise and interest in epilepsy, and
- access to the Internet.

#### Aims:

- to establish large, multi-centre epilepsy registries
- to run large, simple, randomised controlled trials

### Potential Benefits

- ▶ Potentially very large pool of patients who can be involved
- ▶ Studies would be relatively cheap and independent of drug companies
- ▶ Ability to select patients with specific characteristics or syndromes
- ▶ Ability to compare combinations of drugs
- ▶ Ability to look at other aspects of management of epilepsy
  - e.g. use of EEG in treatment decisions
  - Various approaches to investigation of pre-surgical patients

### EpiNet – beyond research

- ▶ The database is intended to:
  - *improve the care of patients* whose data is entered into the database.... *and*
  - to make things easier for the doctors

### Why use EpiNet

- ▶ **Neurologists get:**
  - An on-line database of their patients
  - Summary of all information entered
  - Ability to share clinical information with other neurologists
- ▶ **Patients get:**
  - An epilepsy record that can potentially be accessed from multiple centres
    - ▶ The more people who use **EpiNet**, the greater the credibility of the project

## 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	<p>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.</p> <p>Community-based epilepsy educators work with clients across NZ supported by a national support centre in Hamilton.</p>				
Contact Details	Epilepsy House, 6 Vialou St., PO Box 1074, Hamilton 3204. New Zealand. Tel: 07 834 3556 Email: <a href="mailto:national@epilepsy.org.nz">national@epilepsy.org.nz</a> Website: <a href="http://www.epilepsy.org.nz">www.epilepsy.org.nz</a>				
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) Philippa Tolley (Vice President) Matt Paterson (Treasurer) Dr Peter Bergin (Co-opted)			Ricky Bennett Tess Ahern Dave Guruge Chris Selbie	
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 has remained constant at around 300 members. Around half of 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 4,769
- No of client contacts 15,356

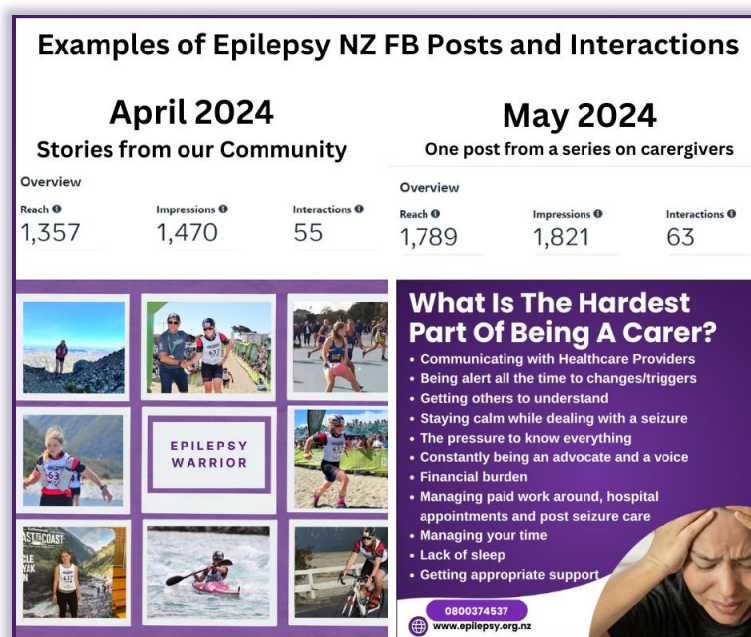
## Education and training

- Seminars held 1,484
- Seminar attendance 6,074

## Public awareness and advocacy

- No of non-client contacts 14,965
- Total no of people assisted 36,395

Please visit us at [www.epilepsy.org.nz](http://www.epilepsy.org.nz)



## Stories from the Community

The following stories have been courageously shared by our Facebook Page followers. Epilepsy New Zealand Facebook is a meeting place for the community. An epilepsy diagnosis can affect people's lives in many different ways. Thank you to our contributors for sharing their stories and the complexities of living with epilepsy.

### Hi I'm Kate and I would like to share my story

I'm 25 and I have a beautiful daughter called Isabella who is 5.

My epilepsy journey started when I was around 15. 8 of these years were undiagnosed. I went to all my appointments alone, I had no MRI's, no EEG's or CT's. My seizures got worse throughout pregnancy; I was absolutely terrified. I was doing this all alone and I didn't know what was happening to my body. Nobody had answers for me.

I had Isabella in 2018.

Then in 2019 an MRI and an ECG confirmed I had epilepsy.

I went through a few different medications before we what worked best. It was very difficult when my seizures occurred. I was surrounded by paramedics asking me "What day is it today" and "Can you tell us where you are?" ...but I couldn't answer because I didn't know; even with pictures of my daughter surrounding me.

Each of these seizures left me with quite a bit of memory loss. As scary as it is I'm forever grateful for the paramedics and neurologist and everyone who played a part in helping me.

I have been seizure-free for just over 2 years.

I'm slowly rebuilding my life. I have an amazing job with people who are aware of epilepsy and are experienced in putting people in the recovery position (Stable-side position). I'm looking to get my license for the first time EVER!

Going through this has given me a chance to teach my daughter about epilepsy. I've encouraged her to learn, to be able to help others, and to know how to put someone in the recovery position.

More awareness needs to be out there about epilepsy..I'm never shy of telling my story.





Hi. My name is Megan and I have written this with my beautiful 12-year-old son in mind. He was diagnosed with epilepsy just after his first birthday.

*"Epilepsy is just seizures, right?"*  
*"When was his last one? (5 years ago)"*  
*"Oh! you must be so pleased he's better."*  
*"Does that mean he doesn't have epilepsy anymore?"*

While yes not currently dealing with horrific seizures & the long road to recovery is a dream scenario, epilepsy is more than "just seizures."

Epilepsy is lifelong and affects daily life.

Epilepsy is prevention. It's medication twice a day.

It's early nights, it's low stimulation.

It's watching for early warning signs, it's absent seizures.

It's exclusion, from fun rides and school trips, from friendships and sport.

Epilepsy is a neurological disorder, which makes learning difficult, effects memory and processing.

Add other neurological disorders and every single day is hard on the brain. So hard.

Epilepsy is parents constantly worrying, researching, advocating; explaining things you wish you didn't have to.

Epilepsy is siblings being educated from a young age to know what to do in an emergency. It's an unknown future.

Epilepsy is not 'just seizures' it's a secret world, it's a lifestyle, it's life long & it's an invisible disability, until its not.





My daughter lyla is almost two years old and has a severe gene mutation in the SCN1A gene, resulting in Dravet syndrome, a rare and severe form of epilepsy that usually starts in infancy and can cause lifelong difficulties.

lyla has already experienced 18 status epilepticus episodes, which are seizures lasting over one hour each time. She has been admitted to the hospital numerous times and unfortunately is resistant to most daily and rescue drugs, which makes her condition even more challenging.

Despite all the hardships, lyla is the bubbliest and brightest soul one could meet. She is truly a fighter.

Recently, lyla underwent surgery to have a portacath, commonly known as a port, inserted in her chest to avoid failed IV access attempts and IO lines during her trips to Resus.

Although it has been a saviour for the family, it hasn't shortened the length of her seizures.

I hope that her journey will help others understand the challenges that children with Dravet syndrome and their families face.

To follow her journey on Instagram go to @iyladravetwarrior



I was first diagnosed with this malady at age 16. I am now 78.  
An accident at birth, they said. I did emerge into the world loudly announcing my arrival, gripped by a pair of forceps. I played rugby, had a smash on a 50cc motorcycle, and had the odd fight at school.  
Could one of these have been the reason? There was no such thing as three weeks off, for a rugby concussion in those days. No, no, it would have been from birth, they said.

In those days, my nurse Mum would handle any episode by shoving a safety pin through my tongue, to prevent me from swallowing it.  
A remedy since discredited. The painful swollen tongue was worse than the affliction. It didn't happen much, so I am one of the lucky ones.

There is no gain in surmising what life might have been like without a funny brain. It is what it is, and we all find ways to deal with it.

I am no longer the smart uninformed ass; I was when younger.  
Anyone with this lurgy needs to take the bull by the horns, research it, and do what you can do to lessen or prevent future seizures.  
There are so many variations, so many different causes that one size doesn't fit all, but you are in the driver's seat, and know your body better than others. It is no more a weakness than not having firm abs or bulging muscles. Listen to your doctor and keep up the meds.  
There are far worse lurgies out there that other people cope with. Think how lucky you can be. Allistar.



# Epilepsy New Zealand Strategy 2024-26

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

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

**Our big goals are -**

To be strong and viable	To strive for a Seizure Smart New Zealand	To be the First Port of Call	Build Confidence & Advocate	Develop our People, Culture and Capability
<ul style="list-style-type: none"> <li>• Increase and diversify the income needed to implement strategic objectives</li> <li>• Work with our funding partners through existing streams</li> <li>• Embrace new strategies – be open to new ideas.</li> </ul>	<ul style="list-style-type: none"> <li>• Work collaboratively to improve the care and knowledge of people living with epilepsy.</li> <li>• Increase our reach and relevance</li> </ul>	<ul style="list-style-type: none"> <li>• ENZ is the national platform for epilepsy and is the first port of call for the newly diagnosed.</li> <li>• Empower people with epilepsy through support and education.</li> </ul>	<ul style="list-style-type: none"> <li>• Transform perceptions of epilepsy</li> <li>• Advocate for relevant public policy.</li> <li>• Eliminate discrimination in all legislation and policies</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen our organisational structure, culture and capability.</li> <li>• Make Epilepsy NZ a great place to work</li> </ul>

**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 2024

## Key Funders

- **Ministry of Health / District Health Boards**
- **NZ Lottery Grants Board**
- **Pub Charity Limited**

## Community Organisation Grants Scheme

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

## Councils

Auckland Local Boards – Devonport, Whau and Otahuhu  
Christchurch City Council  
Dunedin City Council  
Hastings District Council  
Horowhenua District Council  
Kawerau District Council  
Lake Taupo District Council  
Marlborough District Council  
Napier City Council  
Palmerston North Council  
Rangitikei District Council  
Rotorua Lakes Council  
Tasman District Council  
Upper Hutt City Council  
Whanganui District Council

## Grants — Community

Auckland Airport Community Trust	Rehabilitation Welfare Trust
Baytrust	Royston Health Trust
Central Lakes Trust	Tauranga Energy Consumer Trust (TECT)
Disability Community Trust EBOP	Tauranga Community Fund (Mercury Energy)
Eastern and Central Community Trust	Top of the South Foundation
Foundation North	Trust Waikato
Lakelands Disability Support Trust	Whanganui Community Foundation
Rata Foundation	WBOP Disability Support Trust
Rotorua Trust	

### *Grants — Gaming*

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

Milestone Foundation  
North and South Trust  
NZCT  
One Foundation  
Oxford Sports Trust  
Pub Charity  
Rano Trust  
Trust House Foundation  
We Care Community Trust

### *Grants — Philanthropic*

AD Hally Trust  
AK Franks Charitable Trust  
Epilepsy Foundation  
The David Ellison Trust  
Estate of Gordon Lindsay Isaacs  
Higgins Bequest  
Guy Anson Waddell Trust  
LW Nelson Charitable Trust  
JBS Dudding Trust  
Kingdom Foundation

Nessbank Trust  
Potter Masonic Trust  
Sargood Bequest  
Shacklock Trust  
Southland Care and Welfare Trusts  
South Canterbury Trusts  
Stewart Family Charitable Trust  
Winton and Margaret Bear

### *Donors, bequests and sponsors*

A Plus out of School Care  
BDC Meetings and Events (*Joe Schmidt speaking fee*)  
The Ben May Memorial Fund  
Estate of D M Goss.  
Estate of D N Wheeler  
Jack Jeffs Charitable Trust  
Jayda Akuhata Memorial Donation

Manchester Unity  
The Parnell Hotel  
Resene Paints  
Society of Mary Trust

And the many schools and workplaces that raised funds on Purple Day as well as the individuals who donated across the year.

## **Appendix 1:**

**Financial Report 2023/24**

**Audit certificate**

# Annual Report

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2024

Prepared by PKF Hamilton Limited

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# Entity Information

## Epilepsy Association of New Zealand Inc. For the year ended 31 March 2024

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

### Legal Name of Entity

Epilepsy Association of New Zealand Incorporated

### 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  
Wayne Cook

#### Board Members

Glenn Livingstone (President)  
Matthew Paterson  
Dr. Peter Bergin (Co-opted)  
Philippa Tolley  
Lucy Acott (Resigned September 2023)  
Ricky Bennett  
Patricia Cook (Resigned October 2023)  
Tess Ahern  
Chris Selbie (Appointed June 2023)  
David Guruge (Appointed June 2023)

#### CEO/Secretary

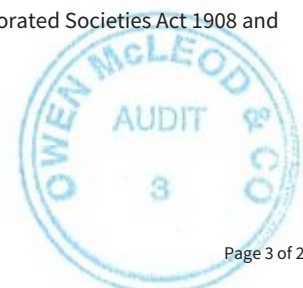
Ross Smith (CEO)

#### Finance & Risk Committee (FAR)

Alison Nation (Chair)  
Matthew Paterson  
Matthew Corkery

### 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 Health New Zealand - Te Whatu Ora 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, donations 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

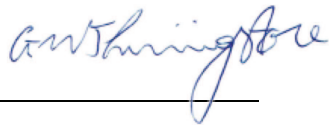


# Approval of Performance Report

## Epilepsy Association of New Zealand Inc. For the year ended 31 March 2024

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 2024.

APPROVED



Glenn Livingstone

President

Date 1 August 2024



Matthew Paterson

Treasurer

Date 1 August 2024

# Statement of Service Performance

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2024

'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 Health NZ - Te Whatu Ora and to build and maintain a suitable organisation to ensure the Association can continue to provide for people in NZ living with epilepsy.

	2024	2023
<b>Description and Quantification of the Entity's Outputs</b>		
Number of Members	308	301
Number of Clients registered with ENZ	4,769	5,170
Number of Client Contacts	15,356	13,340
Number of Seminars Held	1,484	566
Number of People attending Seminars (Estimated)	6,074	4,388
Number of Non-client Contacts - not registered with ENZ	14,965	21,054
Total Number of People Assisted	36,395	38,783

## Additional Information

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 awareness 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 2024

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

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	1,001,507	692,805
Fees, subscriptions and other revenue from members	1	600	(808)
Revenue from providing goods or services	1	473,320	455,485
Interest, dividends and other investment revenue	1	41,960	20,579
Government Subsidies	1	-	959
Other revenue	1	1,382	6,430
<b>Total Revenue</b>		<b>1,518,769</b>	<b>1,175,450</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	26,980	37,641
Volunteer and employee related costs	2	961,538	981,580
Costs related to providing goods or service	2	241,222	229,768
Grants and donations made	2	300	-
Other expenses	2	101,074	105,912
<b>Total Expenses</b>		<b>1,331,113</b>	<b>1,354,901</b>
<b>Surplus/(Deficit) for the Year</b>		<b>187,656</b>	<b>(179,451)</b>
	NOTES	2024	2023
<b>Other Comprehensive Income</b>			
Unrealised Gain/(loss) on Investments		39,312	(12,007)
<b>Total Other Comprehensive Income</b>		<b>39,312</b>	<b>(12,007)</b>
	NOTES	2024	2023
<b>Comprehensive Income for the Year</b>			
Total Comprehensive Income		226,968	(191,458)
<b>Total Comprehensive Income for the Year</b>		<b>226,968</b>	<b>(191,458)</b>

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



# Statement of Financial Position

Epilepsy Association of New Zealand Inc.

As at 31 March 2024

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

	NOTES	31 MAR 2024	31 MAR 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	656,432	439,037
Debtors and prepayments	3	58,156	54,543
<b>Total Current Assets</b>		<b>714,588</b>	<b>493,580</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	271,521	304,454
Intangible Assets	3	23,286	30,583
Investments	3	600,460	540,600
<b>Total Non-Current Assets</b>		<b>895,267</b>	<b>875,637</b>
<b>Total Assets</b>		<b>1,609,855</b>	<b>1,369,217</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	68,397	72,627
Employee costs payable	4	157,250	161,818
Unused donations and grants with conditions	7	282,052	259,585
<b>Total Current Liabilities</b>		<b>507,700</b>	<b>494,030</b>
<b>Total Liabilities</b>		<b>507,700</b>	<b>494,030</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,102,155</b>	<b>875,187</b>
<b>Accumulated Funds</b>			
Accumulated surpluses	6	1,102,155	875,187
<b>Total Accumulated Funds</b>		<b>1,102,155</b>	<b>875,187</b>

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



# Statement of Cash Flows

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2024

'How the entity has received and used cash'

	NOTES	2024	2023
<b>Cash Flows from Operating Activities</b>			
Donations, fundraising and other similar receipts		1,009,218	704,096
Fees, subscriptions and other receipts from members		600	(800)
Receipts from providing goods or services		486,220	441,647
Interest, dividends and other investment receipts		21,412	8,572
Cash receipts from Government Subsidies		-	959
Cash receipts from other operating activities		522	2,825
GST		2,049	(2,618)
Payments to suppliers and employees		(1,297,958)	(1,263,326)
<b>Total Cash Flows from Operating Activities</b>		<b>222,063</b>	<b>(108,645)</b>
<b>Cash Flows from Investing and Financing Activities</b>			
Receipts from sale of property, plant and equipment		1,043	0
Payments to acquire property, plant and equipment		(3,476)	(59,332)
Payments to acquire other assets		(2,236)	(17,420)
Payments to purchase investments		-	595
<b>Total Cash Flows from Investing and Financing Activities</b>		<b>(4,668)</b>	<b>(76,157)</b>
<b>Net Increase/ (Decrease) in Cash</b>		<b>217,395</b>	<b>(184,802)</b>
<b>Cash Balances</b>			
Cash and cash equivalents at beginning of period	3	439,037	623,839
Cash and cash equivalents at end of period	3	656,432	439,037
Net change in cash for period		217,395	(184,802)

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



# Statement of Accounting Policies

**Epilepsy Association of New Zealand Inc.**

**For the year ended 31 March 2024**

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

## **Goods and Services Tax (GST)**

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.

### **Donations, 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

Buildings	4%
Computer Equipment	40% - 50%
Furniture & Fittings	12% - 20%
Motor Vehicles	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 3 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 3 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.

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.

Website / Noted Software                      5 Years SL

## Available for Sale Reserve

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



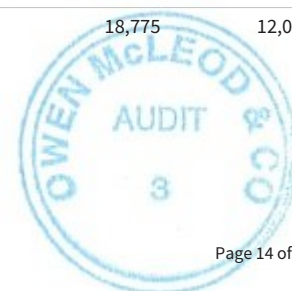
# Notes to the Performance Report

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2024

	2024	2023
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Bequests	249,857	-
Community Organisation Grant Scheme (COGS)	51,500	53,000
Corporate Sponsorship	2,000	-
Donations	79,630	42,880
Donor Appeal	1,205	4,382
Grants - Community	181,635	117,368
Grants - Gaming	194,765	261,304
Grants - Philanthropic	87,245	62,407
Lottery National Community	150,000	150,000
Unspent grant income b/fwd from previous year	259,585	261,051
Unspent grant funding current year	(255,916)	(259,585)
<b>Total Donations, fundraising and other similar revenue</b>	<b>1,001,507</b>	<b>692,805</b>
<b>Fees, subscriptions and other revenue from members</b>		
Memberships	600	644
Membership Refunds	-	(1,452)
<b>Total Fees, subscriptions and other revenue from members</b>	<b>600</b>	<b>(808)</b>
<b>Revenue from providing goods or services</b>		
Ministry of Health	462,416	442,457
Mobility Income	465	272
SeizureSmart Senior Income	-	5,800
SeizureSmart Schools Income	10,177	6,957
SeizureSmart Workplace Income	263	-
<b>Total Revenue from providing goods or services</b>	<b>473,320</b>	<b>455,485</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received	21,412	9,167
PIE Income	20,548	11,412
<b>Total Interest, dividends and other investment revenue</b>	<b>41,960</b>	<b>20,579</b>
<b>Government Subsidies</b>		
Covid-19 Wage Subsidy	-	959
<b>Total Government Subsidies</b>	<b>-</b>	<b>959</b>
<b>Other revenue</b>		
Depreciation Recovered	860	3,960
Rental Income	522	2,470
<b>Total Other revenue</b>	<b>1,382</b>	<b>6,430</b>



	2024	2023
<b>2. Analysis of Expenses</b>		
<b>Expenses related to public fundraising</b>		
Advertising & Marketing	22,461	21,250
Fundraising Expenses	-	90
Purple Day Expenses	3,190	240
Refund of Grants	1,329	16,061
<b>Total Expenses related to public fundraising</b>	<b>26,980</b>	<b>37,641</b>
<b>Volunteer and employee related costs</b>		
ACC Levies	2,572	2,327
Car Parking - Office	4,083	4,647
Health Insurance	12,243	13,049
Recruitment Cost	664	4,427
Relationship Expenses	103	-
Staff Amenities & Cleaning	9,444	9,085
Staff Development and Training	9,043	5,956
Staff Workshop	1,683	14,241
Wages & Salaries	921,703	927,848
<b>Total Volunteer and employee related costs</b>	<b>961,538</b>	<b>981,580</b>
<b>Costs related to providing goods or services</b>		
Bad Debts	-	212
Car Parking - General	-	793
Computer Maintenance	26,722	24,605
Conferences & Events	8,978	13,711
Consultants	28,916	57,647
Contract Work	24,429	-
Electricity/Gas	3,642	4,564
Fuel Cards	20,178	18,047
Information Resources	6,888	1,537
Insurance	16,053	14,488
Meeting Expenses	241	374
Motor Vehicle Expenses	10,008	9,872
Post, Printing and Stationery	8,711	9,931
Public Awareness	128	135
Rates	1,144	904
Rent	30,312	25,208
Repairs & Maintenance	3,385	7,023
Seizure Smart Programme Expenses	2,827	-
Support Meeting	3,461	2,679
Telecommunication	23,038	22,665
Total Mobility Charge	272	189
Travel & Accommodation	18,775	12,011



	2024	2023
Website Maintenance	3,113	3,175
<b>Total Costs related to providing goods or services</b>	<b>241,222</b>	<b>229,768</b>
<b>Grants and donations made</b>		
Charitable Contributions	300	-
<b>Total Grants and donations made</b>	<b>300</b>	<b>-</b>
<b>Other expenses</b>		
Accountancy Fees	12,000	12,000
Affiliation & Subscriptions	4,056	2,833
Amortisation of Intangible Assets	7,297	5,901
Audit Fees	10,700	10,200
Bank Fees	1,563	1,361
Board Expenses	23,071	19,899
Charities Commission	44	44
Depreciation	38,191	46,024
Interest	360	13
Legal Fees	-	3,199
Low Value Assets	2,299	2,639
Outgoings	1,493	1,800
<b>Total Other expenses</b>	<b>101,074</b>	<b>105,912</b>
	<b>2024</b>	<b>2023</b>

### 3. Analysis of Assets

#### Bank accounts and cash

Main Operating Account	81	152,813
Rapid Saver Bank Account	656,351	286,224
<b>Total Bank accounts and cash</b>	<b>656,432</b>	<b>439,037</b>

#### Debtors and prepayments

Prepayments	13,307	11,830
Sundry Debtors	44,849	42,713
<b>Total Debtors and prepayments</b>	<b>58,156</b>	<b>54,543</b>

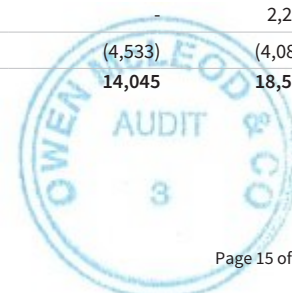
#### Investments

Opening Balance	540,600	541,195
Funds Invested	-	-
PIE Income	20,548	11,412
Unrealised Gain/(Loss) on Investment (Non-current)	39,312	(12,007)
<b>Total Investments</b>	<b>600,460</b>	<b>540,600</b>

#### Intangible Assets

##### Website & Noted Software

Opening Carrying Amount	18,578	20,428
Purchases	-	2,236
Amortisation	(4,533)	(4,086)
<b>Total Website &amp; Noted Software</b>	<b>14,045</b>	<b>18,578</b>



	2024	2023
<b>Noted Software Improvements</b>		
Opening Carrying Amount	12,006	3,134
Purchases	-	10,687
Amortisation	(2,764)	(1,815)
<b>Total Noted Software Improvements</b>	<b>9,242</b>	<b>12,006</b>
<b>Total Intangible Assets</b>		
Opening Carrying Amount	30,584	23,562
Purchases	-	12,923
Amortisation	(7,297)	(5,901)
<b>Total Intangible Assets</b>	<b>23,287</b>	<b>30,584</b>
	2024	2023

#### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accrued Audit Fee	10,700	10,200
GST	30,122	27,047
Sundry Creditors	27,575	35,380
<b>Total Creditors and accrued expenses</b>	<b>68,397</b>	<b>72,627</b>
<b>Employee costs payable</b>		
Accrued Employee Entitlement	17,880	17,930
Leave Accrual	84,340	73,836
Wages Payable - Payroll	55,030	70,053
<b>Total Employee costs payable</b>	<b>157,250</b>	<b>161,818</b>
	2024	2023

#### 5. Property, Plant and Equipment

<b>Land</b>		
Opening Carrying Amount	71,000	71,000
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	-	-
<b>Total Land</b>	<b>71,000</b>	<b>71,000</b>
<b>Buildings</b>		
Opening Carrying Amount	142,270	148,198
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(5,691)	(5,928)
<b>Total Buildings</b>	<b>136,579</b>	<b>142,270</b>



	2024	2023
<b>Motor Vehicles</b>		
Opening Carrying Amount	49,594	42,611
Purchases	-	33,031
Sales/Disposals	(183)	(6,105)
Current Year Depreciation	(14,802)	(19,943)
<b>Total Motor Vehicles</b>	<b>34,609</b>	<b>49,594</b>
<b>Furniture and Fittings</b>		
Opening Carrying Amount	2,610	3,132
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(431)	(522)
<b>Total Furniture and Fittings</b>	<b>2,179</b>	<b>2,610</b>
<b>Office Equipment</b>		
Opening Carrying Amount	499	613
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(87)	(114)
<b>Total Office Equipment</b>	<b>412</b>	<b>499</b>
<b>Computer Equipment</b>		
Opening Carrying Amount	25,379	2,483
Purchases	5,441	36,798
Sales/Disposals	-	-
Current Year Depreciation	(13,249)	(13,902)
<b>Total Computer Equipment</b>	<b>17,571</b>	<b>25,379</b>
<b>Plant &amp; Equipment</b>		
Opening Carrying Amount	13,102	18,717
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(3,931)	(5,615)
<b>Total Plant &amp; Equipment</b>	<b>9,171</b>	<b>13,102</b>
<b>Total Property, Plant and Equipment</b>	<b>271,521</b>	<b>304,454</b>

## 6. Accumulated Funds

2024	Accumulated Surpluses/(deficits)	Available for Sale Reserve	Total
<b>Opening Balance</b>	873,114	2,073	875,187
<b>Surplus/(deficit)</b>	187,656	-	187,656
<b>Other Comprehensive Revenue and Expense Movement</b>	-	39,312	39,312
<b>Total</b>	<b>1,060,770</b>	<b>41,385</b>	<b>1,102,155</b>



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

2024 2023

## 7. Unused donations and grants with conditions

A Plus Out of School Care Limited	10,773	6,957
AK Franks Charitable Trust	500	-
Aotearoa Gaming Trust	-	19,490
Auckland Airport	1,392	-
Bay Trust	-	627
Bendigo Valley Sports & Charity Foundation	230	-
Bluesky Community Trust	-	2,023
Central Lakes Trust	580	130
Christchurch Casino	500	-
Christchurch City Council	-	2,500
COGS - Auckland	2,500	-
COGS - Kahungunu Ki Heretaunga	308	-
COGS - Manukau	6,500	-
COGS - Papakura/Franklin	1,000	-
COGS - Rodney/North Shore	1,500	-
COGS - Rotorua	-	425
COGS - Southland	1,218	205
COGS - North Taranaki	-	1,000
COGS - South Taranaki	-	1,500
COGS - Tairāwhiti	1,500	-
COGS - Wairarapa	-	750
COGS - Waitakere City	2,000	-
Community Trust South	-	8,000
Disability Community Trust	1,316	-
Eastern and Central Community Trust	10,000	1,738
Eva & Wilson Charitable Trust	-	733
Epilepsy Foundation	20,000	-
Foundation North	2,715	-
Four Winds Foundation	238	-
Guy Anson Waddel Charitable Trust	1,851	-
JBS Dudding Charitable Trust	2,587	-
Johnson Trust	579	1,213
Kingdom Foundation	918	-



	2024	2023
Kiwi Gaming Trust	-	1,329
Lakeland Disability Trust	837	-
LW Nelson Trust	2,113	-
Nessbank Trust	9,995	25,437
NZ Community Trust	1,560	1,500
NZ Lottery	150,000	159,268
One Foundation	3,450	-
Potter Masonic Trust	2,907	-
Rano Community Trust	5,462	2,040
Rata Foundation	20,000	-
Rotorua Trust	3,895	-
South Canterbury Trust	417	-
Southland Care & Welfare Trust	3,000	-
St Joans Trust	-	5,800
Tauranga City Council	3,664	-
TECT Consumer Trust	-	5,000
TG Macarthy Trust	-	3,500
Trust House Foundation	-	2,315
Trust Waikato	-	2,000
WBOP Disability Trust	298	-
Whanganui Community Funding	-	2,356
Whanganui District Council	-	1,200
William Toomey Trust	-	550
Winton & Margaret Bear	3,750	-
<b>Total Unused donations and grants with conditions</b>	<b>282,052</b>	<b>259,585</b>

## 8. Related Parties

		2024	2023	2024	2023
<b>Description of Related Party Relationship</b>	<b>Description of the transaction</b>	<b>Value of Transactions</b>	<b>Value of Transactions</b>	<b>Receivable/ (Payable)</b>	<b>Receivable/ (Payable)</b>
Glenn Livingstone is a Board President of ENZ	The Association paid Board Chair Remuneration	\$14,500	\$9,000	-	(\$1,000)
Glenn Livingstone is also a Board Chair of Rata Foundation	The Association received grant from Rata Foundation	\$40,000	-	-	-

## 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 2024 (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.

	2024	2023
<b>11. Commitments</b>		
<b>Commitments to lease or rent assets</b>		
Less than 12 months	12,719	9,816
More than 12 months but less than 5 years	397	4,347
More than 5 years	-	-
<b>Total Commitments to lease or rent assets</b>	<b>13,116</b>	<b>14,163</b>



## **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 2024, the statement of financial position as at 31 March 2024, 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 2024, 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 ISAs (NZ) and New Zealand Auditing Standard NZ AS 1 *The Audit of Service Performance Information* ('NZ AS 1'). 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, 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 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, National Board are 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 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 NZ AS 1 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.

A further description of our responsibilities for the audit of the financial report is located on the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-18/>

This description forms part of our auditor's report.

*Owen McLeod & Co Ltd*

**Owen McLeod & Co Ltd**

02 August 2024

Hamilton

New Zealand