

Annual Report 2021

Epilepsy Association of New Zealand Incorporated



“...we are the kaitiaki of ENZ and it is our responsibility to ensure we grow ENZ and do it in a sustainable way so it is here for future generations”
Renee Wood - President



Contents

President’s Report	4
Chief Executive’s Report	6
Treasurer’s report	6
Governance	8
Message from our Patron	7
About Epilepsy Association of New Zealand Inc.	9
Year in review	10
Strategic Plan	13
Supporters of Epilepsy New Zealand	14
Appendix 1: Financial Report	17

A huge thank you to all our funders!



President's Report



E ngā mana, e ngā reo, e ngā karangaranga maha
Tēna koutou katoa.
Ko Hikurangi te maunga.
Ko Turanganui te awa.
Nō Tairāwhiti ahau.
Ko Steve rāua ko Michelle ōku mātua.
Ko Johnny tōku tane.
Ko Aria rāua ko Ayla aku tamāhine.
Ko Renee tōku ingoa.
No reira, tēna koutou, tēna koutou, tēna koutou katoa.

My daughter was diagnosed with epilepsy in 2017 at the age of six. With close to zero knowledge of epilepsy our whānau had a lot to learn. We imagined our lives would be flipped upside down and thought the worst. The same day we received that scary diagnosis, I phoned Epilepsy New Zealand to soak up whatever information I could. Suddenly we felt that things weren't so scary, our daughter did have a future and we still had so much to learn. With my daughter now ten, life has absolutely changed. But not in the way we expected. We have been thrown into the epilepsy world with so many supportive people there to catch us and hold us up when we needed them. The aroha we felt from the wider epilepsy whānau showed us that the tautoko and knowledge you get makes all the difference. This is what prompted me to stand up and seek out ways in which I could return the favour to Epilepsy New Zealand to continue to strengthen the kaupapa.

A major focus for the board over the last year, has been working towards removing barriers to support that people with epilepsy may face, often presented purely as a result of where they live. Minister of Health Andrew Little has often referred to this as a post code lottery. People with epilepsy need to be able to seek support from a nation-wide service now and into the future. This of course has to be done in a sustainable way to ensure that future path.

The board adopted a Strategic Plan in 2020 that reflected what people with epilepsy and the community expect from us. The four pillars of our Strategic Plan highlighted for us that we needed to reach even more people with epilepsy to have a bigger impact on their lives in a positive way. The way forward was to have a wider reach but to do that within our means given that funding is harder to come by in the current climate. Covid has taught us many lessons over the last eighteen months and allowed us to look at our services through a different lens. People with epilepsy have shown us that not everyone needs an in-person visit, not everyone can manage a teleconference, some would prefer other options. One size does not fit everyone; we need to adapt our services to meet those needs. A new service delivery model has been designed with people at the core of it. People in the community, people advising those with epilepsy and our people within our team. Everything we did, we did with community engagement, ample research and with experts providing input and guidance along the way.

The Board has been considering the best structure for Epilepsy New Zealand in the future. Epilepsy New Zealand is currently an Incorporated Society. The legislation around incorporated societies is changing. Expert advice the Board has received suggests remaining as an Incorporated Society is not the best fit for Epilepsy New Zealand and moving to a Charitable Trust is a much better model for the type of work

we do while ensuring the organisation stays people centred. The board is continuing to build a business case for this with consultation planned in the near future.

Inequities faced within the health system for Māori with epilepsy is something Epilepsy New Zealand wishes to eliminate so as to enable better health outcomes. There is no better way to do this than ensuring Māori voice is a part of this process. The board recently undertook a thorough process to appoint Mrs Pat Cook to the board to help with this. We are thrilled to have Pat join us. Pat brings a wide range of skills with her as well as a deep understanding of epilepsy through her lived experiences. Pat is a huge asset to Epilepsy New Zealand and we are so grateful for her contribution.

I would like to take the opportunity to acknowledge the difficult time that whanau affected by PHARMACs brand-switching of Lamotrigine have faced, particularly for their strength during the coroner enquiry in November 2020 and February 2021. Your courage has changed the way that any future brand-switching of anti-seizure medications is carried out. Epilepsy New Zealand has been included in a number of reviews undertaken as a result of the coroners' enquiry.

Epilepsy New Zealand is made up of many people all working towards a common goal of improving the lives of people living with epilepsy. Thank you to our incredibly hard-working Chief Executive Officer, Ross Smith as well as all our staff at the National Office and those out in the field. Your mahi is vital to our community. Thank you to our commissioners Letticia Mincham and Dr Rakesh Patel. We could not do what we do without the support of those in the health sector who we work alongside; neurologists, nurses, general practitioners, pharmacists and support workers in various agencies across the motu.

I would also like to thank my fellow Board members who have all voluntarily given up many hours of their time to help people with epilepsy. Together we are a highly skilled, very competent group with a passion for what we do. Thank you to Dr Peter Bergin for his leadership as President for the past few years.

Special thanks go to all our funders, financial supporters, members and volunteers. We couldn't be here without you.

Finally, the biggest thank you is reserved for our clients. Thank you for inviting us into your lives and trusting us with your care. It is a privilege to support you through your epilepsy journey.

Ehara tāku toa i te toa takitahi, engari i te toa takitini.

My strength is not that of mine alone, but that of ours and our community.

Renee Wood - President, Epilepsy New Zealand



With the generous support of Resene Paints and Mike Stent Decorators Ltd, we were able to repaint our national office in Hamilton and show our support for Purple Day.

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.

We acknowledge the courage shown by the families who took part in the joint coroner enquiry. Although for many the outcome was not what was needed, we are embedded in the process of ensuring the Chief Coroners 'recommendations' are followed through with primary care and community pharmacy leadership. There are many lessons learned and changes needed to ensure this situation never happens again to people

living with epilepsy.

It's been a satisfactory year financially and the surplus Epilepsy New Zealand made brings to an end a decade of losses. A future-proofing project is well underway to implement the Board's new strategic framework and to ensure our future sustainability in these uncertain times.

I want to thank all our staff for their efforts during a difficult year interrupted by COVID-19, working from home and trialling new technology. Notwithstanding the challenges we achieved -

- Almost 20,000 client contacts;
- Over 500 seminars held;
- Attended by 5800 people; and
- We dealt with over 30,000 information requests.

Our educators made a significance difference in the lives of the people they supported and I encourage you to read some of the stories our clients and staff have shared under the 'Year in Review' starting at page 10.

I want to acknowledge the Board's clear and decisive decision-making and strategic focus they provided for me and Epilepsy New Zealand as a whole. The Board also supported investing to increase the capability within national office and we welcomed Sarah Verran who joined the team as Marketing and Fundraising lead in March 2021.

I welcome contact from all members and our epilepsy community on any issue. Please don't hesitate to contact me or, if you are in Hamilton call in for a coffee.

Ross Smith – CEO, Epilepsy New Zealand

Treasurer's report

I am pleased to report on the consolidated financial results for Epilepsy New Zealand for the year ended 31 March 2021. These accounts carry an unconditional, independent audit certificate.

The funds realised from the Epilepsy Trust last year were reinvested in Milford Asset Management where they achieved an 18% annualised return. The Board has approved further transfers into this fund in accordance with the revised Finance Policy.

It is pleasing to note that despite the loss of funding as a result of the COVID lockdown, Epilepsy New Zealand ended the year with a surplus for the 2020/21 year. We would like to acknowledge the Government's wage subsidy support which allowed us to retain all of our staff during the period of uncertainty.

I would like to thank the Financial Committee for their work this year and Alison Nation for chairing this group. My thanks also to Ross Smith (CEO) and Anneleen Duvenage (Accounts Administrator) for their diligence and careful attention to detail.

The Finance Committee is changing to the Finance, Audit and Risk committee (FAR) during 2021/22 with new members and a new terms of reference. The Chair of the FAR committee will provide a report on the annual accounts in next year's annual report.

Finally thank you to our accountants PKF for their guidance and oversight during the year and Owen McLeod, our auditors for their confirmation of the reported results.

Matt Paterson - Treasurer, Epilepsy New Zealand

Message from our Patron

Sir Bill English (KNZM) became patron of Epilepsy New Zealand in December 2018.



The work of Epilepsy New Zealand is vitally important because for many families they are the understanding supportive group in a health system where epilepsy is often in the shadows with low visibility.

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

Epilepsy is a hidden challenge for thousands of New Zealanders. 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.

I am pleased to endorse the Board's strategic direction and their drive to increase Epilepsy New Zealand's reach and relevance through greater use of telehealth service delivery options.

To the funders 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

Governance

Board and portfolios held



Renee Wood
President
Palmerston North
Governance & Legal



Lucy Acott
Vice President
Auckland
Brand & Funder Development



Matthew Patterson
Treasurer
Dunedin
Financial & Risk
IT & Data



Peter Bergin
Auckland
Service Delivery and Research
Clinical



Philippa Tolley
Wellington
Public Relations & Media
Brand



Richard Bennett
Queenstown
Financial & Risk



Patricia Cook
Tauranga
Equity & Service Delivery

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 elected in 2020 are Letticia Mincham and Dr Rakesh Patel, both from Auckland.

About Epilepsy Association of New Zealand Inc.



Epilepsy Association of New Zealand Inc. is a member of the International Bureau of Epilepsy (IBE). The Association is a nationwide organisation based in Hamilton, with educators 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:	Renee Wood - President Lucy Acott – Vice President Matt Paterson - Treasurer Dr Peter Bergin Philippa Tolley Ricky Bennett Pat Cook				
Volunteer Commissioners	Rakesh Patel Letticia Mincham				
Management	CEO 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 numbers are at a similar level to last year. The new 'client' membership category has proven to be popular with around 60% of members opting for this option.

The Board has agreed in principle to move away from the incorporated society structure within the next 1-2 years. This move coincides with the introduction of the new Incorporated Societies Bill which replaces the current Act from 1908. We would have some work to do on our constitution during the transition period to meet the requirements of the new Act so this is an ideal opportunity to look at a more fit-for-purpose structure that locks in our mission and purpose instead. Based on independent professional advice, the preferred and more suitable structure is a charitable trust.

Members will be involved in any decision around potential changes in the near future.

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 5,909
- No of client contacts 19,746

Education and training

- Seminars held 539
- Seminar attendance 4,839

Public awareness and advocacy

- No of non-client contacts 30,394
- Total no of people assisted 54,979

Stories from the 'front-line' during 2020/21

Support groups - an effective coping strategy

Our role as educators is not about changing lives but equipping our services users with the skills, confidence, and motivation to navigate through their own personal journey. Sometimes the diagnoses and impact of seizures can knock the resilience of individuals. Epilepsy New Zealand educators organise support groups around the country.

Attendees benefit from the group experience; often soaking up information and learning effective coping strategies from other participants who are doing well. There is no time limit on when they share their 'personal story'. When the individual feels the time is right, they often open up about their challenges and fears.

Support with changing schools

After a prolonged seizure, I met with a young girl and her family to help them understand more about different types of seizures, first aid, seizure management plan (SMP) suggestions, ideas for her at home and her new school.

More recently I went to the young girl's new school, to give an Understanding Epilepsy training session to the teaching staff. We also talked about the young girl's SMP, and other challenges she may face.

"Learning about epilepsy, her seizures and the SMP, really helped them all to have more awareness and gain confidence."

Walking in your shoes

As an educator or support person I can, on any day, fulfil several roles depending on what the client needs, while I try and understand their situation and empathize with them. Although I don't walk in their shoes, there is so much I can do.

I am sorry to hear about your seizure and I understand how stressful not being able to drive is. I don't have the quick solution to how you will get to work; but I can offer you a transport discount card, and some suggestions.

Yes, I do know how this is going to impact on you, especially if you are the breadwinner and the flow on effect to the wider family/whanau, especially if you might lose your job because of a seizure.

I don't have an answer for you, Mum when you can't pick the kids up from school or get them to and from the day-care centre. Will they have to change schools, day-care so you can walk them there, especially if you're a solo parent. I can make suggestions for you to consider and give you information about other services, but you must decide what is best for your family.

Yes, I can support you at your hospital appointment, I know you can't remember when it is despite lots of messages and reminders, that's ok. I understand you don't know where to go and there is no one to go with you so I will go with you.

Yes, I care that you are frightened; that you don't understand what is happening to you, I will listen and try to explain, so you feel better, I will talk to you about the medication and why it makes you feel spaced out. I will give you information to help you understand.

No, it is not acceptable that your child is being bullied at school and now they are frightened and don't want to go. I am happy to visit the school and give education to the teachers, especially to the staff member who ran out of the classroom when your child had a seizure. We will make a plan to follow so this will never happen again.

And finally, no I can't tell you if your child will grow out of this. But I will help you make a list of questions for the doctor; I can suggest you get a video of the seizure on your phone to show them and think carefully about what you want to know.

"I can never walk in your shoes, but I hope I can make them fit a little bit easier."

You need to know me to support me

My young client was being excluded from school activities because of 'not listening' and so called 'bad behaviour'. The other children did not want to play with her as she was doing strange things in the classroom; some were also frightened of her. I did a teacher training session and the teacher admitted she had seen some of the strange behavioural things I had described with 'focal seizures without awareness'.

I did an education session with the class based around the 'Because You Are My Friend Book'¹, and a seizure management plan was put in place. The next time she went into a seizure mode the teacher was alerted by one of the children and she stayed with her until she came out of the seizure.

A seizure diary supplied by ENZ was started by the mother and shared daily with the teacher to get an accurate recording of dates and times the seizures happened and this was given to the Paediatrician who used it to adjust her medication to help try to prevent these seizures from occurring.

She is not yet seizure free but life is better for all in her classroom because of the education received. She is now allowed to participate in activities and some of the children have accepted her into their little friendship groups.

Support with sleep and anxiety

My client wasn't sleeping well and she was also very anxious about having a seizure at night which she thought she had done in the past. She was in a flatting situation but had no one checking on her at night.

I offered her a loan of one of our seizure sensor mats which she jumped at and was so thankful to be able to use it as she never would have been able to afford one and really only needed it until her medication was at the right level. She said the flatmates would hear an alarm and come to her aid.

When I saw her to pick up the mat three months later, she was so full of confidence as she said she had not had a seizure for a while and was sleeping so much better now.

"I can sleep at night now not having to worry if I am going to have a seizure with no one to help".

Support in the workplace

A young woman had a seizure at work and because of the nature of her work it was feared she may have been not been able to keep her job. I was able to work with her employer and her work colleagues and formulate a safety plan and a seizure management. I spoke with family and was able to educate them all about epilepsy and answered all their many questions.

The outcome we work for is that epilepsy is a part of their life that is managed with minimal impact. She knows we are always there to support her along the way. Also, there are a whole lot of other people around her who have gained greater epilepsy awareness and knowledge.

The power of one

A young man who has had seizures since a small child was referred to me by one of his friends. This man has had a life of uncontrolled seizures, being misunderstood, poor family support, little education and poor health literacy.

I am always dismayed when someone comes to our services years along the way from first being diagnosed and this may have been for many reasons. The time lost and huge disparities in quality of life may have been avoided had Epilepsy New Zealand been able to be involved initially.

¹ Available from Epilepsy New Zealand at national@epilepsy.org.nz

This young man now understands the part he must also play to keep well and self-manage his epilepsy. This has been such a great outcome to see this man gain good health and independence. I have supported him into work and seizures are a rare occurrence now.

“All it took was for someone to understand, support and reach out.”

If people understand epilepsy; their quality of life will improve

My first seizure came out of the blue – I felt scared, vulnerable and worried about the future for me and my family. However, my world changed after I reached out to an educator from Epilepsy New Zealand (ENZ).

An educator spoke with me and I felt for the first time someone was listening as I off loaded all my worries, fears, and uncertainties for the future, of myself and my family. I felt validated for first time since my first seizure occurred.

The educator spent time with me, and also all my family members. She provided us with material, books and even a model of the brain to help explain to my young children, what was happening to their mummy. She sat on the floor and had my kids engaged. She wasn't rushed and even came in the evening when my household was home. Which was important as this had heavily impacted the family unit.

I had no idea what I didn't know or understand, as I had been spinning in the spiral of depression. This was all new to me. I had been happy and confident person and a loving mother until this. I was scared to sleep in fear of the known. The huge impact it had on my family, both psychological and physically was immediate.

The personal growth for me cannot be measured, I understood what was happening to me, what the medication was doing, and why I need to comply. The information we shared was priceless and I feel she saved my life.

The educator linked my family to community supports and helped me navigate the situation with my employer. I was able to put a care plan in place, should I have a seizure at work.

The ENZ educators are a vital support service for all people and communities living with or without epilepsy.

“Me and my extended whānau are forever grateful for the support we received.”

Will you support us so we can create more stories and change more lives for good?

Please visit us at www.epilepsy.org.nz

Ross Smith – CEO, Epilepsy New Zealand

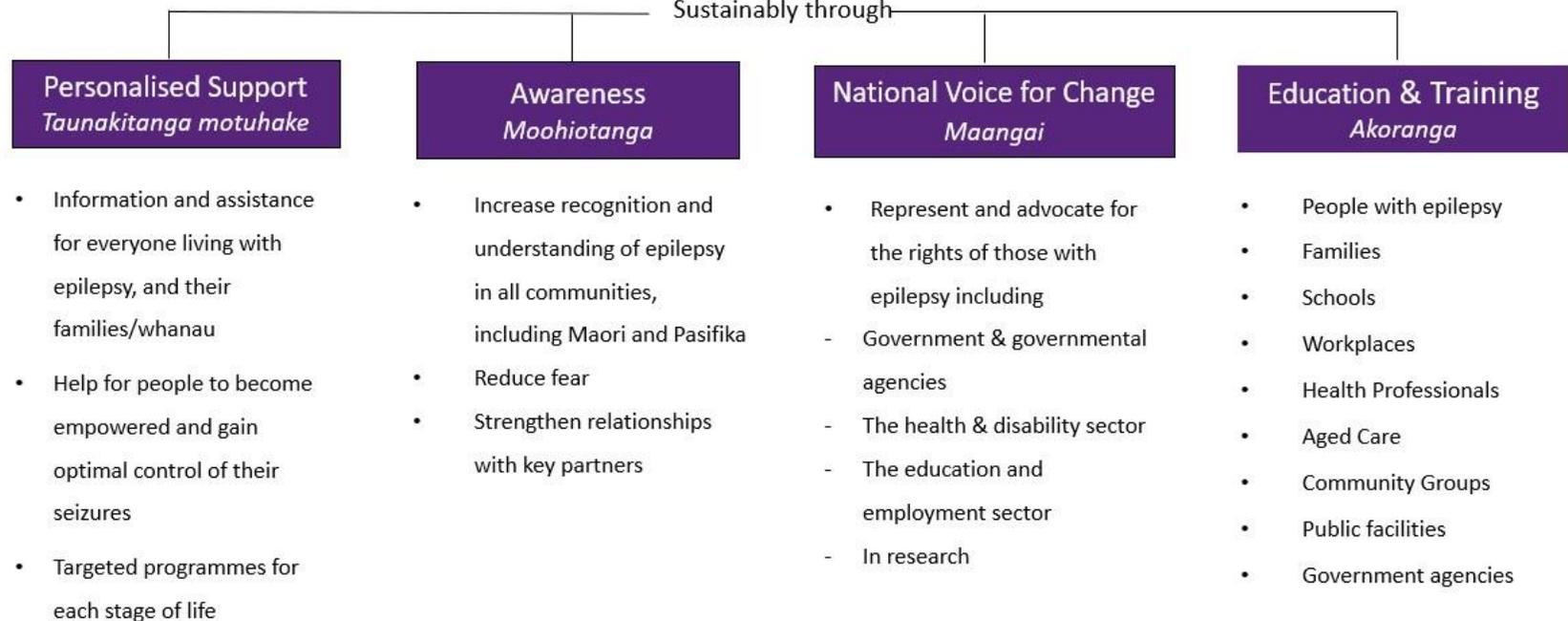


Epilepsy New Zealand Strategic Plan 2020- 2025



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

Sustainably through



Our Values

*Leadership, Inclusive, Empowering, Integrity, Sustainable, Professional, Responsible, Transparent
Hautuutanga, Taapiripiri, Whakamana, Mana, Toituu, Manawanui, Tuutika, Maarama(tanga)*

Supporters of Epilepsy New Zealand

Key Funders

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

Community Organisation Grants Scheme

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

Councils

Auckland Local Boards - Māngere-Ōtāhuhu
Auckland Local Boards - Ōtara-Papatoetoe
Auckland Local Boards – Whau
Christchurch Council
Kawerau District Council
Lake Taupo District Council
Napier City Council
Rotorua Lakes Council
Western Bay of Plenty District Council
Whangarei District Council

Grants — Community

Auckland Airport Community Trust	Rotorua Community Fund
Baytrust	Royston Health Trust
Central Lakes Trust	Sutherland Self Help Trust
Community Trust South	Tauranga Energy Consumer Trust (TECT)
Disability Community Trust EBOP	Tauranga Rotary
Eastern and Central Community Trust	Tauranga Rotary Sunrise
Foundation North	The Trusts Your West Support Fund
Geyser Community Foundation	Trust Tairawhiti
Rata Foundation	Trust Waikato
RECT	Whanganui Community Foundation
Rehabilitation Welfare Trust	
Reporoa Lions	

Grants — Gaming

Air Rescue Services	Akarana Trust
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Auckland Local Boards (Waitemata)
Bendigo Valley
Blue Sky Community Trust
Blue Waters Community Trust
CERT
Dragon Community Trust
Dunedin Casino Charitable Trust
Four winds
Grassroots Trust
ILT Foundation
Mainland Foundation
Trillian Trust

Milestone Foundation
Mt Wellington Foundation
NZCT
One Foundation
Oxford Sports Trust
Pub Charity
The Lion Foundation
The Southern Trust
Trust House Foundation

Grants — Philanthropic

Epilepsy Foundation
The Esme and Tom Tombleson Charitable Trust
Estate of Gordon Lindsay Isaacs
Kathleen Dorothy Kirkby Trust
LW Nelson Charitable Trust
Maurice Paykel Charitable Trust

Jack Jeffs Charitable Trust
Nessbank Trust
Stewart Family Charitable Trust
TG Macarthy Trust
Vernon Hall Trust
W Duncan Bickley Trust

Donors, bequests and sponsors

K L Fussell
K A Whitchelo
Resene Paints
Mike Stent Decorators Limited
Society of Mary
The Ben May Memorial Fund

Appendix 1:

Financial Report 2020/21

Audit certificate

Annual Report

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2021

Prepared by PKF Hamilton Limited

Contents

- 3 Entity Information
- 5 Approval of Performance Report
- 6 Statement of Service Performance
- 7 Statement of Financial Performance and Comprehensive Income
- 8 Statement of Financial Position
- 9 Statement of Cash Flows
- 10 Statement of Accounting Policies
- 12 Notes to the Performance Report

Entity Information

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2021

'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 11 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

Dr. Rakesh Patel
Leticia Mincham
Michael Chapman (Resigned on 27 May 2020)
David Thorp (Resigned on 14 August 2020)

Board Members

Renee Wood (President from October 2020)
Matthew Paterson (Treasurer from September 2020)
Dr. Peter Bergin (Resigned as President from October 2020)
Dr. Isabelle Delmotte (Resigned as Treasurer from September 2020)
Philippa Tolley
Lucy Acott (Vice President from October 2020)
Ricky Bennett

CEO/Secretary

Ross Smith (CEO)

Finance Committee

Alison Nation (Chair from September 2020)
Matthew Paterson (Treasurer from September 2020)

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.



Entity Information

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

Main Methods Used by Entity to Raise Funds

Donation Events/Campaigns

Entity's Reliance on Volunteers and Donated Goods or Services

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

Physical Address

6 Vialou Street

Hamilton

Postal Address

PO Box 1074, Waikato Mail Centre

Hamilton

New Zealand



Approval of Performance Report

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2021

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 2021.

APPROVED



Renee Wood

President

Date ..27/07/2021.....



Matthew Paterson

Treasurer

Date ..27/07/2021.....

Statement of Service Performance

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2021

'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.

	2021	2020
Description and Quantification of the Entity's Outputs		
Number of Members	300	302
Number of Clients registered with ENZ	5,909	7,403
Number of Client Contacts	19,746	15,752
Number of Seminars Held	539	800
Number of people attending Seminars	4,839	6,389
Number of Non-client contacts - not registered with ENZ	30,394	31,987
Total Number of people assisted	54,979	54,128

Description and Quantification of the Entity's Outputs

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



Statement of Financial Performance and Comprehensive Income

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2021

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

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	772,480	750,742
Fees, subscriptions and other revenue from members	1	1,357	1,609
Revenue from providing goods or services	1	421,058	411,001
Interest, dividends and other investment revenue	1	10,212	15,519
Government Subsidies		175,254	-
Other revenue	1	5,643	219,395
Total Revenue		1,386,004	1,398,268
Expenses			
Expenses related to public fundraising	2	25,196	3,949
Volunteer and employee related costs	2	750,836	896,861
Costs related to providing goods or service	2	112,457	160,707
Other expenses	2	130,305	104,354
Total Expenses		1,018,793	1,165,872
Surplus/(Deficit) for the Year		367,211	232,396
Other Comprehensive Income			
Unrealised Gain/(Loss) on Investments		29,646	-
Total Other Comprehensive Income		29,646	-
Total Comprehensive Income for the Year			
Total Comprehensive Income		396,857	232,396
Total Comprehensive Income for the Year		396,857	232,396



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

Statement of Financial Position

Epilepsy Association of New Zealand Inc.

As at 31 March 2021

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

	NOTES	31 MAR 2021	31 MAR 2020
Assets			
Current Assets			
Bank accounts and cash	3	694,651	691,641
Debtors and prepayments	3	51,644	52,239
Inventories	3	-	1,390
Total Current Assets		746,295	745,269
Non-Current Assets			
Property, Plant and Equipment	5	320,390	261,618
Investments	3	322,496	-
Total Non-Current Assets		642,886	261,618
Total Assets		1,389,181	1,006,887
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	49,892	33,347
Employee Costs Payable	4	76,215	108,254
Unused donations and grants with conditions	7	219,338	218,407
Total Current Liabilities		345,445	360,008
Total Liabilities		345,445	360,008
Total Assets less Total Liabilities (Net Assets)		1,043,736	646,879
Accumulated Funds			
Accumulated surpluses	6	1,043,736	646,879
Total Accumulated Funds		1,043,736	646,879



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

Statement of Cash Flows

Epilepsy Association of New Zealand Inc.
For the year ended 31 March 2021

'How the entity has received and used cash'

	NOTES	2021	2020
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		774,411	661,848
Fees, subscriptions and other receipts from members		1,357	1,609
Receipts from providing goods or services		420,435	410,675
Interest, dividends and other investment receipts		10,212	226,358
Cash receipts from Government Subsidies		175,254	-
Cash receipts from other operating activities		2,749	3,041
GST		(7,684)	472
Payments to suppliers and employees		(998,534)	(1,183,127)
Total Cash Flows from Operating Activities		378,200	120,875
Cash Flows from Investing and Financing Activities			
Receipts from sale of property, plant and equipment		3,304	15,222
Payments to acquire property, plant and equipment		(85,643)	(17,448)
Payments to purchase investments		(292,850)	-
Cash Flows from Other Investing and Financing Activities		-	217,095
Total Cash Flows from Investing and Financing Activities		(375,189)	214,869
Net Increase/(Decrease) in Cash		3,011	335,745
Cash Balances			
Cash and cash equivalents at beginning of period	3	691,641	355,896
Cash and cash equivalents at end of period	3	694,651	691,641
Net change in cash for period		3,011	335,745



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

Statement of Accounting Policies

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2021

'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 Association is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

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

Bank Accounts and Cash

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

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

Revenue

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

Donation, Fundraising & Other similar revenue

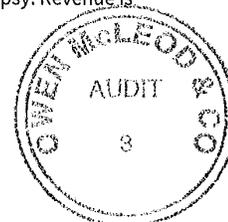
Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisation, government sector and public. Grant revenue is recognised when the conditions attached to the grant has been compiled with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

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

Revenue from provide goods & services

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



Interest Revenue

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

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%
Motor Vehicle	20% - 30%
Furniture & Fittings	12% - 48%
Office Equipment	12% - 40%
Computer Equipment	33% - 50%

Liabilities

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

Trade payable and accruals

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

Leases

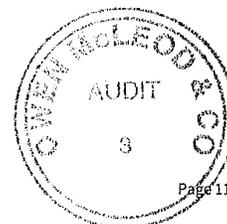
Payment on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Investments

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

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

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

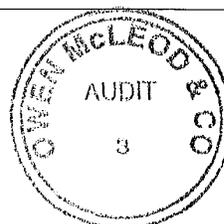


Notes to the Performance Report

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Bequests	25,335	50,031
Community Organisation Grant Scheme (COGS)	49,750	54,000
Donations	50,497	88,216
Donor Appeal	25	2,472
Grants - Community	148,865	176,104
Grants - Gaming	260,931	69,108
Grants - Philanthropic	98,008	81,917
Lottery National Community	140,000	140,000
Unspent grant income b/fwd from previous year	218,407	307,302
Unspent grant income c/fwd to next year	(219,338)	(218,407)
Total Donations, fundraising and other similar revenue	772,480	750,742
Fees, subscriptions and other revenue from members		
Memberships	1,357	1,609
Total Fees, subscriptions and other revenue from members	1,357	1,609
Revenue from providing goods or services		
Chargeable Income	2,513	1,670
Merchandise Income	-	208
Ministry of Health	418,110	407,462
Mobility Income	261	235
Sundry Income	174	1,427
Total Revenue from providing goods or services	421,058	411,001
Interest, dividends and other investment revenue		
Dividends Received	-	7,918
Interest Received	1,363	7,601
PIE Income	8,850	-
Realised Gain/(Loss) On Investments	-	210,838
Total Interest, dividends and other investment revenue	10,212	226,357
Government Subsidies		
Covid-19 Wages Subsidy	175,254	-
Total Government Subsidies	175,254	-
Other revenue		
Depreciation Recovered	2,478	5,566
Rental Income	3,165	2,991
Total Other revenue	5,643	8,558
	2021	2020

2. Analysis of Expenses



	2021	2020
Expenses related to public fundraising		
Advertising & Marketing	9,468	3,949
Fundraising Expenses	17	-
Refund of Grants	15,711	-
Total Expenses related to public fundraising	25,196	3,949
Volunteer and employee related costs		
ACC Levies	2,099	2,798
Car parking - Office	4,161	6,398
Health Insurance	11,087	13,311
Staff Amenities & Cleaning	5,902	3,887
Wages & Salaries	727,587	870,468
Total Volunteer and employee related costs	750,836	896,861
Costs related to providing goods or services		
Car Parking - General	761	870
Electricity/Gas	4,909	4,857
Fuel Card	16,149	26,985
Information Resources	8,637	24,461
Meeting Expenses	344	543
Motor Vehicle Expenses	7,547	12,255
Postage,Printing and Stationery	8,293	13,571
Public Awareness	104	474
Public Relations	10	39
Rates	754	987
Relationship Expenses	-	69
Rent	27,554	37,648
Staff Development & Training	6,452	6,266
Support Meetings	2,593	2,176
Telecommunications	17,015	18,373
Total Mobility Charges	339	217
Travel & Accommodation	8,661	9,141
Website	2,335	1,772
Total Costs related to providing goods or services	112,457	160,707
Other expenses		
Accountancy Fees	14,500	14,705
Affiliation & Subscriptions	1,242	1,633
AGM	137	-
Audit Fees	9,500	13,000
Bank Fees	1,540	2,393
Board Expenses	7,056	6,908
Brokerage Fees Re Closing Funds	-	1,495
Charities Commission	44	44
Computer Maintenance	17,935	7,632
Consultants	-	464
Contract Work	14,300	9,463



Depreciation	24,123	19,526
Insurance	16,434	15,467
Interest - Bank Overdraft	744	618
Legal Fees	-	5,431
Loss on Sale of Fixed Assets	1,922	1,013
Low Value Assets	9,840	335
Management Fees	84	-
Merchandise	490	280
Outgoings	1,605	790
Recruitment Cost	7,500	-
Repairs & Maintenance	1,308	3,158
Total Other expenses	130,305	104,354
	2021	2020

3. Analysis of Assets

Bank accounts and cash

Main Operating Account	93,630	263,335
Rapid Saver Bank Account	601,021	428,305
Purple Day	-	1
Total Bank accounts and cash	694,651	691,641

Debtors and prepayments

Prepayments	10,938	9,089
Related Party Receivable - others	-	2,489
Sundry Debtors	40,706	40,662
Total Debtors and prepayments	51,644	52,240

Inventories

Inventory - Information Resource	-	1,169
Inventory - T-Shirts	-	220
Total Inventories	-	1,389

Investments

Opening Balance	-	364,287
Funds Invested	284,000	-
Redemption	-	-
Brokerage Fees	-	(1,425)
Interest Earned	-	1,059
PIE Income	8,850	-
Investments Matured	-	-
Loss on disposal investment	-	-
Realised Gain/(Loss) on Investments (Current)	-	63,658
Unrealised losses on investment (Current)	-	-
Unrealised gain on investments (Non-current)	29,646	-
Net Settlement Amount	-	(427,579)
Total Investments	322,496	-



	2021	2020
4. Analysis of Liabilities		
Creditors and accrued expenses		
GST	22,799	30,989
Accrued Audit Fee	9,500	13,000
Sundry Creditors	17,593	(10,643)
Total Creditors and accrued expenses	49,892	33,346
Employee costs payable		
Accrued Employee Entitlement	9,276	26,601
Holiday Pay Accrual	46,903	42,246
Wages Deductions Payable	-	27
Wages Payable - Payroll	20,036	39,379
Total Employee costs payable	76,215	108,253
	2021	2020

5. Property, Plant and Equipment

Buildings		
Opening Carrying Amount	231,805	238,506
Purchases	-	-
Sales & Disposals	-	-
Current Year Depreciation	(6,432)	(6,700)
Total Buildings	225,373	231,806
Motor Vehicles		
Opening Carrying Amount	16,323	17,806
Purchases	56,037	15,486
Sales/Disposals	(870)	(10,567)
Current Year Depreciation	(10,201)	(6,402)
Total Motor Vehicles	61,289	16,323
Furniture and Fittings		
Opening Carrying Amount	5,392	6,507
Purchases	-	-
Sales/Disposals	(855)	(59)
Current Year Depreciation	(771)	(1,056)
Total Furniture and Fittings	3,766	5,392
Office Equipment		
Opening Carrying Amount	1,689	2,385
Purchases	-	-
Sales/Disposals	(721)	(22)
Current Year Depreciation	(204)	(674)
Total Office Equipment	764	1,689
Computer Equipment		
Opening Carrying Amount	5,218	7,441



	2021	2020
Purchases	-	1,982
Sales/Disposals	(303)	-
Current Year Depreciation	(2,456)	(4,205)
Total Computer Equipment	2,459	5,218
Plant and Equipment		
Opening Carrying Amount	1,191	1,701
Purchases	29,606	-
Sales/Disposals	-	-
Current Year Depreciation	(4,058)	(510)
Total Plant and Equipment	26,739	1,191
Total Property, Plant and Equipment	320,390	261,618

6. Accumulated Funds

2021	Accumulated Surpluses/(deficits)	Fair Value Reserve	Total
Opening Balance	646,879	-	646,879
Surplus/(deficit)	396,857	-	396,857
Fair value gain on Investment	-	-	-
Total	1,043,736	-	1,043,736

2020	Accumulated Surpluses/(deficits)	Fair Value Reserve	Total
Opening Balance	414,483	147,181	561,664
Surplus/ (deficit)	232,396	-	232,396
Reserves reclassified as realised gain	-	(147,181)	(147,181)
Total	646,879	-	646,879

	2021	2020
7. Unused donations and grants with conditions		
Alexander McMillan Trust	-	15,500
Auckland Council	960	-
AW Parsons	-	1,510
Bay Trust	6,002	-
Christchurch City Council	2,000	-
COGS Central Otago	2,000	2,000
COGS Costal Otago	-	3,000
COGS - Nelson/Bays	-	496
COGS - Tongariro	5,000	-
Dunedin Casino Charitable Trust	1,287	-



	2021	2020
Epilepsy Foundation	4,767	20,000
Foundation North	25,000	12,116
JN Williams Memorial Trust	-	1,788
L W Nelson Charitable Trust	3,120	4,000
Maurice Paykel Trust	788	-
Milestone Foundation	-	2,300
Nessbank Trust	23,806	-
NZ Community Trust	1,500	-
NZ Lottery	122,444	140,000
Pub Charity	3,760	-
Rata Foundation	10,000	859
Skycity Queenstown Community Trust	-	1,097
Southland Selfhelp Trust	487	-
Taupo District Council	-	1,000
The Community Trust of Southland	-	1,735
The Southern Trust	198	-
The Trust Community Fund	-	5,000
Trust House Foundation	2,216	-
TECT	-	1,169
Trust Waikato	-	1,426
Waikato WDFK Karamu Trust	-	770
Western BOP Council	1,210	-
W Duncan Bickley	2,793	2,641
Total Unused donations and grants with conditions	219,338	218,407

8. Related Parties

		2021	2020	2021	2020
Description of Related Party Relationship	Description of the transaction	Value of Transactions	Value of Transactions	Receivable/ (Payable)	Receivable/ (Payable)
Renee Wood (Board President) was employed as Acting CEO in April and May 2020	Employed part time and paid salary	\$6,225	-	-	-

9. Contingent Assets and Liabilities

The Association has no contingent assets and liabilities at 31 March 2021. (Last year - nil)

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

11. Comparatives Figures

The comparative figures are consolidated figures which represents the financial results and position of Epilepsy Association of New Zealand Inc and its subsidiary the Epilepsy Trust. The Epilepsy Trust has been wound up as at 31 March 2020.



2021

2020

12. Commitments

Commitments to lease or rent assets		
Less than 12 months	14,210	21,591
More than 12 months but less than 5 years	7,846	18,035
More than 5 years	-	-
Total Commitments to lease or rent assets	22,056	39,626

13. COVID 19 Government Subsidies

During the 2021 financial year, Epilepsy Association of New Zealand Inc. received COVID 19 Wages subsidy of \$109,644 in first round and \$65,609.60 in the second round, totalling \$175,253.60. These used subsidies have been recorded in the Statement of Financial Performance and Comprehensive Income. The wage subsidies are exempt from GST and are excluded income for tax purposes. The subsidies are used to pay wages to employees and subject to usual withholding deductions such as PAYE and Kiwisaver.



INDEPENDENT AUDITOR'S REPORT

To National Board of Epilepsy Association of New Zealand Incorporated

Report on the Performance Report

Opinions

We have audited the performance report of Epilepsy Association of New Zealand Incorporated (The Society) on pages 3 to 4 and 6 to 18, 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 2021, the statement of financial position as at 31 March 2021, the statement of accounting policies and other explanatory information.

Opinion on financial position, entity information and service performance

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the performance report on pages 3 to 4 and 6 to 18 presents fairly, in all material respects:
 - the financial position of Epilepsy Association of New Zealand Incorporated as at 31 March 2021;
 - the entity information for the year then ended; and
 - the service performance for the year then ended

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

Qualified opinion on financial performance and cash flows

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* paragraph, the performance report on pages 3 to 4 and 6 to 18 presents fairly, in all material respects the financial performance and cash flows of Epilepsy Association of New Zealand Incorporated for the year ended 31 March 2021, in accordance with the requirements of Public Benefit Entity Simple Format Reporting Standard – Accrual (Not-For-Profit).

Basis for Qualified Opinion

In common with similar organisations control over cash revenues such as donations prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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), 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 the Society 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 audit 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.

National Board 's Responsibility 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 which comprises:
 - o the entity information;
 - o the statement of service performance; and
 - o the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the National Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the National Board is responsible 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 intends to liquidate the entity 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
2 August 2021
Hamilton
New Zealand