

# EPILEPSY NEW ZEALAND

ANNUAL REPORT  
2022



**EPILEPSY**  
NEW ZEALAND

*Kia titiro ki te tangata / See the person*



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A huge thank you to all our funders!



REHABILITATION WELFARE TRUST



DISABILITY COMMUNITY TRUST  
Serving with Head and Heart





## 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 never realised that forty years ago when I had an epileptic seizure, I would one day be in this role working with your Board, Chief Executive and staff. And while having epilepsy does not dominate my life as such, it is a constant, as it is for many of you. It is in our heads. It is in our bathroom cabinets, when we reach for our daily medication. Every time I take a tablet of Epilim, I am reminded that I am part of an epilepsy community, one I share with many of you.

Given that one in every one hundred New Zealanders have epilepsy, there are around 50,000 people who potentially need our support. As we know, having support, education and advocacy enables us to have a sense of perspective in our lives. Given the prevalence of epilepsy amongst the New Zealand population then, my vision is that we will reach as many of those living with it as possible, so to provide the support, education and advocacy which is our role. Currently, we serve 5000 people. That is one tenth of the affected population. How are we going to reach the others?

I recently attended a webinar looking the current investment landscape both globally and locally, and it was noted by one of the presenters that in relation to healthcare, we are entering a 'golden age of innovation', particularly in the area of work and its intersection of information technology and healthcare.

For us as Epilepsy New Zealand, how can we capitalise on innovative information technology, so to serve more of the 50,000 New Zealanders living with epilepsy? As you know, we are entering a new age in healthcare provision in Aotearoa New Zealand. We now have two new national agencies, the Maori Health Authority and Health New Zealand. While we may not yet fully understand the detail of those changes, one thing is clear, big system-wide changes have been signalled and it is highly likely that we too will need to adapt and change.

For many, having epilepsy can be a lonely experience. The staff at Epilepsy New Zealand say you don't have to walk this journey on your own. We are all ready to help you and your whanau with support, education and advocacy. As the mihi above says, it is a new dawn, a new day and I call on us all to work together for a new future where others can be brought into this unique community, so to realise their full potential and take their rightful place in our society.

I've only met the educators by zoom but I would like to take this opportunity to thank them for their awesome mahi. It's become clear from the FaceBook posts I've been reading just how valued you are by your clients.

I would also like to thank our Board for welcoming me in first as President and then having the confidence in me to lead them as the Chair. The year ahead is going to be full of challenges as the new health reforms become clearer. I am confident that Epilepsy New Zealand is well placed to be a significant player at both the localities level and also nationally representing all people with epilepsy.

Nga mihi nui

**Glenn Livingstone, President – Epilepsy New Zealand**



## 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.

It has been a challenging and disruptive year with several COVID-19 lockdowns and a lot of new rules to comply with. Like the rest of the New Zealand economy, we haven't really recovered to pre-Covid times and our funding levels reflect this. The Charitable sector which often relies on gaming trust funding has been particularly hard hit by the lockdowns during 2021.

We have also had a year of significant changes as we implemented our 'future proofed Epilepsy NZ' project. This has been a learning experience for staff and we are confident the changes will deliver an improved service for clients and certainty for our funders.

I'd like to acknowledge the team at National office and the tireless work they do to seek out new funding opportunities for Epilepsy NZ. With over 28,000 charities in New Zealand, it is a very competitive environment and organisations like Epilepsy NZ, need to be innovative to attract support. We have been grateful for the support of John Morrow (JBWere) and our Patron Sir Bill English for highlighting the importance of demonstrating the social impact we make with the funding we receive.

One of the ways we are doing this is through a new programme called 'Seizure Smart Schools'. Launched in July this year we are seeking to engage with schools to pilot our new on-line training and education tools. This has been a collaboration with Epilepsy Foundation in Victoria but with a distinctly 'kiwi' flavour.

During the year we refreshed our logo and branding collateral and launched a new website. Together with an active and vibrant social media presence we have significantly strengthened our brand and the awareness of epilepsy in the community. We were also able to create strong media relationships along with other marketing platforms to highlight Purple Day and other key initiatives. Our new Marketing and Fundraising lead, Sarah Verran has made a real impact with many staff and clients describing Purple Day 2022 as the best organised event we have ever had.

It's been a satisfactory year financially and the surplus Epilepsy New Zealand continues the turnaround story after a previous decade of losses.

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 15,000 client contacts;
- Around 500 seminars held;
- Attended by 4,300 people; and
- We dealt with 23,000 non-client 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 11.

Thank you to the Board and our new President and Chair Glenn Livingstone for the clear and unwavering support of the strategic direction. This is the first time we have had a President and Chair in a remunerated role and it has been refreshing to see Glenn openly share his own personal journey with epilepsy.

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 come and see us.

**Ross Smith – CEO, Epilepsy New Zealand**

## Financial report



I am pleased to report on the consolidated financial results for Epilepsy New Zealand for the year ended 31 March 2022. These accounts carry an unconditional, independent audit certificate.

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 of \$22,910 for the 2021/22 year. We would like to acknowledge the Government's resurgence support which made up for some of the lost funding.

The investment in Milford Asset Management has been adversely affected by global affairs and local headwinds here in New Zealand, however being a balanced fund, we are still reporting a positive return of 5% since inception.

During the year the finance committee changed to a Finance Audit and Risk (FAR) committee with a greater focus on risk and audits.

Thanks to my fellow committee members Matt Paterson (Treasurer) and Lynnro van der Nest and to CEO, Ross and Accounts Administrator, Anneleen for their timely and accurate presentation of the monthly management accounts.

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



## 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 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 see Glenn at the helm now and being so open about his own epilepsy journey. We need courageous leaders like this to overcome the stigma and discrimination.

During the year I met with the Board and we discussed the importance of demonstrating the social impact we make as an organisation. The launch of Epilepsy New Zealand's 'Seizure Smart Schools' programme is a great example of this and I wish management and staff every success with the roll-out.

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

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



## Governance

### Board members and portfolios held



**Glenn Livingstone**  
President  
Christchurch  
Governance & Legal



**Lucy Acott**  
Vice President  
Auckland  
Brand & Funder Development



**Matthew Patterson**  
Treasurer  
Dunedin  
Financial & Risk/Data



**Peter Bergin**  
Auckland  
Service Delivery and Research Clinical



**Philippa Tolley**  
Wellington  
Public Relations & Media Brand



**Patricia Cook**  
Tauranga  
Equity & Service Delivery



**Richard Bennett**  
Queenstown  
Financial & Risk



**Cath Archer**  
Wellington/Wairarapa



**Tess Ahern (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 appointed in 2022 are Dr John O'Donnell and Wayne Cook.

## 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.

<b>Trading as:</b>	The National Epilepsy Association of New Zealand™ T/a Epilepsy New Zealand™				
<b>Established</b>	1956				
<b>Nature of Business</b>	<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>				
<b>Contact Details</b>	<p>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></p>				
<b>Vision:</b>	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.				
<b>Mission:</b>	To improve the quality of lives of New Zealanders living with Epilepsy				
<b>Values:</b>	Leadership, Inclusive, Empowering, Integrity, Sustainable, Professional, Responsible, Transparent				
<b>Charity Registration</b>	CC 10611	<b>Incorporation Number</b>	216663	<b>IRD Number</b>	041-467-924
<b>Patron</b>	Sir Bill English KNZM				
<b>Volunteer Board Members:</b>	<p>Lucy Acott – Vice President Matt Paterson - Treasurer Dr Peter Bergin Philippa Tolley Ricky Bennett Pat Cook Cath Archer Tess Ahern (Co-opted)</p>				
<b>Remunerated Board member</b>	Glenn Livingstone - President				
<b>Volunteer Commissioners</b>	<p>Dr John O'Donnell Wayne Cook</p>				
<b>Management</b>	<p>Chief Executive- Ross Smith <a href="mailto:ceo@epilepsy.org.nz">ceo@epilepsy.org.nz</a></p>				
<b>Bank</b>	BNZ Victoria St., Hamilton. Account: 02 0316 032384 00				
<b>Accountants</b>	PKF Hamilton, Chartered Accountants, 1026 Victoria St., Hamilton 3204 T: 07 839 2106				
<b>Auditors</b>	Owen McLeod , 91 Clarence St, Hamilton Lake, Hamilton West 3204 T: 07 839 1235				

# Year in review

## Membership

Membership currently stands at 370. 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 6,329
- No of client contacts 14,826

### *Education and training*

- Seminars held 491
- Seminar attendance 4,332

### *Public awareness and advocacy*

- No of non-client contacts 22,985
- Total no of people assisted 42,143

## Stories from the 'front-line' during 2021/22

### *A little bit of moral support goes a long way*

A mother rang Epilepsy New Zealand, not knowing where to get help. Her 3-year-old daughter had things going on and strange events were happening.

The educator went to visit mum and spent time with her listening to her concerns. Some suggestions were made, and a call was made to the preschool. After the initial visit with mum the educator went straight to the preschool, again she listened to their concerns and went over suggestions and answered queries.

The educator followed up with regular welfare checks and gave the family some resources to read and provided them with stories for the children and links to children's videos, to prepare her little girl for the coming events of the EEG and MRI.

Mum took up the offer of a free hire of a seizure mat, that she placed on her little girl's bed. At least she felt this would give her peace of mind and would indicate if her daughter was having night seizures as well.



*"I Couldn't have done it without you in all honesty. You have been one of my rocks in one of the toughest times of my life and you always have so much care and compassion. I will never be able to thank you enough. Thank you for always answering any questions and being a non-judgemental zone I feel I can tell you anything, and your advice comes from the heart."*

### *Epilepsy and isolation during a pandemic*

For people in our community living with Epilepsy the insurgence of Covid and Omicron brought a huge strain on them and their families. People were less able to cope and quickly became isolated and depressed, which unfortunately led to an increase in seizures in many people.

Many people were concerned about medication, and if they would have enough till they were able to visit the GP or chemist. People who had good seizure control and were able to drive grew concerned, as a seizure due to Pandemic stress could result in a loss of driving licence. This meant they would be unable to drive for up to 2 years and could lead to further stress, especially if they were essential workers.

As we changed through alert levels, issues were raised regarding how parents with Epilepsy would be able to take children back to school, shop, attend appointments, and perform day-to-day functions if a seizure had resulted in a loss of licence.

Not being able to drive causes a loss of independence for people with Epilepsy and exacerbated concerns caused by the Pandemic.

All we can do is speak to clients and try and calm insecurities.

Luckily many local agencies banded together to bring help, reassurance and supports for all people with a health condition in the community. Due to ongoing networking and zoom meeting we were able to identify people most at risk and alert the appropriate agency to step in and help.

### *Living with epilepsy during a pandemic*

For many the over whelming feelings of not being able to cope, increasing anxiety, fear, and social isolation, to name a few were all influencing factors having a significant impact on health and wellbeing.

Covid restrictions also meant many did not access the health care systems when needed. The inability to have face to face services had a significant impact. Working collaboratively with other Services within the regions of Northland was essential in meeting the needs of people with epilepsy and their whanau.

Epilepsy can impact on people with epilepsy and whanau in different ways. Everyone is in it together, yet everyone experiences it differently.

The stress and pressure of having to navigate health care, cancelled appointments, or not being able to see their regular GP. In addition, the impact of feeding whanau, housing, and financial constraints

As an Educator, one of the most important areas needed to address was optimum seizure control and medication management.

Having an adequate supply of medication on hand, for people in rural areas or those needing to isolate after exposure or infection.

The awareness of potential triggers for stress and anxiety leading to increased severe Seizures. Ensuring the person with Epilepsy and whanau were informed with the most accurate up to date vaccine and epilepsy management information possible was important.

Working collaboratively with other Services within the regions of Northland was essential in meeting the needs of people with epilepsy and their whanau.

#### *Gaining independence with Epilepsy NZ support systems*

An elderly couple have their adult son living with them. He has epilepsy and has lived with this since diagnosed a child.

He has a goal of one day being independent but did not really think this may be possible so this has always been overlooked.

Epilepsy NZ was able to look at all the options and support both parents and young man advise pathways.

I connected him with various community groups and we made a start with volunteering in the community.

We looked into and provided options on the possible safety devices and alarms which give people independence.

This has been so beneficial to all parties both elderly parents and the young man and will be the start of a new independent but supported life for this man

#### *Beneficial educator support*

One of my clients had a rather stressful time recently and during that time forgot to take their medication; to cut a long story short they ended up in hospital.

Through all of this I was able to give them support and walk beside them. When they were back on track medication blister packs were organized for the person to help with taking the medication in the future.

The person was so grateful for the support. In their words "...thank you so much for your support, I don't know what I would do without you".

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

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

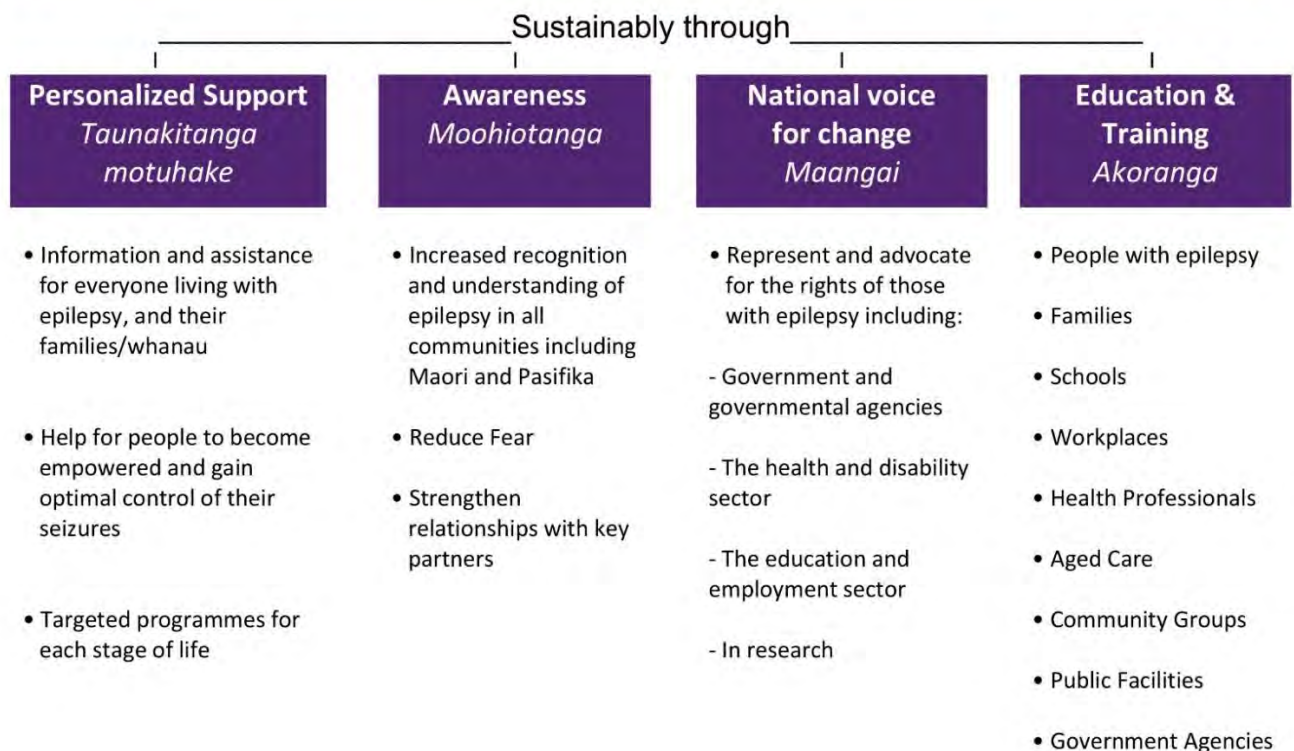
**Ross Smith – CEO, Epilepsy New Zealand**





# Epilepsy New Zealand Strategic Plan 2020 – 2025

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



### Our Values

Leadership <i>Hautuutanga</i>	Inclusive <i>Taapiripiri</i>	Empowering <i>Whakamana</i>	Integrity <i>Mana</i>	Sustainable <i>Toituu</i>	Professional <i>Manawanui</i>	Responsible <i>Tuutika</i>	Transparent <i>Maarama(tanaga)</i>
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# Supporters of Epilepsy New Zealand FYE 2022

## Key Funders

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

## Community Organisation Grants Scheme

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

## Councils

Auckland Local Boards - Māngere-Ōtāhuhu  
Auckland Local Boards - Ōtara-Papatoetoe  
Auckland Local Boards – Whau  
Auckland Local Boards – Devonport-Takapuna  
Christchurch Council  
Dunedin City Council  
Hastings District Council  
Kawerau District Council  
Lake Taupo District Council  
Rotorua Lakes Council  
Upper Hutt Council  
Whangarei District Council

## Grants — Community

Acorn Foundation	Rata Foundation
Baytrust	Rotorua Trust
Central Lakes Trust	Rehabilitation Welfare Trust
Community Trust South	Royston Health Trust
Disability Community Trust EBOP	Tauranga Energy Consumer Trust (TECT)
Eastern and Central Community Trust	Trust Waikato
Foundation North	West Coast community Trust
Geyser Community Foundation	Whanganui Community Foundation
Nikau Foundation	



### *Grants — Gaming*

Aotearoa Gaming Trust  
Bendigo Valley  
Blue Waters Community Trust

Kiwi Gaming Foundation  
Lion Foundation

Mainland Foundation  
Oxford Sports Trust  
Pub Charity  
Trust House Foundation

### *Grants — Philanthropic*

AK Franks Charitable Trust  
Epilepsy Foundation  
The David Ellison Contestable Trust  
The Esme and Tom Tombleson Charitable Trust  
Estate of Gordon Lindsay Isaacs  
JBS Dudding Trust  
LW Nelson Charitable Trust  
Maurice Paykel Charitable Trust

Jack Jeffs Charitable Trust  
Nessbank Trust  
South Canterbury Trusts  
Stewart Family Charitable Trust  
TG Macarthy Trust  
The Ted and Mollie Carr Endowment 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



**Your support  
is right  
here**

Epilepsy New Zealand provides support and information for individuals, their whānau and the wider community

Epilepsy New Zealand has professionally trained Educators nationwide

Epilepsy New Zealand is committed to raising the awareness of epilepsy in the community

0800 37 45 37 [epilepsy.org.nz](http://epilepsy.org.nz)



**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 Educators nationwide

Epilepsy New Zealand is committed to raising the awareness of epilepsy in the community

0800 37 45 37 [epilepsy.org.nz](http://epilepsy.org.nz)

## **Appendix 1:**

**Financial Report 2021/22**

**Audit certificate**

# Annual Report

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2022

Prepared by PKF Hamilton Limited

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# Entity Information

## Epilepsy Association of New Zealand Inc. For the year ended 31 March 2022

'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 (Resigned on 29 March 2022)  
Letticia Mincham (Resigned on 27 March 2022)  
Dr. John O'Donnell (Appointed 8 July 2022)  
Wayne Cook (Appointed 8 July 2022)

#### Board Members

Glenn Livingstone (President, appointed 13 June 2022)  
Renee Wood (Resigned on 4 April 2022)  
Matthew Paterson  
Dr. Peter Bergin  
Dr. Isabelle Delmotte (Resigned May 2021)  
Philippa Tolley  
Lucy Acott  
Ricky Bennett  
Patricia Cook (Appointed May 2021)  
Cath Archer (Appointed 13 July 2022)  
Tess Ahern (Co-opted 13 July 2022)

#### CEO/Secretary

Ross Smith (CEO)

#### Finance & Risk Committee (FAR)

Alison Nation  
Matthew Paterson  
Lynnro Van der Nest (Appointed November 2021)



## Entity Type and Legal Basis

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

## Registration Number

Incorporation Number 216663

Registered Charity CC10611

## Entity's Purpose or Mission

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

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

## Main Sources of Entity's Cash and Resources

ENZ has a government contract through Waikato DHB with all DHB's in New Zealand. NZ Lotteries and other charitable organisations fund day to day activities. ENZ has a heavy reliance upon support from the philanthropic sector, gaming and community trust and donors.

## Main Methods Used by Entity to Raise Funds

Service delivery contracts and grant funding applications.

## Entity's Reliance on Volunteers and Donated Goods or Services

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

## Physical Address

6 Vialou Street  
Hamilton

## Postal Address

PO BOX 1074, Waikato Mail Centre,  
Hamilton,  
New Zealand, 3240



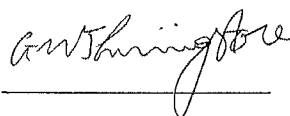
# Approval of Performance Report

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Epilepsy Association of New Zealand Inc. for year ended 31 March 2022.

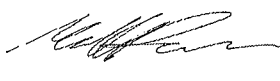
APPROVED



Glenn Livingstone

President

Date ...20..July..2022.....



Matthew Paterson

Treasurer

Date ...20 July 2022.....

# Statement of Service Performance

Epilepsy Association of New Zealand Inc.

For the year ended 31 March 2022

'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.

	2022	2021
<b>Description and Quantification of the Entity's Outputs</b>		
Number of Members	402	300
Number of Clients registered with ENZ	6,329	5,909
Number of Client Contacts	14,826	19,746
Number of Seminars Held	491	539
Number of People attending Seminars	4,332	4,839
Number of Non-client Contacts - not registered with ENZ	22,985	30,394
Total Number of People Assisted	42,143	54,979

## 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.



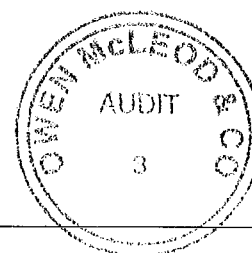


# Statement of Financial Performance and Comprehensive Income

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2022

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

	NOTES	2022	2021
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	617,461	772,480
Fees, subscriptions and other revenue from members	1	3,231	1,357
Revenue from providing goods or services	1	431,171	421,058
Interest, dividends and other investment revenue	1	5,857	10,212
Government Subsidies	1	74,157	175,254
Other revenue	1	5,319	5,643
<b>Total Revenue</b>		<b>1,137,194</b>	<b>1,386,004</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	21,650	25,196
Volunteer and employee related costs	2	867,669	750,836
Costs related to providing goods or service	2	94,136	112,457
Other expenses	2	144,909	130,305
<b>Total Expenses</b>		<b>1,128,364</b>	<b>1,018,793</b>
<b>Surplus/(Deficit) for the Year</b>		<b>8,830</b>	<b>367,211</b>
	NOTES	2022	2021
<b>Other Comprehensive Income</b>			
Unrealised Gain/(loss) on Investments		14,080	29,646
<b>Total Other Comprehensive Income</b>		<b>14,080</b>	<b>29,646</b>
	NOTES	2022	2021
<b>Comprehensive Income for the Year</b>			
Total Comprehensive Income		22,910	396,857
<b>Total Comprehensive Income for the Year</b>		<b>22,910</b>	<b>396,857</b>



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

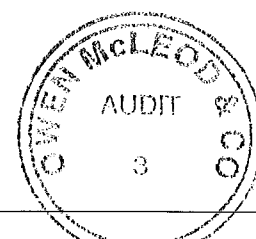
# Statement of Financial Position

Epilepsy Association of New Zealand Inc.

As at 31 March 2022

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

	NOTES	31 MAR 2022	31 MAR 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	623,839	694,651
Debtors and prepayments	3	51,774	51,644
<b>Total Current Assets</b>		<b>675,613</b>	<b>746,295</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	286,754	320,390
Investments	3	541,195	322,496
Other non-current assets	3	23,562	-
<b>Total Non-Current Assets</b>		<b>851,511</b>	<b>642,886</b>
<b>Total Assets</b>		<b>1,527,125</b>	<b>1,389,181</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	82,873	49,892
Employee costs payable	4	116,556	76,215
Unused donations and grants with conditions	7	261,051	219,338
<b>Total Current Liabilities</b>		<b>460,480</b>	<b>345,445</b>
<b>Total Liabilities</b>		<b>460,480</b>	<b>345,445</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,066,646</b>	<b>1,043,736</b>
<b>Accumulated Funds</b>			
Accumulated surpluses	6	1,066,646	1,043,736
<b>Total Accumulated Funds</b>		<b>1,066,646</b>	<b>1,043,736</b>



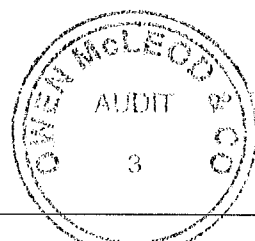
This statement should be read in conjunction with the notes to the Performance Report and Statement of Accounting Policies.

# Statement of Cash Flows

Epilepsy Association of New Zealand Inc.  
For the year ended 31 March 2022

'How the entity has received and used cash'

	NOTES	2022	2021
<b>Cash Flows from Operating Activities</b>			
Donations, fundraising and other similar receipts		659,174	774,411
Fees, subscriptions and other receipts from members		3,222	1,357
Receipts from providing goods or services		430,195	420,435
Interest, dividends and other investment receipts		5,857	10,212
Cash receipts from Government Subsidies		74,157	175,254
Cash receipts from other operating activities		3,052	2,749
GST		5,151	(7,684)
Payments to suppliers and employees		(1,024,356)	(998,535)
<b>Total Cash Flows from Operating Activities</b>		<b>156,452</b>	<b>378,199</b>
<b>Cash Flows from Investing and Financing Activities</b>			
Receipts from sale of property, plant and equipment		2,796	3,304
Payments to acquire property, plant and equipment		(1,879)	(85,643)
Payments to acquire other assets		(23,562)	-
Payments to purchase investments		(204,619)	(292,850)
<b>Total Cash Flows from Investing and Financing Activities</b>		<b>(227,264)</b>	<b>(375,189)</b>
<b>Net Increase/ (Decrease) in Cash</b>		<b>(70,812)</b>	<b>3,011</b>
<b>Cash Balances</b>			
Cash and cash equivalents at beginning of period	3	694,651	691,641
Cash and cash equivalents at end of period	3	623,839	694,651
Net change in cash for period		(70,812)	3,011



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 2022

'How did we do our accounting?'

## Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

## Goods and Services Tax (GST)

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

## Income Tax

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

## Bank Accounts and Cash

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

## Changes in Accounting Policies

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

## Revenue

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

## Donation, Fundraising & Other similar revenue

Donations are recognised as revenue upon receipt.

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

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

## Revenue from providing goods & services

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



### Interest Revenue

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

### PIE Income

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

### Property, Plant & Equipment

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

Building	4%
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 2022

2022

2021

## 1. Analysis of Revenue

### Donations, fundraising and other similar revenue

Bequests	2,000	25,335
Community Organisation Grant Scheme (COGS)	50,750	49,750
Donations	51,662	50,497
Donor Appeal	-	25
Event Marketing	73	-
Grants - Community	120,714	148,865
Grants - Gaming	198,262	260,931
Grants - Philanthropic	85,713	98,008
Lottery National Community	150,000	140,000
Unspent grant income b/fwd from previous year	219,338	218,407
Unspent grant funding current year	(261,051)	(219,338)
<b>Total Donations, fundraising and other similar revenue</b>	<b>617,461</b>	<b>772,480</b>

### Fees, subscriptions and other revenue from members

Memberships	3,231	1,357
<b>Total Fees, subscriptions and other revenue from members</b>	<b>3,231</b>	<b>1,357</b>

### Revenue from providing goods or services

Chargeable Income	13	2,513
Merchandise Income	85	-
Ministry of Health	429,795	418,110
Mobility Income	365	261
Sundry Income	913	174
<b>Total Revenue from providing goods or services</b>	<b>431,171</b>	<b>421,058</b>

### Interest, dividends and other investment revenue

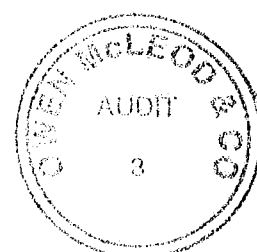
Interest Received	1,237	1,363
PIE Income	4,619	8,850
<b>Total Interest, dividends and other investment revenue</b>	<b>5,857</b>	<b>10,212</b>

### Government Subsidies

Covid-19 IRD Resurgence Support	54,957	-
Covid-19 Wage Subsidy	19,200	175,254
<b>Total Government Subsidies</b>	<b>74,157</b>	<b>175,254</b>

### Other revenue

Depreciation Recovered	2,223	2,478
Rental Income	3,096	3,165
<b>Total Other revenue</b>	<b>5,319</b>	<b>5,643</b>





2022 2021

## 2. Analysis of Expenses

### Expenses related to public fundraising

Advertising & Marketing	21,644	9,468
Fundraising Expenses	-	17
Refund of Grants	7	15,711
<b>Total Expenses related to public fundraising</b>	<b>21,650</b>	<b>25,196</b>

### Volunteer and employee related costs

ACC Levies	1,874	2,099
Car Parking - Office	4,694	4,161
Health Insurance	10,534	11,087
Staff Amenities & Cleaning	5,967	5,902
Wages & Salaries	844,600	727,587
<b>Total Volunteer and employee related costs</b>	<b>867,669</b>	<b>750,836</b>

### Costs related to providing goods or services

Car Parking - General	296	761
Electricity/Gas	4,661	4,909
Fuel Cards	16,582	16,149
Information Resources	3,612	8,637
Meeting Expenses	167	344
Motor Vehicle Expenses	6,329	7,547
Post, Printing and Stationery	7,278	8,293
Public Awareness	458	104
Public Relations	22	10
Rates	1,112	754
Rent	23,532	27,554
Staff Development and Training	4,246	6,452
Support Meeting	2,502	2,593
Telecommunication	17,167	17,015
Total Mobility Charge	200	339
Travel & Accommodation	4,672	8,661
Website	1,302	2,335
<b>Total Costs related to providing goods or services</b>	<b>94,136</b>	<b>112,457</b>

### Other expenses

Accountancy Fees	12,000	14,500
Affiliation & Subscriptions	2,059	1,242
AGM	739	137
Audit Fees	9,500	9,500
Bank Fees	1,195	1,540
Board Expenses	5,076	7,056
Charities Commission	44	44
Computer Maintenance	19,762	17,935
Contract Work	-	14,300



Consultants	18,600	-
Depreciation	34,942	24,123
Insurance	13,376	16,434
Interest	-	744
Legal Fees	20,412	-
Loss On Sales of Fixed Assets	-	1,922
Low Value Assets	1,339	9,840
Management Fees	-	84
Merchandise	1,320	490
Outgoings	1,964	1,605
Recruitment Cost	-	7,500
Repairs & Maintenance	2,580	1,308
<b>Total Other expenses</b>	<b>144,909</b>	<b>130,305</b>

2022 2021

### 3. Analysis of Assets

#### Bank accounts and cash

Main Operating Account	221,616	93,630
Rapid Saver Bank Account	402,223	601,021
<b>Total Bank accounts and cash</b>	<b>623,839</b>	<b>694,651</b>

#### Debtors and prepayments

Prepayments	9,897	10,938
Sundry Debtors	41,878	40,706
<b>Total Debtors and prepayments</b>	<b>51,774</b>	<b>51,644</b>

#### Other non-current assets

IT Upgrade Project	23,562	-
<b>Total Other non-current assets</b>	<b>23,562</b>	<b>-</b>

#### Investments

Opening Balance	322,496	-
Funds Invested	200,000	284,000
PIE Income	4,619	8,850
Unrealised gain on investment (Non-current)	14,080	29,646
<b>Total Investments</b>	<b>541,195</b>	<b>322,496</b>

2022 2021

### 4. Analysis of Liabilities

#### Creditors and accrued expenses

Accrued Audit Fee	9,500	9,500
GST	27,950	22,799
Sundry Creditors	45,423	17,593
<b>Total Creditors and accrued expenses</b>	<b>82,873</b>	<b>49,892</b>



	2022	2021
<b>Employee costs payable</b>		
Accrued Employee Entitlement	12,881	9,276
Holiday Pay Accrual	77,777	46,903
Wages Payable - Payroll	25,898	20,036
<b>Total Employee costs payable</b>	<b>116,556</b>	<b>76,215</b>

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

	2022	2021
<b>5. Property, Plant and Equipment</b>		
<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	154,373	160,805
Purchases	-	-
Sales/Disposals	-	-
Current Year Depreciation	(6,175)	(6,432)
<b>Total Buildings</b>	<b>148,198</b>	<b>154,373</b>
<b>Motor Vehicles</b>		
Opening Carrying Amount	61,289	16,323
Purchases	-	56,037
Sales/Disposals	(572)	(870)
Current Year Depreciation	(18,106)	(10,201)
<b>Total Motor Vehicles</b>	<b>42,611</b>	<b>61,289</b>
<b>Furniture and Fittings</b>		
Opening Carrying Amount	3,766	5,392
Purchases	-	-
Sales/Disposals	-	(855)
Current Year Depreciation	(634)	(771)
<b>Total Furniture and Fittings</b>	<b>3,132</b>	<b>3,766</b>
<b>Office Equipment</b>		
Opening Carrying Amount	764	1,689
Purchases	-	-
Sales/Disposals	-	(721)
Current Year Depreciation	(151)	(204)
<b>Total Office Equipment</b>	<b>613</b>	<b>764</b>



	2022	2021
<b>Computer Equipment</b>		
Opening Carrying Amount	2,459	5,218
Purchases	1,879	-
Sales/Disposals	-	(303)
Current Year Depreciation	(1,855)	(2,456)
<b>Total Computer Equipment</b>	<b>2,483</b>	<b>2,459</b>
<b>Plant &amp; Equipment</b>		
Opening Carrying Amount	26,739	1,191
Purchases	-	29,606
Sales/Disposals	-	-
Current Year Depreciation	(8,022)	(4,058)
<b>Total Plant &amp; Equipment</b>	<b>18,717</b>	<b>26,739</b>
<b>Total Property, Plant and Equipment</b>	<b>286,754</b>	<b>320,390</b>

## 6. Accumulated Funds

2022	Accumulated Surpluses/(deficits)	Fair Value Reserve	Total
<b>Opening Balance</b>	1,043,736	-	1,043,736
<b>Surplus/(deficit)</b>	22,910	-	22,910
<b>Fair value gain on Investment</b>	-	-	-
<b>Total</b>	<b>1,066,646</b>	<b>-</b>	<b>1,066,646</b>

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

	2022	2021
<b>7. Unused donations and grants with conditions</b>		
AK Franks Charitable Fund	500	-
Aotearoa Gaming Trust	26,391	-
Auckland Council	2,513	960
Bay Trust	355	6,002
Central Lakes Trust	2,500	-
Christchurch City Council	-	2,000
COGS - Auckland	11	-
COGS - Central Otago	-	2,000
COGS - Hawkes Bay	3,430	-
COGS - Nelson	1,000	-



	2022	2021
COGS - Rotorua	9,500	-
COGS - Southland	6,000	-
COGS - Taranaki	4,000	-
COGS - Tongariro	-	5,000
COGS - WBOP	3,000	-
Community Trust South	7,500	-
Eastern and Central Community Trust	630	-
Dunedin Casino Charitable Trust	-	1,287
Epilepsy Foundation	20,000	4,767
Foundation North	-	25,000
Geyser Community Foundation	500	-
Hastings District Council	1,000	-
Lion Foundation	3,658	-
L W Nelson Charitable Trust	-	3,120
Maurice Paykel Trust	5,000	788
Nessbank Trust	-	23,806
NZ Community Trust	-	1,500
NZ Lottery	150,000	122,444
Pub Charity	-	3,760
Rata Foundation	1,514	10,000
Rehabilitation Welfare Trust	1,500	-
ILT Foundation	3,295	-
Southland Selfhelp Trust	-	487
The Southern Trust	-	198
Trust House Foundation	-	2,216
Western BOP Council	-	1,210
Whanganui Community Funding	4,500	-
WBOP Disability Trust	254	-
W Duncan Bickley	2,500	2,793
<b>Total Unused donations and grants with conditions</b>	<b>261,051</b>	<b>219,338</b>

## 8. Related Parties

		2022	2021	2022	2021
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. 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 2022 (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.

	2022	2021
<b>11. Commitments</b>		
<b>Commitments to lease or rent assets</b>		
Less than 12 months	15,320	14,210
More than 12 months but less than 5 years	11,939	7,846
More than 5 years	-	-
<b>Total Commitments to lease or rent assets</b>	<b>27,259</b>	<b>22,056</b>

## 12. COVID 19 Government Subsidies

During the 2022 financial year, Epilepsy Association of New Zealand Inc. received COVID 19 Wages subsidy of \$19,200 and Resurgence Support Payments (RSP) of \$63,200. These used subsidies and RSP have been recorded in the Statement of Financial Performance and Comprehensive Income. The wage subsidies are exempt from GST and the resurgence support payments are subject to GST. Both are excluded income for tax purposes. The wage subsidies are used to pay wages to employees and subject to usual withholding deductions such as PAYE and Kiwisaver. The resurgence support payments are used to pay operating expenses.





## 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 2022, the statement of financial position as at 31 March 2022, 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 2022;
  - 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 2022, 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:
    - 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 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  
26 July 2022  
Hamilton  
New Zealand