

ANNUAL REPORT 2024/2025

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, Respectful.



EPILEPSY ASSOCIATION OF NEW ZEALAND INC.

Trading as:	The National Epilepsy Association of New Zealand™ T/a Epilepsy New Zealand™				
Established	1956	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 Street, 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 Engl	ish KNZM			
Volunteer Board Members:	Philippa To	gstone (President) lley (Vice President) ge (Treasurer)	Tess Ahern Ricky Bennett Chris Selbie		
Remunerated Board member	Glenn Livingstone (President)				
Volunteer Commissioners	Wayne Cook Theo Kuper				
Management	Chief Exec	Chief Executive - Tracy Tierney - ceo@epilepsy.org.nz			
Bank	BNZ Victoria Street, Hamilton. Account: 02 0316 032384 00				
Accountants	Owen McLeod & Co Limited, 91 Clarence Street, Hamilton Lake 3204 T: 07 839 1235				
Auditors	Matley Audit Limited, 131 Victoria Street, Hamilton 3204 T: 027 355 0283				

The Epilepsy Association of New Zealand Inc. is a proud member of both the International Bureau for Epilepsy (IBE) and the International League Against Epilepsy (ILAE).

International League Against Epilepsy

With our head office based in Hamilton, we are a nationwide organisation providing vital services through a team of dedicated epilepsy educators across Aotearoa. These services include personalised support, reliable information, community education, and awareness initiatives – all aimed at empowering people living with epilepsy and those who support them.





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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!

PRESIDENT'S REPORT

Kia ora! Talofa Lava! Welcome to a new year at Epilepsy New Zealand. Each year brings fresh opportunities, and both the Board and I feel a renewed sense of momentum as we look ahead.

Reflecting on the Past Year

This past year marked a significant leadership transition. We farewelled Ross Smith, our former Chief Executive, at the end of March and welcomed Tracy Tierney, who stepped into the role in late April. On behalf of the Board, I extend our sincere thanks to Ross for his dedication and contributions to Epilepsy New Zealand. We're excited to have Tracy on board and look forward to the journey ahead with her leadership.

During the interim period, our National team and Educators stepped up admirably to ensure continuity. I want to acknowledge and thank all our staff for their commitment throughout the year - both in championing our mission and in supporting individuals and families affected by epilepsy.

We are also deeply grateful to our funders. Your support enables us to break down barriers, educate communities, advocate for change, and provide vital support to those living with epilepsy. Thank you for standing with us.

Looking Ahead

In June 2025, the Board and Tracy gathered in Christchurch for a Strategy Day. This was a valuable opportunity to reflect and refocus. As we noted in last year's report, our strategic framework is built around four key questions:

- 1. Where have we been?
- 2. Where are we going?
- 3. How will we get there?
- 4. How will we know when we've arrived?

This process is both retrospective and forward-looking, and we're now working to translate our strategic intent into a clear and actionable framework which includes a focus on improving data collection. We remain committed to improving our reporting to ensure continued transparency to demonstrate impact. We look forward to providing progress updates in due course.

Another key area of focus this year is our legal structure. With the Incorporated Societies Act 2022 now in force (replacing the 1908 Act), all incorporated societies must re-register under the new legislation by April 2026 to remain compliant. Initially, the Board recommended transitioning to a trust structure. However, we've listened to our members and acknowledge that engagement on this issue has been limited, and where there has been feedback, there's little appetite for such a change.

Therefore, the Board recommends that Epilepsy New Zealand remain an Incorporated Society at this stage. That said, we are required to update our constitution to meet the new legal requirements. We'll be reaching out to members later this year to call a Special General Meeting to progress this important step.

A Final Thought

One of my favourite acronyms comes from Rob Hamill, the New Zealander who, alongside Phil Stubbs, won the inaugural trans-Atlantic rowing race in 1997. In his book, Rob shares the acronym **T.E.A.M.**

- Together Everyone Achieves More. Their journey wasn't always smooth sailing, but their success came from rowing in sync.

That sentiment resonates deeply with our work. We face challenges – prejudice, funding competition, resource constraints – but when we move together, in rhythm, we are stronger and more effective. Let's keep rowing together.

Thank you for your continued support and engagement. We look forward to another year of progress, impact, and collaboration.

Ngā mihi



Genn Livingstone

2024/2025 ANNUAL REPORT



CHIEF EXECUTIVE'S REPORT

It is with great honour that I present my first Chief Executive report for Epilepsy New Zealand, having commenced in this role in April 2025. I am humbled to join an organisation with such a strong legacy of advocacy, support, and education for the estimated 50,000 New Zealanders living with epilepsy.

My sincere thanks go to the board and the wonderful team here at Epilepsy New Zealand who have been welcoming, supportive and patient with me while I learned about the organisation as I stepped into this role. I would also like to acknowledge my predecessor, Ross Smith, who navigated the organisation through significant challenges over his tenure including the COVID-19 pandemic and sector-wide funding pressures. I thank Ross for the solid foundation he leaves behind.

Highlights

- Service Reach and Impact: This year, we continued to deliver vital support programmes for people and families living with epilepsy. Our education and training initiatives for schools, workplaces, and community groups continue to be in demand.
- Advocacy and Awareness: We amplified our voice as the national advocate for people with epilepsy, contributing to public policy discussions and increasing our presence online. We are active members of the Neurological Alliance which seeks to lead and advocate for quality lives and appropriate investment for neurological conditions and were involved in the Pharmac Consumer Group. We had a presence at the General Practitioners Conference & Medical Exhibition in Rotorua, the National Fieldays at Mystery Creek in Hamilton, and a range of local events across the country. Our key awareness campaign, Purple Day – held each year on March 26 – saw communities nationwide come together to go purple, raise awareness, and fundraise in support of making epilepsy more visible and better understood.
- Sustainable Funding: We maintained core funding streams and secured new grants in a funding environment that continues to be constrained. In September, we initiated our Gift in Wills programme, and this year's Purple Day fundraising saw an increase on the previous year – a great result considering the tough economic climate.

Looking Ahead

As I look to the future, my commitment is to ensure Epilepsy New Zealand remains a trusted, innovative, and inclusive organisation. Our priorities for the coming year include:

- Ensuring the organisation is successfully reregistered as an incorporated society.
- Through the board, updating the organisational goals and priorities for the next three years to align everything we do directly with enabling people with epilepsy to live their best lives.
- Develop Key Performance Indicators aligned to the organisational goals and priorities that show our progress on the journey.
- A focus on increased communication and engagement with members and other stakeholders.
- Continuing to develop a sustainable business model with aligned funding streams to support our purpose.

Thank you to our dedicated team, volunteers, Board members, partners, and supporters. Together, we are making a difference in the lives of people living with epilepsy across New Zealand. I look forward to working with you all in the year ahead.



Tracy Tierney
Chief Executive Officer





FINANCIAL REPORT

The Committee's role is to safeguard Epilepsy New Zealand's financial integrity and risk framework.

The service performance information presented in this report reflects Epilepsy New Zealand's best estimate of our activities for the year ended 31 March 2025. We acknowledge that, due to factors such as variations in data recording, transitioning to a new system, and differences in how some service interactions are categorised, there are inherent limitations that may affect the precision of these figures. We wanted to be transparent about these.

Despite these challenges, we have made every effort to provide a fair and accurate picture of our impact. We remain committed to continually improving our data collection and reporting processes to strengthen accountability and ensure your support delivers the greatest possible difference.

There were a number of significant changes navigated successfully during the year. Following a competitive tender process, the appointment of Matley Audit was completed smoothly, with no disruption to audit quality or timetable. Our accounting provider was also transitioned during the year, as Owen Mcleod & Co took over the role and ensured no impact on service occurred. We thank those involved for their past service and professionalism during the hand-overs.

Mid-year, I succeeded Alison Nation as Committee Chair, and Matt Patterson (Treasurer) stepped down after years of dedicated service. On behalf of the committee, I want to our express sincere appreciation for their stewardship and wish them well in future endeavours. We welcomed newly appointed committee members Richard Owen and Dave Guruge and look forward to continuing the path of financial governance with Epilepsy New Zealand.

Our long-standing Chief Executive, Ross Smith, concluded his tenure during March 2025. The Committee acknowledges Ross's commitment to strong financial governance and thanks him for his significant contribution to Epilepsy NZ over many years.

The year delivered a modest surplus, consolidating the turnaround achieved in 2024 and reinforcing long-term sustainability. Income from grants and gaming trusts held steady despite mixed economic conditions, while Purple Day 2025 exceeded last year's record result. Prudent cost control offset inflationary pressures, and our diversified investment portfolio generated a solid return during an unpredictable year.

With these foundations, Epilepsy New Zealand is well positioned to navigate the year ahead while continuing to improve the lives of people living with epilepsy across Aotearoa.



Matt Corkery Chair, Finance Audit and Risk Committee





PATRON'S REPORT

It is my privilege to present this report as Patron of the Epilepsy New Zealand (ENZ) for 2025.

Supporting New Zealanders Living with Epilepsy

Epilepsy remains a largely hidden challenge for the estimated 1% of New Zealanders who are affected. The unpredictability of seizures and the stigma that can accompany the condition means that individuals and families often face significant uncertainty and anxiety. Epilepsy New Zealand continues to provide crucial support, education, and advocacy, ensuring that people living with epilepsy are not alone and have access to the resources they need to live well.

Ongoing Impact and Services

In June 2025, I had the opportunity to visit Epilepsy New Zealand stand at the General Practitioners Conference & Medical Exhibition. I witnessed first-hand the dedication of ENZ's team as they engaged with attendees, shared information with health professionals on referral pathways and provided practical advice for those living with epilepsy. Their presence at this event demonstrates Epilepsy New Zealand's commitment to outreach and education, including ensuring that healthcare professionals know how to access support and information for their patients.

Epilepsy New Zealand continues to deliver evidence-based education and training programmes for families, schools, and workplaces, as well as individualised education through its network of Epilepsy Educators. Peer support groups and a responsive information line ensure that people living with epilepsy and their whānau receive timely, person-centred assistance.

The Association's work not only improves knowledge and confidence in managing epilepsy but also helps reduce stigma and discrimination, which remain key barriers to quality of life for many.

Acknowledgments

I want to acknowledge the tireless efforts of Epilepsy New Zealand staff, volunteers, and Board, who continue to demonstrate leadership, compassion, and innovation in their work. I also extend my gratitude to the many funders, donors, and supporters across New Zealand whose generosity enables the organisation to make a real difference in people's lives.

Together, we can continue to improve understanding and ensure that everyone living with epilepsy has the opportunity to live their best life.



Sir Bill English KNZM Patron, Epilepsy New Zealand

ENZ Staff at the GPCME







GOVERNANCE



Glenn Livingstone President Christchurch



Dave Guruge Treasurer Bay of Plenty



Philippa Tolley Wellington Vice President



Richard Bennett Queenstown



Chris Selbie Christchurch



Tess Ahern Napier

Commissioners

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

The two commissioners are Wayne Cook and Theo Kuper (appointed June 2025).





STRATEGIC PLAN 2024-26 OUR WHAKATAUKI

KIA TITIRO KI TE TANGATA (SEE THE PERSON)

Our big goals are:

To be strong and viable



- Increase and diversify the income needed to implement strategic objectives
- Work with our funding partners through existing streams
- Embrace new strategies be open to new ideas

To strive for a Seizure Smart New Zealand



- Work collaboratively to improve the care and knowledge of people living with epilepsy
- Increase our reach and relevance

To be the First Port of Call



- ENZ is the national platform for epilepsy and is the first port of call for the newly diagnosed
- Empower people with epilepsy through support and education

Build Confidence & Advocate



- Transform perceptions of epilepsy
- Advocate for relevant public policy
- Eliminate discrimination in all legislation and policies

Develop our People, Culture and Capability



- Strengthen our organisational structure, culture and capability
- Make Epilepsy NZ a great place to work





YEAR IN REVIEW

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

305 MEMBERS

Membership has remained constant Around half of all members are 'client' members

INDIVIDUAL SUPPORT 3,991 16,387

registered clients clie

client contacts

EDUCATION & TRAINING 3,014 5,757

seminars held

seminar attendance

PUBLIC AWARENESS & ADVOCACY

15,884

38,028

non-client contacts

people assisted





STORIES FROM THE FRONTLINE

We have 13 Epilepsy Educators across the country who work directly in their communities to empower people living with epilepsy. Through personalised support and education, they help increase understanding, reduce stigma, and ensure individuals and families feel informed and supported.





Northland

After a recent talk by our local Educator at the 2nd Whangarei Girls' Brigade, the girls chose to support our work. Soon after, they took to the Hātea Loop in tutus, walking with purpose to raise funds for Epilepsy NZ and MND NZ.

Inspired by their theme of "Generosity," the girls chose two fundraisers: sewing heat packs and a sponsored walk. After a vote, the proceeds were split equally between the charities.

Despite sewing challenges, 20 heat packs sold, and the walk was a huge success. With persistence, the 12 girls raised an impressive \$1,027.70.

Leader Sue Cammell says, "Our girls have shown that with creativity and determination, big goals are achievable."

Written by Claire McIvor, 2nd Whangarei Girls' Brigade.



Auckland

A child with epilepsy and an intellectual disability, was referred to ENZ for support and help creating a seizure plan for school.

The Educator met with the family, provided epilepsy education, and developed a seizure plan shared with the school.

It became clear the family was receiving little support despite increasing needs. The Educator referred them to NASC and shared additional information, resulting in increased funding. They also assisted the mother in accessing individualised funding, leading to weekly support and respite for the family.

Rotoiti

ENZ took part in raising awareness of our services in the remote, rural community of Rotoiti.

These events are all about making sure people know we're here, active in the community, and available for information, support, and connection.

Taranaki

Thank you for today's presentation and for Epilepsy New Zealand's ongoing support.

With several students experiencing seizures, this training is vital for our staff. The sessions are always professional and practical, with clear information, videos, and handson practice. We also appreciate the Seizure Diaries provided.

Dianne's support over the years has been invaluable and gives us confidence to help our students during seizures.

Thank you again, Jeanette Bell

Hawkes Bay

As tutor of the Health and Wellbeing Level 3 programme at EIT Tairāwhiti, I'd like to acknowledge the valuable work Jenny Herbison does through Epilepsy NZ.

Jenny delivers engaging, informative sessions that give students practical knowledge and real-world insight into epilepsy and seizure support. She creates an inclusive environment where learners feel comfortable asking questions and are inspired by her passion.

Her education is essential in preparing future support workers to respond confidently and compassionately. Jenny's visits are always a course highlight, with an impact that lasts well beyond the classroom.

Ngā mihi, Sophie Simpson, EIT Tairāwhiti

Wairarapa

Supporting a Student in Rural Wairarapa

Following a new epilepsy diagnosis, a school and whānau in Wairarapa requested support. It quickly became clear that many people played a role in the student's daily life - teachers, sports and boarding staff, transport, peers, and the school nurse.

To ensure inclusion across all activities, multiple visits were made to deliver tailored epilepsy education to the full support team. This case highlights the broad and often complex education ENZ Educators provide.





Canterbury

Why we support Epilepsy NZ

Epilepsy impacts our family deeply. Both our sons, now 28 and 24, have lived with seizures since childhood, and our daughter developed Photosensitive Epilepsy at 14, later being diagnosed with Parkinson's.

Medication has come a long way—from complex and invasive options to today's simpler, more effective treatments. Any organization driving progress and supporting families like ours deserves our full backing.

Our daughter has also found connection and support through coffee mornings and friendships. Keep up the great work!

Southland

In early 2024, Epilepsy NZ supported a Montessori preschool in Invercargill to prepare for a new child with epilepsy, ensuring staff and family felt confident. An online education session was also delivered to rural Southland daycare providers, improving their preparedness.

A regular monthly support group is now established, and Total Mobility assessments have been arranged for clients unable to drive. Connections with rural communities have been strengthened through local health and social service network meetings.











SOCIAL MEDIA

Over the past three years, ENZ's Facebook following has grown steadily by 8.5%, with the majority of our audience being women aged 35–55. Compared to other national neurological NFPs, our page performs strongly - driven by regular, authentic content rather than paid advertising. Engagement is highest during key campaigns such as Purple Day and Talk About It Month, particularly when we share personal stories that raise awareness and showcase the vital work of ENZ staff.

Achievements

Growth comparison and engagement from 2023 to 2025

2025 2023

Followers Followers

8,510 7,844

Refers to users who have opted to follow a specific page or profile

Reach

83,700 63,600

Refers to the number of unique users who have seen your content at least once

Link Clicks Link Clicks

2,600 1,700

Refers to the number of times people click on a link within a post that leads them to a destination



Top Performing Posts

2024/25



, dipic buy	
Likes	256
Comments	56
Shares	223
Peach	14 215



Talk About It Ir	ndy-Rose
Likes	92
Comments	7
Shares	2
Reach	2,110



 10ks For Ben

 Likes
 103

 Comments
 8

 Shares
 13

 Reach
 3,197





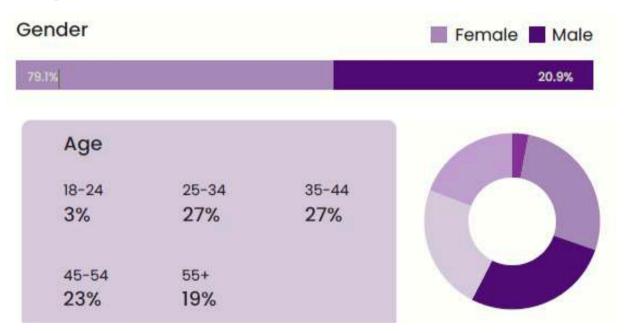
SOCIAL MEDIA

Views Breakdown

1 April 2024 - 1 April 2025 vs 1 April 2023 - 1 April 2024

Reach ● 3-second views ● 1-minute views ● Content interactions ● 82.9 K ↑ 31.9% 7 K ↓ 32% 182 ↓ 12.5% 10.9 K ↑ 3.7% 63.6 K ↑ 100% 10.4 K ↑ 25.4% 211 ↓ 18.5% 10.5 K ↑ 100%

Target Audience









FUNDRAISING REPORT

2024–2025 was a year of both challenge and opportunity, and Epilepsy New Zealand is incredibly grateful for the generosity and trust of those who continue to support our mission.

Every donation, grant, bequest, and fundraising event helps us reach more people living with epilepsy and ensure they receive the information, advocacy, and support they deserve.

Our funding continues to come from a wide range of sources - including individual donors, philanthropic trusts, government contract, community events, and partnerships with schools and businesses. This broad base is vital to our resilience and sustainability.

In 2024/25, we saw strong support from:

- Community-led initiatives such as Purple Day events across the country.
- · Bequests and gifts in wills a powerful and lasting way people are choosing to make a difference.
- · Grants from philanthropic funders, gaming machines and local councils that enabled us to deliver targeted projects and outreach.
- Regular givers, whose monthly donations help provide stability in uncertain times.

We also piloted new fundraising efforts, explored digital donation tools, and started building relationships with corporate partners, laying important groundwork for growth.

Purple Day 2025 saw schools, workplaces, gyms, and communities come together on 26 March to raise awareness and vital funds for Epilepsy NZ. Purple Day is a powerful show of support for those living with epilepsy.

This year, we were thrilled that Purple Day exceeded our fundraising expectations. A heartfelt thank you to everyone who got involved from long-time supporters to first-time fundraisers.

Funds raised through Purple Day play a key role in expanding our educational outreach, delivering awareness resources, and strengthening our frontline support services across the country.

Looking Ahead

As demand for our services grows, so too does our need for reliable funding. We are actively working on:

- Growing our regular giving programme
- · Strengthening our gift in wills messaging
- Building new corporate and community partnerships
- · Investing in tools that make giving easier and more visible

To everyone who gave - whether it was time, money, or ideas – *thank you*. Your support helps bring visibility to epilepsy, reduce stigma, and ensure that no one faces their epilepsy journey alone.



Bobbi Oliver Fundraising & Marketing Manager





GRANTS

We would like to extend a special thank you to the following funders for supporting Epilepsy New Zealand during the 2024/25 financial year.

































































WE CARE









































OUR SUPPORTERS

We would like to formally recognise and thank all those who have donated and/or provided ongoing support to help us achieve our vision throughout 2024/25.

Key Funders

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

Community Organisation Grants Scheme

Auckland City (Auckland Central)

Coastal Otago / Waitaki

Far North

Hutt Valley

Kahungunu ki Heretaunga

Manawatu Horowhenua

Manukau

Marlborough

Mātaatua

Nelson Bays North Taranaki

Papakura / Franklin Rodney / North Shore

Rotorua

Southland

South Taranaki Tauranga Moana

Tongariro

Wairarapa Waitakere

Wellington West Coast

Whangarei / Kaipara

Whanganui / Waimarino / Rangitikei

Whitireia

Councils

Auckland Local Boards

- Maungakiekie-Tāmaki, Māngere-Ōtāhuhu

Christchurch City Council
Dunedin City Council

Horowhenua District Council

Kawerau District Council

Taupō District Council Marlborough District Council Tasman District Council Upper Hutt City Council Whanganui District Council

Grants - Community

Acorn Foundation

BayTrust

Community Trust South
Diocese of Palmerston North

Disability Community Trust EBOP

Eastern and Central Community Trust

Foundation North

Hugo Charitable Trust

Hutt Mana Charitable Trust

Lister Presbyterian Trust

Otago Community Trust

Rata Foundation

Rotorua Trust

Rehabilitation Welfare Trust

Royston Health Trust Sunrise Foundation

Geyser Community Foundation

Tauranga Energy Consumer Trust (TECT)

Toi Foundation
Trust Waikato

Waikato WDFF Karamu Trust

Wel Energy Trust

Whanganui Community Foundation





Grants - Gaming

Air Rescue Services
Aotearoa Gaming Trust
BlueSky Community Trust
Dragon Community Trust
Four Winds
Grassroots Trust
ILT Foundation
Kiwi Gaming Foundation
The Lion Foundation
Mainland Foundation

Grants - Philanthropic

AD Hally Trust
David Ellison Charitable Trust
Esme & Tom Tombleson Charitable Trust
Guy Anson Waddel Trust
Higgins Bequest
LW Nelson Charitable Trust

Donors, bequests and sponsors \$500 and over

10k for Ben May 2nd Whangarei Girls Brigade **Bruce Cassey** Central Otago Motor Group Ltd Claymark Group Ltd Partnership **Deloitte Northshore** Estate of Clara F Stancombe Estate of DM Goss Estate of Hazel Joan Hensman Estate of Peter A Morath Estate of Timothy James Nilson Janie McCord Kaylene Sherwood King Family Trust PricewaterhouseCoopers Foundation Roger Gilbert Society of Mary Trust St Albans Lodge 2597

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

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

Nessbank Trust Sargood Bequest Roy Owen Dixey Trust Shacklock Trust Stewart Family Charitable Trust







APPENDIX 1

Performance Report

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

Prepared by Owen McLeod & Co Ltd

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Entity Information

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

Legal Name of Entity

Epilepsy Association of New Zealand Incorporated

Registration Number

Incorporation Number 216663

Registered Charity CC10611

Type of Entity

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

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.

Entity Structure

Epilepsy Association of New Zealand is a registered Not-For-Profit organisation, operated by a Board of Trustees. It represents its membership through a national office team that supports service delivery nationwide. It presently delivers its services throughout New Zealand, employing 13 professionally trained educators that deliver individualised client education, information and support services together with a localised community awareness and education program. The Association is empowered, through its elected Board, to undertake any lawful actions necessary to achieve its objectives. The Board is supported by elected Commissioners, who play a key role in overseeing Board member elections and managing complaints related to 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.

Entity's Governance Arrangements

Epilepsy Association of New Zealand is governed by a Board of Trustees, consisting of between 5-8 members, and assisted by elected Commissioners when required. The finance, audit and risk committee oversees financial and internal reporting principles and ensures policies are adhered to in accordance with best practice or a relevant standard and assists the Board in establishing the organisation's risk level and risk appetite.

Entity's Reliance on Volunteers and Donated Goods or Services

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



Commissioners

Wayne Cook Theo Kuper

Board Members

Glenn Livingstone - President/Chair
Dave Guruge - Treasurer
Richard Bennett
Philippa Tolley
Theresa Ahern
Chris Selbie
Matthew Paterson - Resigned September 2024
Dr Peter Bergin - Resigned September 2024

Finance, Audit and Risk Committee

Matthew Corkery - Chair Dave Guruge - Treasurer Richard Owen Alison Nation - Resigned July 2024



Approval of Performance Report

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

The Trustees are pleased to present the approved performance report including the historical financial statements of Epilepsy Association of New Zealand Incorporated for year ended 31 March 2025.

APPROVED

Glenn Livingstone

President

Date 12 August 2025

Dave Guruge

Treasurer

Date 12 August 2025



Statement of Service Performance

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

Description of Medium to Long Term Objectives

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

	2025	2024
escription of Key Activities		
People Assisted		
Number of Client Contacts	16,387	15,356
Number of People attending Seminars (Estimated)	5,757	6,07
Number of Non-Client Contacts - Not registered with ENZ	15,884	14,965
Total People Assisted	38,028	36,39
Key Measurements		
Number of Clients Registered with ENZ	3,991	4,769
Number of Seminars Held	3,014	1,484
Number of Members	305	308
Purple Day		
Amount Fundraised		
Schools	11,818	5,479
Businesses	4,477	3,685
Community	14,786	13,634
Total Amount Fundraised	31,081	22,799
Number of Participants		
Schools	47	22
Businesses	21	2
Community	93	61
Total Number of Participants	161	87

Additional Key Activities

Epilepsy Association of New Zealand provides individual information, education and support to people with epilepsy and their networks so as to achieve better health outcomes through self management and community inclusion.

Wider community education and awareness is delivered to a wider variety of places including schools, health professionals and community organisations to increase understanding of epilepsy.

Our goal is to increase awareness in the community and to increase public understanding so as people with epilepsy are included in the community without fear of prejudice and stigma.



Additional Information

The service performance information presented in this report represents management's best estimate of the Association's activities for the year ended 31 March 2025. However, we acknowledge that there are inherent uncertainties and limitations in the underlying data and reporting processes that may affect the accuracy and completeness of these figures.

These uncertainties arise from several factors, including:

- 1. Inconsistencies in data recording practices among staff members
- 2. Challenges associated with the transition to a new data management system
- 3. Variations in the interpretation and categorisation of some service interactions
- 4. Limitations in the data extraction and reporting processes

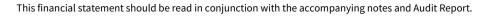
While every effort has been made to present a fair and accurate representation of our service performance, users of this information should be aware that the figures reported are subject to these limitations. The Association is committed to ongoing improvements in our data collection and reporting processes to enhance the reliability of future service performance information.



Statement of Financial Performance and Comprehensive Income

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	111,280	332,692
Government service delivery grants/contracts	1	670,797	663,916
Non-government service delivery grants/contracts	1	498,641	476,890
Membership fees & subscriptions	1	505	600
Interest, dividends and other investment revenue	1	65,104	41,960
Other revenue	1	8,008	1,382
Total Revenue		1,354,334	1,517,440
Expenses			
Expenses related to fundraising	2	20,348	25,650
Employee remuneration and other related expenses	2	980,526	961,538
Other expenses related to service delivery	2	235,435	241,222
Grants and donations made	2	200	300
Other expenses	2	110,233	101,074
Total Expenses		1,346,742	1,329,784
Surplus/(Deficit) for the Year		7,592	187,656
	NOTES	2025	2024
Other Comprehensive Income			
Unrealised Gain/(Loss) on Investments	3	8,093	39,312
Total Other Comprehensive Income		8,093	39,312
	NOTES	2025	2024
Comprehensive Income for the Year			
Total Comprehensive Income		15,685	226,968
Total Comprehensive Income for the Year		15,685	226,968





Statement of Financial Position

Epilepsy Association of New Zealand Inc. As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	169,337	656,432
Debtors and Prepayments	3	69,078	58,156
Investments	3	531,191	
Total Current Assets		769,606	714,588
Non-Current Assets			
Property, Plant and Equipment	5	284,975	271,52
Intangible Assets	3	21,889	23,286
Investments	3	793,098	600,460
Total Non-Current Assets		1,099,963	895,26
Total Assets		1,869,569	1,609,85
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	64,716	68,39 ⁻
Employee costs payable	4	127,651	157,250
Deferred revenue	4	559,362	282,052
Total Current Liabilities		751,729	507,700
Total Liabilities		751,729	507,700
Total Assets less Total Liabilities (Net Assets)		1,117,840	1,102,150
Accumulated Funds			
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,038,717	1,031,125
Investment Revaluation reserves	6	79,123	71,03
Total Accumulated Funds		1,117,840	1,102,156
Total Accumulated Funds		1,117,840	1,102,156





Statement of Cash Flows

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

	2025	2024
ash Flows From Operating Activities		
Operating Receipts		
Donations, koha, bequests and othe general fundraising activities	429,705	332,692
Government Service delivery grants/contracts	678,872	663,916
Non-government service delivery contracts/contracts	454,006	496,404
Membership fees and subscriptions	505	600
Interest, dividends and other investment receipts	21,837	21,412
Other Cash Received	7,514	987
Total Operating Receipts	1,592,438	1,516,012
Less Operating Payments		
Payments related to public fundraising	20,348	26,980
Employee remuneration and other related payments	1,010,125	966,107
Other payments related to service delivery	256,973	256,206
Donations or grants paid	200	300
Other Payments	62,583	44,354
Total Less Operating Payments	1,350,229	1,293,947
Net cash flows from operating activities	242,209	222,065
Cash flows from other activities		
Cash was received from:	405	1.040
Sale of Property, Plant & Equipment	435	1,043
Total Cash was received from:	435	1,043
Cash was applied to: Payments to acquire property, plant and equipment	57,270	5,713
Payments to purchase investments	672,471	-
Total Cash was applied to:	729,741	5,713
Total Cash flows from other activities	(729,306)	(4,670)
Net cash from other activities	(487,097)	217,395
Cash Balances		
Cash and cash equivalents at beginning of period	656,432	439,037
Cash and cash equivalents at the end of period	169,336	656,432
Net change in cash for period	(487,097)	217,395

This statement should be read in conjunction with the accompanying notes and Audit Report.



Statement of Accounting Policies

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

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

Epilepsy Association of New Zealand Incorporated 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 in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Revenue Recognition

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

1) Donations, fundraising and other similar revenue

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied 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 conditions are fulfilled.

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

2) Interest Revenue

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



Expenses

Expenses have been classified on their business function as incurred.

Accounts Receivable

Accounts receivable are stated at their estimated net realisable value. Bad debts are written off during the period in which they are identified and authorised by the appropriate authority as non-recoverable.

Accounts Payable

Accounts payable consists of amounts owing to standard trade creditors.

Deferred Revenue

Grants with conditions are recognised as a current liability. Revenue is recognised when the grant is applied in accordance with the grant conditions.

Property, Plant & Equipment

Furn

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacement that are eligible for capitalisation when these are incurred.

When an asset is donated to the Society, it is measured as its current value as at the date of receiving it.

An item of property, plant and equipment or investment property is derecognised upon disposal when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Depreciation has been calculated using the maximum rates approved for accounting purposes. The rates and methods applied are set out on the accompanying fixed asset and depreciation schedule. The range of depreciation rates for each class of assets are:

Land	0% DV
Buildings	4% DV
Plant & Equipment	30% - 67% DV
Office Equipment	10% - 40% DV
Furniture & Fittings	12% - 20% DV
Computer Equipment	40% - 50% DV
Motor Vehicles	26% - 30% DV



Intangible Assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity. Internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

IT Project and Call Centre 5 years SL
SeizureSmart Wordmark 10 years SL
SeizureSmart LMS API 5 years SL

Available for Sale Reserve - Unrealised gain/(loss) on Investment

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

Investments - Fair Value Investments

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.

Investments - Term Deposits

Term Deposit investments are recognised at cost price and classified as current or non-current in the statement of financial position based on their term.

PIE Income

 $\label{piece} \mbox{PIE income is recognised when the right to receive payment is established.}$



Notes to the Performance Report

Epilepsy Association of New Zealand Inc. For the year ended 31 March 2025

	2025	2024
. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Bequests	36,593	249,857
Corporate Sponsorship	-	2,000
Donations	74,687	80,835
Total Donations, koha, bequests and other general fundraising activities	111,280	332,692
Government service delivery grants/contracts		
Community Organisation Grant Scheme (COGS)	44,000	51,500
Lottery National Community	160,000	150,000
Ministry of Health	466,797	462,416
Total Government service delivery grants/contracts	670,797	663,916
Non-government service delivery grants/contracts		
Grants - Community	164,075	181,635
Grants - Gaming	226,987	193,436
Grants - Philanthropic	56,402	87,245
Grant funding brought forward	38,546	3,669
SeizureSmart Schools Income	12,300	10,177
SeizureSmart Workplace Income	149	263
Total Mobility Income	183	465
Total Non-government service delivery grants/contracts	498,641	476,890
Membership fees and subscriptions		
Memberships	505	600
Total Membership fees and subscriptions	505	600
Interest, dividends and other investment revenue		
Interest Received	35,967	21,412
PIE Income	29,136	20,548
Total Interest, dividends and other investment revenue	65,104	41,960
Other revenue		
Depreciation Recovered	677	860
Insurance claim income	6,463	
Rental Income	-	522
Sundry Income	868	-
Total Other revenue	8,008	1,382



	2025	2024
. Analysis of Expenses		
Expenses related to fundraising		
Marketing	15,867	22,461
Fundraising Expenses	4,481	3,190
Total Expenses related to fundraising	20,348	25,650
Employee remuneration and other related expenses		
Other Staff Costs	54,420	29,109
Staff Development	11,645	10,726
Wages & Salaries	914,461	921,703
Total Employee remuneration and other related expenses	980,526	961,538
Other expenses related to service delivery Computer Maintenance	31,117	26,722
Conferences & Events	4,808	8,978
Consultancy & Contractors	39,436	53,344
Electricity/Gas	4,315	3,642
General Operating Expenses	22,461	25,641
Insurance	18,279	16,053
Motor Vehicle Expenses	13,314	10,008
Rates	1,311	1,144
Rent	29,493	
	, , , , ,	30,312
Repairs & Maintenance	5,224	30,312
Repairs & Maintenance Telecommunications	· · · · · · · · · · · · · · · · · · ·	
	5,224	3,385



	2025	2024
Grants and donations made		
Charitable Contributions	200	300
Total Grants and donations made	200	30
Other expenses		
Accounting	9,958	12,000
Affiliations & Subscriptions	4,950	4,05
Audit Fees	11,545	10,70
Board Expenses	26,059	23,07
Depreciation & Amortisation	45,214	45,48
Other Administration Expenses	12,507	5,76
Total Other expenses	110,233	101,07
	2025	202
. Analysis of Assets		
Cash and short-term deposits		
Epilepsy Research fund Account	360	
Main Operating Account	3,414	8.
Rapid Saver Bank Account	165,562	656,35
Total Cash and short-term deposits	169,337	656,43
Debtors and prepayments		
Accounts Receivable	46,774	44,849
Prepayments	22,304	13,30
Total Debtors and prepayments	69,078	58,156



	2025	2024
Ion-current assets		
Intangible Assets		
IT Project and Call Centre		
Opening Carrying Amount	23,286	30,584
Purchases	-	
Amorisation	(7,762)	(7,298
Total IT Project and Call Centre	15,524	23,286
SeizureSmart Wordmark		
Opening Carrying Amount	-	
Purchases	2,852	
Amortisation	(214)	
Total SeizureSmart Wordmark	2,638	
SeizureSmart LMS API		
Opening Carrying Amount	-	
Purchases	4,300	
Amortisation	(573)	
Total SeizureSmart LMS API	3,727	
Total Intangible Assets	21,889	23,286
Total Non-current assets	21,889	23,286
nvestments		
Fair Value Investments		
Milford Investment		
Opening Balance	600,460	540,600
Funds Invested	-	
PIE Income	29,136	20,548
Unrealised Gain/(Loss) on Investment	8,093	39,312
Total Milford Investment	637,689	600,460
Total Fair Value Investments	637,689	600,460
Fixed Interest Investments		
Current		
Term Deposits	531,191	
Total Current	531,191	
Non-Current		
Term Deposits	155,410	
Total Non-Current	155,410	
Total Fixed Interest Investments	686,600	
Total Investments	1,324,289	600,460
Total Investments	1,324,289	600,2



	2025	2024
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	23,998	27,575
Accrued Audit Fee	8,950	10,700
GST	31,769	30,122
Total Creditors and accrued expenses	64,716	68,397
Employee costs payable	46.304	17.000
Accrued Employee Entitlement	46,304	17,880
Holiday Pay Accrual	61,002	84,340
Wages Payable - Payroll	20,345	55,030
Total Employee costs payable	127,651	157,250
Deferred revenue		
Bequest - Research Fund	318,425	-
Grants & Funding	80,937	132,053
NZ Lotteries	160,000	150,000
Total Deferred revenue	559,362	282,053



5. Property, Plant & Equipment

2025

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Land	71,000	-	-	-	-	71,000
Buildings	136,579	-	-	5,463	-	131,116
Plant & Equipment	9,171	12,097	6,220	6,930	-	8,118
Office Equipment	412	-	-	69	-	343
Computer Equipment	17,571	3,084	-	9,556	-	11,098
Furniture & Equipment	2,178	-	-	356	-	1,822
Motor Vehicles	34,609	42,655	1,497	14,290	-	61,477
Total	271,520	57,836	7,717	36,664	-	284,974

2024

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Land	71,000	-	-	-	-	71,000
Buildings	142,270	-	-	5,691	-	136,579
Plant & Equipment	13,102	-	-	3,931	-	9,171
Office Equipment	499	-	-	87	-	412
Computer Equipment	25,379	5,441	-	13,249	-	17,571
Furniture & Equipment	2,609	-	-	431	-	2,178
Motor Vehicles	49,594	-	183	14,802	-	34,609
Total	304,453	5,441	183	38,191	-	271,520



6. Accumulated Funds

2025

Description	Accumulated Surpluses or Deficits	Available for Sale Reserves - Unrealised Gains/Losses on investments	Total
Opening Balance	1,031,125	71,030	1,102,155
Surplus/(Deficit)	7,592	-	7,592
Other Comprehensive Revenue & Expense Movement	-	8,093	8,093
Closing Balance	1,038,717	79,123	1,117,840

2024

Description	Accumulated Surpluses or Deficits	Available for Sale Reserves - Unrealised Gains/Losses on investments	Total
Opening Balance	843,469	31,718	1,031,125
Surplus/(Deficit)	187,656	-	187,656
Other Comprehensive Revenue & Expense Movement	-	39,312	39,312
Closing Balance	1,031,125	71,030	1,102,155

	2025	2024
Commitments		
Commitments to lease or rent assets		
Less than 12 months	7,815	12,719
More than 12 months but less than 5 years	1,188	397
More than 5 Years	-	-
Total Commitments to lease or rent assets	9,003	13,116

8. Contingent Liabilities and Guarantees

There are no commitments as at 31 March 2025 (Last year - nil).

The Association has a contingent liability that 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.



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9. Related Party Transactions

		Value of Transactions	Value of Transactions	Amount Outstanding	Amount Outstanding
Description of related party relationship	Description of the transaction	Current Year \$	Last Year \$	Current Year \$	Last Year \$
Glenn Livingstone: Board President of ENZ	The Association paid Board Chair Remuneration	15,000	14,500	-	-
Glenn Livingstone: Board Chair of Rata Foundation	The Association received grant funding from Rata Foundation	-	40,000	-	-
Alison Nation: Chair of ENZ FAR committee and employed by PKF	The Association paid PKF accounting fees	5,000 excl GST	12,000 excl GST		
CEO of ENZ	The Association paid CEO remuneration	134,476	136,712	15,114	3,648
CEO of ENZ	The Association sold a motor vehicle for below market rate	\$500 incl GST	-	-	-
Staff Member of ENZ	The Association sold a motor vehicle for below market rate	\$2,000 incl GST	-	-	-

10. Ability to Continue Operating

The Board has assessed the Association's ability to continue as a going concern. In making this assessment, the Board has considered various factors, including the Association's financial position, current and anticipated future performance, and available financial resources. Particular consideration was given to:

- The Association's strong investment position, with total investments of \$1,324,290 as at 31 March 2025
- Consistent revenue streams from grants and donations
- Positive cash flow from operating activities of \$256,339 for the year ended 31 March 2025
- The Association's ability to meet its short-term obligations, with current assets of \$769,606 compared to current liabilities of \$748,070 which is predominantly deferred revenue and does not represent a creditor obligation.

Based on this assessment and given the known factors, the Board considers the going concern basis of accounting to be appropriate for the preparation of these financial statements. The Board concludes that there are no material uncertainties related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern for the foreseeable future, being at least 12 months from the date of approval of these financial statements.



11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

Tracy Tierney was appointed CEO in April 2025.

12. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.





INDEPENDENT AUDITOR'S REPORT

To the Members of Epilepsy Association of New Zealand Incorporated,

Qualified Opinion

We have audited the financial statements of Epilepsy Association of New Zealand Incorporated for the year ending 31 March 2025 which comprise:

- The Statement of Financial Position as at 31st March 2025;
- The Statement of Financial Performance;
- The Statement of Cash Flows:
- The Statement of Service Performance, and;
- The Notes to the Performance Report and Statement of Accounting Policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the Statement of Financial Position of Epilepsy Association of New Zealand Incorporated as at 31st March 2025, and its financial performance and cash flows for the year then ended in accordance with the Incorporated Society's measurement bases or evaluation methods in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) in New Zealand.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the accuracy and completeness of the service performance information reported in the Statement of Service Performance for the year ended 31 March 2025. This is due to inconsistencies in the recording of client interactions, outliers and inaccuracies identified in the underlying data, and system transition challenges as the organisation migrates from a manual system to a fully electronic system. These issues prevented us from designing effective audit procedures sufficient for us to determine whether any adjustments were necessary to the reported service performance information and provide sufficient appropriate evidence for the basis of our opinion on the measures reported in the Statement of Service Performance.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Epilepsy Association of New Zealand Incorporated in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for qualified our opinion. Other than in our capacity as auditor we have no relationship with, or interests in, Epilepsy Association of New Zealand Incorporated.

Committee Responsibility for the 2025 Financial Statements

The Committee are responsible, on behalf of the Incorporated Society, for the preparation and fair presentation of the 2025 financial statements in accordance with the Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) in New Zealand and for such internal control as the Committee determine necessary to enable the preparation and fair presentation of the 2025 financial statements that are free from material misstatement, whether due to fraud or error.

The Committee Members are also responsible for assessing the Epilepsy Association of New Zealand Incorporated's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting. This responsibility includes evaluating whether there are events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the Committee Members either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so, they are responsible for disclosing this fact, along with any other relevant going concern matters, in the 2025 financial statements.

Auditor's Responsibilities for the Review of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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) 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 these financial statements.

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

 $\underline{\text{https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-18/2}$

This description forms part of our auditors report.

Restriction on Distribution or Use

This report is made solely to the Members of Epilepsy Association of New Zealand Incorporated, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

David Rickard

Matley Audit Limited 131 Victoria Street Hamilton Central, Hamilton, 3204.

12th August 2025

COMING IN 2025/26

Incorporated
Society
Re-registration

Celebrating 70 years of Epilepsy NZ See the Person campaign

Updating our goals and priorities

Improve our service performance reporting

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

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