

# ANNUAL REPORT 2013

epilepsy  
AUSTRALIA

# Epilepsy

Epilepsy is a disorder of brain function that takes the form of recurrent convulsive or non-convulsive seizures.

Epilepsy is the most common serious brain disorder and today affects some 230,000 Australians and 50 million people globally.

Epilepsy can be treated and the majority of people diagnosed with epilepsy will gain control of their seizures by taking prescribed medications. However for some, achieving seizure control will be a long, difficult and frustrating time while others will experience seizures that do not respond to medication at all.

For many years epilepsy has been misunderstood and misrepresented within the community, often limiting the person with epilepsy from participating fully in society. Living with epilepsy is hard enough without the added burden of social stigma fuelled by ancient fears.

Attitudes must be based on fact not fiction and it is the commitment of Epilepsy Australia to change community attitudes through education and public awareness campaigns.

## **EPILEPSY AUSTRALIA**

Epilepsy ACT

Epilepsy Queensland

Epilepsy Tasmania

Epilepsy Association of Western Australia

Epilepsy Foundation of Victoria

The Epilepsy Centre, South Australia & Northern Territory

Epilepsy Australia is an Associate Member of the International Bureau for Epilepsy

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**Robert Cole**

2012-2013 once again proved to be a challenging year for all Not for Profits reliant on the benevolence of a generous public. With general economic and political uncertainty clouding much of the year, a 30% reduction in members' contributions meant some 'belt-tightening' in our operations for the year. However, despite a gloomy economy, the Australian community still found a way to support the work of Epilepsy Australia. Through the efforts of our Executive Officer, public donations and fundraising increased over the previous year offsetting the drop in contributions, and with prudent financial management Epilepsy Australia ended the year in surplus.

Purple Day for Epilepsy Awareness continues to gather momentum with each passing year and this year the public response nationally showed that it is gaining a strong foothold in the annual cause-day calendar. Highly visible events such as the Purple Day Procession held in Brisbane where major buildings were emblazoned in purple lights; Wally Lewis presenting the channel 9 news in an outdoor broadcast against a purple skyline; Purple in the Park celebrations in Adelaide attracting more than 100 families and friends brightly dressed in purple, prove that with effort and commitment we can bring epilepsy to the attention of the community. Purple Day is a great way to 'bring epilepsy out of the shadows' and we all need to build on the success of the past to ensure that it has longevity.

The National Epilepsy Awareness

## President's Report

Media campaign, designed by VIVA! Communications and supported by UCB Pharma, brought the latest research from the Epilepsy Foundation of Victoria's Longitudinal Study – "The E Word": Epilepsy and Perceptions of Unfair Treatment from the 2010 Australian Longitudinal Epilepsy Survey –to the attention of the public, once again highlighting the stigma and discrimination of epilepsy that still exists in the public psyche. We cannot 'drop the baton' on this unfortunate social consequence of epilepsy in our service to the Australian epilepsy community. I commend the work of the Epilepsy Foundation of Victoria and the researchers involved in this Study, Dr Christine Walker and Dr Michelle Bellon, in their pursuit of social justice for people living with epilepsy.

The prospect of the VNS System being withdrawn as a treatment option for people with intractable epilepsy has been an ongoing concern for the last year. Epilepsy Australia has fully supported all attempts to have this decision overturned. It is pleasing to note that the VNS System will remain on the Prostheses List while the Medical Services Advisory Committee (MSAC) assesses a new application. The outcome of this process should be available by the end of the year. We hope commonsense prevails.

The National Disability Insurance Scheme has been legislated by the Australian government with launch sites in five states effective 1 July 2013. We applaud the initiative of the Epilepsy Foundation of Victoria in its partnering with Bendigo Community Health Services and successful funding applications to examine how epilepsy is managed in the disability sector and to develop guidelines and resources to support the person, their families and disability support staff. The resultant information resources: Epilepsy: Know Me, Support Me set the standard nationally for epilepsy resources for the disability sector. The availability of these resources on the DisabilityCare website puts epilepsy top of mind rather than

the invisible condition it tends to be where disability services are concerned.

Also to be applauded is the work of Jacinta Cummins and Elizabeth O'Brien for their delightful children booklets aimed at informing young children about epilepsy. These booklets fill a gap in resources for children.

Epilepsy Australia's online presence continues to engage the community in all matters epilepsy. Traffic to the Epilepsy Australia website has grown over the last year, as has our Facebook presence. The Epilepsy Report is highly regarded by our own epilepsy community for the quality and balance of epilepsy-related information and enjoys international recognition. I congratulate our Executive Officer for her initiative and commitment in maintaining the quality of the information produced by Epilepsy Australia and our online presence.

Our commitment to the international community was further consolidated this year with Denise Chapman being elected Chair, Western Pacific Region, and my own election as Treasurer, International Bureau for Epilepsy.

This year has been a year of quiet yet purposeful achievement. I foresee the coming year building on these achievements for the benefit of all Australians living with epilepsy.

Robert Cole  
President  
Epilepsy Australia Ltd  
3 October 2013



**Denise Chapman**

While 2012-2013 was a year of economic uncertainty, an increase in donations received during the year once again demonstrated the generosity of our donors who continue to value and support the work of Epilepsy Australia.

Epilepsy Australia was delighted to be the charity of choice for the 2012 Australian Sheep & Fleece Show, held in Bendigo in August. This event provided a wonderful opportunity for raising awareness of epilepsy among our regional and rural communities with over 20,000 visitors to the show over three days. Three hundred and twenty fleeces from 120 donors were auctioned raising in excess of \$11,000. We thank the Australian wool industry for their wonderful support.

Purple Day for Epilepsy Awareness continues to grow throughout the nation with an ever-increasing number of individuals, institutions and corporations taking the challenge to 'Go Purple'. Epilepsy Australia enjoyed support from hospitals, schools, early learning centres, colleges, disability support services, and business houses all selling Purple Day Merchandise and we acknowledge the many families and individuals for their generosity and invaluable support.

We saw an increase in online donations through the Epilepsy Australia website and fundraising portals with total donations received, including \$50,000 from The Celebrity Apprentice Australia, reflecting a 25% increase on the previous year. Interest earned on invested

## Executive Officer's Review

funds produced a return of \$4,853. However this increase in revenue was offset with a 30% decrease in member contributions.

In an uncertain year I am pleased to report, that with prudent financial management, we finished the year with a surplus of \$62,177.

### Commitment to Consumer Advocacy

Epilepsy Australia continues to be recognised as the peak epilepsy body, and represents nationally the interests of the State Epilepsy Associations and all people living with epilepsy. Our advocacy work is strengthened through its membership of the National Disability Service, Consumers' Health Forum and the Chronic Illness Alliance, and through its ongoing representation with industry bodies such as Medicines Australia and the Pharmacy Guild. This representation provides continuing opportunities at a national level to advocate on behalf of people with epilepsy.

Epilepsy Australia continues to support AuroraBioscience Pty Ltd in its efforts to have the VNS System, an implantable device for seizure reduction in intractable epilepsy, issued with a Medical Services Advisory Committee (MSAC) MBS Item number. While the VNS System has been available in Australia for many years now, an anomaly occurred that resulted in it not being issued with its own MBS item number. Without this item number, the VNS System was to be removed from the Prostheses List in February 2013. This was of great concern to clinicians and potential patients. Epilepsy Australia actively supported the concerted efforts of AuroraBioscience, clinicians and patient advocacy groups to lobby the Federal Health Minister and the Federal Department of Health & Ageing to change this decision with the result that the VNS System was to remain on the Prosthesis List until August 2013 while further applications to government were

made. Recently Epilepsy Australia received advice from Aurora Bioscience that a new application is being submitted to MSAC and that the device will remain on the Prostheses List while it is being assessed. It is anticipated that a decision will be made before the end of the year. We hope that it is favourable and that the VNS System remains a treatment option for Australians with intractable epilepsy.

### National Epilepsy Awareness Campaign & Purple Day 26 March

The 2013 National Awareness Media Campaign focused on new research from the Australian Longitudinal Study that highlighted stigma and discrimination in the workplace, while promoting Purple Day. This campaign, designed by VIVA! Communications and supported by UCB Pharma was extremely successful with the epilepsy message reaching some 15,883,452 Australians (TV 1,024,000; Radio 1,654,099; Print 1,654,099; Online news 11,800,575; Social media 278,778). A total of 30 spokespeople nationwide lent their voice to the national news campaign, including key medical opinion leaders and patients. We especially thank Nathan Jolliffe, Wally Lewis, Michelle Bellon, and Professor Mark Cook for finding time in their busy schedules to support this campaign.

Epilepsy Australia thanks UCB Pharma for supporting this campaign and acknowledges that without this support our ability to capture national media attention for epilepsy during National Epilepsy Awareness Month and Purple Day would be greatly hampered.

Purple Day for Epilepsy Awareness 2013 was again a success with public recognition of the day growing each year.

Epilepsy Australia's Purple Day mascot EpiTed, travelled the world raising the profile of Epilepsy Australia. EpiTed attended the

SUDEP meeting in Washington, was spotted skiing in Colorado, attended the International Epilepsy Congress in Montreal, visited Buckingham Palace, rode an elephant in Thailand, and made new friends in New Zealand. His journeys were chronicled on Epilepsy Australia's Facebook Page creating quite a following.

Our national profile saw BankWest invite Epilepsy Australia to present to its staff on Purple Day followed by morning tea in Sydney, Brisbane, Melbourne and Perth to launch its Wellbeing Calendar of Events for 2013; an initiative of Bankwest to support the health and wellbeing of its staff and their families.

Teachers and students Australia-wide embraced the fun nature of Purple Day holding fundraising events, gold coin days, purple cup cakes stalls, all in support of epilepsy awareness.

But Purple Day would not have been the success it was without the personal commitment to raise awareness of epilepsy while supporting Epilepsy Australia from those whose lives have been impacted by epilepsy. To our increasing band of supporters, we thank you for your donation of time and energy in support of our common cause: improving the lives of all people living with epilepsy in Australia.

## **Research, Education & Training our Priority**

The Australian Epilepsy Research Register database continues to grow as more people register their interest in being part of the Australian Longitudinal Epilepsy Study. In March the first paper from the study, "The E Word": Epilepsy and Perceptions of Unfair Treatment from the 2010 Australian Longitudinal Epilepsy Survey authored by Bellon et al, was published online and in print in the respected international journal *Epilepsy & Behavior*. This study is unique in Australia and the valuable data collected to date, upon analysis, reveals a very clear picture of what it is like living with epilepsy in Australia today. As this is a longitudinal study, recruitment is ongoing and Epilepsy

Australia encourages all people living with epilepsy to register to participate in future surveys.

The Epilepsy Foundation of Victoria received funding under the DisabilityCare Australia, the National Disability Services Insurance Scheme Practical Design Fund, to examine how epilepsy is managed in the disability sector and to develop guidelines and resources to support the person, their families and disability support staff. In June the suite of resources *Epilepsy: Know me, Support me* were launched with the Epilepsy Management Plan winning the Victorian Disability Sector Award. These resources are available nationally and have set the standard for epilepsy care.

This year saw Epilepsy ACT publish three delightful children's booklets aimed at starting a conversation between parents and children about epilepsy. Written by Jacinta Cummins and Elizabeth O'Brien the beautifully illustrated booklets add to the epilepsy resources produced nationally.

Epilepsy Australia's SUDEP Research & Education Fund continued its support of the Reducing Epilepsy Death (RED) Project through the online research survey 'Reducing Epilepsy Deaths: Exploring the experiences and needs of people bereaved by epilepsy'. This survey continues to collect important data relating to the experiences of those personally impacted by epilepsy-related death. This information is currently being analysed and will be used to inform recommendations for sensitive service provision, through policy and training improvements, and will help direct our approach to informing the community of epilepsy-related risks.

This year has seen increased demand for professional epilepsy training from government bodies, community and disability services, teachers, and nurses, throughout the country.

Epilepsy Australia continues to set the standard for epilepsy information and training in Australia.

## **Community engagement**

The Epilepsy Australia website continues to engage its visitors with page views this year topping 1/2 million. The number of unique visitors and the rate of returning visitors continues to rise steadily while the number of downloads indicate that the information on the site is relevant and valued. The site serves as a promotional and marketing tool as well as an information hub, evidenced by the increased traffic leading up to and during National Epilepsy Awareness Month and Purple Day, which has been maintained. An increase of 117% in online donations this year indicates that visitors feel the information relevant and our cause worthy of support.

Social media continues to be a valuable communication tool for Epilepsy Australia. Engagement through Facebook for 2012-2013 has increased by 100%.

The Epilepsy Report, published online and in print, continues to be the flagship for Epilepsy Australia and is recognised internationally as a leading epilepsy magazine, with its recent inclusion on the International League Against Epilepsy website.

## **Our work in the region**

Epilepsy Australia and Epilepsy NZ continue to work closely with Epilepsy NZ's General Manager Frank Gouveia, meeting with Robert Cole and Denise Chapman in May to examine ways we can utilize expertise for our mutual benefit.

Our commitment to the IBE Western Pacific Region continues. In 2013 I was elected Chair of the Western Pacific Region, following on from out-going Chair Robert Cole. The 2013-2017 incoming Western Pacific Regional Executive Committee is: Chair Denise Chapman (Australia) Vice Chair Frank Gouveia (New Zealand) and Secretary Dr Yuan-fu Tseng (Taiwan). These positions are voluntary and officially took effect at the General Assembly, International Epilepsy Congress, Montreal in June.

The goals the committee shall be working towards over the next four years are:

- Improve the visibility of epilepsy

and the activities of the Global Campaign in all countries

- Promote activities / epilepsy projects at a regional level
- Assess and strengthen health care systems analysis for epilepsy by acquiring a better understanding of the conceptual model, magnitude and scope of the coverage gap including treatment and knowledge gap (definition), measuring the burden of epilepsy and methods for conducting resource assessments
- Increase partnerships and collaboration with other organisations.

The Committee will also be assisting where they can to ensure the success of the 10th Asian & Oceanic Epilepsy Congress to be held in Singapore in 2014.

## **Our International contribution**

It is with great pride to announce that this year Robert Cole, President Epilepsy Australia and CEO The Epilepsy Centre SA & NT, was elected as Treasurer, International Bureau for Epilepsy for 2013-2017. His election reflects the respect Robert has earned from the international epilepsy community for his commitment to the IBE over the past 6 years serving, in a voluntary capacity, as Chair, Western Pacific Region (2009-2013); Chair, IBE Editor's Network (2007-present); and as Co-Chair 9th Asian & Oceanic Epilepsy Congress held in Manila in 2012.

It has been 20 years since an Australian has been elected to a position on the IBE Executive, with Robert following in the footsteps of the late R M Gourlay, who also served as IBE Treasurer. We congratulate Robert on his appointment.

We acknowledge the valuable contribution of Dr Rosey Panelli who continues to advocate for SUDEP internationally. Dr Panelli presented on SUDEP at the Presidential Symposium 30th International Epilepsy Congress Montreal attended by 4000 delegates. A Co-editor of Sudden Unexpected Death in

Epilepsy 2005, 2011 Dr Panelli flew the flag for Australia at international SUDEP meetings over the past year.

## **VALE Dr Michael Hills**

Epilepsy Australia was saddened to learn of the sudden passing of our good friend and colleague from New Zealand, Dr Michael Hills on 1 May 2013. Mike will not only be remembered for his invaluable contribution to the international epilepsy community through his service over twelve years to IBE, but also for his pioneering psychosocial research into epilepsy.

## **Last but not least...**

I wish to express my appreciation for the support I have received throughout the year from the Epilepsy Australia Board, and in particular from our President Robert Cole for his guidance and leadership; Jacinta Cummins for always being willing to share the load when needed; and Dr Christine Walker for her continued wise counsel.

As we move into our 13th year of operations, I look forward to another year serving the Australian epilepsy community.



Denise Chapman  
Executive Officer  
Epilepsy Australia  
3 October 2013



**Financial Report for  
the year ended  
30 June 2013**

**Epilepsy Australia Limited**

**ABN 14 097 003 382**

# Directors' Report

Your directors present their financial report on Epilepsy Australia Ltd for the period ended 30 June 2013.

The names of the directors throughout the period and at the date of this report unless otherwise stated are:

|  |  |
|--|--|
| Robert Leslie Cole                         | Christine Florence Walker                                |
| Jan Margaret Taylor                        | Richard James Eccles                                     |
| Michelle Lisa Bellon (resigned 26/10/2012) | Helen Louise Whitehead                                   |
| Margo Jacqueline Bastow                    | Patricia Jacinta O'Donnell                               |
| Lindsay Margaret Vowels                    | Tony Chapman (resigned 3/9/2012)                         |
| Suresh Rajan                               | Rod Martin (appointed 17/1/2013)                         |
| Helen Davis (appointed 25/3/2013)          | Leanne Eastham (appointed 12/9/2012; resigned 13/3/2013) |

The principal activities of the Company during the financial year were:

To prepare, publish and distribute handbooks, papers, articles and other educational material, to hold seminars and lectures, and to advocate on behalf of people living with epilepsy, all with the view to fostering national consumer educations so that consumers may make informed choices and decisions about epilepsy.

No significant change in the nature of these activities occurred during the year.

The profit from ordinary activities after income tax amounted to \$62,177.

No matter of circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

| Meeting attendance | Attended | Board Meetings Eligible |
|--------------------|----------|-------------------------|
| Robert Cole        | 5        | 5                       |
| Patricia O'Donnell | 5        | 5                       |
| Helen Whitehead    | 4        | 5                       |
| Jan Taylor         | 4        | 5                       |
| Christine Walker   | 2        | 5                       |
| Suresh Rajan       | 2        | 5                       |
| Richard Eccles     | 0        | 5                       |
| Margo Bastow       | 1        | 5                       |
| Lindsay Vowels     | 1        | 5                       |
| Rod Martin         | 1        | 3                       |
| Leanne Eastham     | 1        | 2                       |
| Helen Davis        | 2        | 2                       |
| Michelle Bellon    | 0        | 2                       |

## Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 10.

Signed in accordance with a resolution of the Board of Directors:

  
\_\_\_\_\_  
Director  
Dated 3/10/2013

  
\_\_\_\_\_  
Director  
Dated 3/10/13.

**EPILEPSY AUSTRALIA LIMITED**  
**ABN 14 097 003 382**

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION  
307C OF THE CORPORATION ACT 2001**

I declare that to the best of my knowledge and belief, during the year ended 30 June 2013 there have been:

- i. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



Sean Denham

Dated: 24 OCTOBER 2013  
Sean Denham & Associates  
Suite 1, 707 Mt Alexander Road  
Moonee Ponds VIC 3039

# Statement of comprehensive income for the period ended 30 June 2013

|   | Note | 2013<br>\$     | 2012<br>\$     |
|---|------|----------------|----------------|
| <b>Revenue</b>                          |      |                |                |
| Fundraising - Donations                 |      | 109,632        | 73,629         |
| Fundraising - Community                 |      | 16,435         | 28,047         |
| Bequests                                |      | 2,000          | 5,000          |
| Grants                                  |      | -              | 37,000         |
| States Contributions                    |      | 28,032         | 40,252         |
| Sundry Income                           |      | 18,681         | 8,956          |
| Training Income                         |      | 7,663          | 6,623          |
|   |      | <u>182,443</u> | <u>199,507</u> |
| <b>Expenses</b>                         |      |                |                |
| Administration                          |      | 20,155         | 14,409         |
| Accounting and Audit Expense            |      | 6,250          | 6,000          |
| Advertising and Promotion               |      | 4,038          | 43,041         |
| Computer Expense                        |      | -              | 2,570          |
| Conference and Travel Expense           |      | 2,605          | 12,723         |
| Depreciation Expense                    |      | 620            | 155            |
| Fundraising Expense                     |      | 3,507          | 5,085          |
| Personnel Expense                       |      | 58,792         | 76,808         |
| Printing and Publication Expense        |      | 18,163         | 10,804         |
| SUDEP Expense                           |      | 538            | 13,456         |
| Sundry Expense                          |      | 389            | 2,527          |
| Telecommunication Expense               |      | 5,211          | 6,197          |
|   |      | <u>120,266</u> | <u>193,775</u> |
| <b>Profit before income tax</b>         |      | <b>62,177</b>  | <b>5,732</b>   |
| Income Tax Expense                      | 2    | <u>-</u>       | <u>-</u>       |
| Profit after income tax                 |      | 62,177         | 5,732          |
| Total other comprehensive income        |      | <u>-</u>       | <u>-</u>       |
| Total comprehensive income for the year |      | <u>62,177</u>  | <u>5,732</u>   |

The accompanying notes form part of this financial report.

# Statement of financial position

## for the period ended 30 June 2013

|                                  | Note | 2013<br>\$     | 2012<br>\$     |
|----------------------------------|------|----------------|----------------|
| <b>CURRENT ASSETS</b>            |      |                |                |
| Cash and cash equivalents        | 3    | 156,467        | 70,203         |
| Trade and other receivables      | 4    | 20,754         | 66,043         |
| <b>TOTAL CURRENT ASSETS</b>      |      | <u>177,221</u> | <u>136,246</u> |
| <b>NON-CURRENT ASSETS</b>        |      |                |                |
| Property, plant & equipment      | 5    | 1,104          | 1,724          |
| <b>TOTAL NON-CURRENT ASSETS</b>  |      | <u>1,104</u>   | <u>1,724</u>   |
| <b>TOTAL ASSETS</b>              |      | <u>178,325</u> | <u>137,970</u> |
| <b>CURRENT LIABILITIES</b>       |      |                |                |
| Trade and other payables         | 6    | 16,214         | 35,289         |
| Provisions                       | 7    | 11,165         | 14,922         |
| <b>TOTAL CURRENT LIABILITIES</b> |      | <u>27,379</u>  | <u>50,211</u>  |
| <b>NON-CURRENT LIABILITIES</b>   |      |                |                |
| Provisions                       | 7    | <u>11,155</u>  | <u>10,145</u>  |
| <b>TOTAL LIABILITIES</b>         |      | <u>38,534</u>  | <u>60,356</u>  |
| <b>NET ASSETS</b>                |      | <u>139,791</u> | <u>77,614</u>  |
| <b>MEMBERS' FUNDS</b>            |      |                |                |
| Retained profits                 |      | <u>139,791</u> | <u>77,614</u>  |
| <b>TOTAL MEMBERS' FUNDS</b>      |      | <u>139,791</u> | <u>77,614</u>  |

The accompanying notes form part of this financial report.

## Statement of changes in equity for the period ended 30 June 2013

|                                   | Retained<br>Earnings | Total   |
|-----------------------------------|----------------------|---------|
|                                   | \$                   | \$      |
| <b>Balance at 1st July 2011</b>   | 71,882               | 71,882  |
| Profit attributable to the entity | 5,732                | 5,732   |
| <b>Balance at 30th June 2012</b>  | 77,614               | 77,614  |
| Profit attributable to the entity | 62,177               | 62,177  |
| <b>Balance at 30th June 2013</b>  | 139,791              | 139,791 |

The accompanying notes form part of this financial report.

# Statement of cash flows

## for the period ended 30 June 2013

|  | <b>Note</b> | 2013<br>\$     | 2012<br>\$     |
|--|-------------|----------------|----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>          |             |                |                |
| Receipts from customers & other sources              |             | 222,879        | 164,983        |
| Payments to suppliers and employees                  |             | (141,468)      | (165,775)      |
| Interest received                                    |             | 4,853          | 196            |
| Net Cash provided by operating activities            | 8           | <u>86,264</u>  | <u>(596)</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>          |             |                |                |
| Payments for purchase of property and equipment      |             | -              | (1,879)        |
| Net Cash provided by (used in ) investing activities |             | <u>-</u>       | <u>(1,879)</u> |
| Net increase (decrease) in cash held                 |             | 86,264         | (2,475)        |
| Cash at the beginning of the year                    |             | 70,203         | 72,678         |
| Cash at the end of the year                          |             | <u>156,467</u> | <u>70,203</u>  |

The accompanying notes form part of this financial report.

# Notes to the financial statements

## for the period ended 30 June 2013

### Note 1: Statement of Significant Accounting Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial reports. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the report are as follows:

#### a. Cash and Cash Equivalents

Cash and cash equivalents included cash on hand, deposits held at call with banks, and other short-term highly investment with original maturities of three months or less.

#### b. Income Tax

No provision for income tax has been raised, as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

#### c. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of property, plant and equipment is depreciated over the useful lives of the assets to the company commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### d. Employee Entitlements

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Provision is made for the entity's liability for long service leave from commencement of employment not from the 5 year employment period normally accrued as industry practice.

#### e. Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### f. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

#### g. Revenue

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

#### **Grant Income**

Grant income received, other than for specific purposes, is brought to account for the period to which the grant relates. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

# Notes to the financial statements

## for the period ended 30 June 2013

### **Deferred Income**

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

### **Capital Grants**

Grant income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

### **Interest Revenue**

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

### **Donations**

Donations income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

### **i Adoption of New and Revised Accounting Standards**

During the current year the company adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

### **j New Accounting standards for Application in Future Periods**

The Australian Accounting Standards Board has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods and which the company has decided not to early adopt. A discussion of those future requirements and their impact on the company is as follows:

- a. AASB 2009–12: Amendments to Australian Accounting Standards [AASBs 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052] (applicable for annual reporting periods commencing on or after 1 January 2011).  
This Standard makes a number of editorial amendments to a range of Australian Accounting Standards and Interpretations, including AASB 108: accounting Policies, Changes in accounting Estimates and Errors and AASB 1031: Materiality. However, these editorial amendments have no major impact on the requirements of the respective amended pronouncements.
- b. AASB 2010–4: Further Amendments to Australia Standards arising from the Annual Improvements Project [AASBs 1, 7, 101 & 134 and Interpretation 13] (applicable for annual reporting periods commencing on or after 1 January 2011).  
This Standard details numerous non-urgent but necessary changes to various Accounting standards, including AASB 101 and AASB 108, arising from the IASB's annual improvements project. These changes are not expected to have a major impact on the presentation of the company's financial report. Key changes include:
  - clarifying the application of AASB 108 prior to an entity's first Australian-Accounting-Standards financial statements; and
  - amending AASB 101 to the effect that disaggregation of changes in each component of equity arising from transactions recognised in other comprehensive income is required to be presented, but is permitted in the statement of changes in equity or in the notes.
- c. AASB 2010–5: Amendments to Australian Accounting Standards (October 2010) [AASBs 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042] (applicable for annual reporting periods beginning on or after 1 January 2011).

This Standard makes numerous editorial amendments to a range of Australian Account Standards and Interpretations, including AASB 101 and AASB 107. However, these editorial amendments have no major impact on the requirements of the respective amendment pronouncements.

# Notes to the financial statements

## for the period ended 30 June 2013

|   | 2013           | 2012          |
|---|----------------|---------------|
|   | \$             | \$            |
| <b>Note 2: Income Tax Expense</b>                               |                |               |
| Prima facie tax payable on operating profit at 30% (2010 - 30%) | 18,653         | 1,720         |
| Less tax effect of:   |                |               |
| - non-taxable member income arising from exempt charity status  | (18,653)       | (1,720)       |
| Income tax expense  | <u>-</u>       | <u>-</u>      |
| <b>Note 3: Cash and cash equivalents</b>                        |                |               |
| Cash at Bank  | 2,561          | 7,347         |
| Epilepsy Australia Donation Fund                                | 153,906        | 62,856        |
|   | <u>156,647</u> | <u>70,203</u> |
| <b>Note 4: Trade and other receivables</b>                      |                |               |
| Accounts Receivable   | 20,187         | 31,308        |
| Prepayments   | 567            | 561           |
| Accrued Income  | -              | 34,174        |
| Net Cash provided by (used in ) investing                       | <u>20,754</u>  | <u>66,043</u> |
| <b>Note 5: Property, plant &amp; equipment</b>                  |                |               |
| Office Equipment - at cost                                      | 1,879          | 1,879         |
| Less: Accumulated depreciation                                  | (775)          | (155)         |
|   | <u>1,104</u>   | <u>1,724</u>  |
| <b>Note 6: Trade and other payables</b>                         |                |               |
| Trade creditors and accruals                                    | <u>16,214</u>  | <u>35,289</u> |
| <b>Note 7: Provisions</b>                                       |                |               |
| Provision for Annual Leave                                      | <u>11,165</u>  | <u>14,922</u> |
| <b>Non-Current</b>  |                |               |
| Provision for Long Service Leave                                | <u>11,155</u>  | <u>10,145</u> |

# Notes to the financial statements

## for the period ended 30 June 2013

|  | 2013          | 2012         |
|--|---------------|--------------|
|  | \$            | \$           |
| <b>Note 8: Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax</b> |               |              |
| Profit after income tax  | 62,177        | 5,732        |
| Cash flows excluded from operating profit attributable to operating activities;                                  |               |              |
| - Depreciation   | 620           | 155          |
| - Loss on disposal   |               |              |
| Changes in assets and liabilities;   |               |              |
| - (Increase)/decrease in trade and other debtors   | 45,289        | (34,522)     |
| - Increase /(decrease) in trade and other payables   | (19,075)      | 15,505       |
| - Increase /(decrease) in provisions   | (2,747)       | 12,534       |
| Net cash provided by Operating Activities  | <u>86,264</u> | <u>(596)</u> |

### Note 9: Company Details

The registered office of the company is:  
Epilepsy Australia Ltd  
587 Canterbury Road  
Surrey Hills VIC 3127

### Note 10: Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the company applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

### Note 11: Members Guarantee

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstandings and obligations of the entity. At 30 June 2013 the number of members was 6.

# Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 1 to 11 are in accordance with the Corporations Act 2001; and
  - (a) comply with Accounting Standards; and
  - (b) give a true and fair view of the financial position as at 30 June 2013 and its performance for the year then ended on that date of the entity.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director

Dated

3/10/2013



Director

Dated

3/10/13.

EPILEPSY AUSTRALIA LIMITED  
ABN 14 097 003 382

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF  
EPILEPSY AUSTRALIA LIMITED**

**Report on the Financial Statements**

We have reviewed the accompanying 30 June 2013 financial report of Epilepsy Australia Limited, which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Director's statement.

*Director's Responsibility for the financial report*

Director's of the Association are responsible for the preparation of the financial report as at 30 June 2013 that gives a true and fair view in accordance with Corporations Act 2001.

This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the 30 June 2013 financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting making accounting estimates that are reasonable in the circumstances.

*Assurance practitioner's responsibility*

Our responsibility is to express a conclusion on the 30 June 2013 financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2400 Review of a Financial Report Performed by an Assurance Practitioner who is not the Auditor of the Entity, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report is not presented fairly, in all material respects, in accordance with the Corporations Act 2001.

ASRE 2400 requires us to comply with the requirements of the applicable code of professional conduct of an accounting body.

A review of an annual financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

*Independence*

In conducting our review, we have complied with the independence requirements of the Australian professional accounting bodies.

*Conclusion*

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the annual financial report of Epilepsy Australia Limited does not present a true and fair view, in all material respects, the Epilepsy Australia Limited's financial position as at 30 June 2013 and of its financial performance and its cash flows for the year ended on that date in accordance with the Corporations Act 2001.

*Basis of accounting*

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Director's reporting responsibilities. As a result, the financial report may not be suitable for another purpose.



Sean Denham

Sean Denham & Associates

Dated: 24 OCTOBER 2013

Suite 1, 707 Mt Alexander Road, Moonee Ponds Vic 3039



# epilepsy

AUSTRALIA

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