

# EMPOWERED LEARNING TRUST



## ANNUAL PERFORMANCE REPORT 2019



**EMPOWERED LEARNING TRUST**

*"Removing Barriers to Learning"*



**Legal name of entity**

Empowered Learning Trust

**Entity type**

Empowered Learning Trust is a Charitable Trust  
Incorporated under the Charities Trust Act 1957

**Registration number**

CC47066

**Postal address**

Po Box 33, Reporoa, 3060

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**ALL CHILDREN  
WILL HAVE  
EQUITABLE ACCESS  
TO EDUCATION  
REGARDLESS OF THEIR  
LEARNING  
DIFFERENCES.**

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## MESSAGE FROM THE PROJECT MANAGER

Each year brings its challenges and rewards when you are working in the Not-For-Profit realm. This year has been no exception.

We have been privileged to work some wonderful schools, who have engaged so willingly with our programs and have seen the positive results this can have for the children in their classrooms. We have had the satisfaction of seeing improved student performance and well-being in many of the young people we have supported and this report will cover some of those.

Our board has continued to work towards becoming a sustainable entity in a challenging environment where volunteers are hard to find and retain, and funding is in high demand from many high calibre organisations. My thanks goes to the wonderful people who make up our board and continue to give their time on a voluntary basis and who have such passion for what we do. Our staff are also integral to the success of our programs, and we are very lucky to have Kim and Sarah's expertise, dedication and experience in our team.

As we move forward, we will continue to offer screening programs in local schools across the Central North Island region, and continue to look towards new collaborations in order to best support young people with learning and processing difficulties in our schools. We also look forward to working with bodies that are implementing the new Ministry of Education Disability & Learning Support Action Plan.

I look back on a successful year in 2019 and am proud to say that we were the winners of the 2019 Charity Reporting Awards for Tier 4 organisations.. To make our programs possible we rely heavily on our funders and we are thankful for to the wonderful support of Lottery Grants Board, Rotorua Energy Charitable Trust, Rotorua Lakes Council, Taupo District Council, COGS, Chorus, Vetora, and local Rotary and Lions Clubs. Thank you. Without you our programs wouldn't be possible.

*Karen Barker*



**"NEVER DOUBT THAT A SMALL  
GROUP OF THOUGHTFUL,  
COMMITTED CITIZENS CAN  
CHANGE THE WORLD – INDEED  
IT IS THE ONLY THING THAT  
EVER HAS."**

*(Margaret Mead)*

*Karen Barker*  
*(Screening Project Manager)*

Registered Pharmacist, mother and business owner, Karen is passionate about helping young people to achieve to their full potential. Working alongside teachers and families to help identify and support and empower students is very rewarding.

# MESSAGE FROM THE BOARD



It seems such a short time since I wrote the last annual report as Chairperson for the Empowered Learning Trust, and my role seems to be simpler than ever, with systems running well and staff operating efficiently and effectively after several years in their roles.

Relationships with our partners in the education field remain strong and mutually respectful. We acknowledge the huge and varied demands on teachers and principals, and we are grateful for their co-operation and support. As a result, our screening and intervention programmes make learning easier for around 15% of the students we screen.

While the ideal situation would be to extend our screening programmes out across all schools in the country, as a voluntary organisation relying on the success of funding applications, we acknowledge the need to operate within our means of both personnel and funding.

It is testimony to our manager Karen Barker that we have continued to do this. She keeps a very thorough record of all funding allocations, and exactly how each of these is spent, checking with our treasurer Yvonne Hathaway, and reporting to the board monthly on how our programmes are tracking in relation to our budget. Their excellence was recognised recently at a national level when the Empowered Learning Trust was placed first in the Tier 4 category of the 2019 NZ Charity Reporting awards. Congratulations to our financial team on this significant achievement, which further enhances our solid reputation with funders.

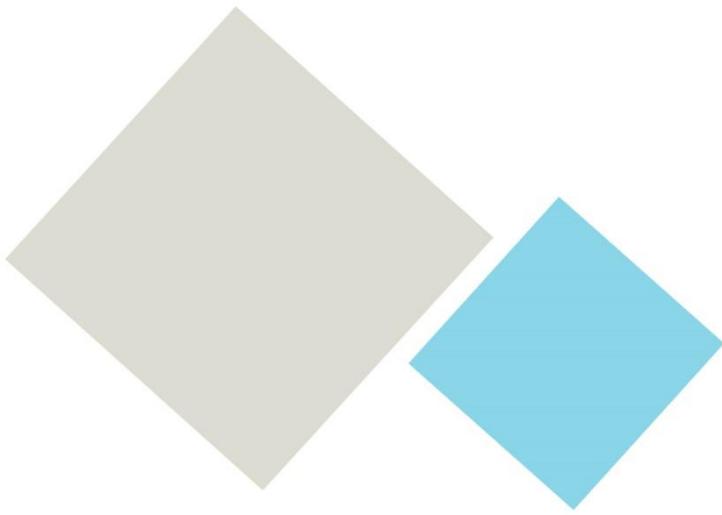
This year we have welcomed new board member Anne Roder to our team of volunteers, and I sincerely thank this dedicated group of women who choose to give back to their community. As we look towards the future, some of our long standing board members and staff are starting to approach new stages in their lives. It is therefore a priority for us to prepare for change and manage our succession plan.

Gathering data is always a challenge in a constantly changing environment, but after 8 years in operation we have gathered some consistent and meaningful data around the incidence of learning difficulties and the success of relatively simple and low cost solutions. When we consider the long term effect of failure to succeed in the classroom, on a child's self-esteem, the old adage 'a stitch in time saves nine' is applicable. To be able to identify the cause, and offer solutions remains much more cost effective than trying to offer learning support, or social support later in life. In addition to being valuable for our own planning, we hope this data may contribute to increased knowledge in the wider education sector and prompt more action and spending in this area long term. To this end, we continue to network and share information with others at every opportunity.

It remains our biggest reward to hear of the changes in the lives of young people who have been able to unlock learning potential as a result of our programmes. These stories are well documented in the report that follows.

Another highlight of being involved in a progressive organisation such as the Empowered Learning Trust, is the opportunity it brings to work with other like-minded people. While we may have identified a great need, and a way to contribute to this need, without the support of our wonderful funding partners, and those we work alongside, our chances of success would be severely limited. In the words of Helen Keller "Alone we can do so little, together we can do so much"

**Kathy Cane**  
Board Chairperson



## ABOUT OUR TRUST

We are a charitable trust that is run by volunteers and is entirely self-funded. We rely heavily on the generosity of donors and funding organisations to deliver our programs in schools.

*"It is the intention of the Trust to engage in projects that identify barriers to learning and provide support so that young people can reach their potential and exceed expectations. These efforts will improve the holistic well-being of individuals ultimately leading to a more harmonious community. The cornerstones to our work are integrity, generosity, and fostering the understanding of differences."*

### **Our beliefs:**

- We believe people have the right of access to education regardless of learning style or difference
- We acknowledge everyone's unique abilities and strengths
- We support community inclusion and participation

### **Our assumptions:**

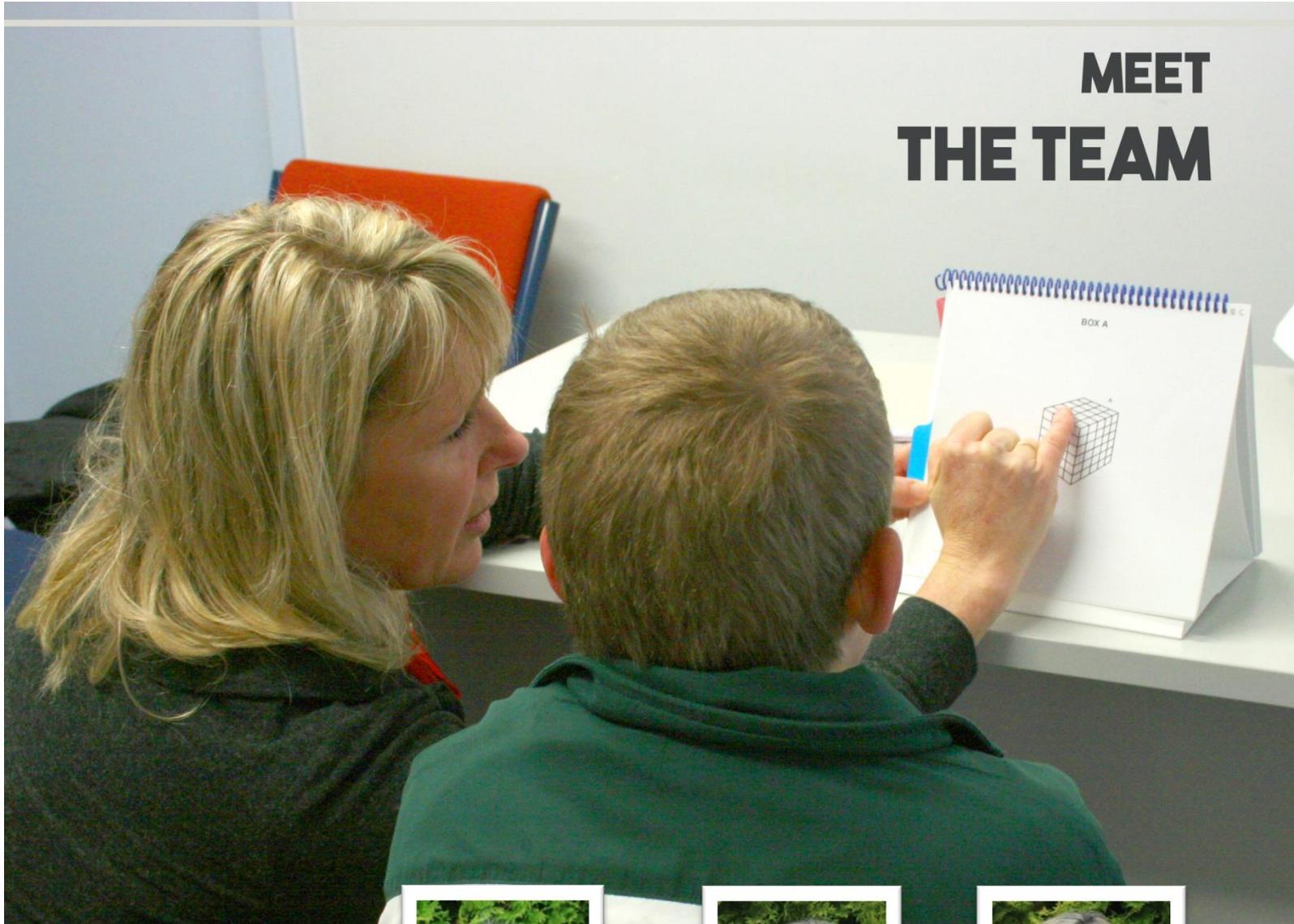
- We can make a real difference in our community
- All people have equal rights
- All people have strengths and assets, and can be valuable members of our community.
- By working to support youth in our community we will aim to reduce youth truancy and offending.

### **Our purpose:**

**To provide specialised screening programmes that identify early, children who are having difficulties at school. These programmes work alongside any services and programmes already offered by schools. This will add value to what schools already offer, and provide additional valuable information about these children that can be used to tailor support and resources within the school and community.**



# MEET THE TEAM



## Our Staff



**Kim Shearer,  
Community Screener.**

Kim has a background in Occupational Therapy, and is a qualified Irlen Screener. She has been screening in schools for the last seven years.



**Sarah McKnight,  
Community  
Screener.**

Sarah has a background in Early Childhood Education, and is a qualified Irlen Screener. She has been screening in schools for the last seven years.



**Karen Barker,  
Screening Project  
Manager**

Karen has a background as a Pharmacist and also has training in supporting those with learning difficulties.

*"The dedication of a few local personnel in the Empowered Learning Trust is quite remarkable and clearly demonstrates what can be achieved. This initiative has the potential to grow and encompass other areas of need and because they work with strong consultative and review processes any project they undertake has a high likelihood of succeeding."*

*– Margaret Civil, Principal of Reporoa Primary 2015*



**Kathy Cane, NZRN.**  
**Chairperson**

Kathy and her husband Malcolm run a deer farming business. She is a registered nurse who has a passion for understanding how the human body functions and is currently studying Bioenergetics. Her vision is that the Empowered Learning Trust will make a difference for those challenged with learning difficulties so they may follow a more positive path in life.



**Kim Shearer.**  
**Occupational Therapist.**  
**Secretary.**

Kim and her husband Graeme run a dairyfarming business. Kim has worked as an occupational Therapist and has managed the Reporoa Health Service for over ten years before coming to work for Empowered Learning.



**Yvonne Hathaway.**  
**Business Owner. Treasurer**

Yvonne runs a dairyfarming business with her husband Graeme. Her interests include education and it has created an awareness in her that all children deserve a learning experience that promotes positive outcomes. She believes that identifying barriers to learning and early intervention are keys to helping those with learning difficulties

# MEET OUR BOARD

*"If our hopes of building a better and safer world are to become more than wishful thinking, we will need the engagement of volunteers more than ever." – Kofi Annan*



**Annabell Lane.**  
**Teacher.**

Annabell and her husband farm for Landcorp and she is the SENCO at Reporoa College. Annabell works tirelessly with families of students with learning difficulties in order to best help reach their true potential. She is excited about the support that Empowered Learning Trust is offering the youth of our community and enjoys contributing from both a teacher and parent's perspective



**Sarah McKnight.**  
**Early Childhood Teacher**

Sarah and her husband Euan run a dairyfarming business and she has been an active member of the community since emigrating from Scotland 30 years ago. With a keen interest in child development, it is Sarah's belief that every child has the right to be equipped for the best level of education and opportunities available to them.



**Meri Brown**  
**Teacher**

Meri and her fiancée of 27 years, dairy farm as Variable order sharemilkers in Reporoa. Meri believes that any opportunity to increase people's awareness of learning difficulties and proactive in helping alleviate these issues early, is paramount to a child's self-confidence and future learning success.

## OUR SERVICES

It is the intention of the Empowered Learning Trust to deliver screening programs that identify individual student's barriers to learning and to offer a range of interventions that assist them to reach their optimum potential.

**WE AIM TO WORK  
COLLABORATIVELY  
WITH SCHOLS AND  
OTHER COMMUNITY  
ORGANISATIONS.**





**Our team deliver professional, empathetic and targeted services that compliment those already in place in each school.**

Our screeners visit schools and screen all year 4 students for visual and auditory processing issues.

We aim to provide this service and any support at no cost to the schools or families.



**VISUAL PROCESING  
SCREENING**

Students are screened for visual issues, then referred on to the appropriate optometric and Irlen professionals.

There is no cost to whanau.

Irlen affects about 15% of the general population. We fit around 20% of the year group with corrective lenses each year.



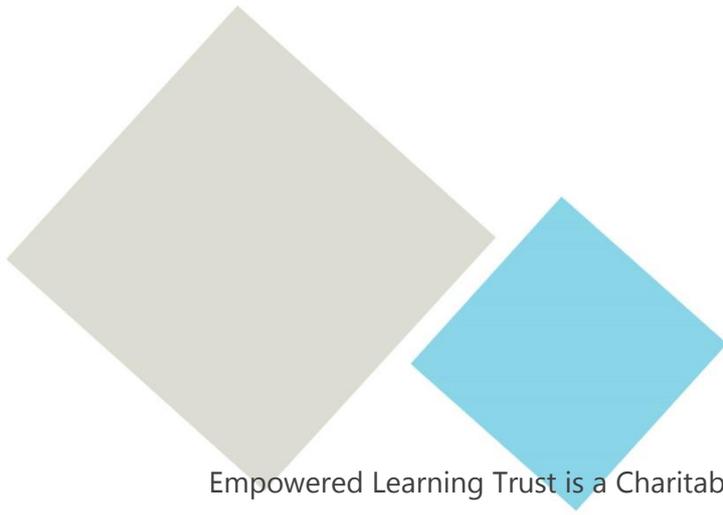
**AUDITORY PROCESSING  
SCREENING**

Our screeners use verified screening software to screen al year 4 students. Those with auditory issues are refered to an audiologist, and then supported with programs that can be delivered at school or at home.



**SCREENING FOR  
LEARNING DIFFICULTIES**

Students are screened using Lucid software and the reports are provided to the schools so that they can provide targetted support or apply for Special Assessment Conditions for those students that require them.



# ENTITY INFORMATION

Empowered Learning Trust is a Charitable Trust Incorporated under the Charities Trust Act 1957

**Legal name of entity**

Empowered Learning Trust

**Entity type****Registration number**

CC47066

**Postal address**

PO Box 33, Reporoa, 3060

**Contact**

027 293 5150

[www.empoweredlearningtrust.co.nz](http://www.empoweredlearningtrust.co.nz)

email: [empoweredlearning@xtra.co.nz](mailto:empoweredlearning@xtra.co.nz)

**Entity Purpose or mission**

It is the intention of the Empowered Learning Trust to engage in projects that work towards removing barriers to learning allowing students to reach their true potential. These efforts will improve the holistic well-being of individuals, which will ultimately lead to a safer, more harmonious community.

In recognising that key areas of education and health are under-resourced and under-staffed, the vision of the Empowered Learning Trust is to support schools to help these students, by designing and delivering screening programs that identify and support young people with visual, auditory, and learning processing issues.

Once identified the Trust provides corrective lenses and Irlen tints, therapy for Auditory Processing Disorder, and works with schools to help students that require special learning support with extra assessments and support that is outside the regular spectrum of services provided by the Ministry of Education or Ministry of Health services.

**Entity Structure:**

We are a Charitable Trust run by a board of seven volunteer trustees. We have a Chairperson, Secretary and Treasurer elected from these board members each year at the AGM. All these positions are unpaid. We employ a Screening Project Manager to oversee the day to day running of the trust, to formulate budgets and funding proposals and gather funding, and to oversee the two Community Irlen Screeners in their work. The Screening Project Manager is employed by and reports to the board.

**Main sources of cash and resources:**

We gain most of our funding for our projects from various trusts via grants. We also have income from donations via the "Give A Little" website, and we organise annual fundraising events. We also receive donations from local organisations such as Reporoa Lions Club, local iwi Ngati Tahu-Ngati Whaoa, and various local businesses. (see our website for a full list of supporters: [www.empoweredlearningtrust.co.nz](http://www.empoweredlearningtrust.co.nz)). We receive no government funding or contracts.

**Volunteers and donated goods and services:**

We rely on our 7 board members and various other part time volunteers to help with fundraising events and the day to day running of the Irlen screening project. There are three paid positions in our organisation - Screening Project Manager and two Community Screening staff. We would like to thank Chorus for subsidising the rent on the building that we share with them and use as our office.

# STATEMENT OF SERVICE PERFORMANCE



	Actuals This year	Actuals last year
<b>Vision program</b>		
Children given Irlen/Vision questionnaire	216	350
Children screened in-depth by Community Screeners	127	220
Children referred on for further testing with optometrist/Irlen Diagnostician	87	170
Children fitted with corrective lenses	37 new 7 refits	76 new 2 refits
% of total student population fitted with lenses	17%	22%
% of children not attending appointments	47%	46%
<b>APD program</b>		
Children screened for APD and hearing issues with Acoustic Pioneer	116	213
Ear health issues identified	3	5
Specialist Audiology & APD checks done	21	12
Children provided with Hear Builder	53	128
<b>Learning Difficulties Screening</b>		
Students screened for specific learning difficulties	19	112
Potential learning difficulties identified	19	94
Students provided with full educational assessments	-	8

## Description of the Entity's Outcomes:

1. Carry out professional, specific screening services in the Central North Island region that add value to school objectives.
2. Identify children having issues with vision, hearing, Auditory Processing Disorder, or learning difficulties.
3. Provide corrective lenses for those with optometric or Irlen issues
4. Provide therapy for Auditory Processing Disorder through a suitable supplier (APN Taupo)
5. Screen for learning difficulties using Lucid software, provide meaningful reports to school support staff, provide support for those young people who require extra assessment.
6. Provide support and information to schools and families regarding any of the above.
7. Evaluate early intervention programs successes and areas for improvement

# STATEMENT OF SERVICE PERFORMANCE (Cont.)

## KEY FIGURES

### 1. Vision/Irlen Screening

**IRLEN SYNDROME  
(VISUAL PROCESSING ISSUES)  
AFFECT 15% OF THE  
POPULATION**

Good vision is essential as we use visual cues when learning language and social skills. Many young people have undetected vision issues, as regular vision screening may not identify visual processing issues. With Irlen Syndrome, the brain has difficulty interpreting visual messages resulting in a distorted and confusing picture for those that are affected.

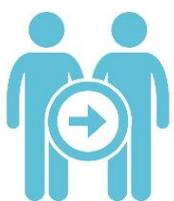
#### What have we achieved this year?



216 students given vision screening questionnaire



127 students screened in-depth with Kim & Sarah



87 students referred to optometrist & Irlen Diagnostician



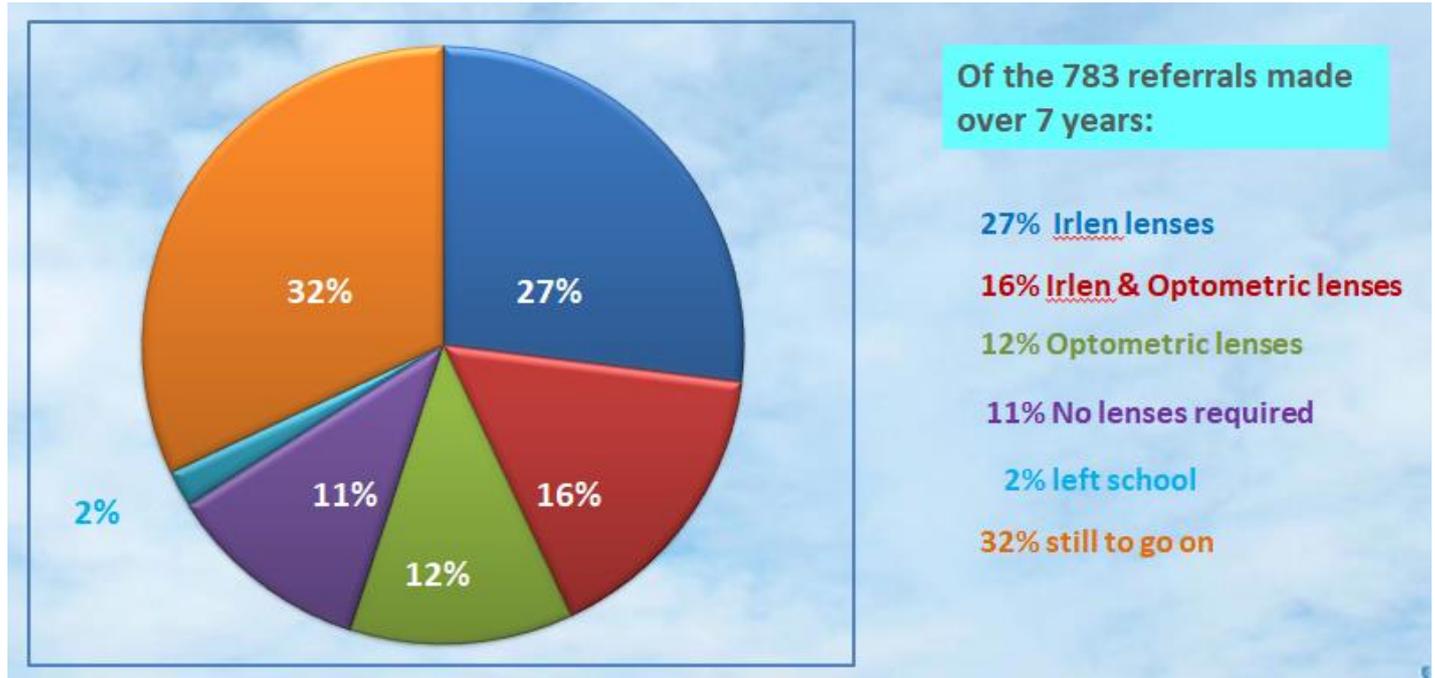
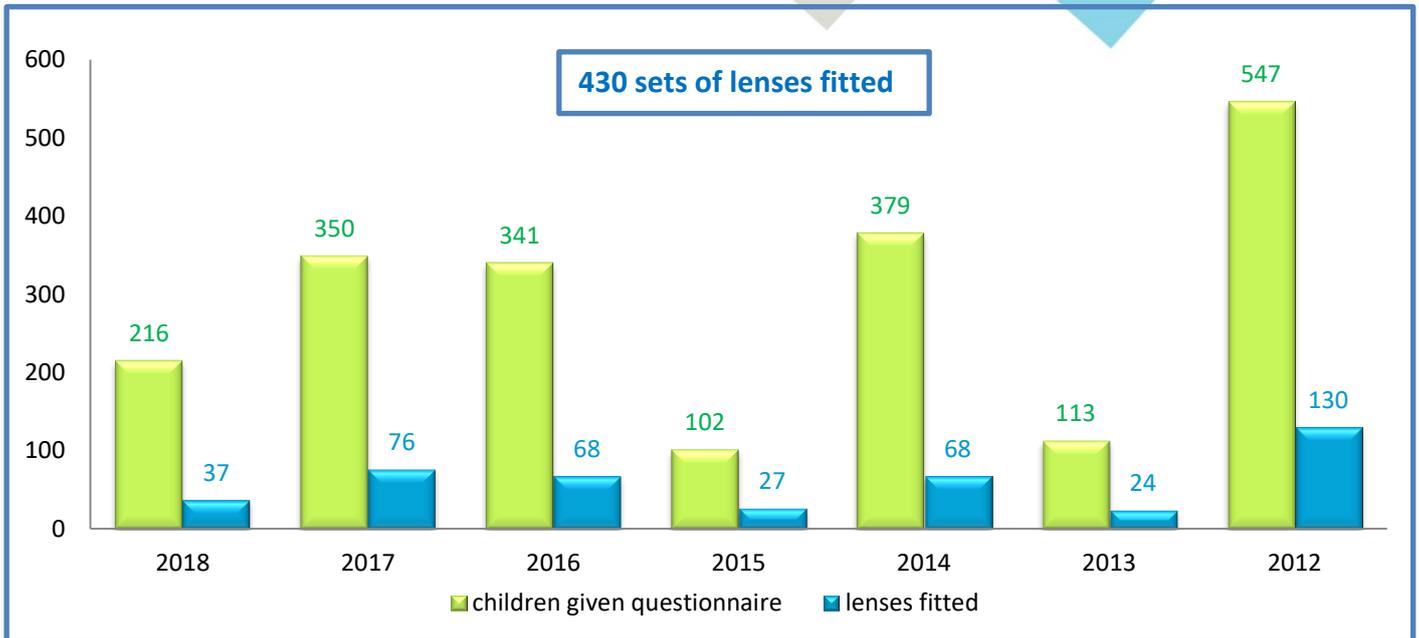
37 students fitted with corrective lenses to date, 7 student refits. 44 total



41 students did not attend their referral appointments



## Results of vision referrals 2012 to 2018



The Empowered Learning Trust has fitted **438 sets of corrective lenses** to students across the Central North Island over the last 7 years. (2012-2018)  
That is on average, 22% of the population we have screened.

We have observed that around **15%** of the general population are affected by Irlen Syndrome.

*"Casey, rocking her new Irlens lenses. In just one week we have already noticed improvements with her reading speed, confidence in herself & her hockey skills. She can finally see everyday things clearly, everything is brighter, words don't disappear off the page when she is reading and most of all – staircases and high platforms don't "move" like they used to. No wonder the poor girl was afraid of heights! If anyone is thinking about getting their kid's eyes tested for Irlens – DO IT. Life changing!" - Casey's mum*

**Stories from kids fitted with Irlen lenses**

*"Tai didn't like going to school before he got Irlen glasses, now he looks forward to coming to school. He wears his glasses all the time. He reads much more now and his Maths has improved. He doesn't complain about school work now." – Tai's Mum*



*"Tai went for his Irlens retest with the diagnostician yesterday and with Irlen lenses he can read at his age = 11 years (which he will be in April this year 2018). Without Irlen lenses he reads roughly at an 8 year old level. This matches the data we have at school. - Teacher*

*"The coloured lenses mean that I have a lot less headaches and the ones I do have are not very strong and I don't get dizzy anymore. Reading is easier because the words don't disappear, they were like waves before" – Te Wharemaru*



*"I have noticed that Te Wharemaru is more confident in reading and his reading fluency has improved immensely. He is pleased to show others, and will share the reasons for his glasses, which has given us all a better understanding of the difficulties that can be faced by individuals with vision difficulties."*

*- His Teacher*

*"Te Wharemaru's concentration has improved heaps. He no longer gets headaches. He is generally much happier and doesn't get as frustrated with things he is doing at home, particularly things that require concentration. His brother who had been away over the time Te Wharemaru got his glasses, noticed and commented on the positive change in Te Wharemaru as a whole." - his Mum*

All these children visited Mary Cubie (below left) and Nyree Grigsby our wonderful Irlen Diagnosticians based in Rotorua



For more student stories and up to date information about Irlen Syndrome visit:

[www.empoweredlearningtrust.co.nz](http://www.empoweredlearningtrust.co.nz)

# IRLEN LENSES - EVALUATION OF IMPACT

(Sample of 8 students from one school)

## Before your glasses did you:



Have difficulty seeing the words when reading

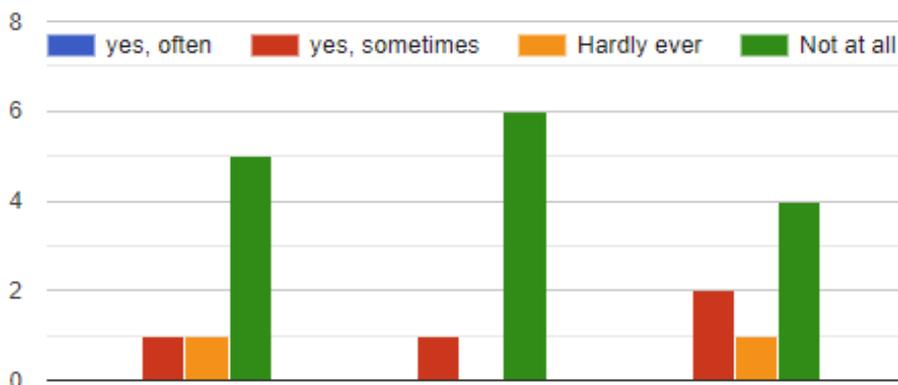
Get headaches or eye aches when reading

Lose your place on the page when reading

Have problems with small, crowded print

Have problems with double vision

## After wearing your glasses have you noticed that you:



Have difficulty seeing the words when reading

Get headaches or eye aches when reading

Lose your place on the page when reading

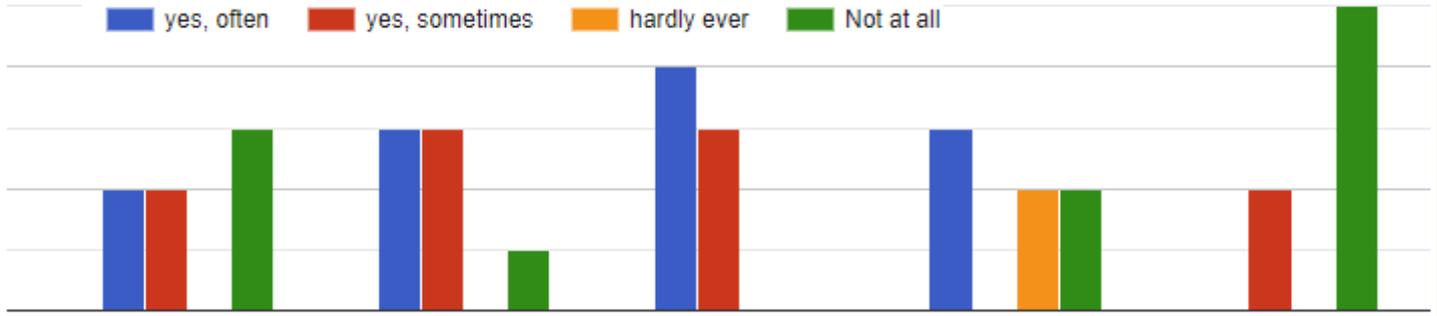
Have problems with small, crowded print

Have problems with double vision

### Summary of observations after wearing lenses:

- Most children had no difficulty seeing words
- Most had no headaches or eye aches
- Some children still lost their place while reading
- Most could cope with small, crowded print and had no double vision

## Before your glasses did you:



Find the print became blurred

Find letters or words moved around

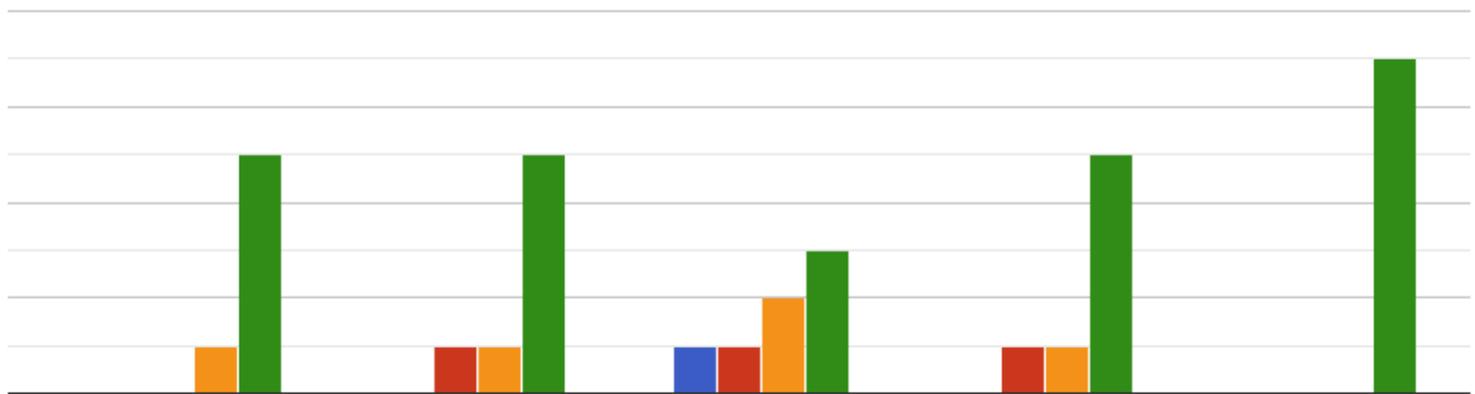
Notice glare or discomfort when reading

See a halo or aura around words

Have problems or discomfort reading from a computer

yes, often    yes, sometimes    hardly ever    Not at all

## After wearing your glasses have you noticed that you:



Find the print became blurred

Find letters or words moved around

Notice glare or discomfort when reading

See a halo or aura around words

Have problems or discomfort reading from a computer

### Summary of observations after wearing lenses:

- All children found it more comfortable to use a computer wearing their lenses
- Most found that the print was clearer (not blurred)
- Most said the letters didn't move around as much
- Some still experienced some level of discomfort
- Halos and auras around words mostly disappeared

## KEY FIGURES

### 2. Auditory Processing Disorder Screening

**AUDITORY PROCESSING ISSUES AFFECT AT LEAST 20% OF THE YEAR 4 POPULATION**

Once the ears have detected a sound is present, what the nerves and brain do with that information is what we call Auditory Processing. Every listening skill we have uses auditory processing. Those affected can have trouble with:

- hearing against background sound
- slowness in processing spoken information
- sensitivity in noisy situations

**What have we achieved this year?**



**116 students were screened with the Feather Squadron program**



**56 students showed signs of Auditory Processing difficulties. They began using a support program called Hear Builder in class.**



**7 students were referred for further audiology testing and further support put in place.**



## APD Support - What is Hear Builder?

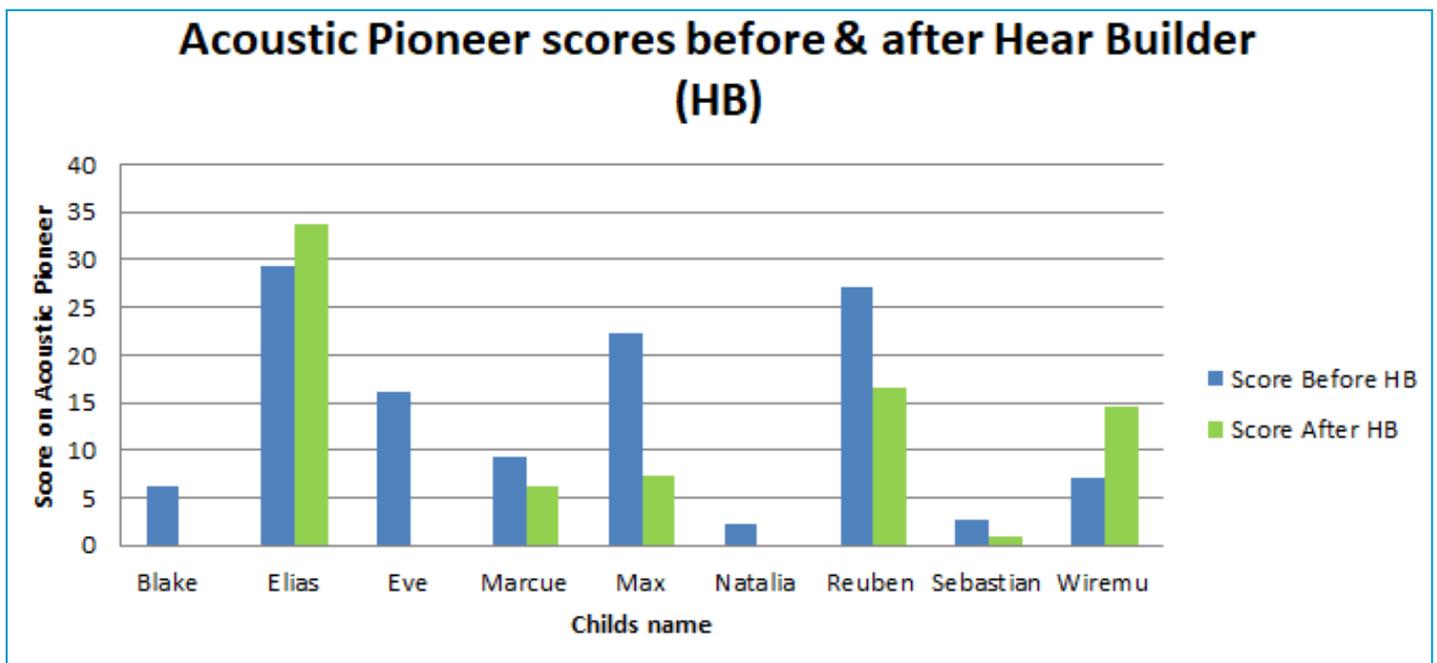
Hear Builder Auditory Memory is an interactive, theory-based program for auditory memory training. This intervention tool assists in improvement of auditory attention, comprehension, closure, and memory. It also provides the option of varying degrees of background noise to improve auditory figure-ground skills.

In addition, this systematic, multi-level approach allows the educator to consider individual strengths and weaknesses by setting appropriate levels of difficulty

Hear Builder consists of games played on an i-pad or computer that aim to strengthen skills in:

- Phonological awareness
- Sequencing
- Following instructions
- Auditory memory

We had a class participate on the program for one year and then retested them with the Feather Squadron screening program. The results are below- **the lower the score the less APD difficulties experienced.**



People with APD miss parts of speech if it is too fast or too complex, or if there is other competing sound present. They may completely miss, or misunderstand, spoken information. We need to be able to distinguish sounds of importance from all the sound around us. We also need to know all the sounds (phonemes) that make up our language.

Hearing difficulties can lead to:

- under-achievement in school despite great effort
- frustration
- low self-esteem
- difficulties with socialisation
- withdrawal
- anxiety
- behaviour problems

# STATEMENT OF SERVICE PERFORMANCE (Cont.)

## KEY FIGURES

### 3. Learning Differences Screening (Lucid Software)

**DYSLEXIA AFFECTS  
APPROXIMATELY 10% OF  
THE POPULATION**

“Dyslexia is a specific learning difference which is constitutional in origin and which, for a given level of ability, may cause unexpected difficulties in the acquisition of certain literacy and numeracy skills.”  
- Dyslexia Foundation



#### What have we achieved this year?



**19 students were screened with Lucid software. Reports provided to schools**



**5 college age students had applications made for Special Assessment Conditions**

Literacy is the foundation of all learning so identifying dyslexia early is critical. That way, children can be supported to participate in the full range of social, academic and other learning opportunities at school.

# FEEDBACK

## Feedback about our Lucid Screening in schools

*"Student X was a year 11 boy struggling his way through NCEA Level 1. Attendance was an issue and having just turned 16 his mother was thinking that maybe it was time he left school. As a result of the initial screening it was found that this student was a very bright boy with dyslexic indicators. This testing helped confirm what many of his teachers suspected and with this information we were able to apply to NZQA for him to have a Reader/Writer. In his words: "I would never have passed without a reader/writer." This student is now back at school in Year 12".*

*- Taupo-nui-a-Tia College*

*"Through the screening process, Empowered Learning Trust have identified Any students who need further testing and undertaken this with professionalism and discretion. These tests range from basic screening tools for APD, Irlen screening, or further Lucid Lass screening – which provides us with a more in-depth cognitive profile. From this point, using this evidence, I am able to meet with whanau to develop a plan of support."*

*- Senco, Taupo-Nui-a –Tia College*



BDO ROTORUA LIMITED

**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF EMPOWERED LEARNING TRUST**

**Report on the Performance Report**

**Opinion**

We have audited the performance report of Empowered Learning Trust ("the Trust"), which comprises the statement of receipts and payments for the year ended 31 March 2019, the statement of resources and commitments as at 31 March 2019, and other explanatory information.

In our opinion, the accompanying performance report, in all material respects, presents the resources and commitments of the Trust as at 31 March 2019, and its receipts and payments for the year then ended in accordance with the Tier 4 Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) Framework issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

We conducted our audit of the statement of receipts and payments, statement of resources and commitments and notes to the performance report 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 Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust, except that we have assisted with the formatting of the Performance Report.

**Other Information**

The trustees are responsible for the other information. The other information includes the entity information and statement of service performance obtained at the date of this auditor's report and our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of the Trustees for the Performance Report**

The Trustees are responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation of the performance report on behalf of the Trust which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of receipts and payments, statement of resources and commitments and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and



- c) such internal control as the Trustees determine necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Who we Report to

This report is made solely to the Trust's Trustees, as a body. Our audit work has been undertaken so that we might state those matters which 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 Trust and the Trust's Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

**BDO Rotorua Limited**  
Rotorua  
New Zealand  
17 June 2019



# Statement of Resources and commitments

<b>SCHEDULE OF RESOURCES</b>		This Year	Last Year
		\$	\$
<b>Bank Accounts and Cash (from Statement of Receipts and Payments)</b>		<b>43,469</b>	<b>26,563</b>
<b>Money Owed to the Entity</b>			
<b>Description</b>	<b>Amount</b>	<b>Amount</b>	
Accounts Receivable	1,000	6,000	
<b>Other Resources</b>			
<b>Description and Source of Value (cost or current value required if practicable to obtain)</b>	<b>Cost or Current Value</b>	<b>Cost or Current Value</b>	
Office Equipment	1,341	1,341	
Computer & Equipment	2,930	2,930	
Fixtures & Fittings	2,550	2,550	
<b>SCHEDULE OF COMMITMENTS</b>		This Year	Last Year
		\$	\$
<b>Money Payable by the Entity</b>			
<b>Description</b>	<b>Amount</b>	<b>Amount</b>	
Wages and salaries	2,950	4,412	
PAYE	325	725	
Unpaid Invoices	1,925	2,628	
<b>SCHEDULE OF OTHER INFORMATION</b>		This Year	Last Year
		\$	\$
<b>Grants or Donations with Conditions Attached (where conditions not fully met at balance date)</b>	<b>Amount</b>	<b>Amount</b>	
Rotorua Energy Charitable Trust	21,704	2,309	
First Sovereign	-	2,201	
Lottery Grants Board	10,829	-	
Rotorua Lakes Council Community Grant	4,464	-	
Eric Hattaway Bridgeman Trust	3,000	-	



# Notes to the Performance Report: Note 1

## Note 1: Accounting Policies "How did we do our accounting"

### **Basis of Preparation**

Empowered Learning Trust is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

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

Empowered Learning Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

### **Revenue**

Revenue is recognised as income when it is received by the entity.

### **Income Tax**

Empowered Learning Trust is wholly exempt from New Zealand income tax, having fully complied with all statutory conditions for these exemptions.

### **Bank Accounts and Cash**

Bank accounts and cash in the Statement of Receipts and Payments and the Statement of Resources and Commitments comprise cash balances and bank balances (including short term deposits) with original maturities of 181 days or less.

### **Changes in Accounting Policies**

There have been no changes in accounting policies throughout the year.

## Notes to the Performance Report: Note 2

### Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year \$	Last Year \$
Fundraising receipts (Donations)	Reporoa Lions	5,000	1,000
	Auaha Events Limited	-	1,000
	Rotary Limited	6,000	9,000
	Lakeland Lions Club Taupo	4,670	-
	Vetora BOP	4,025	-
	Tindall Foundation	4,000	-
	General Donations	695	898
	<b>Total</b>		<b>24,390</b>

Receipt Item	Analysis	This Year \$	Last Year \$	
Grants & Donations	Waiora Community Trust	5,000	6,000	
	Rotorua Energy Charitable Trust	30,000	20,000	
	Southern Trust	10,000	-	
	COGS	1,500	3,000	
	One Foundation	3,800	-	
	Lottery Grants Board	15,000	-	
	Rotorua Lakes Council Community Grant	5,000	1,800	
	Eric Hattaway Bridgeman Trust	3,000	-	
	ANZ Staff Foundation	-	5,000	
	First Sovereign Trust	-	3,700	
	100% Lake Taupo Charitable Trust	-	5,000	
	<b>Total</b>		<b>73,300</b>	<b>44,500</b>
	<b>Total</b>		<b>97,690</b>	<b>56,398</b>

Receipt Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment income receipts	Interest	96	327
	<b>Total</b>	<b>96</b>	<b>327</b>

Receipt Item	Analysis	This Year \$	Last Year \$
Other Receipts	Withholding Tax	32	51
	<b>Total</b>	<b>32</b>	<b>51</b>

## Notes to the Performance Report: Note 3

### Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments	Salaries and Wages	22,816	32,679
	Staff Training and Travel	6,815	4,236
	ACC Payments	182	283
	<b>Total</b>	<b>29,813</b>	<b>37,198</b>

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Administration and overhead costs	5,768	5,870
	Accounting and compliance	165	217
	Database costs	-	793
	Educational Assessment	-	2,400
	Irlen NZ	11,019	14,816
	Rent	5,942	8,050
	Optometric	11,473	16,864
	Hearing Costs	8,082	6,012
	<b>Total</b>	<b>42,448</b>	<b>55,022</b>

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	Audit Fees	1,725	1,725
	Repayment of Grant to Southern Trust	6,894	-
	<b>Total</b>	<b>8,619</b>	<b>1,725</b>

Payment Item	Analysis	This Year \$	Last Year \$
Capital payments	Printer	-	249
	<b>Total</b>	<b>-</b>	<b>249</b>



## Notes to the Performance Report: Notes 4-7

### Notes 4-7

**Note 4: Correction of Errors**

No prior year errors were noted.

**Note 5: Related Party Transactions**

There were no transactions involving related parties during the financial year. (Last Year - Nil)

**Note 6: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last Year - Nil)

**Note 7: Commitments**

Empowered Learning Trust has a lease agreement with Chorus which is due for renewal 1 June 2020. Annual rent is \$7,000 plus GST. A discount of \$2,000 plus GST was provided during the 2019 year.

# TREASURER'S REPORT



The Empowered Learning Trust has again employed the Services of BDO Rotorua to audit its annual accounts for the 2018/19 financial year. This extensive audit includes a financial analysis in accordance with the reporting requirements set out by the Department of Internal Affairs organisation, Charities Services.

It fulfils the Trusts obligation as a Tier 4 charity, which is defined as a charity with annual operating payments under \$125,000. The audit results in an in depth Performance Report,, outlining the Trusts entire operations for the year. Not only is this document a breakdown of the Trusts operations for Charity Services, it serves as a valuable resource for existing and potential funders of our organisation to gain a thorough transparent understanding of our current work.

Based on this financial year, the Trusts operating income from all sources including grants, donations and interest, was \$97,786, up significantly on the previous year's operating income of \$56,776. This is predominately due to the timing of funding distributions. The amount raised from donations more than doubled from \$11,898 to \$24,390 this year. This is primarily reflective of the active networking and promotion of the Trusts services and its outcomes by Trust Manager Karen Barker, who tirelessly advocates for the Trust in our extended local area. The trust received the majority of its funding from grants this year. Although, as we have come to expect, some funding applications were not approved, the majority were, with generous grants acquired from the Rotorua Energy Charitable Trust and the Lotteries Grants Board. It must be said that the consistent and increasing financial support offered by the Rotorua Energy Charitable Trust is a vital local endorsement of the Empowered Learning Trusts work. It is also promising to see ongoing support from the Southern Trust, One Foundation and the Eric Hattaway Bridgeman Trust as well as the Lions and Rotary Clubs.

The total operating costs for the year were stated as \$80,880. Expenditure was divided between:

- Staff wages/mileage of \$29,813, which included \$6,815 for staff training and travel and was down \$7,385 on the previous year.

- Payments relating to providing goods and services -totalling \$42,448, was down \$12,554 on the previous year, reflecting the overall total number of children screened being lower than the previous year.
- Other operating payments, which included Audit costs of \$1725 and a refund of unused grant funds to the Southern Trust of \$6,894.

This is the first time in the Trusts history that grant funds have had to be returned to the funding organisation. The reason for the refunding this year is due to the limited conditions of use for the money granted as well as the number of children screened.

When that refunded figure is taken out of the expenditure totals, the total operating costs were \$73,986, down \$19,959 on the previous year and reflect the number of children screened this year.

The income versus expenditure has resulted in an operating surplus of \$16,906 for the year.

As at the 31/03/19 the total cash at hand was \$43,469.

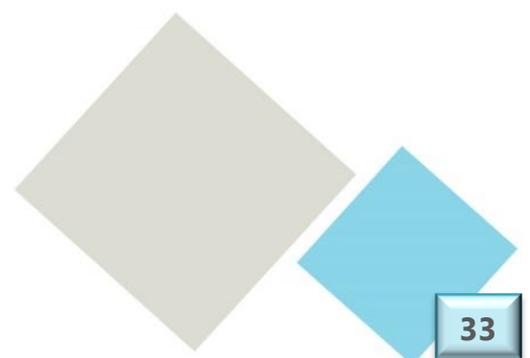
Grants received with accountability conditions attached, where conditions were not fully met at balance date, totalled \$39,997, much of which is restricted for use in the Rotorua area schools. If screening is to continue in the Taupo region, grants specific to that area need to be sourced.

In conclusion, the Trust has maintained its ability to operate successfully within its financial means this year. The trustees would like to thank all of the individuals and organisations who have made a financial contribution to the Trust in the 2018/19 financial year. Without their confidence in the Trust we would be unable to pursue our goals of identifying those in need and help in making a positive difference to the lives of children with learning difficulties in our region.

Finally on behalf of the Trust I would like to acknowledge Karen Barker, our respected Trust/ Screening Project Manager, for her outstanding commitment to the Trust. Her work was rewarded by the Chartered Accountants of Australia and New Zealand (CA ANZ) this year, with the Trust winning the best practice award for Tier 4 charities in the annual New Zealand Charity Reporting Awards. Her attention to detail in all aspects of calculating budgets, submitting funding applications and performing accountability reports is most appreciated.

***Yvonne Hathaway***

Treasurer Empowered Learning Trust



# OUR FUNDERS



Eric Hattaway Bridgeman Trust



# OUR PARTNERS



TAUPO

Ross Gordon Optometrist Taupo

VISIQUE

McClelland Optometrists

OPSM ❤️ 👁️

TAUPO



BLACKMAN SPARGO  
— RURAL & COMMERCIAL LAW —

- Reporoa Primary School
- Broadlands Primary School
- Mihi Primary School
- Lake Rerewhakaaituu Primary School
- Waikite Primary School
- Upper Atiamuri Primary School
- Taupo Priamry School
- Mountview Primary School
- Kaharoa Primary School
- Whakamaru Primary School
- Reporoa College
- Taupo-nui-a-Tia College