

Empowered Learning Trust

# Annual Performance Report

## 2020



A summary of programs delivered, outcomes observed and financial performance.





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## A message from our Screening Manager



***“Never doubt that a small group of thoughtful, committed citizens can change the world – indeed it is the only thing that has.”***

***– Margaret Mead***

This has been a year of great change for Empowered Learning Trust, as we work towards a succession plan to bring on board new staff and board members. We have been incredibly fortunate to employ three new staff over the last few months including Hayley Hathaway as Funding Manager, Keren Leslie and Andrea Mugeridge as Community Screeners. We welcome them enthusiastically to the team!

We have been privileged to work with 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.

My thanks go 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, and as mentors as they work with our new screening staff in the coming year. We regretfully farewell Kim as a routine screener in our team, as she retires from her role this year. We are so lucky to have had her expertise and dedication as a screener for the last 8 years. She will be missed as a screener but will continue in her role as a mentor and on the board of trustees – thank you Kim for all your fantastic work over the last 8 years.

As we move forward, we will continue to offer screening programs in local schools across the Central North Island region and look towards new collaborations to best support young people with learning and processing difficulties in schools. In November 2019 we organised Irlen Screener training for several Rotorua teachers, so that we can work with their schools to offer screening services and support on a wider scale. The aim is for the teachers to screen and Empowered Learning Trust to provide support to screeners and funding for student lenses.

I look back on a successful year for the trust in 2019 so far, and I am honoured on a personal level to have been selected as a finalist in the Women of Influence Awards, Diversity category and also as a “Local Hero” for Rotorua in the New Zealander of the Year Awards.

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, Vetora, Biostart and local Rotary and Lions Clubs. Thank you. Without you our programs would not be possible.

We also gratefully acknowledge the continued support from Chorus NZ who provide an office space in our local community, at a greatly reduced rate due to our charitable status and in support of the work we do.

As I step back from my role as Screening Manager this coming year, I look forward to continuing being involved in helping Empowered Learning Trust move forward and helping young people in our communities with learning differences achieve to their full potential. *– Karen Barker*

## A message from our Chairperson

It has been my pleasure once again to be Chairperson of Empowered Learning Trust over the last 12 months. A year that has seen more wonderful work in our school communities, fabulous new faces within our team, and then by complete contrast in the last couple of months the most unsettling of times has descended upon the entire world. This has affected every one of us in one way or another, and as we are forced into the smallest community of all, our family bubble, we have time to question and reflect on so many things we previously took for granted.

We as a board have had some big decisions to make over the last year. Some of our staff and board members were expressing the need for a succession plan. We looked at all options, including going into recess, and acknowledged that our future depended upon finding the 'right' people with corresponding passions, to carry our dream forward. We had no idea at that time how fruitful that search would or would not be. I am so very pleased to report that we found not one, but three high calibre women to bring into our fold, as previously introduced by Karen. Hayley is already well in the swing of funding proposals and reports with the ongoing support of Karen, and our new screeners are poised and ready to put their new skills into practice in our community under the expert guidance of Kim and Sarah who are looking forward to handing over the reins. Thank you all for your ongoing commitment to ensuring a smooth transition. Together with our existing board members (who are all volunteers) we remain a strong and effective team of whom I am very proud. Sincere thanks to these members who donate their time and provide the vital wider support required by our organisation.

We have this year continued to deliver our regular programmes to identify and support children in our community as well as explore new ways to help a little further afield. The detail of these follows in the Performance Report. Some new and innovative ideas have also been put into practice. We are trialling a collaboration with existing learning support staff at several Rotorua schools who have trained as Irlen screeners themselves, and we intend to assist in providing funding (if available) for support services required by the students they identify. Collaborating with schools in this new way is a positive step towards bridging the gap between what we offer, and what is offered in schools by the education system.

On a wider note it has been pleasing to see reports of the government taking learning difficulties more seriously, and we look forward to seeing how this plays out in the years to come. In line with our strategic goal of raising awareness, we believe we have a relatively low cost, and effective system in place and welcome any opportunity to share the data, knowledge and experience we have gained throughout our 7 years of work with these children. It is pleasing to note that over half of the recent enquires via our website have been from people already working in the education sector. This is a significant trend in the right direction.

Being an organisation dependent on donations, financial pressure is nothing new to us. However, we did experience a little more anxiety than usual this year as our funding ran dangerously low, as we awaited decisions from some of our larger funding applications. We began discussion about cost cutting and pulling back on services. We were so very relieved to receive advice that we had been successful with major grants from Lottery Grants Board (a 3-year grant – which allows us to plan further ahead as an organisation), and Rotorua Energy Charitable Trust. I would like to take this opportunity to thank Karen, Yvonne and more recently Hayley too, who have very aptly kept their fingers on the pulse in a financial sense, so that we always know exactly where we are with our spending. Our sincere thanks also to our generous funding providers who have made it possible for us to provide over 400 specific learning assessments to children in the last year or so, resulting in 225 children being identified as requiring further assessment and assistance to meet their individual situations.

Even though we have our staff and funding ducks in a tidy row for now, mother nature has other plans, and we, like so many others have all our plans on hold for now and our immediate future is somewhat uncertain. We are currently meeting by Zoom and email, and looking at how we might be able to begin to offer services again, within the parameters set NZ's Covid-19 Alert level system. As a service that works closely with children in a physical sense there is a lot for us to consider. It is likely that it will be some time before we can resume our usual screening service. It is our hope that funding providers will be in a position to offer some flexibility in due dates around funding. We realise it is a privilege to be offered funds and will do our utmost to honour this.

## Chairperson's Report Cont.



I would also like to acknowledge and thank Kim Shearer and Sarah McKnight. As already mentioned, they have begun to reduce their workload by handing over much of the screening in our schools to our new staff. Since our inception, these two women have been a wonderful team, who have worked calmly and efficiently with our schools, students, optometrists and Irlen diagnosticians. They honed their skills very early on, and in addition to assessing the written and verbal results, built on their innate abilities to 'read' a child's behaviour, and 'know' when something is not as it should be with their ability to learn. Their contribution has been invaluable.

Relationships with our partners and stakeholders remain strong and rewarding, unfortunately with one exception. One of our long-term partners' Optometrist business has recently been sold to another company whose internal policies do not allow for continuation of their service to us. We are currently exploring other avenues, with distance and accessibility being key factors.

Annual reports always talk about the highs, but it is important to also recognise the lows. Each year I report that one of our biggest challenges is getting our children to get to attend their specialist and diagnostic appointments. This remains the case with a yearly consistent figure of around 47% of our children not going on to such appointments. We have had many and varied discussions in the past about the reasons, and potential ways to reduce this figure, including taking children to appointments ourselves and in some cases bringing the specialists to the children. While there are many logistical challenges to the solutions, there is clearly still an opportunity to improve outcomes if we could remove this barrier of accessibility. It remains a high priority agenda item.

In closing, I would like to reach further afield than ourselves, and thank all essential workers that are helping New Zealand through this most challenging of times. It is hard to single any one sector out, but to our leaders at the highest level, our front line health professionals, our dedicated teachers who have had to come up with new ways to teach in the shortest possible times, our postal, freight and food supply workers, along with all the rest....  
THANK YOU from all of us at Empowered Learning Trust.

*Kathy Cane*

Chairperson

I must make special thanks to our landlord Chorus, who have offered a 50% reduction in our rent for 3 months, which is most helpful, and much appreciated.

Our organisation has been most ably led since its inception, by our outstanding project manager, Karen Barker and she has recently been recognised both locally and nationally for her contribution to the community. Congratulations from all of us. Karen too, is looking to ease back on her role in The Empowered Learning Trust. We have been fortunate beyond words to work with Karen and the Trust most certainly would not be where we are today, and more importantly, literally hundreds of children would not be where they currently are, without her drive, determination, and expertise in so many areas.

## 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

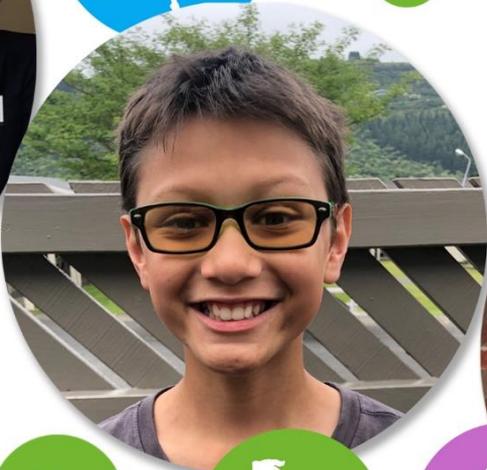
### Our assumptions:

- 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 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.



**Keren Leslie,  
Community Screener.**

Keren has a background in Science, agriculture and is a parent who is involved in the Playcentre movement. She is also the Whanau Group chairperson at her local school. She is a qualified Irlen Screener.



**Karen Barker,  
Screening Project  
Manager**

Karen has a background as a Pharmacist, and in visual communication. She has also trained in supporting those with learning difficulties.



**Hayley Hathaway,  
Funding Manager**

Hayley and her husband are dairy farmers and they have three young children. Hayley is passionate about identifying and supporting special learning abilities. She has a background in Administration, management, and is a business owner. She is a trained Irlen Screener



**Andrea Muggeridge,  
Community Screener**

Andrea has backgrounds in customer service, business and early childhood learning. She is a parent of three children, and business owner. She is a qualified Irlen Screener.

# Meet our board



**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



**Anne Roder.**  
**Business owner**

My husband Daryl and I work and live locally in Reporoa. I have been involved in the community in various organisations during our children's years at school, but I am a new member to this board. I really believe in what we do, and the positive changes we can make in a child's learning.



**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 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 all year 4 students. Those with auditory issues are referred 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 targeted support or apply for Special Assessment Conditions for those students that require them.



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.**



## Entity Information



## Legal name of entity Empowered Learning Trust Year end 31<sup>st</sup> March 2020

### 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

### 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 voluntary and unpaid. We employ a Screening Manager to oversee the day to day running of the trust and who manages the screening staff. We also employ a Funding Manager who, with the Screening Manager and Treasurer, formulates budgets for the trust each year. The Funding Manager also prepares funding proposals and gathers funding and compiles the accountability for any grants received.

### 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)). In particular, Vetora Bay of Plenty give an annual donation to help us with operating costs. 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 now five paid positions in our organisation - Screening Manager, Funding Manager and three Community Screening staff. This will change over the next year as we transition the new staff and previous staff retire.

## Statement of Performance year end 31<sup>st</sup> March 2020

	Actuals 2020	Actuals 2019	Actuals 2018
<b>Vision program</b>			
Children given Irlen/Vision questionnaire	221	216	350
Children screened in-depth by Community Screeners	153	127	220
Children referred on for further testing with optometrist/Irlen Diagnostician	117	87	170
Children fitted with corrective lenses	47 new 12 refits	37 new 7 refits	76 new 2 refits
% of total student population fitted with lenses	21%	17%	22%
% of children not attending appointments	47%	47%	46%
<b>APD program</b>			
Children screened for APD and hearing issues with Acoustic Pioneer	172	116	213
Ear health issues identified	-	3	5
Specialist Audiology & APD checks completed	61	21	12
APD diagnosis given by specialist audiologist	57		
Children provided with Hear Builder	80	53	128
<b>Learning Difficulties Screening</b>			
Students screened for specific learning difficulties	36	19	112
Potential learning difficulties identified	34	19	94
Students provided with full educational assessments	2	-	8

### Description of Entity's Outcomes year end 31<sup>st</sup> March 2020:

1. Carry out professional screening services in the Central North Island region, that add value to our partner school's objectives.
2. Identify students having issues with visual and auditory processing difficulties or learning difficulties such as dyslexia.
3. Provide corrective lenses for those with optometric and/or Irlen issues
4. Provide support for those identified with Auditory Processing Disorder.
5. Screen for learning difficulties and provide meaningful, confidential reports to school staff.
6. Provide support and information to schools and families regarding any of the above.
7. Evaluate the screening programs and outcomes to determine areas for improvement or change.



# Statement of Performance (year end 31<sup>st</sup> March 2020)



## Program 1. Irlen and Vision Screening

### **Irlen Syndrome (Visual Processing issues) affects 15% of the population**

Good vision is essential to learning 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. Routine vision screening in New Zealand only occurs at the B4 School check and at Year 7.

With Irlen Syndrome, (which is a visual processing issues), the brain has difficulty interpreting visual messages resulting in a distorted and confusing picture for those that are affected. Specialist screening and diagnosis is required to identify this issue.

### **What have we achieved this year?**



**221 students given vision screening questionnaire**



**153 students screened in-depth with Kim & Sarah**



**117 students referred to optometrist & Irlen Diagnostician**

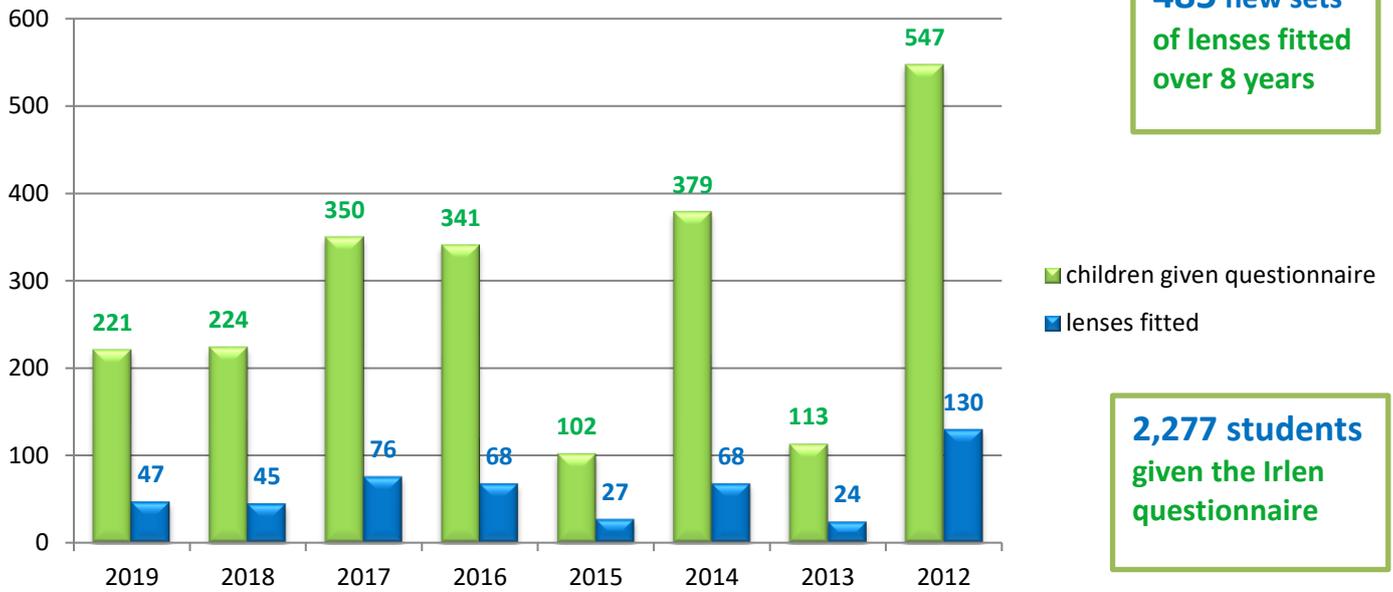


**47 students fitted with new corrective lenses to date, 12 student refits. 59 sets fitted in total**

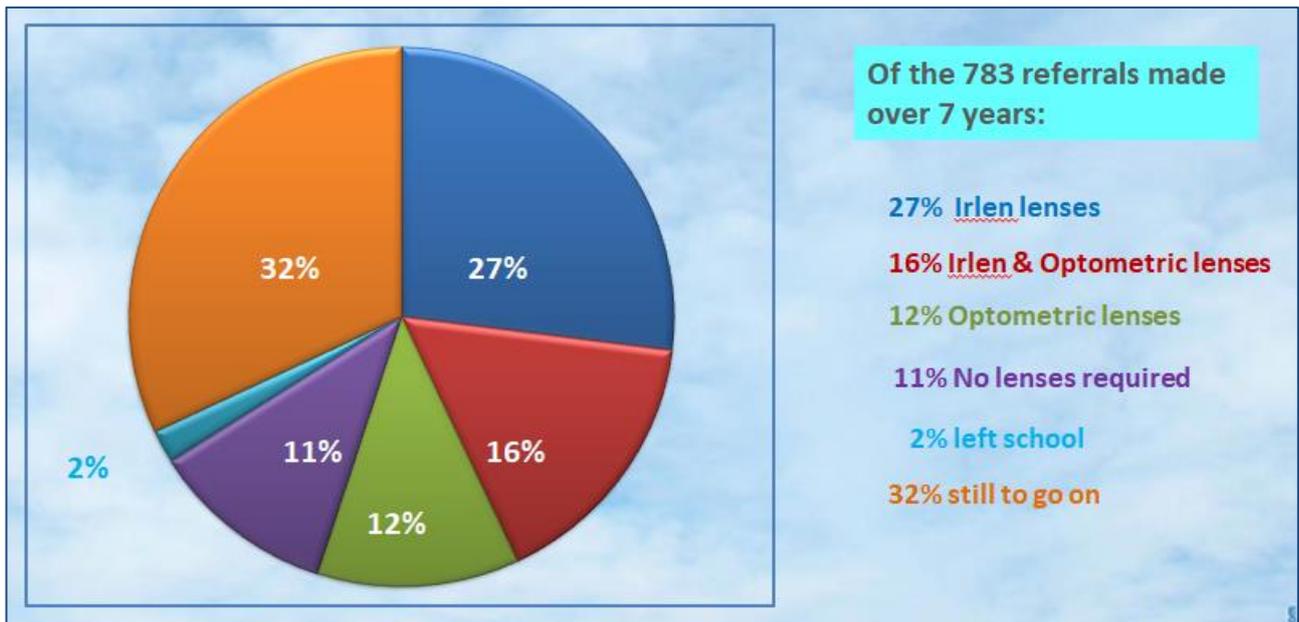


**55 students still to attend their referral appointments**

## Number of lenses fitted by Empowered Learning Trust 2012-2019



## Outcomes of vision referrals made by ELT staff 2012 to 2019



## Program 2 APD Screening



### Auditory Processing issues affect around 20% of the population.

Once the ears have detected a sound is present, what the nerves and the brain do with that information is what we call Auditory Processing.

Every listening skill we have uses auditory processing. Those affected with APD can have trouble with:

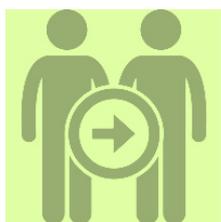
- Hearing against background noise
- Slowness in processing spoken information
- Sensitivity to noisy situations
- Understanding and following instructions

Screening for APD can be carried out using an i-pad to deliver specific auditory tasks in a controlled environment. This that show difficulties can then be referred on to a specialist audiologist such as the Auditory Processing Network in Taupo.

### What have we achieved this year?



**172 students were screened with the Acoustic Pioneer, Feather Squadron program**



**81 students were referred for specialist assessment for APD, 61 went to their appointments**



**Of the referrals, 57 students have been diagnosed with APD by specialist audiologist and provided with support.**



**80 students are participating in the Hear Builder Program as a result of screening this year**



## APD Support - What is the Hear Builder Program?

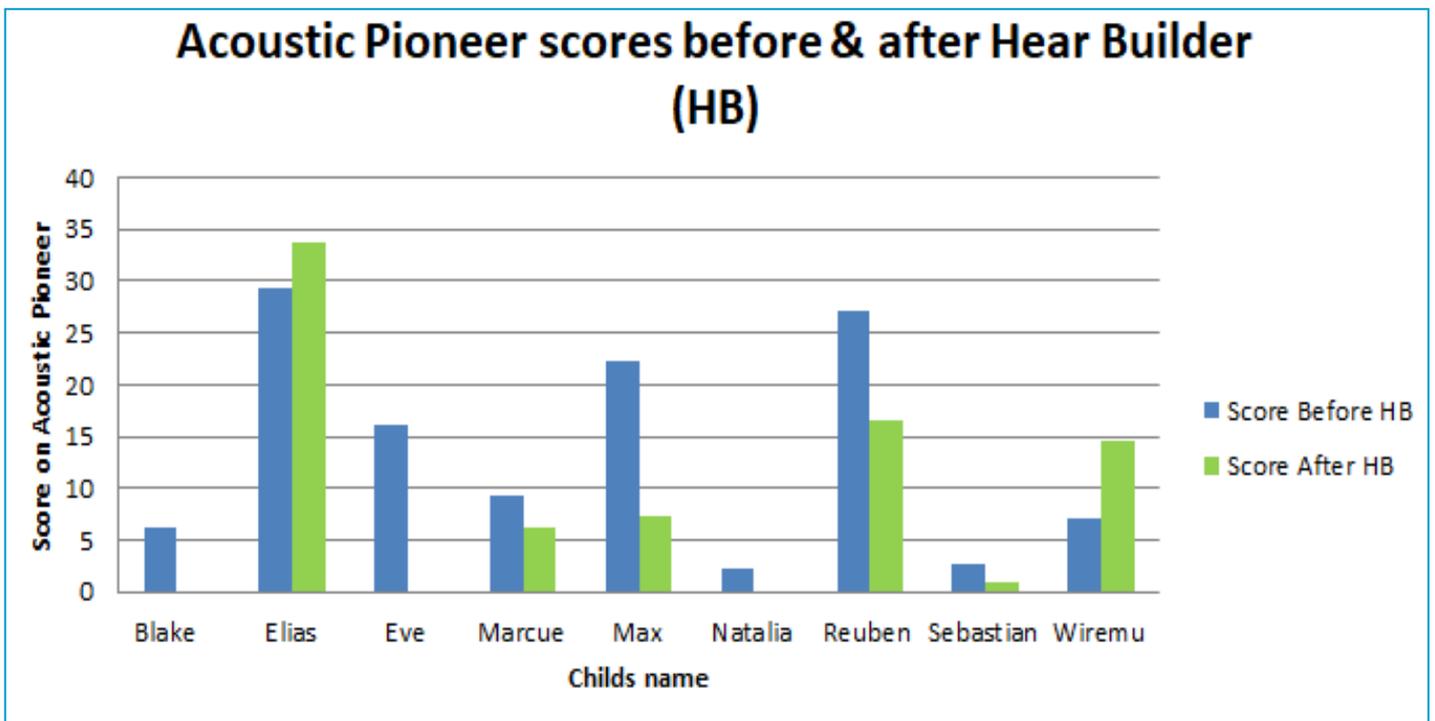
Hear Builder Auditory Memory is an interactive, theory-based program for auditory memory training. This intervention tool assists in improvement of auditory attention, comprehension, closure, and memory. It also provides the option of varying degrees of background noise to improve auditory figure-ground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



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

## Screening for Learning differences



### 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 NZ.

When picked up early, support can be put in place at school and at home, and special assistance provided when sitting external exams including “reader/Writers” and extra time.

### Lucid Screening

Lucid is a suite of programs designed to gather learning and cognitive information about a student in an engaging and effective manner. The student performs the eight different exercises on a laptop wearing headphones under supervision. The results of the tests are gathered and presented in a graphical format that shows where a student’s strengths and weaknesses lie. This allows educators to target support effectively, and will indicate if there is the potential for a learning difficulty such as dyslexia present. If so, further diagnostic testing is recommended.

## What have we achieved this year?



**28 primary school aged students were screened with Lucid software. Reports provided to schools**



**8 college age students were screened, and reports provided for applications for Special Assessment Conditions**

**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 2020, the statement of resources and commitments as at 31 March 2020, 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 2020, 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.

**Emphasis of Matter**

Without modifying our opinion, we draw attention to the disclosures in Note 6 of the performance report which outlines the possible effects of the COVID-19 pandemic. Our opinion is not modified in respect of this matter.

**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 the Tier 4 Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) Framework issued by the New Zealand Accounting Standards Board; and

- c) such internal control as the Trustees determine is 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.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the 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*

**BDO Rotorua Limited**  
**Rotorua**  
**New Zealand**  
**17 September 2020**

## Statement of Receipts and Payments for the year ended 31 March 2020

	Notes	Actual This Year \$	Actual Last Year \$
<b>Operating Receipts</b>			
Grants and Donations	2	100,855	97,690
Interest, dividends and other investment income receipts	2	32	65
Other receipts	2	-	32
<b>Total Operating Receipts</b>		<b>100,887</b>	<b>97,787</b>
<b>Operating Payments</b>			
Volunteer and employee related payments	3	32,446	29,813
Payments related to providing goods or services	3	61,899	42,448
Other operating payments	3	1,725	8,619
<b>Total Operating Payments</b>		<b>96,070</b>	<b>80,880</b>
<b>Operating Surplus or (Deficit)</b>		<b>4,817</b>	<b>16,907</b>
<b>Capital Payments</b>			
Purchase of Computer & Office Equipment	3	2,929	-
<b>Increase/(Decrease) in Bank Accounts and Cash</b>		<b>1,887</b>	<b>16,906</b>
Bank accounts and cash at the beginning of the financial year		<b>43,469</b>	26,563
<b>Bank Accounts and Cash at the End of the Financial Year</b>		<b>45,356</b>	<b>43,469</b>
<b>Represented by:</b>			
Cheque account(s)		29,810	949
Call Accounts		15,544	42,517
Salaries Accounts		1	1
Salaries On Call Account		1	1
<b>Total Bank Accounts and Cash at the End of the Financial Year</b>		<b>45,356</b>	<b>43,469</b>

This performance report has been approved by the Trustees, for and on behalf of Empowered Learning Trust:

Date 16 September 2020  
 Signature   
 Name Kathy Cane  
 Position Chair person

Date 16 September 2020  
 Signature   
 Name Karen Barker  
 Position Board Member

## Statement of Resources and Commitments for the year ended 31 March 2020

SCHEDULE OF RESOURCES		This Year \$	Last Year \$
Bank Accounts and Cash (from Statement of Receipts and Payments)		45,356	43,469
<b>Money Owed to the Entity</b>			
<b>Description</b>	<b>Amount</b>	<b>Amount</b>	
Accounts Receivable	-	1,000	
<b>Other Resources</b>			
<b>Description and Source of Value (Original Cost)</b>	<b>Cost</b>	<b>Cost</b>	
Office Equipment	1,341	1,341	
Computer & Equipment	5,859	2,930	
Fixtures & Fittings	2,550	2,550	
	9,750	6,821	
SCHEDULE OF COMMITMENTS		This Year \$	Last Year \$
<b>Money Payable by the Entity</b>			
<b>Description</b>	<b>Amount</b>	<b>Amount</b>	
Wages and salaries	940	2,950	
PAYE	105	325	
Unpaid Invoices	350	1,925	
	1,395	5,200	
<b>Other Commitments</b>			
<b>Description</b>	<b>Amount</b>	<b>Amount</b>	
Ricoh Lease (refer Note 7)	5,451	-	
Office Lease (refer Note 7)	1,437	9,487	
	6,888	9,487	
SCHEDULE OF OTHER INFORMATION		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		24,799	21,704
Lottery Grants Board		14,355	10,829
Rotorua Lakes Council Community Grant		2,224	4,464
Eric Hattaway Bridgeman Trust		-	3,000
Perpetual Guardian		2,224	-
		43,602	39,997

## Notes to the Performance Report - Note 1: Accounting Policies for the year ended 31 March 2020

### 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.

All figures have been rounded to the nearest dollar.

#### 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.

##### Grants & Donations

Grants and donations received are recognised as a receipt in the year in which they are received. Any grants and donations unspent at year end with use or return conditions attached are detailed in the Statement of Resources and Commitments under the Schedule of Other Information.

#### 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. All figures are reported in NZ\$.

#### Changes in Accounting Policies

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

## Notes to the Performance Report: Note 2 – Analysis of Receipts for the year ended 31 March 2020

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

		This Year	Last Year
		\$	\$
<b>Receipt Item</b>	<b>Analysis</b>		
Donations	Reporoa Lions	4,000	5,000
	Givealittle	1,615	-
	Rotary Limited	-	6,000
	Lakeland Lions Club Taupo	5,000	4,670
	Vetora BOP	4,500	4,025
	Tindall Foundation	-	4,000
	General Donations	500	695
	CAANZ	1,000	-
	<b>Total</b>	<b>16,615</b>	<b>24,390</b>
		<b>This Year</b>	<b>Last Year</b>
		<b>\$</b>	<b>\$</b>
Grants	Waiora Community Trust	5,000	5,000
	Rotorua Energy Charitable Trust	30,000	30,000
	Southern Trust	5,500	10,000
	COGS	1,500	1,500
	One Foundation	2,240	3,800
	Lottery Grants Board	15,000	15,000
	Rotorua Lakes Council Community Grant	5,000	5,000
	Eric Hattaway Bridgeman Trust	-	3,000
	Pub Charity	10,000	-
	Youthtown Taupo	5,000	-
	Perpetual Guardian	2,500	-
	Geyser Community Fund - Rotorua	2,500	-
	<b>Total</b>	<b>84,240</b>	<b>73,300</b>
<b>Total Grants and Donations</b>		<b>100,855</b>	<b>97,690</b>
		<b>This Year</b>	<b>Last Year</b>
		<b>\$</b>	<b>\$</b>
Interest, dividends and other investment income receipts	Interest	32	96
	<b>Total</b>	<b>32</b>	<b>96</b>
		<b>This Year</b>	<b>Last Year</b>
		<b>\$</b>	<b>\$</b>
Other Receipts	Withholding Tax	-	32
	<b>Total</b>	<b>-</b>	<b>32</b>

## Notes to the Performance Report: Note 3 – Analysis of Payments for the year ended 31 March 2020

Note 3 : Analysis of Payments "What did it cost?"			
		This Year	Last Year
<b>Payment Item</b>	<b>Analysis</b>	\$	\$
Volunteer and employee related payments	Salaries and Wages	26,760	22,816
	Staff Training and Travel	5,686	6,815
	ACC Payments	-	182
	<b>Total</b>	<b>32,446</b>	<b>29,813</b>
		This Year	Last Year
<b>Payment Item</b>	<b>Analysis</b>	\$	\$
Payments related to providing goods or services	Administration and overhead costs	5,168	5,768
	Accounting and compliance	51	165
	Database costs	190	-
	Educational Assessment	600	-
	Irlen NZ	16,412	11,019
	Rent	6,229	5,942
	Optometric	11,547	11,473
	Hearing Costs	21,702	8,082
<b>Total</b>		<b>61,899</b>	<b>42,448</b>
		This Year	Last Year
<b>Payment Item</b>	<b>Analysis</b>	\$	\$
Other operating payments	Audit Fees	1,725	1,725
	Repayment of Grant to Southern Trust	-	6,894
<b>Total</b>		<b>1,725</b>	<b>8,619</b>
		This Year	Last Year
<b>Payment Item</b>	<b>Analysis</b>	\$	\$
Capital payments	Purchase of Computer & Office Equipment	2,929	-
<b>Total</b>		<b>2,929</b>	<b>-</b>

## Notes to the Performance Report: Notes 4-7 for the year ended 31 March 2020

### 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 and Going Concern**

the COVID-19 pandemic has substantially impacted the Trust and the Trust has already taken steps to reduce the impact of COVID-19 on its operations. The Trustees consider that the Trust will face an extended period of reduced revenue as the effects of COVID-19 continue to be felt throughout the New Zealand economy.

The Trust's primary sources of income are grants from funding providers and donations from the public. Some funding is in place for the next two years, but, if they are unable to source other additional funding they will not have enough funding in place to fully operate. The Trustees also consider it likely that donations from the public will fall, due to job losses associated with the reduction in economic activity caused by COVID-19.

The Trustees have prepared cash flow forecasts for the Trust based on a number of scenarios that incorporate a range of reductions in donations and funding grants. Based on these forecasts, and the Trust's current cash reserves, the Trustees consider that the Trust will be able to continue to operate for at least one year from the date of signing these financial statements, even if at a reduced capacity.

Due to these factors, the Trustees consider that the Trust is a going concern and the financial statements have been prepared on that basis. Nevertheless, these conditions create a material uncertainty that may cast significant doubt on the Trust's ability to continue as a going concern. If the Trust is not a going concern, it may be unable to realise its assets and discharge its liabilities in the normal course of business.

#### **Note 7: Commitments**

Empowered Learning Trust has a lease agreement with Chorus which is due for renewal 1 June 2020. Annual rent is \$8,050. A discount of \$2,300 was provided during the 2020 year.

In addition, in February 2020 the Trust entered into a lease agreement with Innovative Solutions Limited for the provision of photocopying equipment. The lease is over 60 Months at \$90.85 per month.

## Our Funders 2019/2020



Eric Hattaway Bridgeman Trust



## Our Partners 2019/2020



### Partner Schools in 2019/2020

- Reporoa Primary School
- Broadlands Primary School
- Mihi Primary School
- Lake Rerewhakaaituu Primary School
- Selwyn Primary School, Rotorua
- Upper Atiamuri Primary School
- Taupo Primary School
- Mountview Primary School
- Waipahihi Primary School
- St Patricks School, Taupo
- Kaharoa Primary School
- Whakamaru Primary School
- Reporoa College
- Taupo-nui-a-Tia College

