

EMPOWERED LEARNING TRUST

Annual Performance Report 2021



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CHAIRPERSON'S STATEMENT

This past year has been a year a challenging year for Empowered Learning Trust, as it has been for many organisations, businesses, schools and families.

The pandemic had the immediate impact of closing schools for much of the first half of 2020, leaving very limited time for our staff to visit schools and deliver screening services in the last half of the year. As a result, we made the decision to focus only on Irlen Screening services in 2020, and do that the best we could in the time available.

An added complication was that one of our regular partner optometrists, McClelland Visique sold their business to OPSM, and we had to find alternative optometric support. I would like to express our sincere gratitude to Tony, Aleisha and the team at McClelland Visique for the 10 years we worked together to help the young people of Rotorua to achieve better vision and educational outcomes. As we go forward into 2021, we are thankful for the support of our optometric professionals at Specsavers Rotorua, SpecsaversTaupo, as well as Ian Finch in Visique Whakatane and Visique Greerton.

Looking towards 2021 we began to form a collaborative partnership with several Rotorua Schools in order to deliver our services and supports to a wider number of schools. With this aim in mind, we began preparing to train support teachers and Learning Support Coordinators (LSCs), in the Irlen Screening method and also how to use the ICEPT screening and support tool for Auditory and Visual processing issues.

Empowered Learning Trust held a training day for 35 teaching staff in late February 2021, and it was a huge success thanks to Sarah Bycroft from Irlen New Zealand and Stuart Warren (Optometrist) from ICEPT. As we move forward into 2021, we are now working to deliver these screening programs across 25 Rotorua Schools, and around 1400 students.

It has always been our aim at Empowered Learning Trust to demonstrate the impact that early intervention can make in a child's learning if they are struggling with learning and processing difficulties. So, it is particularly rewarding to work closely with schools and teachers in order to roll this concept out on a wider scale in 2021.

Our programs wouldn't be possible without the support of generous funders who understand our vision and can see the benefit to the young people of our community. Thank you to you all. (see page12 for list of funders for 2020). As we come to close of the 2020/21 financial year, we are pleased that we managed to fit 51 young people in our community with corrective lenses and tints, which is a great outcome considering the landscape we have been working in.

Karen Barker
Chairperson, Board of Trustees, Empowered Learning Trust



ABOUT EMPOWERED LEARNING 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.

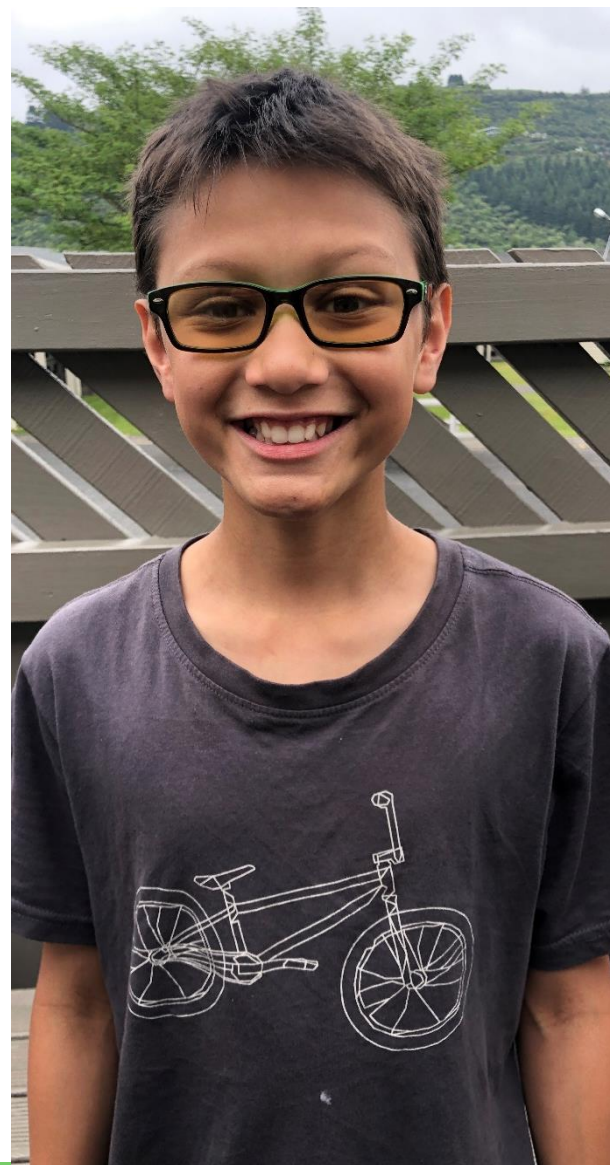
"It is the intention of the Trust to engage in projects that identify barriers to learning and provide support so that young people can reach their potential and exceed expectations. These efforts will improve the holistic well-being of individuals ultimately leading to a more harmonious community. The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

OUR BOARD



Kathy Cane
Registered Nurse, Business owner

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 Grahame run a dairy farming 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 dairy farming 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.



Karen Barker, Pharmacist, business owner. Chairperson

Karen has a background as a Pharmacist, and in visual communication. Her adult children had challenges with learning and processing while going through their schooling, and this led to a passion for helping others in a similar situation. She has also trained in supporting those with learning difficulties.



Sarah McKnight.
Early Childhood Teacher

Sarah and her husband Euan run a dairy farming 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.



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.

OUR STAFF



Hayley Hathaway (Funding Manager)

Hayley and her husband run a dairy farming business in Reporoa and have three young children. Hayley has a background in management and communications and is passionate about helping young people achieve to their full potential. Hayley is also a trained Irlen Screener.



Sarah McKnight (Community Screener)

Sarah is a trained Kindergarten teacher, and has been an Irlen screener for over ten years. She brings her experience of working with young children and her passion for supporting young people to her role as Community Screener. Sarah is also on the Board of Trustees of the Empowered Learning Trust, and has been since its inception in 2011.



Andrea Muggeridge (Community Screener)

Andrea and her husband run a dairy farming business in Reporoa that employs four staff, and has recently achieved third place in the National Dairy Awards. She has three young children and is an active member in the Reporoa community. Andrea is a trained Irlen screener.



Keren Leslie (Screening Services Manager)

Keren and her husband run a dairy farming business in Reporoa and they have three young children. Keren is an active community member and is involved with several community groups. Keren is a trained Irlen Screener and our Screening Services Manager.

ENTITY INFORMATION 2021

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

Contact

027 293 5150

www.empoweredlearningtrust.co.nz

email: 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). 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 FOUR paid positions in our organisation - Funding Manager and three 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.

THANK YOU

STATEMENT OF PERFORMANCE 2021

	Actuals 2021	Actuals 2020	Actuals 2019
Vision program			
Children given Irlen/Vision questionnaire	194	221	216
Children screened in-depth by Community Screeners plus other school screeners	84 29	153	127
Children referred on for further testing ELT staff	62	117	87
Other screening staff	29		
Total referred on	91		
Children fitted with corrective lenses	42 new 9 refits	47 new 12 refits	37 new 7 refits
% of total student population fitted with lenses	22%	21%	17%
% of children not attending appointments	41%	47%	47%
APD program			
Children screened for APD and hearing issues with Acoustic Pioneer	0	172	116
Ear health issues identified		-	3
Specialist Audiology & APD checks completed	0	61	21
APD diagnosis given by specialist audiologist	0	57	
Children provided with Hear Builder	0	80	53
Learning Difficulties Screening			
Students screened for specific learning difficulties	0	36	19
Potential learning difficulties identified	0	34	19
Students provided with full educational assessments	0	2	-

A huge thank you to Mary Cubie and Nyree Grigsby our local Irlen Diagnosticians, for their dedication, empathy, and care of the families in our region who require Irlen support.



IRLEN SCREENING in 2020/2021

This year we have had a limited window of opportunity for screening in schools due to the pandemic and the following imposed lockdowns. Usually our team would have been screening in schools from 1ST March 2020 until July 2020, but this year they had to start later in the year (August 2020). As a result, they have managed to screen students in our rural schools for Irlen and Vision issues at:

- Kaharoa Primary
- Broadlands Primary
- Reporoa Primary
- Lake Rerewhakaaituu Primary
- Waikite Primary
- Upper Atiamuri Primary
- Mihi Primary

Our staff have also facilitated screening and referral in several Rotorua Schools that have trained Irlen screeners in their schools following a training day Empowered Learning trust organised late last year. These include:

- Lynmore Primary
- Kawaha Point Primary
- Selwyn Primary
- Ngongotaha Primary

There have also been numerous referrals from staff at other schools, and from other professionals such as optometrists and Irlen Diagnosticians.

All these client interactions are included in the results that are presented in this report.



Individuals with Irlen Syndrome perceive the world around them in a distorted way. Their eyes “see” things well, but their brain has difficulty processing what they see. It is a visual processing disorder.

Irlen Syndrome is not a learning difficulty, and the symptoms can be helped using coloured lenses.

See more at :

www.empoweredlearningtrust.co.nz

Student Irlen Stories

Every year we meet some wonderful young people who are living with learning and processing difficulties such as visual processing disorder (Irlen Syndrome). When they are fitted with their new tints and prescriptions, the results are often life changing, and some are generous enough to share their stories with us. This is a story from a teacher and parent of a young man schooled in Rotorua.....



In 2019, Matthew was experiencing headaches so I took him to get his eyes checked. Sarah Bycroft from Albany Optometrists was able to formally diagnose Matthew and provide his first pair of glasses.

He moved to Rotorua Boys High at the beginning of 2020 and he was coming up for his annual re-test. I looked online to see where he could go to do this and came across the Empowered Learning Trust. I contacted Hayley Hathaway who supported us to get the ball rolling for the next round of Irlen Syndrome testing. Hayley was absolutely amazing and was on hand to answer any questions that we had. I made contact with Nyree Grigsby and Mary Cubie. Both of them were patient, helpful and so friendly. Matthew was able to be tested by Mary on Monday 21st September. We went straight to Specsavers Rotorua and we now have Matthew's glasses in Kerikeri (where we live) by Tuesday 29th September. THANK YOU!

Thank you to everyone involved in Empowered Learning Trust, as we did in 2019, we would have found a way to make sure that Matthew was able to be re-tested and to have new glasses. You have eased the burden financially and you have played a huge part in Matthew's continued success at school.

I live and teach in the Far North, many students here would benefit from the work that Empowered Learning Trust does.

*Thank you again for your amazing efforts to remove barriers to learning for many young men and women.
Ngā manaakitanga.*

FINANCIAL PERFORMANCE 2021

Audit Report



BDO ROTORUA LIMITED

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

Report on the Performance Report

Opinion

We have audited the statement of receipts and payments for the year ended 31 March 2021, the statement of resources and commitments as at 31 March 2021, and other explanatory information ("the financial information") in the performance report of Empowered Learning Trust ("the Trust").

In our opinion the financial information in the accompanying performance report, in all material respects, presents the resources and commitments of the Trust as at 31 March 2021, and its receipts and payments for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial information in 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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust.

Emphasis of Matter

We draw attention to Note 6 and 8 to the performance report, which describes the possible effects of 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 obtained at the date of this auditor's report is the entity information and the statement of service performance, which are included in the performance report.

Our opinion on the financial information in 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 financial information in 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 financial information in 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 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 financial information in 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 the financial information in 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 financial information in 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.

Audit Report Cont.



BDO ROTORUA LIMITED

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 financial information in 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

*BDO Rotorua Limited
Rotorua
New Zealand
3 September 2021*

STATEMENT OF PAYMENTS AND RECEIPTS

Empowered Learning Trust
Statement of Receipts and Payments
 "How was it funded?" and "What did it cost?"
 For the year ended:
 31 March 2021

	Notes	Actual This Year \$	Actual Last Year \$
Operating Receipts			
Donations, fundraising and other similar receipts	2	97,800	100,855
Interest, dividends and other investment income receipts	2	20	32
Other operating receipts	2	-	-
Total Operating Receipts		97,820	100,887
Operating Payments			
Volunteer and employee related payments	3	31,477	32,446
Payments related to providing goods or services	3	30,246	61,899
Other operating payments	3	1,995	1,725
Total Operating Payments		63,718	96,070
Operating Surplus or (Deficit)		34,102	4,817
Capital Payments			
Purchase of Computer & Office Equipment	3	760	2,929
Increase/(Decrease) in Bank Accounts and Cash		33,342	1,887
Bank accounts and cash at the beginning of the financial year		45,356	43,469
Bank Accounts and Cash at the End of the Financial Year		78,698	45,356
Represented by:			
Cheque account(s)		11,136	29,810
Call Accounts		67,560	15,544
Salaries Accounts		1	1
Salaries On Call Account		1	1
Total Bank Accounts and Cash at the End of the Financial Year		78,698	45,356

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

Date 1st September 2021

Signature



Name KAREN BARKER

Position CHAIRPERSON

Date

1 September 2021

Signature



Name

Yvonne Hartaway

Position

Treasurer

STATEMENT OF RESOURCES AND COMMITMENTS

Empowered Learning Trust
Statement of Resources and Commitments
 "what the entity owns?" and "what the entity owes?"
 As at
 31 March 2021

SCHEDULE OF RESOURCES		This Year	Last Year
		\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)		78,698	45,356
Money Owed to the Entity			
Description	Amount	Amount	
Accounts Receivable	-	-	
Other Resources			
Description and Source of Value (Original Cost)	Cost	Cost	
Office Equipment	1,757	1,341	
Computer & Equipment	3,300	5,859	
Fixtures & Fittings	2,550	2,550	
	7,607	9,750	
SCHEDULE OF COMMITMENTS		This Year	Last Year
		\$	\$
Money Payable by the Entity			
Description	Amount	Amount	
Wages and salaries	3,565	940	
PAYE	453	105	
Unpaid Invoices	736	350	
	4,754	1,395	
Other Commitments			
Description	Amount	Amount	
Ricoh Lease (refer Note 7)	4,543	5,451	
Office Lease (refer Note 7)	6,708	1,437	
	11,251	6,888	
SCHEDULE OF OTHER INFORMATION		This Year	Last Year
		\$	\$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)		Amount	Amount
Rotorua Energy Charitable Trust	55,700	24,799	
Lottery Grants Board	12,386	14,355	
Rotorua Lakes Council Community Grant	-	2,224	
Dept of Internal Affairs (COGS)	1,084	-	
Hugo Charitable Trust	5,000	-	
Perpetual Guardian	-	2,224	
	74,170	43,602	

NOTES TO THE PERFORMANCE REPORT – NOTE 1

Empowered Learning Trust **Notes to the Performance Report** **For the year ended** **31 March 2021**

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

Empowered Learning Trust Notes to the Performance Report

For the year ended
31 March 2021

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

Receipt Item	Analysis	This Year \$	Last Year \$
Donations	Reporoa Lions	-	4,000
	Givealittle	-	1,615
	Biostart	800	-
	Lakeland Lions Club Taupo	-	5,000
	Vetora BOP	-	4,500
	General Donations	-	500
	CAANZ	-	1,000
	Total	800	16,615

	Analysis	This Year \$	Last Year \$
Grants	Waioira Community Trust	-	5,000
	Rotorua Energy Charitable Trust	60,000	30,000
	Southern Trust	5,000	5,500
	COGS	-	1,500
	One Foundation	-	2,240
	Lottery Grants Board	18,000	15,000
	Rotorua Lakes Council Community Grant	5,000	5,000
	Hugo Charitable Trust	5,000	-
	Pub Charity	-	10,000
	Youthtown Taupo	-	5,000
	Perpetual Guardian	2,000	2,500
	Geyser Community Fund - Rotorua	2,000	2,500
	Total	97,000	84,240

Total Grants and Donations	97,800	100,855
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Receipt Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment income receipts	Interest	20	32
	Total	20	32

Receipt Item	Analysis	This Year \$	Last Year \$
Other Receipts	Withholding Tax	-	-
	Total	-	-

NOTES TO THE PERFORMANCE REPORT – NOTE 3

Empowered Learning Trust
Notes to the Performance Report
For the year ended
31 March 2021

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

Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments	Salaries and Wages	17,014	26,760
	Staff Training and Travel	14,272	5,686
	ACC Payments	191	-
	Total	31,477	32,446

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Administration and overhead costs	3,247	5,168
	Accounting and compliance	51	51
	Database costs	285	190
	Educational Assessment	-	600
	Irlen NZ Tinting costs	10,988	16,412
	Rent	4,792	6,229
	Optometric	10,883	11,547
	Hearing Costs	-	21,702
	Total	30,246	61,899

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	Audit Fees	1,955	1,725
	Bank Fees	40	-
	Total	1,995	1,725

Payment Item	Analysis	This Year \$	Last Year \$
Capital payments	Purchase of Computer & Office Equipment	760	2,929
	Total	760	2,929

NOTES TO THE PERFORMANCE REPORT – NOTES 4-7

Empowered Learning Trust Notes to the Performance Report For the year ended 31 March 2021

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: Significant events

As a result of COVID-19 pandemic the New Zealand Government imposed various restrictions on trading at various times throughout the 2021 financial year. As a result of those restrictions, at reporting date, COVID-19 was not present in the community and there were no restrictions on the activities of individuals or businesses within New Zealand, although substantial restrictions remain at the border.

In addition, the New Zealand Government has commenced a COVID-19 vaccination program that it intends to conclude by the end of the 2021 calendar year.

After year end COVID-19 was present in the community resulting in a Level 4 lockdown (refer subsequent events note below)

Note 7: Commitments

Empowered Learning Trust has a lease agreement with Chorus renewed on 1 June 2020 with final expiry 1 June 2022. Annual rent is \$8,050. A discount of \$2,300 was provided during the 2021 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.

Note 8: Subsequent events

On 17 August 2021, following the detection of COVID-19 in the community, the New Zealand Government ordered an economy-wide lockdown, during which all non-essential businesses and organisations would not be permitted to operate. The lockdown, which commenced at 11:59pm on 17 August, will be reduced to level 3, for regions south of Auckland, from 11:59pm on 31 August 2021. The lockdown, at level 3, is expected to be in place at the signing of these financial statements.

As a result of the lockdown the Trust's staff have not been able to visit schools in person, however have kept in contact via email to answer any student-related or service delivery questions. The Trust's busiest screening time was completed earlier in the year, and therefore this lockdown does not have a significant impact on delivery of screening at this stage. If we have further, or longer lockdowns, we may have to restrict some planned screening in October to December.

The lockdown will affect the ability of the Trust's professional partners to be able to see our referral clients. This will mean that appointments will need to be rescheduled, and this will impact on the spending of grants in relation to these visits. Empowered Learning Trust may need to contact these funders and ask for extensions of time in order to spend these grants.

TREASURER'S ANNUAL REPORT



***Yvonne Hathaway, Treasurer,
Empowered Learning Trust Board of Trustees***

The Empowered Learning Trust has again engaged the services of Chartered Accountants BDO Rotorua to audit its annual accounts for the 2020/21 financial year.

This extensive analysis of the Trusts financial records and its activities is in accordance with the reporting requirements set out by government agency Charities Services and the New Zealand Accounting Standards Board.

The audit fulfils the Trusts obligation as a Tier 4 Public Benefit Entity and has resulted in the detailed Performance Report, outlining the Trusts entire operations for the financial year.

This document serves as a valuable resource, not only for the Trustees and staff, but also for the existing and potential funders of our organisation, so we can all gain a thorough transparent understanding of our current processes and the contributions made to those in need of our services.

All recommendations made to the Trust by BDO from the 2019/20 Audit Report have been investigated and actioned where necessary.

Based on the 2020/21 financial year, the Trusts operating income from all sources including grants, donations and interest, was \$97,820, similar to the previous year's operating income of \$100,887.

The Trust received \$97,000 from grants this year, with \$60,000 of that coming from the Rotorua Energy Charitable Trust (RECT). The growing financial support provided by the Rotorua Energy Charitable Trust is again an important local validation of the Empowered Learning Trusts work. It recognises the extension of our services in the Rotorua schools area this year, and continues to reflect the strong relationship between our Trust and that of RECT.

The sustained support from the Lotteries Grants Board, Southern Trust, Rotorua Lakes Council, Geyser Community Fund, M and H Clarke through the Perpetual Guardian is also vital to our continued viability and most appreciated.

A new grant of \$5,000 was secured from the Hugo Charitable Trust and recognises the tireless work of our Trust manager, Hayley Hathaway, in procuring funds from new alternative funding organisations.

Just one donation of \$800 was received from Biostart and \$20 was earned in interest from bank deposits which provided the balance of the much needed financial resources for the running costs and services provided by the Trust.

The total operating costs for the year were \$63,718, down \$32,352 on last year. This is a result of a combination of the Trusts withdrawal from the Auditory Processing Disorder screening programme, no longer providing our services in the Taupo area schools and the effects of COVID-19.

Expenditure was divided between:

- Staff wages/mileage of \$18,781.
- Irlens Screening training of \$12,696
- Audit costs of \$1,995.00
- Payments relating to providing goods and services totalled \$30,246, this was down \$31,653 on the previous financial year, and predominately reflects the withdrawal of the Auditory Processing Disorder screening programme and the effects of COVID-19.

Expenses relating to goods and services for each service provided by the Trust were

- Irlens - \$10,988 compared to \$16,412 last year
- Optometric - \$10,883 compared to \$11,547 last year
- Hearing/APD - \$0.00 compared to \$21,702 last year

Administration and rent totalled \$8,375.00

Capital expenditure of \$760 was recorded for Office Equipment

Through careful management of the grants acquired this year, all expenses were accounted for in conjunction with the strict guidelines and requirements set out by funders and \$37.14 was returned to the Southern Trust.

As at the 31/03/20 the total cash at hand was \$78,698.

Grants received with accountability conditions attached, where conditions were not fully met at balance date, totalled \$74,170. Much of this money is restricted for use to the schools in the Rotorua area.

In conclusion, the Trust has maintained its ability to operate successfully within its financial means this year; again there have been times during the year where contingency plans have been discussed to restrict our services if funding applications were turned down. We are fortunate we have the understanding from the schools in our area and that of our valued staff of our financial vulnerability, which gives the Trust the much-needed ability to tailor our services in line with funding available to us.

On behalf of the Trustees, I would like to thank all of the organisations who have made a financial contribution to the Trust in the 2020/21 financial year. I would like to acknowledge the financial assistance from Chorus, the landlords of our rented office space, for the reduction in rent over the COVID-19 lockdown period.

Without the confidence of our funders, we as a Trust would be unable to pursue our goals of identifying those in need and contribute in making a positive difference to the lives of children with restrictions to their learning.

Finally on behalf of the Trust I would like to acknowledge the work of Trust Manager Hayley Hathaway for her efforts in calculating budgets, submitting funding applications and completing accountability reports. I would also like to thank Chairperson Karen Barker for her guidance and assistance in all aspects of the Trusts financial planning and reporting, it is not unnoticed and most appreciated.

Yvonne Hathaway

Treasurer, Empowered Learning Trust



OUR FUNDERS 2020/2021

Empowered Learning Trust relies heavily on the support of funders in order to ensure that every family and child has access to screening and support. We are very appreciative of the funders that work with us regularly to support our programs, and would like to mention them here.



Margaret & Huia Clarke Trust

OUR PARTNERS

Thanks also to all the wonderful **Optometrists** that work with us to check every referred student's vision before they visit the Irlen Diagnosticians:

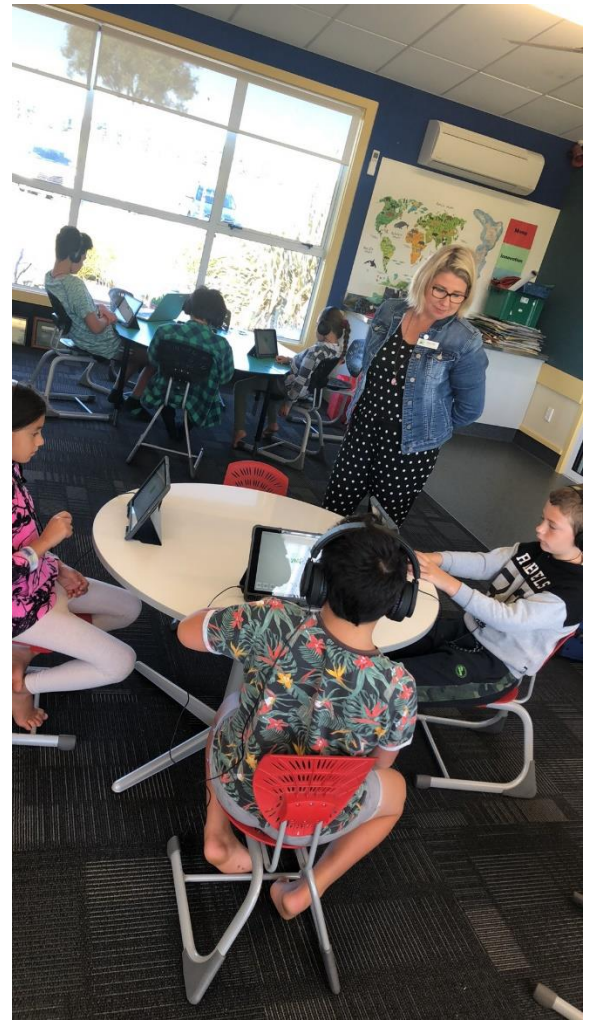
- Visique Greerton
- Specsavers Rotorua
- Specsavers Taupo
- Whakatane Visique

Also, May Cubie and Nyree Grigsby, Irlen Diagnosticians and Sarah Bycroft Director of Irlen New Zealand





Andrea Muggeridge & Hayley Hathaway receiving a grant from Geyser Community Foundation



Community Garage Sale – fundraiser organised by Empowered Learning Trust





Prepared by

Karen Barker, Chairperson

Empowered Learning Trust Board of Trustees