



EMPOWERED LEARNING TRUST

*"REMOVING BARRIERS TO **LEARNING**"*

Annual Performance Report 2022



IRLEN EFFECTS OFTEN SEEN ON THE WRITTEN PAGE

blurry

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White_

halo

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White_

rivers

We all see things the same way.
We see words in groups or phrases. The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White background looks white.

seesaw

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White background looks white.

shaky

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White background looks white.

swirl

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white paper gives the best contrast for everyone. White background looks white.

washout

We all see things the same way.
We see words in groups or phrases.
The print is more dominant than the background. The print shows no movement. The printed letters are evenly black. Black print on white



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CHAIRPERSON'S REPORT

2022

It is with pleasure that I present my first Chairperson's report for the Empowered Learning Trust for 2022. This year as with the past year has presented another set of challenges. The pandemic related lockdowns, mandates and then at the beginning of this year the virus spreading throughout the country has provided an unpredictable and ever-changing environment for our team, the students, schools, and society in general.

The impact of the pandemic has closed schools, reduced students and staff at school and affected many of the businesses with whom we collaborate with to ensure a flow of services. At the end of 2021 we made the decision to reduce our services to just our rural schools for Term 1 of the 2022 as we were unable to predict the course or effect the virus spreading through the country would have on the school landscape. This decision was not made lightly but we did have a plan in place to reassess the situation in Term 1, which we have done and are pleased that we are now able to get back on track for the remainder of the year. I would like to acknowledge our collaboration partners in Rotorua for their support and understanding in this decision.

An added complication was that our partner optometrists were also facing staff shortages and there were difficulties in getting appointments for students, as they tried to catch up with all their clients. Despite this they have provided us with excellent service, and I would like to thank optometrists at Specsavers Rotorua, Specsavers Taupo, as well Visique Whakatane (Ian Finch) and Visique Greerton, for your partnership. Also, this year the team has worked closely with Stuart Warren- Optometrist who developed the ICEPT programme, thank you for your ongoing support.



Thank you to our wonderful Irlen diagnosticians in Rotorua, Mary Cubie, and Nyree Grigsby for all their work, commitment, and guidance in ensuring as many students as possible are screened, assessed, and fitted with Irlen lenses.

After a staggered start in 2022 we are moving forward into the year, continuing to work to deliver the screening programs across our rural schools and Rotorua Schools. This year the goal is to initially screen 713 students for Irlens syndrome (from past data this will result in approx. 80 sets of lenses fitted) and provide 193 new ICEPT licences across all the schools in the project. It has been very rewarding to see the project rolled out on a larger scale and the very positive data and results already being displayed for the students.

Our Rotorua collaboration was rolled out in 2021 with remarkable success. It is extremely rewarding to see the uptake from the many schools in the Rotorua region to provide the early intervention for students with the use of the ICEPT (screening and support tool for Auditory and Visual processing issues) and Irlen screening tools to identify learning difficulties at an early stage

CHAIRPERSON'S REPORT, continued.

The successful partnership our team of screeners has established with the staff, Sencos and Learning Support Coordinators (LSCs) in our partner schools to deliver our services and the support they have given to ensure as many students as possible benefit from our programme is commendable. Thank you to all the learning leaders in the schools for their efforts and dedication to the project. Together we have been able to provide 1000 ICEPT licences and fit 75 lenses over this last year, a brilliant effort considering the challenging climate.

We have been truly fortunate to have the support of a number of charitable funders whom without their funding we would not be able to provide our programmes that benefit our young learners. Thank you to all those individuals and organisations that support us so generously. (Please see the attached list of funders). There have been some new funders come on board this year, which is very appreciated, well done to our funding manager Hayley for all your work in this area.

In June 2021, we held our inaugural garage sale, held at the Reporoa community hall. Thank you to Angela Porteous for initiating this and supporting us with the sale. The garage sale was highly successful, not just with the fundraising but the way it brought the community together and increased awareness of the services the Trust provides. We plan to hold the sale again this year.

On behalf of the Trust, I would like to say a huge thank you to our wonderful staff Keren, Andrea and Hayley who have in a very tumultuous year managed to assume the mantle of the Trusts screening programmes, both existing and new with professionalism, efficiency, and passion. They have had to work under strict Covid rules, (different in each school), implement, find funding and co-ordinate a large-scale collaboration project as well as our usual screening services. They have all worked incredibly well as a team and provided outstanding service for the Trust. Congratulations on your exemplary work to provide such a successful service to many students in our area.

As we move into a new budget year, I would like to say a huge thank you to my fellow board members for their dedication and willingness to make the Trust the best it can be. Thank you to our Board Treasurer Karen who has her finger on the pulse of our finances and for her overall knowledge, efficiency, and big picture vision. This year we farewell Ann Roder from our board. Thank you, Ann, for your level-headed approach and perspective you brought to the board, we have appreciated all you have done within the Trust.

Two areas of focus for this next year are to continue to work on ways to encourage more referred students to attend their appointments and inspire new board members to join the Trust to ensure the long-term sustainability of Empowered Learning Trust. I look forward to the coming year and continuing to help provide such an important service to our future generation.

Kim Shearer,

Chairperson 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 specialized 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

Kim Shearer.
Occupational Therapist,
Chairperson.

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.



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



Karen Barker, Pharmacist,
business owner. Treasurer
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.



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.



Hayley Hathaway.
Business Owner.
Hayley is a business owner in Reporoa and has three children. She is an active member in the Reporoa community and has been involved with several different organisations. Two of Hayley's children have learning difficulties and she loves helping other young people achieve to their full potential in education.



Renee Halliday.
Business owner
Renee and her husband have recently moved to this area from Canterbury. They have four children and know first-hand how different every child's learning needs vary. She is a self-confessed person with a passion for helping the community. Renee first heard about the Empowered Learning Trust when her son was diagnosed with Irlen's syndrome and later Dyslexia. She is determined to give back to the charity and be a part of helping more children gain confidence with their learning.



Keren Leslie
Business owner

Keren and her husband Paul run a family dairy farming business in Reporoa. Her passion for Empowered Learning Trust came from a son having learning challenges. She is an active member in the community with being on school PTAs and working as a community patroller in conjunction with the NZ Police. She thoroughly enjoys working for the trust and finds it rewarding to see first-hand how beneficial tinted glasses are to overcoming barriers in a student's learning.



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.



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.



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.



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.

ENTITY INFORMATION 2022

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@extra.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 delivery of our screening programs 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, Rotorua Trust who support us with a large grant each year, Lottery Grants Board with a Three Year grant, and Vetora Bay of Plenty who 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 2021/2022

| | Actuals 2022 | Actuals 2021 | Actuals 2020 |
|--|--------------|--------------|--------------|
| VISION PROGRAM | | | |
| Children given Irlen/Vision questionnaire | 246 | 194 | 221 |
| Children screened in-depth by ELT Community Screeners | 180 | 84 | 153 |
| Children screened by other school screeners | 66 | 29 | |
| Children referred on for further testing ELT staff | 96 | 62 | 117 |
| Children referred on by other screening staff | 64 | 29 | 0 |
| Total students referred on | 160 | 91 | 117 |
| Children fitted with corrective lenses | 89 new | 42 new | 47 new |
| | 4 refits | 9 refits | 12 refits |
| % of total student population fitted with lenses | 36% | 22% | 21% |
| % of children not attending appointments | 36% | 41% | 47% |
| | | | |
| APD PROGRAM | | | |
| Children Screened for APD and hearing issues with Acoustic Pioneer | 0 | 0 | 172 |
| Ear health issues identified | - | - | - |
| Specialist Audiology & APD checks completed | 0 | 0 | 61 |
| APD diagnosis given by specialist audiologist | 0 | 0 | 57 |
| Children provided with Hear Builder | 0 | 0 | 80 |
| LEARNING DIFFICULTIES SCREENING | | | |
| Students screened for specific learning difficulties | 0 | 0 | 36 |
| Potential learning difficulties identified | 0 | 0 | 34 |
| Students provided with full educational assessments | 0 | 0 | 2 |

A huge thank you to Mary Cubie and Nyree Grigsby for their continued support of our screening programs. These two Irlen Diagnosticians see all our referred students and help to determine if they require Irlen lenses or not. They are both truly dedicated and professional, and we couldn't carry out our programs without them.

Thank you!



IRLEN SCREENING 2021/2022

This year we have attempted to make the most of opportunities that you have had while managing Covid restrictions. We 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
- Kainagaroa Primary School
- Mihi Primary

Our Team have been continuously offering ongoing support, not only to our rural schools but ensuring the Irlen screeners within the schools that were at the training day that we hosted are given ongoing support and assistance. This can entail screening when they were short staffed to ensure students were not missing out on getting referred, and guidance within school to help facilitate their development as screeners.

These include:

- Lynmore Primary
- Kawaha Point Primary
- Western Heights Primary school
- Owhata Primary
- Malfroy Primary
- Glenholme Primary
- Rotokawa Primary
- Ngongotaha Primary
- Lakes Highschool
- Mokoia Intermediate

Referrals from other schools and professionals such as optometrists and Irlen Diagnosticians, is another service that is given funding if available.

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 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



IRLEN STORIES FROM FAMILIES

"This past year we have meet so many lovely families that have benefited from Irlen glasses. These results are heartwarming and rewarding which makes our job so worthwhile"

- Andrea and Keren, Empowered Learning Trust Irlen Screeners



"Thank you to the dedicated team at The Empowered Learning Trust for Screening our Daughter, Greer for Irlen Syndrome and providing funding for her assessment and glasses. The words used to be Blurry and often move around on the page making it difficult to read. With the tinted lenses, Greer finds the words are clearer and they don't move, making it easier to read. Greer has gone from Strength to strength in her schoolwork, her music and most of all her confidence has grown which has been a joy to watch. We are grateful for the support from The Empowered Learning Trust."

Anika & Grant Sandford



"Andrea Muggeridge and her team at the Empowered Learning Trust came to Rerewhakaaitu School, in Mid 2020 to test the students for Irlen in years 4-8.

Prior to the Trust coming, we realised there was something holding Tom back, however we could not pin point anything. Tom had always struggled with his reading, which he found hard and never wanted to read or attend school. He lacked confidence in class and struggled to feel included.

The significant change in Tom's attitude and the way he learns with the Irlen glasses, including the way he processes the information is amazing!!

Empowered learning Trust offers such a great service which we are so lucky to have in our Rural community. We are extremely grateful for the glasses that we received and the confidence that Tom has gained. He has been working his way through the David Williams books which is fantastic. Thank you again. "

Charlette and Mark Mogg

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 2022, the statement of resources and commitments as at 31 March 2022, 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 2022, 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.

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;

AUDIT REPORT. Continued



BDO ROTORUA LIMITED

- 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. 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.

AUDIT REPORT. Continued



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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
10 August 2022*

STATEMENT OF RECEIPTS & PAYMENTS

Empowered Learning Trust
Statement of Receipts and Payments
 "How was it funded?" and "What did it cost?"
 For the year ended:
 31 March 2022

| | Notes | Actual This Year \$ | Actual Last Year \$ |
|--|-------|---------------------------|---------------------------|
| Operating Receipts | | | |
| Donations, fundraising and other similar receipts | 2 | 85,768 | 97,800 |
| Interest, dividends and other investment income receipts | 2 | 35 | 20 |
| Other operating receipts | 2 | - | - |
| | | | |
| | | | |
| Total Operating Receipts | | 85,803 | 97,820 |
| Operating Payments | | | |
| Volunteer and employee related payments | 3 | 27,014 | 31,477 |
| Payments related to providing goods or services | 3 | 78,597 | 30,246 |
| Other operating payments | 3 | 2,288 | 1,995 |
| | | | |
| | | | |
| Total Operating Payments | | 107,899 | 63,718 |
| Operating Surplus or (Deficit) | | (22,096) | 34,102 |
| Capital Payments | | | |
| Purchase of Computer & Office Equipment | 3 | 214 | 760 |
| | | | |
| Increase/(Decrease) in Bank Accounts and Cash | | (22,310) | 33,342 |
| Bank accounts and cash at the beginning of the financial year | | 78,698 | 45,356 |
| Bank Accounts and Cash at the End of the Financial Year | | 56,388 | 78,698 |
| Represented by: | | | |
| Cheque account(s) | | 20,593 | 11,136 |
| Call Accounts | | 35,793 | 67,560 |
| Salaries Accounts | | 1 | 1 |
| Salaries On Call Account | | 1 | 1 |
| | | | |
| Total Bank Accounts and Cash at the End of the Financial Year | | 56,388 | 78,698 |

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

Date 8th August 2022
 Signature [Signature]
 Name KAREN JOY BARKER
 Position TREASURER

Date 8th August 2022
 Signature [Signature]
 Name KIM MAREE SITEARER
 Position CHAIRPERSON

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 2022

| SCHEDULE OF RESOURCES | | This Year \$ | Last Year \$ |
|---|--------|-----------------|-----------------|
| Bank Accounts and Cash (from Statement of Receipts and Payments) | | 56,388 | 78,698 |
| Money Owed to the Entity | | | |
| Description | Amount | Amount | |
| Accounts Receivable | - | - | |
| Other Resources | | | |
| Description and Source of Value (Original Cost) | Cost | Cost | |
| Office Equipment | 1,695 | 1,757 | |
| Computer & Equipment | 3,300 | 3,300 | |
| Fixtures & Fittings | 2,550 | 2,550 | |
| | 7,545 | 7,607 | |
| SCHEDULE OF COMMITMENTS | | This Year \$ | Last Year \$ |
| Money Payable by the Entity | | | |
| Description | Amount | Amount | |
| Wages and salaries | 1,986 | 3,565 | |
| PAYE | 639 | 453 | |
| Unpaid Invoices | 2,195 | 736 | |
| | 4,820 | 4,754 | |
| Other Commitments | | | |
| Description | Amount | Amount | |
| Ricoh Lease (refer Note 7) | 3,452 | 4,543 | |
| Office Lease (refer Note 7) | - | 6,708 | |
| | 3,452 | 11,251 | |
| 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 | 8,584 | 55,700 | |
| Lottery Grants Board | 15,000 | 12,386 | |
| Rotorua Lakes Council Community Grant | 2,688 | - | |
| Dept of Internal Affairs (COGS) | - | 1,084 | |
| Hugo Charitable Trust | 3,642 | 5,000 | |
| Geyser Community Foundation | 5,000 | - | |
| Perpetual Guardian | 2,000 | - | |
| | 36,914 | 74,170 | |

NOTES TO THE PERFORMANCE REPORT – NOTE 1 ACCOUNTING POLICIES

Empowered Learning Trust **Notes to the Performance Report** **For the year ended** **31 March 2022**

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

Empowered Learning Trust Notes to the Performance Report For the year ended 31 March 2022

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

| Receipt Item | Analysis | This Year \$ | Last Year \$ |
|--|---------------------------------------|-----------------|-----------------|
| Donations | TH Enterprises | 5,000 | - |
| | Givealittle | 349 | - |
| | Biostart | - | 800 |
| | Reporoa Lions Club | 2,000 | - |
| | Miraka Ltd | 2,500 | - |
| | General Donations | 487 | - |
| | Garage Sale | 1,052 | - |
| | Reporoa Op Shop | 500 | - |
| | Reporoa Garden Circle | 380 | - |
| | D & SM Bouma | 1,000 | - |
| | Vetora BOP | 5,000 | - |
| | Total | 18,268 | 800 |
| Grants | Analysis | This Year \$ | Last Year \$ |
| | Rotorua Energy Charitable Trust | - | 60,000 |
| | Southern Trust | 10,000 | 5,000 |
| | One Foundation | 11,000 | - |
| | Lottery Grants Board | 30,000 | 18,000 |
| | Rotorua Lakes Council Community Grant | 4,500 | 5,000 |
| | Hugo Charitable Trust | - | 5,000 |
| | Pub Charity | 5,000 | - |
| | Perpetual Guardian | 2,000 | 2,000 |
| | Geyser Community Fund - Rotorua | 5,000 | 2,000 |
| | Total | 67,500 | 97,000 |
| | Total Grants and Donations | 85,768 | 97,800 |
| Interest, dividends and other investment income receipts | Analysis | This Year \$ | Last Year \$ |
| | Interest | 35 | 20 |
| | Total | 35 | 20 |
| Other Receipts | Analysis | This Year \$ | Last Year \$ |
| | Withholding Tax | - | - |
| | Total | - | - |

NOTES TO THE PERFORMANCE REPORT – NOTE 3 ANALYSIS OF PAYMENTS. What did it cost?

Empowered Learning Trust Notes to the Performance Report For the year ended 31 March 2022

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

| Payment Item | Analysis | This Year \$ | Last Year \$ |
|---|---|-----------------|-----------------|
| Volunteer and employee related payments | Salaries and Wages | 25,441 | 17,014 |
| | Staff Training and Travel | 1,521 | 14,272 |
| | ACC Payments | 52 | 191 |
| | Total | 27,014 | 31,477 |
| Payment Item | Analysis | This Year \$ | Last Year \$ |
| Payments related to providing goods or services | Administration and overhead costs | 3,542 | 3,247 |
| | Accounting and compliance | 51 | 51 |
| | Database costs | 485 | 285 |
| | Irlen NZ Tinting costs | 20,502 | 10,988 |
| | Rent | 6,229 | 4,792 |
| | Optometric | 23,822 | 10,883 |
| | ICEPT costs | 23,966 | - |
| | Total | 78,597 | 30,246 |
| Payment Item | Analysis | This Year \$ | Last Year \$ |
| Other operating payments | Audit Fees | 2,283 | 1,955 |
| | Bank Fees | 5 | 40 |
| | Total | 2,288 | 1,995 |
| Payment Item | Analysis | This Year \$ | Last Year \$ |
| Capital payments | Purchase of Computer & Office Equipment | 214 | 760 |
| | Total | 214 | 760 |

NOTES TO THE PERFORMANCE REPORT – NOTES 4 - 6

Empowered Learning Trust
Notes to the Performance Report
For the year ended
31 March 2022

Notes 4-6

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: 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 with expiry 10 May 2025.

TREASURER'S REPORT 2022

It is my pleasure to present my first Annual Financial Report. I have inherited the Treasurers role from Yvonne Hathaway who has held this role for 10 years and has done a wonderful job, which has made the transition for me a very straight forward one. Thank you, Yvonne.

This has been a particularly challenging year for Empowered Learning Trust due to the changes in pandemic traffic light levels, staff illness and maintaining the safety of our staff and the school clients while delivering our services. Our Funding Manger has also had challenges with funding availability and deadlines, as we have had difficulty spending many grants within the required funder timelines.

The trust continues to engage the services of Chartered Accountants BDO Rotorua to audit its annual accounts. This extensive analysis of the trust's financial records and its activities is in accordance with the reporting requirements set out by the Charities Commission and the NZ Accounting Standards Board. The audit fulfils the Trust obligations as a Tier 4 Public Benefit Entity.

One main change this year has been the implementation of a digital payroll system with Smart Payroll (now called Smartly). This combined with the online timesheet entry for staff, has streamlined the payroll system for both staff and the Treasurer, and has improved our ability to be compliant and keep abreast of payroll legislation changes.

The trust received grants of \$67,500 and donations of \$18,268.00, and a total income including interest of \$85,801.76. This is compared to \$97,800.00 last year. The grant from Rotorua Trust of \$60,000 was not fully spent and we continued to spend this throughout the year, with a sum of \$5,786.08 remaining. This strong support from Rotorua Trust, The Geyser Foundation (\$5,000.00), and Rotorua Lakes Council (a three-year grant of \$4,500 per year), show strong support for our programs from the Rotorua region. We also appreciate the continued support from Lottery Grants Board with Year 2 of the 3-year grant being used this year, plus a Covid grant to total \$30,000.00. Other support from local businesses includes \$5,000.00 from TH Enterprises, \$2,500 from Miraka, \$2,000 from Reporoa Lions, and several smaller local resident donations.



The Garage Sale Day was a huge success both financially and for the community of Reporoa, as it provided a chance during winter for everyone to get out and get together. Well done to the board and staff for organising this with help from Angela Porteous.

As we can see from the Statement of Performance, it was a busy year for our staff. Our salary costs this year were \$25,441.00 compared to \$17,014.00 last year, possibly due to the fact that we visited a greater number of schools this year. Additionally, we have trained 35 in-school staff to deliver Irlen screening services also, so there are some schools that received guidance and mentoring from ELT screening staff. Even though our salary costs are lower, our team and the Irlen-trained teaching staff have managed to see a significant number of clients.

The payments related to providing goods and services totaled \$78,597.00 compared to \$30,246.00 last year. These costs include: Irlen costs \$20,502.00, Optometric costs \$23,822.00 and ICEPT costs \$23,966.00. The addition of the ICEPT Program to our services, which was rolled out over most of the partner schools increased the cost of goods and services, but it was agreed by all that the program delivered many positive improvements to outcomes for students. The licenses belong to the child, and they can continue to use them at home or if they move schools.

TREASURER'S REPORT 2022 continued

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 \$849.25 was returned to the Southern Trust as it could not be spent by the deadline. At the end of the financial year the total cash at hand was \$56,388.00. Grants received with accountability conditions attached, where conditions were not fully met at balance date, totaled \$31,034.22. Including: RECT \$8,584.00, Hugo Foundation \$3,642.48, RLC yr1 \$2,688.00, Geyser Foundation \$5,000.00, Perpetual Guardian (Eric Hattaway Trust) \$2,000.00 and Lottery Grants Board \$15,000.00.

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, or if pandemic restrictions made it difficult to carry out our services. We are fortunate we have the understanding from the partner schools 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 at the time.

On behalf of the trust, I would like to thank all the organisations that have made a financial contribution in the 2021/22 financial year. I would like to acknowledge the financial assistance from Chorus with the rent on our office building. Without the confidence of our funders, we would not be able to operate.

Finally, I would like to acknowledge the work of our Funding Manager Hayley Hathaway for her ongoing efforts to procure funding and submit accountability reports. This is a major undertaking, and if anything, it has become more challenging as the pandemic has unfolded. Thanks also goes to our screening staff, who have managed to deliver services almost seamlessly throughout a year of pandemic challenges. Thank you to our Chairperson Kim Shearer for her calm and steady head during this time also. We look forward to a new year with hopefully less disruption, and more of the great outcomes we have seen this year.

Karen Barker

Treasurer, Empowered Learning Trust



OUR FUNDERS AND PARTNERS 2021-2022

Empowered Learning Trust are supported by below funders and businesses. Without there ongoing support and commitment we would not be able to offer families access to the screening the glasses that is needed.

Optometrists have an important role within the screening process to ensure no prescription is required and checking eye health before going to see Mary Cubie and Nyree Grigsby our Irlens Diagnostian

Thank you once again!!!

