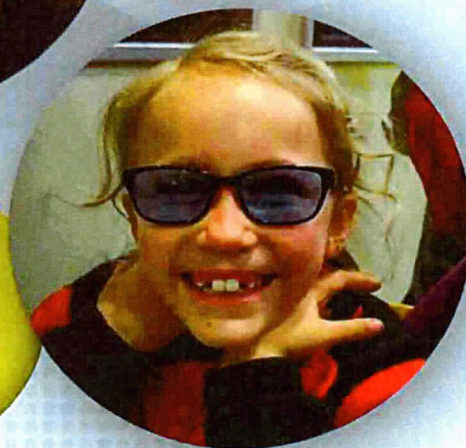


PERFORMANCE REPORT 2017/2018



EMPOWERED LEARNING TRUST

PO Box 33, Reporoa
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EMPOWERED LEARNING TRUST



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**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 2018, the statement of resources and commitments as at 31 March 2018, 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 2018, 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 statement of receipts and payments, statement of resources and commitments and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

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

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

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

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

Auditor's Responsibilities for the Audit of the Performance Report

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

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures.
- 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
Rotorua
New Zealand
29 May 2018



Legal Name of Entity:

Empowered Learning Trust

Type of Entity and Legal Basis:

Charitable Trust

Registration Number:

CC47066

Entity's 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 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.

Long term, we hope that by assisting these young people with learning difficulties, we will improve their confidence, self-esteem and employability. Ultimately, this will lead to individuals more likely to engage positively in the community, and possibly reduce crime, unemployment, and other social issues associated with poor education outcomes.

Entity Structure:

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

Main Sources of the Entity's 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). We receive no government funding or contracts.

Main Methods Used by the Entity to Raise Funds:

We fundraise by running events, luncheons and auctions. We also have a "Give A Little" page where people can donate. We hope to establish an investment fund with the Geyser Foundation in the near future, so that people can donate or bequeath funds to this fund.

Entity's Reliance on Volunteers and Donated Goods or Services:

We rely on our 7 board members and various other part time volunteers to help with fundraising events and the day to day running of the Irlen screening project. There are three paid positions in our organisation - Screening Project Manager and two Community Screening staff.

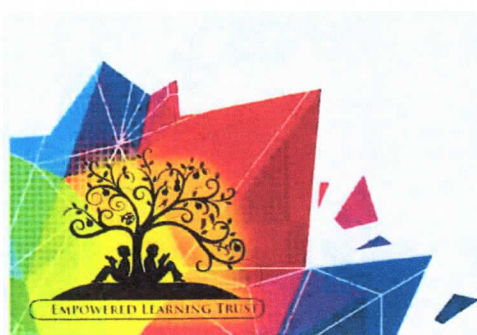


Contact details

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Phone/Fax:	027 2935150
Email/Website:	email: empoweredlearning@xtra.co.nz website: www.empoweredlearningtrust.co.nz



<https://www.facebook.com/Empoweredlearning>



STATEMENT OF SERVICE PERFORMANCE

Description of the Entity's Outcomes:

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

	Actual	Actual
	This Year	Last Year
Description and Quantification of the Entity's Outputs:		
Vision Program		
Children given Irlen/Vision questionnaire	350	341
Children screened in-depth by screeners	220	156
Children referred on for further testing with optometrist/Irlen Diagnostician	170	130
Fitted corrective lenses to those requiring them	76 new 2 refits	68 new 4 refits
% of total student population fitted with lenses	22%	20%
% of children who did not attend referral appointments	46%	25%
APD Program		
Children screened for APD and hearing issues using Acoustic Pioneer	213	168
Ear health issues identified	5	22
Audiology checks done	72	29
Children provided with APD support programs	128	85
Learning Difficulties screening		
Students screened for specific learning difficulties	112	81
Potential learning difficulties identified	94	32
Students provided with full educational assessments	8	6



Additional Output Measures:

Irlen and Vision screening

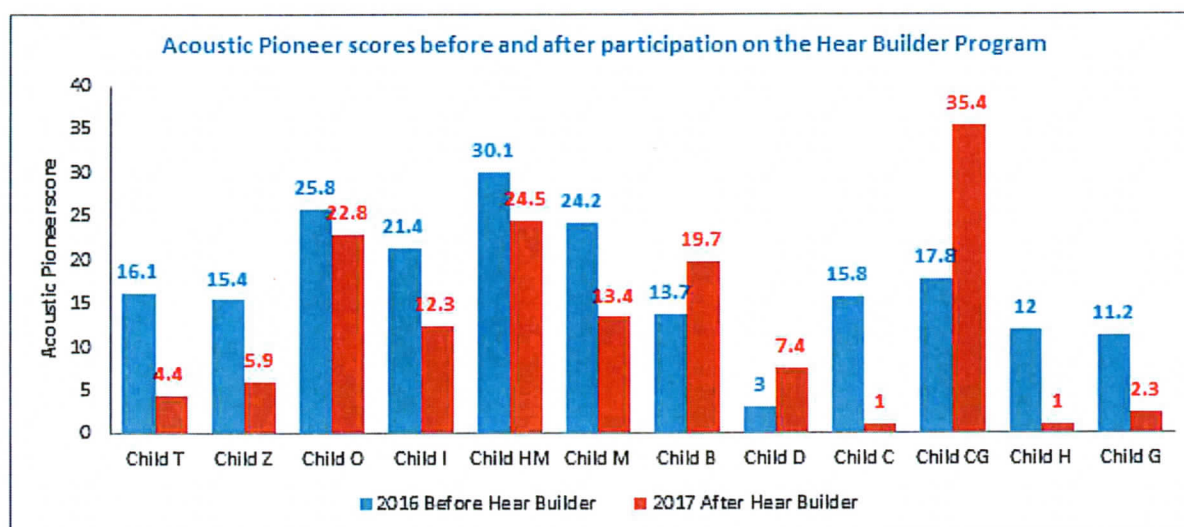
Children who were identified and fitted with Irlen and/or optometric lenses were surveyed by Empowered Learning staff and their feedback collated. The children rated their perception of what improvement there had been in their symptoms if any. Most reported an improvement in comfort and a reduction in difficulty with reading.

Irlen Stories booklet

A book of Irlen Stories has been compiled by Empowered Learning Trust. In this booklet we hear the stories of children's lives and learning before and after fitting with Irlen lenses. The stories are told in the words of the children and also their parents and teachers.

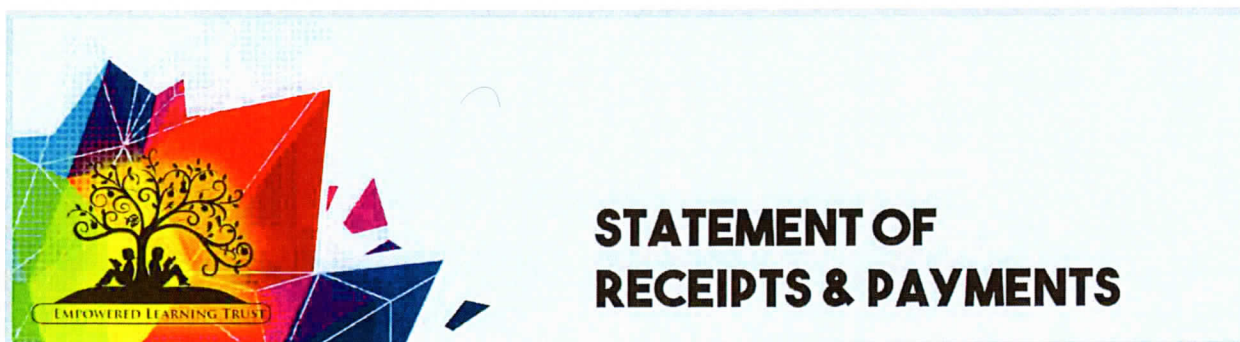
Hear Builder Program for APD support

The Hear Builder program has been trialled in two schools in the Reporoa cluster and also in Taupo Primary. After a year, a retest with the Acoustic Pioneer program was done with 12 students from Broadlands School to see if the children's scores had changed from before using the program. The results showed that 9 of the 12 children showed significant improvements in their scores after participating on the Hear Builder Program for just under a year. See graph below.



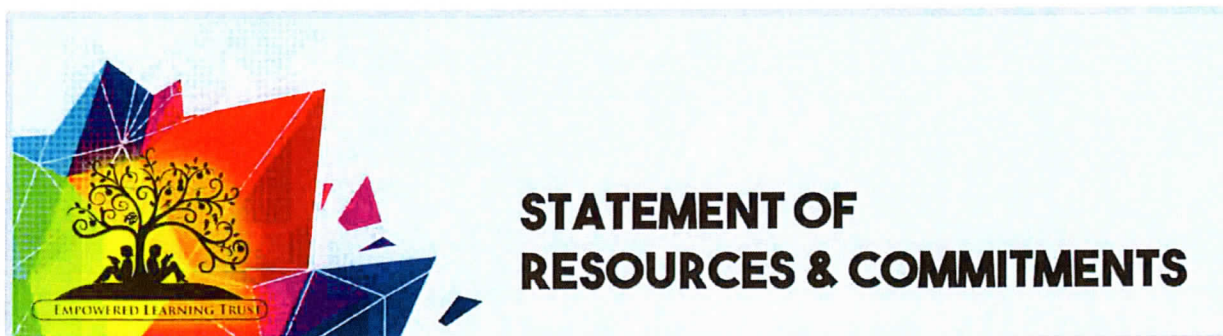
Blue: score before Hear Builder, **Red:** Score after Hear Builder.

There were 3 children whose scores did not improve and they were referred on for further assessment and support.



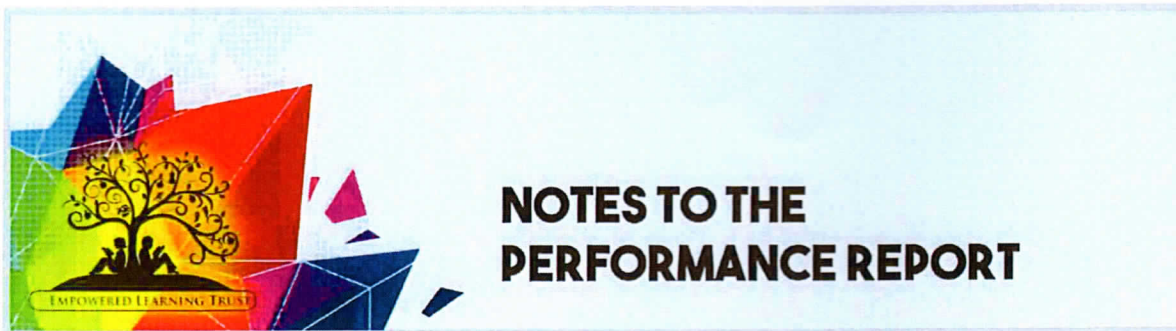
	Notes	Actual This Year \$	Actual Last Year \$
Operating Receipts			
Donations, fundraising and other similar receipts	2	56,398	106,781
Interest, dividends and other investment income receipts	2	327	313
Other Income	2	51	982
Total Operating Receipts		56,776	108,076
Operating Payments			
Volunteer and employee related payments	3	37,198	38,307
Payments related to providing goods or services	3	55,022	49,022
Other operating payments	3	1,725	1,776
Total Operating Payments		93,945	89,105
Operating Surplus or (Deficit)		(37,170)	18,972
Capital Payments			
Purchase of resources	3	249	2,550
Increase/(Decrease) in Bank Accounts and Cash		(37,419)	16,422
Bank accounts and cash at the beginning of the financial year		63,981	47,558
Bank Accounts and Cash at the End of the Financial Year		26,563	63,981
Represented by:			
Cheque account(s)		3,559	7,803
Call Account(s)		2,573	36,057
Salaries Account(s)		1	1
Salaries On Call Account		1	1
Term Deposit		20,429	20,119
Total Bank Accounts and Cash at the End of the Financial Year		26,563	63,981





SCHEDULE OF RESOURCES	This Year	Last Year
	\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)	26,563	63,981
OTHER RESOURCES		
Office Equipment	1,341	1,092
Computer Equipment	2,930	7,705
Fixtures & Fittings	2,550	2,550
SCHEDULE OF COMMITMENTS	This Year	Last Year
	\$	\$
Money Owed to the Entity	Amount	Amount
Accounts Receivable (Rotary Taupo)	6,000	-
Money Payable by the Entity		
Wages and salaries	4,412	4,703
PAYE	725	793
Unpaid invoices	2,628	2,886
OTHER		
Commitment for rental payable under deed of lease. \$1,166.66 (+ GST) until renewal date of 31 May 2018, plus outgoings (100%)		
SCHEDULE OF OTHER INFORMATION	This Year	Last Year
	\$	\$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)	Amount	Amount
Geyser Foundation - Rotorua Lakes Council	-	277
Southern Trust	-	10,000
Rotorua Energy Charitable Trust	2,309	6,582
First Sovereign	2,201	4,803
Lottery Grants Board	-	20,000
Youthtown	-	5,000
Infinity Foundation	-	5,000
Wilks Charitable Trust	-	2,000





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

STATEMENT OF ACCOUNTING POLICIES

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.

SPECIFIC ACCOUNTING POLICIES

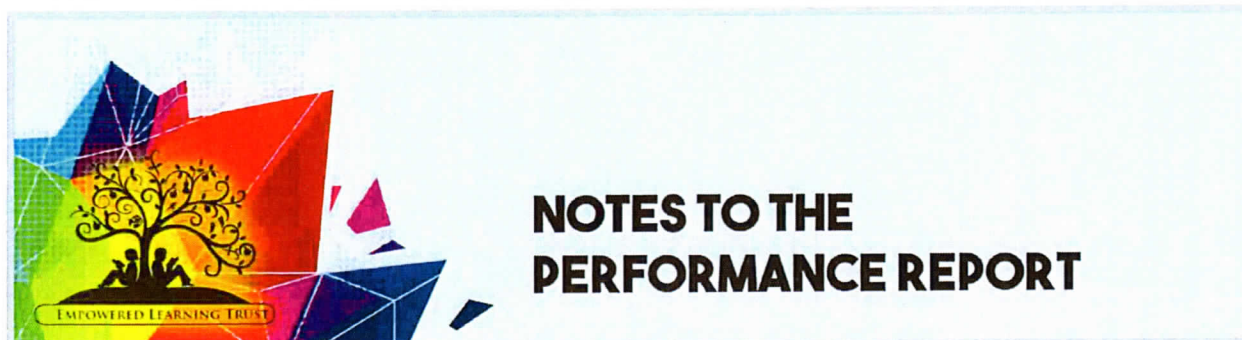
The following specific accounting policies which materially affect the measurement of the receipts and payments have been applied:

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).

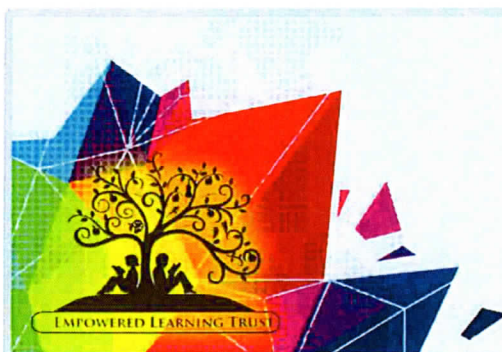
Changes in Accounting Policies

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



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

Receipt Item	Analysis	This Year \$	Last Year \$
Fundraising receipts	Reporoa Lions	1,000	556
	Auaha Events Limited	1,000	-
	Rotary Rotorua	9,000	-
	General donations	898	510
		<u>11,898</u>	<u>1,066</u>
Grants and donations	ANZ Staff Foundation	5,000	5,000
	COGS	3,000	2,000
	First Sovereign	3,700	4,915
	Infinity Foundation	-	15,000
	Lottery Grants Board	-	40,000
	Rotorua Energy Charitable Trust	20,000	20,000
	Rotorua Lakes Community Grants	1,800	1,800
	Southern Trust	-	10,000
	Waiora Community Trust	6,000	-
	100% Lake Taupo Chairitable Trust	5,000	-
	Wilks Charitable Trust	-	2,000
	Youthtown	-	5,000
		<u>44,500</u>	<u>105,715</u>
	Total	<u>56,398</u>	<u>106,781</u>
Receipt Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment income receipts	Interest	327	313
	Total	<u>327</u>	<u>313</u>
Receipt Item	Analysis	This Year \$	Last Year \$
Other Income	Withholding Tax	51	982
		<u>51</u>	<u>982</u>



NOTES TO THE PERFORMANCE REPORT

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

Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments	Salaries and Wages	32679	34,374
	Staff Training and Travel	4236	3,717
	ACC Payments	283	216
	Total	37,198	38,307
Payments related to providing goods or services	Administration and overhead costs	5870	6,701
	Accounting and compliance	217	217
	Database costs	793	-
	Educational Assessment	2400	1,650
	Irlen NZ	14816	13,925
	Rent	8050	2,683
	Optometric	16864	13,573
	Hearing Costs	6012	10,273
	Total	55,022	49,022
Other operating payments	Audit fees	1725	1,725
	RWT	-	51
	Total	1,725	1,776
Capital payments	New carpet	-	2,550
	Printer	249	-
	Total	249	2,550





NOTES TO THE PERFORMANCE REPORT

Notes 4-6

Note 4: Correction of Errors

No prior period errors were noted.


Note 5: Related Party Transactions

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

Note 6: Events After the Balance Date

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

On behalf of the Empowered Learning Trust, I authorise these financial statements for issue:


Karen Joy Barker

28/5/2018
Date

