

SOUTHERN CROSS CAMPUS

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	452
Principal:	Samantha L. Smith
School Address:	237 Buckland Road, Mangere 2024
School Postal Address:	PO Box 43242 Mangere Town Centre 2153
School Phone:	09 2550404
School Email:	admin@southerncross.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
T Levenberg	Presiding Member	SCC Foundation	1 Sep 2025
Jameelah Iese	Deputy Presiding Member	Elected	1 Sep 2025
Samantha Smith	Principal	ex Officio	
Aaron Smith	Financial Advisor	SSC Foundation	1 Sep 2025
Peter Parussini	Parent Representative	Elected	1 Sep 2025
Alofa Latu	Parent Representative	Elected	1 Sep 2025
Helen Fa'amoe	Parent Representative	Elected	1 Sep 2025
Mele Vea	Parent Representative	Elected	1 Sep 2025
Maria Aka	Parent Representative	Co-opted	1 Sep 2025
Lynette Herewini	Staff Representative	Elected	1 Sep 2025
Selina Camillo	Student Representative	Elected	26 Nov 2024
Litia Valu	Student Representative	Elected	29 Nov 2025

SOUTHERN CROSS CAMPUS

Annual Financial Statements - For the year ended 31 December 2024

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Southern Cross Campus Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Terence Levenberg

Full Name of Presiding Member

T Levenberg

Signature of Presiding Member

Date: 21 August 2025

Samantha Lynn Smith

Full Name of Principal

Smith

Signature of Principal

Date: 21 August 2025

Southern Cross Campus Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	21,356,942	21,331,581	20,340,912
Locally Raised Funds	3	294,942	317,700	186,877
Interest		264,836	288,000	259,922
Trades Academy	4	1,223,912	1,402,990	1,257,383
Total Revenue		23,140,632	23,340,271	22,045,094
Expense				
Locally Raised Funds	3	275,740	208,000	208,660
Trades Academy	4	1,153,984	1,012,760	884,580
Learning Resources	5	13,754,953	14,166,445	12,929,458
Administration	6	3,247,099	3,329,707	3,050,714
Property	7	5,164,357	4,912,919	4,777,092
Loss on Disposal of Property, Plant and Equipment		6,117	-	8,647
Total Expense		23,602,250	23,629,831	21,859,151
Net Surplus / (Deficit) for the year		(461,618)	(289,560)	185,943
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(461,618)	(289,560)	185,943

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Southern Cross Campus Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		6,652,620	5,229,430	6,306,864
Total comprehensive revenue and expense for the year		(461,618)	(289,560)	185,943
Contribution - Furniture and Equipment Grant		1,875	-	159,813
Equity at 31 December		6,192,877	4,939,870	6,652,620
Accumulated comprehensive revenue and expense		6,192,877	4,939,870	6,652,620
Equity at 31 December		6,192,877	4,939,870	6,652,620

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Southern Cross Campus Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	75,804	42,870	231,441
Accounts Receivable	9	1,277,124	900,000	1,044,904
GST Receivable		88,511	52,000	71,420
Prepayments		231,297	140,000	149,170
Inventories	10	39,804	50,000	52,697
Investments		4,296,273	3,800,000	4,687,483
Funds Receivable for Capital Works Projects	18	97,609	-	17,288
		<u>6,106,422</u>	<u>4,984,870</u>	<u>6,254,403</u>
Current Liabilities				
Accounts Payable	13	1,499,108	1,515,000	1,323,911
Revenue Received in Advance	14	31,000	80,000	75,594
Provision for Cyclical Maintenance	15	14,175	130,000	120,048
Finance Lease Liability	16	48,407	150,000	135,072
Funds held in Trust	17	31,496	50,000	38,477
Funds held for Capital Works Projects	18	264,620	250,000	254,037
		<u>1,888,806</u>	<u>2,175,000</u>	<u>1,947,139</u>
Working Capital Surplus/(Deficit)		4,217,616	2,809,870	4,307,264
Non-current Assets				
Property, Plant and Equipment	12	2,499,263	2,400,000	2,612,855
		<u>2,499,263</u>	<u>2,400,000</u>	<u>2,612,855</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	442,240	250,000	252,099
Finance Lease Liability	16	81,762	20,000	15,400
		<u>524,002</u>	<u>270,000</u>	<u>267,499</u>
Net Assets		<u><u>6,192,877</u></u>	<u><u>4,939,870</u></u>	<u><u>6,652,620</u></u>
Equity		<u><u>6,192,877</u></u>	<u><u>4,939,870</u></u>	<u><u>6,652,620</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Southern Cross Campus Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		5,848,811	4,400,232	7,236,919
Locally Raised Funds		363,422	556,397	145,334
Trades Academy		1,223,912	1,402,990	1,294,851
Goods and Services Tax (net)		(17,091)	19,420	34,011
Payments to Employees		(3,979,726)	(3,841,616)	(3,187,007)
Payments to Suppliers		(3,480,828)	(3,454,811)	(4,830,502)
Interest Received		189,495	284,171	240,258
Net cash from/(to) Operating Activities		147,995	(633,217)	933,864
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	8,763
Purchase of Property Plant & Equipment (and Intangibles)		(490,632)	(337,398)	(910,431)
Purchase of Investments		-	-	(858,103)
Proceeds from Sale of Investments		391,210	887,483	-
Net cash from/(to) Investing Activities		(99,422)	550,085	(1,759,771)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	159,813
Finance Lease Payments		(129,371)	(130,218)	(127,373)
Funds Administered on Behalf of Other Parties		(76,714)	24,779	209,331
Net cash from/(to) Financing Activities		(204,210)	(105,439)	241,771
Net increase/(decrease) in cash and cash equivalents		(155,637)	(188,571)	(584,136)
Cash and cash equivalents at the beginning of the year	8	231,441	231,441	815,577
Cash and cash equivalents at the end of the year	8	75,804	42,870	231,441

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Southern Cross Campus (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery, school uniforms and canteen supplies. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of Property, Plant, and Equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.



Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to fees received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

Southern Cross Campus

Notes to the Financial Statements

For the year ended 31 December 2024

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) Services Received In-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	5,744,530	5,706,016	4,538,445
Teachers' Salaries Grants	9,849,702	9,849,730	9,774,607
Use of Land and Buildings Grants	3,560,439	3,560,439	3,334,033
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,022,396	2,022,396	1,884,124
Other Government Grants	179,875	193,000	809,703
	<u>21,356,942</u>	<u>21,331,581</u>	<u>20,340,912</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	70,000	100,000	27,874
Fees for Extra Curricular Activities	160,734	167,700	97,366
Trading	39,639	-	37,467
Other Revenue	24,569	50,000	24,170
	<u>294,942</u>	<u>317,700</u>	<u>186,877</u>
Expense			
Extra Curricular Activities Costs	233,238	208,000	173,801
Trading	42,502	-	34,859
	<u>275,740</u>	<u>208,000</u>	<u>208,660</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>19,202</u>	<u>109,700</u>	<u>(21,783)</u>

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

4. Trades Academy

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Operations Grant/Casual sales	1,223,912	1,402,990	1,257,383
	<u>1,223,912</u>	<u>1,402,990</u>	<u>1,257,383</u>
Expense			
Employee Benefits - Salaries	900,338	900,000	751,998
Other Expenses	253,646	112,760	132,582
	<u>1,153,984</u>	<u>1,012,760</u>	<u>884,580</u>
<i>Surplus/ (Deficit) for the year Hostel</i>	<u>69,928</u>	<u>390,230</u>	<u>372,803</u>

5. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	480,414	798,619	370,617
Information and Communication Technology	225,967	221,502	202,434
Employee Benefits - Salaries	12,045,030	12,028,524	11,465,057
Staff Development	281,002	396,800	184,982
Depreciation	707,176	700,000	683,729
Other Learning Resources	15,364	21,000	22,639
	<u>13,754,953</u>	<u>14,166,445</u>	<u>12,929,458</u>

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

6. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	19,721	20,000	20,480
Board Fees and Expenses	41,357	37,000	33,463
Operating Leases	19,783	20,500	12,310
Legal Fees	5,420	-	1,680
Other Administration Expenses	166,861	218,450	202,601
Employee Benefits - Salaries	886,924	915,000	819,567
Insurance	80,014	96,361	76,489
Service Providers, Contractors and Consultancy	4,623	-	-
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,022,396	2,022,396	1,884,124
	<u>3,247,099</u>	<u>3,329,707</u>	<u>3,050,714</u>

7. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	662,098	710,600	695,643
Cyclical Maintenance	146,918	30,000	115,309
Heat, Light and Water	222,844	190,000	181,675
Rates	188,447	65,000	85,283
Repairs and Maintenance	179,216	155,280	184,567
Use of Land and Buildings	3,560,439	3,560,439	3,334,033
Other Property Expenses	204,395	201,600	180,582
	<u>5,164,357</u>	<u>4,912,919</u>	<u>4,777,092</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	75,804	42,870	231,441
Cash and cash equivalents for Statement of Cash Flows	<u>75,804</u>	<u>42,870</u>	<u>231,441</u>

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	167,717	46,500	205,201
Interest Receivable	139,012	67,500	63,671
Teacher Salaries Grant Receivable	970,395	786,000	776,032
	<u>1,277,124</u>	<u>900,000</u>	<u>1,044,904</u>
Receivables from Exchange Transactions	306,729	114,000	268,872
Receivables from Non-Exchange Transactions	970,395	786,000	776,032
	<u>1,277,124</u>	<u>900,000</u>	<u>1,044,904</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	12,915	9,000	8,887
School Uniforms	19,600	24,500	24,389
Canteen	7,289	16,500	19,421
	<u>39,804</u>	<u>50,000</u>	<u>52,697</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	4,296,273	3,800,000	4,687,483
Total Investments	<u>4,296,273</u>	<u>3,800,000</u>	<u>4,687,483</u>

Of the \$4,296,373 Cash and Cash Equivalents, \$264,620 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$4,296,273 Cash and Cash Equivalents, \$31,000 of Revenue Received in Advance is held by the School, as disclosed in note 14.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	603,302	22,074	(137)	-	(65,262)	559,977
Furniture and Equipment	1,266,100	205,820	(1,129)	-	(202,853)	1,267,938
Information and Communication Technology	528,909	232,715	(1,464)	-	(273,777)	486,383
Motor Vehicles	9,765	-	-	-	(9,288)	477
Textbooks	5,413	18,898	-	-	(4,000)	20,311
Leased Assets	149,746	127,154	(13)	-	(163,985)	112,902
Library Resources	49,620	11,125	(3,376)	-	(6,095)	51,274
	2,612,855	617,786	(6,119)	-	(725,260)	2,499,262

The net carrying value of equipment held under a finance lease is \$112,902 (2023: \$149,746)

The net carrying value of motor vehicles held under a finance lease is \$477 (2023: \$9,765)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,144,124	(584,147)	559,977	1,269,312	(666,010)	603,302
Furniture and Equipment	3,668,290	(2,400,352)	1,267,938	3,842,486	(2,576,386)	1,266,100
Information and Communication Technology	1,732,376	(1,245,993)	486,383	2,920,486	(2,391,577)	528,909
Motor Vehicles	110,217	(109,740)	477	110,217	(100,452)	9,765
Textbooks	380,659	(360,347)	20,312	361,761	(356,348)	5,413
Leased Assets	1,002,854	(889,952)	112,902	1,048,846	(899,100)	149,746
Library Resources	115,437	(64,163)	51,274	118,603	(68,983)	49,620
	8,153,957	(5,654,694)	2,499,263	9,671,711	(7,058,856)	2,612,855

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	240,785	299,000	239,731
Accruals	42,242	35,000	65,326
Employee Entitlements - Salaries	1,157,664	1,101,000	950,355
Employee Entitlements - Leave Accrual	58,417	80,000	68,499
	<u>1,499,108</u>	<u>1,515,000</u>	<u>1,323,911</u>
Payables for Exchange Transactions	1,499,108	1,515,000	1,323,911
	<u>1,499,108</u>	<u>1,515,000</u>	<u>1,323,911</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	75,594
Other revenue in Advance	31,000	80,000	-
	<u>31,000</u>	<u>80,000</u>	<u>75,594</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	372,147	372,147	354,163
Increase to the Provision During the Year	146,918	30,000	96,342
Use of the Provision During the Year	(62,650)	(22,147)	(78,358)
Provision at the End of the Year	<u>456,415</u>	<u>380,000</u>	<u>372,147</u>
Cyclical Maintenance - Current	14,175	130,000	120,048
Cyclical Maintenance - Non current	442,240	250,000	252,099
	<u>456,415</u>	<u>380,000</u>	<u>372,147</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	48,407	150,000	135,072
Later than One Year and no Later than Five Years	81,762	20,000	15,400
	<u>130,169</u>	<u>170,000</u>	<u>150,472</u>
Represented by			
Finance lease liability - Current	48,407	150,000	135,072
Finance lease liability - Non current	81,762	20,000	15,400
	<u>130,169</u>	<u>170,000</u>	<u>150,472</u>

17. Funds held in Trust

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	31,496	50,000	38,477
	<u>31,496</u>	<u>50,000</u>	<u>38,477</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under Short-term Bank Deposits in note 11, and includes retentions on the projects, if applicable.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
5YP Pool Filter System		(16,529)	-	-	-	(16,529)
Roof, Plumbing & Carpet Replacement		46,087	-	-	-	46,087
SIP Hard Canopy Cover		38,909	-	(38,909)	-	-
SIP Junior Shade Canopy		71,074	38,908	(103,649)	-	6,333
Block B Electrical, Roofing, Carpentry & Plumbing		35,609	-	(36,243)	-	(634)
Masterplanning Development		62,358	-	-	-	62,358
Emergency Funding Light Pole Replacement		(759)	81,244	(3,391)	-	77,094
Creation of 2 new LSC Spaces		-	76,585	(3,837)	-	72,748
Sitewide Sounder & Speaker Upgrade		-	-	(384)	-	(384)
Sewer Realignment		-	-	(48,181)	-	(48,181)
Roofing Works A,B,D,D1,E,L,V,1,8,9,14		-	-	(1,161)	-	(1,161)
Extension to Gym Classrooms & New Storeroom		-	-	(30,720)	-	(30,720)
Totals		236,749	196,737	(266,475)	-	167,011

Represented by:

Funds Held on Behalf of the Ministry of Education	264,620
Funds Receivable from the Ministry of Education	(97,609)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Pool Painting Upgrade		10,593	-	(10,593)	-	-
5YP Pool Filter System		(16,529)	-	-	-	(16,529)
Roof, Plumbing & Carpet Replacement		(2,423)	48,510	-	-	46,087
Drainage Works		(93,917)	93,917	-	-	-
SIP Hard Canopy Cover		38,909	-	-	-	38,909
SIP Junior Shade Canopy		71,074	-	-	-	71,074
Block B Electrical, Roofing, Carpentry & Plumbing		(14,203)	140,950	(91,138)	-	35,609
Masterplanning Development		15,000	50,000	(2,642)	-	62,358
Site Access Traffic Management		(1,411)	168,617	(167,206)	-	-
Block D Lifecycle Wall Linings		(104,290)	-	(242,237)	346,527	-
Emergency Funding Light Pole Replacement		-	-	(759)	-	(759)
Totals		(97,197)	501,994	(514,575)	346,527	236,749

Represented by:

Funds Held on Behalf of the Ministry of Education	254,037
Funds Receivable from the Ministry of Education	(17,288)

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

19. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i> Remuneration	10,722	10,235
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,646,752 12	1,847,906 14
Total key management personnel remuneration	1,657,474	1,858,141

There are 9 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230 - 240	210 - 220
Benefits and Other Emoluments	5 -10	5 -10

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
150 - 160	0	1
140 - 150	2	1
130 - 140	0	2
120 - 130	8	7
110 - 120	10	9
100 - 110	20	25
	40	45

The disclosure for 'Other Employees' does not include remuneration of the Principal.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	\$Nil	\$Nil
Number of People	0	0

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$1,787,035 (2023:\$1,081,864) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
SIP Junior Shade Canopy	55,797
Block B Electrical, Roofing, Carpentry and Plumbing	914,311
Masterplanning Development	50,000
Roofing Works A,B,D,D1,E,L,V,1,8,9,14	379,238
Sitewide Sounder & Speaker Upgrade	91,176
Emergency Funding Light Pole Replacement	88,311
Block 15 Roof, Window, DQLS Refurbishment	171,800
Flooring & Ceiling Replacement	27,735
Wall Lining Replacement	8,667
Total	<u><u>1,787,035</u></u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating contracts.



Southern Cross Campus Notes to the Financial Statements

For the year ended 31 December 2024

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	75,804	42,870	231,441
Receivables	1,277,124	900,000	1,044,904
Investments - Term	4,296,273	3,800,000	4,687,483
Total financial assets measured at amortised cost	<u>5,649,201</u>	<u>4,742,870</u>	<u>5,963,828</u>

Financial liabilities measured at amortised cost

Payables	1,499,108	1,515,000	1,323,911
Finance Leases	130,169	170,000	150,472
Total financial liabilities measured at amortised cost	<u>1,629,277</u>	<u>1,685,000</u>	<u>1,474,383</u>

25. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AOUTHERN CROSS CAMPUS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Southern Cross Campus (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 25, that comprise the *statement of financial position as at 31 December 2024*, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at *31 December 2024*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 21 August 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are 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 carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, 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.
- We 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 School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School'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 financial statements 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 School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board 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.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 30 to 42 ,but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements 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 statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

Cameron Town

Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Analysis of Variance 2024

OVERVIEW OF 2024

Strategic and Annual Plan 2024

The Strategic Plan for 2024 and 2025 was developed with input from our school community, teachers and students. We made special efforts to reach out to our Māori parents and community.

The Strategic Plan consists of five Critical Success Factors/Strategic Goals

- Achievement
- Equity and Excellence in Learning
- Family Engagement
- Literacy
- One School Indivisible

The annual plan/implementation plan covered all of the five Strategic Goals but with a particular emphasis on Achievement and Equity and Excellence in Learning.

Achievement

NCEA Level 3 (Goal 13)

Group	2020	2021	2022	2023	2024	2024 Target	Notes
All Students	66.4%	65.9%	67.8%	83.8%	70.2%	80.0%	2023 peak not sustained in 2024; still improved from 2020–22
Māori Students	69.2%	37.5%	41.7%	77.8%	40.0%	80.0%	Fluctuating trend due to small numbers (Approx 15 per year); major drop in 2024 – significant concern
Female Students	60.4%	73.4%	70.3%	76.5%	66.2%	80.0%	Consistently strong but declined in 2024
Male Students	71.9%	57.6%	64.8%	91.7%	74.6%	80.0%	Peaked in 2023; still above earlier years
UE (All Students)	12.7%	21.1%	15.3%	16.2%	19.1%	25.0%	Below target but rising slightly from 2022
UE (Māori Students)	7.7%	—	25.0%	11.1%	0.0%	25.0%	Fluctuating due to small number – solutions required here

NCEA Level 2 (Goal 12)

Group	2020	2021	2022	2023	2024	2024 Target	Notes
All Students	69.5%	55.5%	56.7%	62.0%	62.8%	70.0%	Gradual recovery from 2021 low
Māori Students	60.0%	29.4%	50.0%	55.0%	57.9%	70.0%	Strong upward recovery since 2021
Male Students	62.1%	55.7%	57.6%	62.7%	55.2%	70.0%	Declined in 2024 – slipped back
Female Students	76.0%	55.3%	55.7%	61.3%	69.8%	70.0%	Near target; excellent rebound since 2021
Merit Endorsement	4.1%	12.8%	16.2%	9.7%	14.8%	20.0%	Steady growth since 2023

Group	2020	2021	2022	2023	2024	2024 Target	Notes
Excellence Endorsement	4.1%	5.8%	5.9%	3.2%	7.0%	6.0%	Exceeded target

NCEA Level 1 (Goal 11)

Group	2020	2021	2022	2023	2024	2024 Target	Notes
All Students	61.6%	52.8%	54.0%	50.8%	53.2%	60.0%	Stabilised after 2023 dip; still below target
Māori Students	36.4%	52.2%	43.5%	24.1%	46.4%	60.0%	Bounce back from 2023, still needs major lift
Merit Endorsement	18.4%	27.6%	21.0%	19.0%	10.9%	28.0%	Significant decline in 2024
Excellence Endorsement	6.1%	5.3%	2.5%	7.0%	3.0%	8.0%	Trend inconsistent; under target

Year 8

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	50%	55%	62%	50%	✅ Exceeded	Strong consistent rise
Writing	46%	46%	54%	50%	✅ Exceeded	Rebounded in 2024
Maths	50%	45%	54%	50%	✅ Exceeded	2023 dip recovered well

Year 7

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	27%	38%	27%	55%	✗ Missed	Returned to 2022 low
Writing	18%	31%	22%	55%	✗ Missed	Consistently well under
Maths	26%	29%	20%	50%	✗ Missed	Lowest result in 3 years

Year 6

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	40%	60%	54%	60%	✗ Slightly missed	Strong 2023 gain, dipped slightly
Writing	45%	35%	53%	60%	✗ Missed	Big improvement from 2023
Maths	44%	33%	40%	55%	✗ Missed	Yet to recover to 2022

Year 5

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	30%	59%	57%	60%	✗ Missed slightly	Very strong rebound
Writing	28%	52%	34%	55%	✗ Missed	Large drop in 2024
Maths	21%	47%	39%	50%	✗ Missed	Below target but better than 2022

Year 4

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	64%	54%	60%	70%	✗ Missed	Partial recovery from 2023
Writing	47%	45%	53%	60%	✗ Missed	Steady improvement
Maths	51%	43%	49%	65%	✗ Missed	Consistent but under target

Year 3

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	60%	62%	70%	70%	✓ Met	Excellent growth
Writing	56%	60%	60%	55%	✓ Exceeded	Maintained gains
Maths	54%	54%	65%	60%	✓ Exceeded	Strong lift in 2024

Year 2

Subject	2022	2023	2024	2024 Target	Status	Trend & Notes
Reading	44%	49%	63%	50%	✓ Exceeded	19-point growth in 2 years
Writing	59%	63%	54%	50%	✓ Exceeded	Slight drop but well above target
Maths	53%	58%	58%	50%	✓ Exceeded	Stable and strong cohort

Equity and Excellence in Learning

Introduce, implement and monitor the Improved learner Outcomes Teaching and Learning Framework which consists of the following.

- Continue work on the implementation of the SCC curriculum and guidelines provided by the MOE and government.
 - a. Working with The Education Group to develop a Southern Cross Curriculum, that looks at planning and preparation, interesting relevant curriculum as well as support the integration of the Refreshed Curriculum in English (Y1-6) and Maths (Y1-8) and NCEA Level 1 new standards in 2024. We received 150 hours of funding from the MOE for this work. Please see milestone reports.
- Creating a positive culture for learning
 - a. Term 1 concentrated on working on the theme of “Know me before you teach me” this is to develop belonging for students within their classroom, as classroom relationships are known to improve student outcomes. This also includes setting high expectations for students and finding out about student cultural backgrounds.
- Implementing and embedding culturally responsive and sustaining, effective practice in the classroom strategies from TLAC.
 - a. In 2024 we worked on implementing Teach Like a Champion (TLAC) these are short techniques that create consistency across teaching in the school and the focus for 2024 was on creating a culture of learning in the classroom. These are practical strategies that link worth culturally responsive ideas.
- Assessing and responding to student needs and achievement data
 - a. This year we have tried the scheduling of assessments with the intention of reporting to the Board of Trustees every five weeks. This was an ambitious goal and we realised it was not possible with the ebbs and flows of school life, and this ended up being reported on a termly basis which was more realistic. Still some improvements with reporting required here and in particular for Year 9 and 10. New curriculum will help us here.
- Develop curricula that capture the interests of our students and reflects Te Tiriti o Waitangi
 - a. Working included in the Education Group work in developing curricula.
- Introduce the NCEA Level 1 standards
 - a. Staff worked hard on the new standards, and we had support from the Curriculum leads. The most challenging aspect was the new literacy and numeracy. Much more work was needed in the practical aspects of taking tests in this manner, more than we anticipated and so the assessments were not well achieved because these practical aspects needed improving.

Family Engagement

- Implement and refine the attendance and late processes across the campus
 - We have a school process for attendance, which we have implemented. This will be reviewed in 2025 based on our attendance figures. Two meetings with Kevin Bush to feedback how we used the funding we were supplied with to help with attendance.
- Employ 2 attendance staff to reach out to whanau to improve attendance.
 - We have employed 2 attendance officers and these are working well.
- Strengthen communication with families when students are absent

- Included in part of our attendance process. In short. we text every day at 11am absent students, we have letters that we send out based on number of days absence. Plus, phone calls and meeting with Deans and SLT.
- Put criteria around activities that drive participation by students (E.g. 80% attendance requirement for participating in Sports and Cultural activities)
 - In place but needs more rigorous application and communication to students.
- Engage Y1 to Y3 whanau in reading program that they can use to support their children in class.
 - We did not make any progress in this regard.

Literacy

- Provide professional development for the Writers Toolbox Year 4 to 13
- Implement Writers Toolbox for Years 4 to 13
- An improvement in writing pedagogy for teachers using Writer's Toolbox
- Continue with professional development linked to NCEA literacy and begin pd for NCEA numeracy
- Continue with the BSL and the Structured literacy programmes

We have made progress in all the above areas that have been linked to implementing literacy programmes. One issue has been resourcing, particularly for WTB which needs consistent access to devices and strong internet connections.

One School Indivisible

- Develop, implement and embed effective and efficient leadership of the operational aspects of the school
- Develop, implement and embed common sets of handbooks across the campus
- Develop, implement and embed common administration and finance systems
- Develop, implement and embed improved health and safety processes
- Develop, implement and embed common planning and preparation processes across the campus

We have developed a range of manuals that staff can access to make our school more efficient and streamlined.

Thoughts For 2025

Recommendations

Based on variance and strategic goal alignment:

- **Reinforce targeted support for Māori learners**, particularly at NCEA Level 3 and for University Entrance. The decline from 77.8% (2023) to 40.0% (2024) is critical.
- **Re-examine your merit/excellence strategy**. Professional development, challenge tasks, and academic mentoring may need to be more targeted, especially at Levels 1–2.
- **Prioritise attendance and engagement** alongside achievement, as poor attendance correlates strongly with students underachieving, particularly at UE level.
- **Apply more rigour to UE-focused pathways** (e.g., clarity around credits, subject choice, support for literacy/numeracy requirements under the new NCEA settings).
- **Use your Teaching & Learning Framework (SG2)** to align efforts on improved pedagogy, academic counselling, and culturally responsive strategies—then monitor variance each term.

- **Data Use** Use writing as a focus for moderation and progress mapping in Y5–Y7
- **Maths** Prioritise maths recovery in Y6 and Y7 through number fluency and concept mapping
- **Transitions** Monitor Y2→3 and Y6→7 transition points – both affect long-term achievement
- **Equity** Targeted resources for Y7, differentiated PD for Y5/Y6 writing

Southern Cross Campus Kiwi Sport Report

Kiwi Sport Years 9 – 13 Programme for 2024.

Over-all we have provided sports program for over 300 students throughout the year, Term 2 & 3 being the busiest with 15 teams, over 250 student participants & a handful of staff coaching & managing the teams. We have appreciated the support and assistance from staff and community throughout the year.

Term 1 – We started off the year with our “Let’s get fit” Program. Suitable for all year levels boys & girls. This represented 60 to 80 students from year 9 to 13 participating every Tuesday & Thursday.

The “let’s get fit” program ran throughout Term 1 which focused on coming together, creating a sense of belonging through a vehicle of fitness, conditioning, fun games and develop school sports values. Also helped our sport teams prep for upcoming events, Senior Volleyball, Tag Football, & preparation for our winter codes.

Our 7 to 10 PE and Health program which links to the health model of Hauora “Tapa Wha” & “Fono Fale’a concept that encompasses 4 dimensions of health views the physical movement as an important vehicle to develop student’s competences and school values we achieve this by providing sporting activities and inter-school competition to participate & practice interpersonal skills and self-management strategies.

Every year we push to introduce a new sport or activity to offer our students, 2024 we trained and entered a Power Lifting team and competed in a local competition with admirable results. This has boasted our female participation in particular for 2024.

Southern Cross Campus has been attending the Nationals since 2008 from distances as far as Wainuiomata in Wellington. The opportunity has not only provided a pathway for our students to show case their talent but more valuable to express themselves in a positive environment to develop personal growth and make positive connections. From a tournament that just catered for boys, 2024 we entered 3 teams, U15 Boys, 1st 13 girls and 1st 13 boys. Positive results with our girl’s 1st 13 team winning the National title, our U15 boys placing second in NZ and our 1st 13 Boys placing 4th.

We wish to convey our grateful thanks to Kiwi Sport for the funding you provide for schools, and we have put your funds to good use. It is always very important to students in a decile one school to be able to compete with pride and know that they have the equipment and uniforms to compete with. Our community are always appreciative of your financial support, and they make every effort to follow their students on and off the field.

M Alatasi
Director Years 9 – 13.

KIWI SPORT REPORT Junior School Y1-8 2024 outcomes

We have continued to promote activity during our 2 breaks at morning tea and lunchtime.

We have focused on what we could provide for students during the break and PE session times. We listened to their preferences and mapped out a plan for a variety of equipment that could be shared across the 8, year level teams.

Enthusiasm for softball was evident, but skill sets showed the major areas for development – to this end we invested in T-Ball sets that could be used at lunchtime under supervision for batting success and in PE for lessons under teacher supervision.

Volleyball continued to attract numbers during breaks, and we kept a supply of actual volleyballs available for both team training and student led games. Our teams had great success at the Y7-8 Field day.

We maintained our general games materials that could be used from the storage trolley Y4-8 and Y1-3. This includes items such as frisbees, , pool noodles, ropes and balls enabling students to participate in minor games or to create their own games. Gutter boards with tennis balls, and size 3-5 balls were issued to each year level and with our dome finally up and covering one of our courts we are able to maximise activity time even when the weather is not so good or when we need the shade.

We also extended the games/sports and equipment through the purchase of Pickleball sets, Badminton, Table Tennis and Ki-o-Rahi. Teams can book this equipment for their sports blocks, and we have a timetabled slot for teams that want to use the games as an incentive for attendance improvement.

Playground markings – these were all updated with hopscotch / snakes, shapes and squares. The Yr1 area had a “trail” marked for step – jump – hop- skip to encourage physical activity.

Our PALs (**Playground Activity Leaders**) programme continued 3 days each week with leaders from Y5-6 supporting Y1-3 children in games during the break times. Use of frisbees, obstacles, pool noodles, ropes and balls are used to construct minor games. Teacher in-charge is given duty release/time for workshops with the PALs and specific equipment for the programme.

Student leaders took responsibility for competition between groups during the terms to again maximise participation and involvement that put the skill focused learning into a context.

Our school-based funding continues to provide for PE lesson equipment, sports administration fees, travel, equipment, uniforms and teacher release to attend the field days. We continued our participation within the 3 days CL Sports tournament for Year 5-8, attended the Y7-8 Sports camp including those who may not have been able to/selected for the field day teams.

In review of the year, we identified the need for our students to continue to have many opportunities to develop hand-eye- movement and basic ball control throw/catch/pass/kick skills formally. Our early start programme for “keen” Y7—8 at 8am did show improvement in these skill areas.

We intent to increase the number of Y5-6 students attending the CM Tournament this year to give other students the experience to use the skills being developed through our increased skills focus approach.

Karen Mose

Director Junior School

kmose@southerncross.school.nz



SOUTHERN CROSS CAMPUS

Te Kura o Te Taki o Autahi

RESPECT | RELATIONSHIPS | RESILIENCE | RESPONSIBILITY

Attendance Matters: Everyday Counts!

Statement of Confirmation of Good Employer Southern Cross Campus | Te Kura o Te Taki o Autahi

I confirm that Southern Cross Campus, through the Board of Trustees, has complied with the principle of being a Good Employer, as required under Section 597 of the **Education and Training Act 2020**.

The school operates in accordance with its Employment Policy and related procedures, ensuring:

- Fair and proper treatment of all staff members;
- Compliance with the **Employment Relations Act 2000**, **Public Service Act 2020**, and all relevant employment agreements;
- Equal employment opportunities;
- Good faith in all employment relationships;
- Safe and healthy working conditions;
- Professional development opportunities;
- Fair and lawful appointment, performance management, and exit processes.

The Board ensures employment policies are available to staff and reports annually on compliance.

Signed:

Samantha L. Smith

Principal

Southern Cross Campus | Te Kura o Te Taki o Autahi

Date: 31/1/25

Giving Effect to Te Tiriti o Waitangi

Thank you for the opportunity to provide information regarding how Southern Cross Campus gives effect to Te Tiriti o Waitangi, as part of our compliance obligations under the Education and Training Act 2020 and our commitment to honouring Te Tiriti in all aspects of school life.

As a kura with a predominantly Māori and Pasifika student population, we understand the critical importance of embedding Te Tiriti o Waitangi principles — *partnership, participation, and protection* — across our governance, leadership, curriculum, and school culture. We respectfully submit the following examples:

1. Governance and Leadership

- Our Board of Trustees receives regular professional development on the obligations and opportunities associated with Te Tiriti o Waitangi.
- Our strategic planning explicitly references our commitment to equitable outcomes for Māori learners, including specific, measurable goals to raise Māori achievement.
- Māori voices are sought and valued in our decision-making processes, including whānau hui, surveys, and consultation.

2. Curriculum and Teaching Practice

- We integrate Māori histories, language (*te reo Māori*), tikanga, and perspectives throughout the curriculum, not just within dedicated Māori subject areas but across all learning areas.
- We actively use the refreshed *Aotearoa New Zealand Histories* curriculum, ensuring that local iwi narratives and perspectives are taught authentically and sensitively.
- Teachers are supported through professional learning and development (PLD) in culturally responsive and relational pedagogy, informed by models such as Russell Bishop's *Te Kotahitanga* and *Lead to the North-East*.

3. Language, Culture, and Identity

- We celebrate and affirm Māori language, culture, and identity through events such as Matariki celebrations, Te Wiki o Te Reo Māori, pōwhiri. We open each week of school in staff briefing with a karakia and a waiata and close each Friday with the same.
- Students are encouraged and supported to pursue pathways in *te reo Māori*, Māori Performing Arts (*Ngā Toi*), and other Māori achievement opportunities.

4. Partnerships with Whānau and Iwi

- We foster genuine partnerships with whānau, hapū, and iwi, recognizing their role as key stakeholders in their children's education.

5. Policies and Procedures

- Our employment, equity, and student support policies are regularly reviewed to ensure they reflect Te Tiriti principles and uphold the mana of Māori staff and learners.

- We have mechanisms to address inequities and complaints in a culturally appropriate, mana-enhancing way.

Summary

Southern Cross Campus is committed to being a place where Te Tiriti o Waitangi is lived daily. We recognise that giving effect to Te Tiriti is an ongoing journey, and we are committed to continuous improvement, learning, and authentic partnerships with Māori communities.

Nāku noa, nā,

Samantha (Sam) Smith

Principal

Southern Cross Campus