

SOUTHERN CROSS CAMPUS

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
T Levenberg	Presiding Mem	SCC Foundation	1 September 2025
Jameelah Iese	Deputy Presiding Member	Elected	1 September 2025
Samantha Smith	Principal, Board Secretary	Principal/Board Secretary	N/A
Aaron Smith	Financial Advisor	SSC Foundation	1 September 2025
Peter Parussini	Elected Member	Elected	1 September 2025
Alofa Latu	Parent Representative	Elected	1 September 2025
Helen Fa'amoe	Elected Member	Elected	1 September 2025
Mele Ve'a	Parent Representative	Elected	1 September 2025
Lynette Herewini	Staff Representative	Elected	1 September 2025
Maria Aka	Board Member	Co-opted	1 September 2025
Olisa Fa'atupu	Student Representative	Elected	25 November 2023
Selina Camillo	Student Representative	Elected	26 November 2024

SOUTHERN CROSS CAMPUS

Annual Financial Statements - For the year ended 31 December 2023

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Southern Cross Campus

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Terry Levenberg

Full Name of Presiding Member

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Terry Levenberg
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Signature of Presiding Member

04 June 2024

Date:

Samantha Smith

Full Name of Principal

DocuSigned by:
Samantha Smith
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Signature of Principal

30 May 2024

Date:

Southern Cross Campus

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	20,340,912	17,902,380	17,997,522
Locally Raised Funds	3	186,877	443,200	212,553
Interest		259,922	75,000	79,713
Trades Academy	4	1,257,383	1,235,044	1,212,650
Total Revenue		22,045,094	19,655,624	19,502,438
Expense				
Locally Raised Funds	3	208,660	129,100	140,284
Trades Academy	4	884,580	1,235,044	942,367
Learning Resources	5	12,929,458	12,269,221	11,125,922
Administration	6	3,050,714	2,379,005	2,697,489
Property	7	4,777,092	3,639,849	3,750,034
Loss on Disposal of Property, Plant and Equipment		8,647	-	793
Total Expense		21,859,151	19,652,219	18,656,889
Net Surplus / (Deficit) for the year		185,943	3,405	845,549
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		185,943	3,405	845,549

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		6,306,864	5,341,026	5,461,315
Total comprehensive revenue and expense for the year		185,943	3,405	845,549
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		159,813	-	-
Equity at 31 December		6,652,620	5,344,431	6,306,864
Accumulated comprehensive revenue and expense		6,652,620	5,344,431	6,306,864
Reserves		-	-	-
Equity at 31 December		6,652,620	5,344,431	6,306,864

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	231,441	1,004,931	815,577
Accounts Receivable	9	1,044,904	889,000	889,398
GST Receivable		71,420	50,000	105,432
Prepayments		149,170	40,000	28,418
Inventories	10	52,697	32,500	33,213
Investments	11	4,687,483	3,220,000	3,829,380
Funds Receivable for Capital Works Projects	18	17,288	150,000	232,776
		<u>6,254,403</u>	<u>5,386,431</u>	<u>5,934,194</u>
Current Liabilities				
Accounts Payable	13	1,323,911	1,290,000	1,137,681
Revenue Received in Advance	14	75,594	50,000	43,589
Provision for Cyclical Maintenance	15	120,048	100,000	183,064
Finance Lease Liability	16	135,072	152,000	152,040
Funds held in Trust	17	38,477	70,000	54,681
Funds held for Capital Works Projects	18	254,037	150,000	135,576
		<u>1,947,139</u>	<u>1,812,000</u>	<u>1,706,631</u>
Working Capital Surplus/(Deficit)		4,307,264	3,574,431	4,227,563
Non-current Assets				
Property, Plant and Equipment	12	2,612,855	2,230,000	2,381,580
		<u>2,612,855</u>	<u>2,230,000</u>	<u>2,381,580</u>
Provision for Cyclical Maintenance	15	252,099	350,000	171,099
Finance Lease Liability	16	15,400	110,000	131,180
		<u>267,499</u>	<u>460,000</u>	<u>302,279</u>
Net Assets		<u><u>6,652,620</u></u>	<u><u>5,344,431</u></u>	<u><u>6,306,864</u></u>
Equity		<u><u>6,652,620</u></u>	<u><u>5,344,431</u></u>	<u><u>6,306,864</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		7,236,919	6,544,521	5,283,782
Locally Raised Funds		145,334	441,700	263,431
Trade Academy		1,294,851	1,235,044	1,212,650
Goods and Services Tax (net)		34,011	(30,000)	(91,988)
Payments to Employees		(3,187,007)	(3,565,550)	(2,209,272)
Payments to Suppliers		(4,830,502)	(4,153,573)	(3,244,877)
Interest Received		240,257	67,500	44,907
Net cash from/(to) Operating Activities		933,864	539,642	1,258,632
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,763	-	68,027
Purchase of Property Plant & Equipment (and Intangibles)		(910,431)	(595,000)	(562,039)
Purchase of Investments		(858,103)	(199,711)	(2,078,487)
Net cash from/(to) Investing Activities		(1,759,771)	(794,711)	(2,572,499)
Cash flows from Financing Activities				
Furniture and Equipment Grant		159,813	-	
Finance Lease Payments		(127,373)	(45,000)	(136,767)
Funds Administered on Behalf of Other Parties		209,331	5,000	(229,275)
Net cash from/(to) Financing Activities		241,771	(40,000)	(366,042)
Net increase/(decrease) in cash and cash equivalents		(584,136)	(295,069)	(1,679,909)
Cash and cash equivalents at the beginning of the year	8	815,577	1,300,000	2,495,486
Cash and cash equivalents at the end of the year	8	231,441	1,004,931	815,577

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 2023

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 2023 to 31 December 2023 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 \$30 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 policy.

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.

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

A 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.

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.

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 schools 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 and school uniforms. 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 material.

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.

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 and intangible assets

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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

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 for future activities and grants 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 funds to be used for their intended purpose.

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.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

r) 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.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

x) 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.

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,538,445	4,489,110	4,302,573
Teachers' Salaries Grants	9,774,607	8,763,521	8,387,864
Use of Land and Buildings Grants	3,334,033	2,419,049	2,613,166
Other Government Grants	2,693,827	2,230,700	2,693,919
	<u>20,340,912</u>	<u>17,902,380</u>	<u>17,997,522</u>

The school has opted in to the donations scheme for this year. Total amount received was \$235,341.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	27,874	100,000	71,769
Curriculum related Activities - Purchase of goods and services	-	-	2,957
Fees for Extra Curricular Activities	97,366	311,200	124,707
Stationery Sales	37,467	-	-
Fundraising & Community Grants	-	12,000	-
Other Revenue	24,170	20,000	13,120
	<u>186,877</u>	<u>443,200</u>	<u>212,553</u>
Expense			
Extra Curricular Activities Costs	173,801	129,100	140,284
Stationery Purchase	34,859	-	-
	<u>208,660</u>	<u>129,100</u>	<u>140,284</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(21,783)</u>	<u>314,100</u>	<u>72,269</u>

4. Trades Academy

	2023 Actual Number	2023 Budget (Unaudited) Number	2022 Actual Number
Trades Academy Performance			
	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Operations Grant/Casual sales	1,257,383	1,235,044	1,212,650
	<u>1,257,383</u>	<u>1,235,044</u>	<u>1,212,650</u>
Expense			
Resources and Training costs	50,464	258,044	89,517
Depreciation	18,381	20,000	18,999
Employee Benefit - Salaries	751,998	885,000	772,381
Administration	63,737	72,000	61,470
	<u>884,580</u>	<u>1,235,044</u>	<u>942,367</u>
<i>Surplus/ (Deficit) for the year Trade Academy</i>	<u>372,803</u>	<u>-</u>	<u>270,283</u>

5. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	370,617	629,350	368,515
Equipment Repairs	19,246	13,000	11,554
Information and Communication Technology	202,434	165,000	168,105
Library Resources	3,393	7,000	6,749
Employee Benefits - Salaries	11,465,057	10,644,071	9,822,685
Staff Development	143,932	215,800	101,069
Oversea Trip	41,050	-	-
Depreciation	683,729	595,000	647,245
	<u>12,929,458</u>	<u>12,269,221</u>	<u>11,125,922</u>

During the year ended December 2023, the Principal travelled to Australia at a cost of \$4,867 to attend an annual conference for professional development and presentation of character education research that the school has been involved with. The costs were funded by the board. Travel to USA also undertaken by 2 staff from senior leadership at a cost of \$24,267 to attend conferences for PD. The costs were funded by the board. Travel to Australia was also undertaken by 3 other staff from senior leadership at a cost of \$11,916 to attend conferences for PD. The costs were funded by the board.

6. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	20,480	19,240	19,240
Board Fees	10,235	10,000	5,240
Board Expenses	23,228	22,750	13,917
Communication	53,627	45,500	45,870
Consumables	(18,484)	38,000	25,042
Operating Leases	12,310	55,000	29,197
Other	167,458	162,000	129,229
Employee Benefits - Salaries	819,567	800,000	684,644
Insurance	76,489	81,000	90,725
Healthy School Lunches	1,884,124	1,145,515	1,654,385
	<u>3,050,714</u>	<u>2,379,005</u>	<u>2,697,489</u>

7. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	46,592	37,250	38,790
Consultancy and Contract Services	695,643	678,000	604,669
Cyclical Maintenance	115,309	30,000	(33,291)
Grounds	50,641	51,550	39,052
Heat, Light and Water	181,675	143,000	162,265
Rates	85,283	60,220	74,965
Repairs and Maintenance	184,567	205,780	189,680
Use of Land and Buildings	3,334,033	2,419,049	2,613,166
Security	83,349	15,000	60,738
	<u>4,777,092</u>	<u>3,639,849</u>	<u>3,750,034</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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	231,441	1,004,931	815,577
Cash and cash equivalents for Statement of Cash Flows	<u>231,441</u>	<u>1,004,931</u>	<u>815,577</u>

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	205,197	46,500	44,800
Receivables from the Ministry of Education	-	45,000	45,938
Interest Receivable	63,671	47,500	44,007
Teacher Salaries Grant Receivable	776,032	750,000	754,653
	<u>1,044,900</u>	<u>889,000</u>	<u>889,398</u>
Receivables from Exchange Transactions	268,868	94,000	88,807
Receivables from Non-Exchange Transactions	776,032	795,000	800,591
	<u>1,044,900</u>	<u>889,000</u>	<u>889,398</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	8,887	7,000	7,022
School Uniforms	24,389	24,500	24,389
Canteen	19,421	1,000	1,802
	<u>52,697</u>	<u>32,500</u>	<u>33,213</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,687,483	3,220,000	3,829,380
Total Investments	<u>4,687,483</u>	<u>3,220,000</u>	<u>3,829,380</u>

Of the \$4,687,486 short term bank deposits, \$254,037 (excluding GST) 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. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$4,687,486 short term bank deposits, \$17,288 (excluding GST) of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	-					-
Building Improvements	229,457	417,623			(43,777)	603,302
Furniture and Equipment	1,147,492	314,289			(195,681)	1,266,100
Information and Communication Technology	633,724	178,947	(2,451)		(281,311)	528,909
Motor Vehicles	22,977				(13,212)	9,765
Textbooks	4,029	3,537			(2,153)	5,413
Leased Assets	286,297	21,982			(158,533)	149,746
Library Resources	57,604	5,771	(6,313)		(7,442)	49,620
Balance at 31 December 2023	2,381,580	942,148	(8,764)	-	(702,110)	2,612,855

The net carrying value of leased assets under a finance lease is \$149,746 (2022: \$286,297)

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.

	2023 Cost or Valuation \$	2023 Accumulate d Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	1,269,312	(666,010)	603,302	851,690	(622,233)	229,457
Furniture and Equipment	3,842,486	(2,576,386)	1,266,100	3,528,197	(2,380,705)	1,147,492
Information and Communication Technology	2,920,486	(2,391,577)	528,909	2,746,994	(2,113,270)	633,724
Motor Vehicles	110,217	(100,452)	9,765	110,217	(87,240)	22,977
Textbooks	361,761	(356,348)	5,413	358,224	(354,195)	4,029
Leased Assets	1,048,846	(899,100)	149,746	1,026,864	(740,567)	286,297
Library Resources	118,603	(68,983)	49,620	188,071	(130,467)	57,604
Balance at 31 December 2023	9,671,711	(7,058,856)	2,612,855	8,810,257	(6,428,677)	2,381,580

13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	239,731	299,000	185,178
Accruals	65,326	30,000	43,217
Employee Entitlements - Salaries	950,355	911,000	853,967
Employee Entitlements - Leave Accrual	68,499	50,000	55,319
	1,323,911	1,290,000	1,137,681
Payables for Exchange Transactions	1,323,911	1,290,000	1,137,681
	1,323,911	1,290,000	1,137,681

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	75,594	50,000	43,589
	<u>75,594</u>	<u>50,000</u>	<u>43,589</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	354,163	354,163	393,104
Increase to the Provision During the Year	96,342	183,064	88,759
Use of the Provision During the Year	(78,358)	(87,227)	(107,700)
Other Adjustments	-	-	(20,000)
Provision at the End of the Year	<u>372,147</u>	<u>450,000</u>	<u>354,163</u>
Cyclical Maintenance - Current	120,048	100,000	183,064
Cyclical Maintenance - Non current	252,099	350,000	171,099
	<u>372,147</u>	<u>450,000</u>	<u>354,163</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	135,072	152,000	152,040
Later than One Year and no Later than Five Years	15,400	110,000	131,180
	<u>150,472</u>	<u>262,000</u>	<u>283,220</u>
Represented by			
Finance lease liability - Current	135,072	152,000	152,040
Finance lease liability - Non current	15,400	110,000	131,180
	<u>150,472</u>	<u>262,000</u>	<u>283,220</u>

17. Funds held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	38,477	70,000	54,681
	<u>38,477</u>	<u>70,000</u>	<u>54,681</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.

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 cash and cash equivalents in note 9.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Pool Painting Upgrade	<i>completed</i>	10,593		(10,593)	-	-
5YP Pool Filter System	<i>in progress</i>	(16,529)			-	(16,529)
Roof, Plumbing & Carpet Replacement	<i>in progress</i>	(2,423)	48,510		-	46,087
Drainage Works	<i>completed</i>	(93,917)	93,917			-
SIP Hard Canopy Cover	<i>in progress</i>	38,909			-	38,909
SIP Junior Shade Canopy	<i>in progress</i>	71,074			-	71,074
Block B Electrical, Roofing, Carpentry and Plumbin	<i>in progress</i>	(14,203)	140,950	(91,138)	-	35,609
Masterplanning Development	<i>in progress</i>	15,000	50,000	(2,642)	-	62,358
Blocks D,V Lifecycle Wall Acoustic Panels	<i>in progress</i>	-			-	-
Site Access Traffic Management	<i>in progress</i>	(1,411)	168,617	(167,207)	-	-
Block D Lifecycle Wall Linings	<i>completed</i>	(104,290)		(242,237)	346,527	-
Emergency Fndg Light Pole Replacement 2023	<i>in progress</i>	-		(759)	-	(759)
Totals		(97,197)	501,994	(514,577)	346,527	236,748

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

254,037
(17,288)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
CW Block 2 Refurbishment	<i>completed</i>	(137,663)	171,093	(33,430)	-	-
Pool Painting Upgrade	<i>in progress</i>	10,593	-	-	-	10,593
5YP Pool Filter System	<i>in progress</i>	(82,759)	82,332	(16,102)	-	(16,529)
Roof, Plumbing & Carpet Replacement	<i>in progress</i>	46,087	(48,510)	-	-	(2,423)
Drainage Works	<i>completed</i>	(8,367)	8,367	(93,917)	-	(93,917)
5YP Reorientation of Senior Sports Field	<i>completed</i>	36,620	-	(36,620)	-	-
SIP Hard Canopy Cover	<i>in progress</i>	50,571	-	(11,662)	-	38,909
SIP Junior Shade Canopy	<i>in progress</i>	110,010	-	(38,936)	-	71,074
JS Multi Sports Turf	<i>completed</i>	75,183	-	(75,183)	-	-
Block A Heating, Electrical and Toilet Upgrade	<i>completed</i>	12,923	4,280	(17,203)	-	-
Block B Electrical, Roofing, Carpentry and Plumbin	<i>in progress</i>	(4,928)	-	(9,275)	-	(14,203)
Masterplanning Development	<i>in progress</i>	15,000	-	-	-	15,000
SIP Seniors Courtyard Pergola	<i>cancelled</i>	(633)	-	633	-	-
Blocks D,V Lifecycle Wall Acoustic Panels	<i>in progress</i>	(188)	-	188	-	-
Reception Desk H&S Screen	<i>in progress</i>	-	18,632	(18,632)	-	-
Site Access Traffic Management	<i>in progress</i>	-	11,439	(12,850)	-	(1,411)
Block D Lifecycle Wall Linings	<i>in progress</i>	-	-	(104,290)	-	(104,290)
Totals		122,449	247,633	(467,279)	-	(97,197)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

135,576
(232,776)

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.

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	10,235	5,240
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,847,906 14	1,542,044 12
Total key management personnel remuneration	<u>1,858,141</u>	<u>1,547,284</u>

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 a Finance and Property committee 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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200 - 210
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	2023 FTE Number	2022 FTE Number
150 - 160	1.00	2.00
140 - 150	1.00	
130 - 140	2.00	
120 - 130	7.00	
110 - 120	9.00	10.00
100 - 110	25.00	9.00
	<u>45.00</u>	<u>21.00</u>

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

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:

	2023 Actual	2022 Actual
Total Number of People	\$Nil 0	\$Nil 0

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

The Board was notified of claims with a liability of \$20,000 alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter.

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.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,081,864 (2022:\$1,230,916) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
218020 5YP Pool Filter System	496,780	480,252	16,528
216006 Roof, Plumbing & Carpet Replacement	53,900	7,813	46,087
SIP Hard Canopy Cover	51,351	12,443	38,908
SIP Junior Shade Canopy	155,000	83,925	71,075
215998 Block B Electrical, Roofing, Carpentry and Plumbing	949,400	102,493	846,907
Masterplanning Development	65,000	2,642	62,358
Total	1,771,431	689,567	1,081,864

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	231,441	1,004,931	815,577
Receivables	1,044,900	889,000	889,398
Investments - Term Deposits	4,687,483	3,220,000	3,829,380
Total financial assets measured at amortised cost	<u>5,963,824</u>	<u>5,113,931</u>	<u>5,534,355</u>

Financial liabilities measured at amortised cost

Payables	1,323,911	1,290,000	1,137,681
Finance Leases	150,472	262,000	283,220
Total financial liabilities measured at amortised cost	<u>1,474,383</u>	<u>1,552,000</u>	<u>1,420,901</u>

25. Events After Balance Date

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

Independent Auditor's Report

To the readers of Southern Cross Campus's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Southern Cross Campus (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 4 June 2024. 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 of 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 of Trustees 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, in terms of the requirements 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the board member list, statement of responsibility, good employer policy, kiwisport report, presiding member's report and analysis of variance, 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* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Southern Cross Campus.

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Southern Cross Campus Good Employer Policy For the year ended 31 December 2023

The school has developed and implemented personnel/employment policies and procedural frameworks in compliance with the Education and Training Act 202 requirements to be a good employer for the year ending 31 December 2023. Good employer policies include provisions for an Equal Employment Opportunities (EEO) program/policy.

The Board of Trustees are regularly updated on any new legislation and/or changes relating to employment as they come to hand. In the first month of each term the principal declares to the Board that policies according to the SchoolDocs Policy assurance and review timetable are in place and being adhered to. The Principal has assured the Board of trustees that we are following the Equal Employment Opportunities Policy.

Southern Cross Campus Kiwi Sport Report

Kiwi Sport Years 9 – 13 Programme for 2023.

Funding for Years 9 – 13 was for 697 students was \$18,557.

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” 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, 2023 we trained and entered a Futsal team and competed in a local competition with admirable results. This has boosted our soccer participation 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, 2023 we entered 3 teams, U15 Boys, 1st 13 girls and 1st 13 boys. Positive results with our girls playing in the final and our boys finishing 4th overall in New Zealand.

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.

Rod Ratu
Head of Learning
PE and Sports

KIWI SPORT Junior School Years 1-8 2023

Funding Years 1-8 for 747 students \$10,944.

As our new normal has returned after interruptions with Covid/Weather events, more sports has been played at school and more students keen to participate. We have continued to promote activity during our 2 breaks at morning tea and lunchtime.

Our **Tiger turf** (special MOE funding used) is fully functioning and has proven hugely beneficial for students as the lines provide zones of play and reduce the across game movement of students.

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

Volleyball is a great attractor of engagement and participation, so we ensured we had a full court within the tiger turf. In addition, we worked with an engineering company to design volleyball poles with side eyelets. Using the eyelets, we can carabiner the nets we purchased to the poles. This enabled us to use the 3 sets of poles by concreting them into tyres., giving us 4 volleyball zones. Placement out into zones on the field made this really manageable for duty staff to have sight over the activity in the break times. Coupled with this the students were able to build their leadership skills in managing the games using skills taught during PE classes and our SCC 4Values. We purchased actual volleyballs as well to enable students to get a “real feel” of and for the game.

In addition, **we have kept up our stock of items** that children are keen to use including – tennis ball, skills ball (for gutter board use as well) hula hoops, skipping ropes, soccer and netballs, softballs and smaller balls for the earlier years. Each team has a trolley of specific equipment for “play”/intervals and we have been teaching minor games, invasion games to encourage skill acquisition, enjoyment and creativity within child organised games as well. During lessons teachers have discussed the reason for rules supporting safety, fairness and helping children to establish these in their own game constructs. We ensure that all students have mouth guards for field day teams providing these alongside sports team specific 1st Aid Kits .

Our PALs (**Playground Activity Leaders**) programme functions each year on 3 days 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.

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 have more opportunities to develop hand-eye-movement and basic ball control throw/catch/pass/kick skills formally. This lead to a plan for 2024, that was initiated in Term4 as a trail using basic catching and throwing that enabled anyone Y4-6 keen to join time prior to sports code groups being established in term 1 2024. Interestingly now in March a group of those students have continued their game work in softball context without attending the field day but keen to play and who are getting a real buzz from being involved.

The review highlighted areas that we will focus on for equipment and structures for 2024 and a systems of additional PE teaching to increase skills that have wanned over the Covid limited play together opportunities those children have had.

Karen Mose

Director Junior School

kmose@southerncross.school.nz

Presiding Members' Annual Report 2023

Like so many schools emerging from Covid in 2023 we experienced many of the difficulties that schools here and around the world reported by way of high absenteeism and a degree of social incohesion amongst our student fraternity.

As a School catering for a lower decile community, our older students face some considerable pressures to help out at home so many of our students are in some form of employment. Average attendance across the year was down and as a consequence we have put in place numerous measures to drive attendance with more rigorous checking of the daily roll from 2024, appointed attendance officers to make contact with the families of truants. We are also in the process of putting in place disincentives such as not allowing sports team participation of attendance isn't high.

A worrying trend (assumedly arising out of Covid) is that some parents of younger children are allowing their children to stay home and such children are likely to reflect the consequences of this in their academic readiness as they advance through school.

It is evident from our latest Strategic Plan for 2024 and 2025 that our absolute focus is on improved academic achievement going forward.

During 2023 we have put in place numerous educational initiatives towards this end including "Teach like a Champion" and "The Writer's Toolbox." School Leaders have travelled to International Institutes to be trained in these techniques which are now being disseminated to the faculty.

At the end of 2023 our NCEA results are significantly better than we have ever achieved and our hope is that we can institutionalise the process that led to such results.

NCEA level one saw 51% of Southern Cross Campus students pass. NCEA level two was 62% and NCEA level three was 84%. Some 16% of students achieved University Entrance. We remain behind the national average for passing NCEA and behind the national average for schools of our ethnicity in all areas except for level three.

The Board has conducted research during the year amongst faculty, our parents and our students. It is clear that this cohort is distinctly ambitious for their children's success.

Our Strategic Plan reflects our intention to achieve improved pass rates through stronger relationships between the school and our families. We are streamlining our school to take advantage of its unique status as a Unified single school where best practice is disseminated through all levels of the school and where we have created a unique capacity to monitor the progress of students throughout their time at our school.

At the beginning of 2023 we took some consultancy towards reconfiguring and streamlining all our back-office functions and to ensure succession for our financial controllers. The school is uniquely privileged to have the capacities of the Southern Cross Campus Foundation to provide expertise to our Board and crucially to lead our Monthly Financial reviews. This is evident yet again, in our accurate achievement of our financial targets and budgets.

The Board owes a significant debt of thanks to Samantha Smith for her leadership of the school through what must have been the darkest time in education in the last 7 decades.

We will face significant new challenges going in to 2024 with growing rolls, massive population movement into our community area, a distinct shortage of trained teaching faculty to cater for such growth, yet another change on focus around curriculum from a new Government and a stalled building program of new facilities for the school which is aging and distinctly short of adequate teaching space.

Thanks from the Board go to our Senior Leadership Teams for their commitment and dedication to our children.

We thank parents, families and caregivers for the support they provide us and their trust in us to do the best we can for their loved ones. Together we can and will do more.

Terence Levenberg
Presiding Member
Board of Trustees

Analysis of Variance 2023

OVERVIEW OF 2023

The first month of school in 2023 began with flooding causing disruption to the start of the school year. The students were very restless during term 1 because of the disrupted school start. In addition, the industrial action across the country by both the NZEI and the PPTA Unions caused significant disruption to students' learning and achievement in Term 2.

Strategic and Annual Plan 2023

The Strategic Plan for 2022 was continued into 2023 whilst we took the opportunity to consult with our community.

The Strategic Plan consisted of 5 critical Success Factors.

- Achievement
- Teaching and Learning – Curriculum and Effective Practice
- Wellbeing
- Leadership
- Partnerships

The annual plan concentrated on the Teaching and Learning and Achievement.

Teaching and Learning was split into the following area Effective Curriculum and Effective Practice

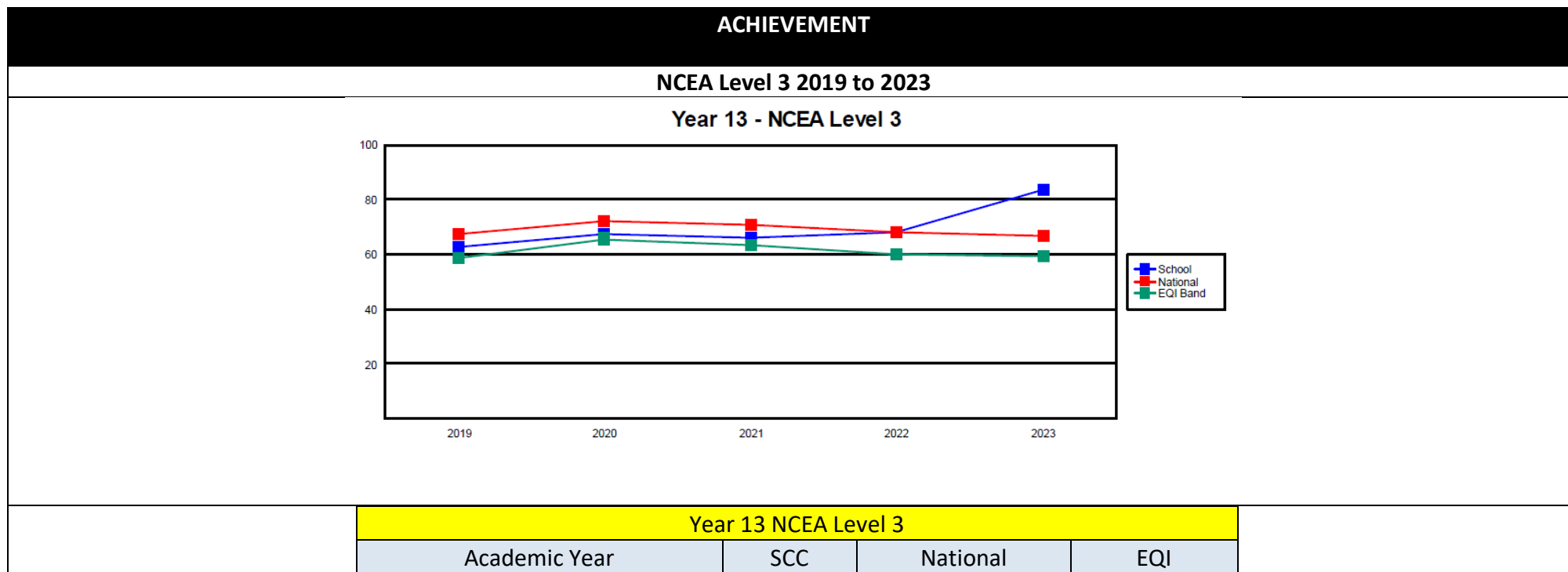
Overarching Goal: (Our WHY) Effective Curriculum - Effective Teaching that accelerates learning for equity and excellence.		
Key strategies (HOW)	Action Plan (WHAT) Operational planning: (WHEN and WHO)	Comment
Develop an overarching	Develop an over-arching action plan for developing our SCC Y1-13 curriculum	We designed an action plan for 2 years with the support of The Education Group and we are working through the action plan.

plan for our SCC Years 1-13 curriculum	Establish consensus/agreement on the characteristics / content of our curriculum plan	We began investigating the NZ Curriculum and in particular English and Maths, but it became clear that the incoming government wished to redesign some of these areas so we slowed this work whilst waiting for more instruction.
	Document how our Y1-13 curriculum enacts and guides the implementation of the NZ Curriculum	
Build relationships that support Learning and consultation	Develop and implement an overarching plan to consult with whanau, staff, community and Mana whenua	We completed comprehensive consultation with our community, including parent, students, staff, Māori students and Māori whanau. The consultation with Māori was how we have begun to give effect to the Te Tiriti o Waitangi. We attended a workshop at Ihumatau marae and have been given an insight into the Iwi's educational workplan. LC Relationship's map with resource links
	Strengthen learning focused relationships through deliberate planning and connecting with current and potential stakeholders	
Planning for understanding and implementation of the new refreshed curriculum	Develop teacher understanding of NZC "Te Mataiaho"	Time was spent during 2023 introducing and working with Te Mataiaho, through Staff Meetings, PLD sessions, briefings and the Accord days. We have implemented the Aotearoa NZ Histories, but not the Science curriculum as this information was not published to schools (just the press) before a change in government. We worked throughout the year and offered PLD on Level 1 NCEA changes incorporating Matauranga Māori into the schemes of work not just at NCEA but through the whole curriculum from year 1 to Year 13.
	Implement the new Aotearoa NZ Histories and Social Sciences curriculum components.	
	Keep aware of and act on the refresh of the NZC's progress alongside NCEA changes and their implications for curriculum design	
Operationalising an effective curriculum between existing and the	Strengthening the understanding and knowledge of pedagogy needed to support the curriculum and strengthen teacher content knowledge.	As linked to the Effective Practice competent of the Critical success factor we began exploring research and information regarding effective practice. In particular using the works of Russell Bishop.
	Continue to develop/ explore coherent pathways within the learning areas.	

new refresher areas.	Continue to strengthen our existing assessment processes to include the “refreshed” curriculum and to ensure they inform teaching and support student learning outcomes.
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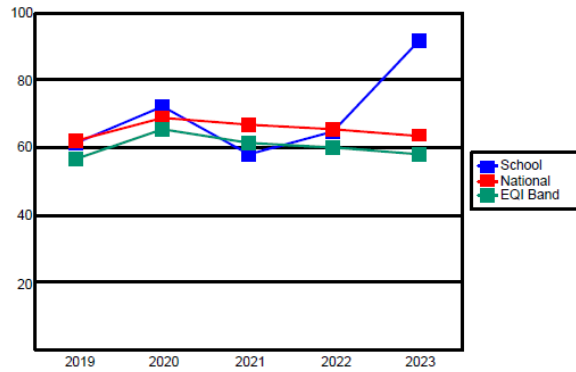
Overarching Goal: (Our WHY) EFFECTIVE PRACTICE - Effective Teaching that accelerates learning for equity and excellence.		
Key strategies (HOW)	Action Plan (WHAT) Operational planning: (WHEN and WHO)	Comments
Improving planning and preparation	<ul style="list-style-type: none"> ● Implementing key elements required for SCC Y1 to 13 lesson planning documents and generate guidance material for lesson plans ● Research, develop and implement, non-negotiable elements of planning that reflect strong planning for all departments, teams and teachers at SCC ● Use coaching to support effective planning and upskill staff where required 	<p>The Effective Practice committee developed a pedagogical framework through out 2023.</p> <p>The planning and preparation aspects were incorporated through the work of the Education Group and continue through to 2024 when some consistency across planning will be developed across the campus.</p> <p>We provided professional development to staff for effective coaching strategies.</p>
Creating Learning focussed Relationships	<ul style="list-style-type: none"> ● Managing the Learning Environment ● Managing Systems and Routines ● Managing Behaviour ● Use coaching to support effective planning and upskill staff where required 	<p>Through 2023 we concentrated on Creating learning focussed relations via providing professional development to staff on Restorative practices and began to implement Creating a culture of learning planning via the Teach Like a Champion programme and incorporating planning for 2024.</p>
	<ul style="list-style-type: none"> ● Planning and preparation to include DAT 	

<p>Deliberate Acts of Teaching (DAT)</p>	<ul style="list-style-type: none"> ● Academic Rigour/Ethos ● Improving participation and engagement in the learning ● Metacognition and Neuroscience ● Use coaching to support effective planning and upskill staff where required 	<p>We have begun to collect staff videos of good examples of teaching practice that we can share.</p>
<p>Assessing and responding</p>	<ul style="list-style-type: none"> ● Checking for Understanding ● Feedback and Feedforward ● Using assessment tools and information to improve teaching and learning in your class. 	<p>We introduced an accelerated learning guidance to improve being responsive to student data. This was also supplemented by two monthly meetings with middle leaders to interpret data for learning.</p>



	2019	62.9	67.3	58.5	
	2020	67.3	72.1	65.7	
	2021	65.9	70.5	63.1	
	2022	67.8	68.2	59.7	
	2023	83.8	67.6	60.2	
Level	Comment		Evaluation		
3	<p>The 3-year trend in NCEA Level 3 has shown significant improvement, particularly last year, this is unlike National or “Schools like ours”(EQI) where results which have fallen over the last few years by approximately 3%. In 2023 we surpassed the National figure for attaining NCEA Level 3. This is a wonderful achievement and an acknowledgement of the hard work of our staff and students.</p>		<p>For year 13 we focussed on ensuring students finished their standards and offered additional standards where necessary to complete the qualification. We also used some encouragement strategies like attendance at the ball and graduation to motivate the students to keep persevering.</p>		

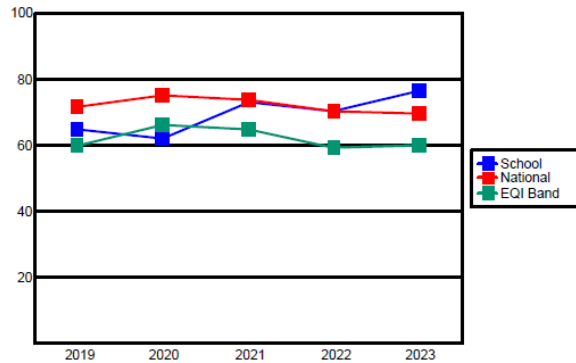
Year 13 NCEA Level 3 - Male



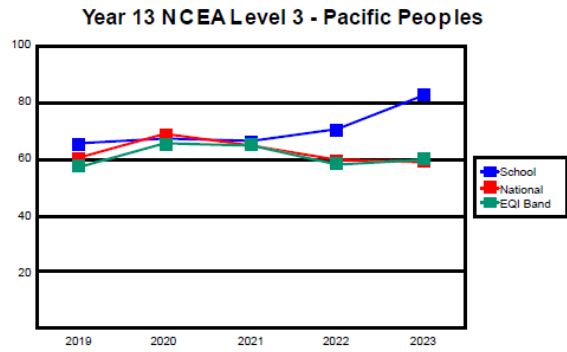
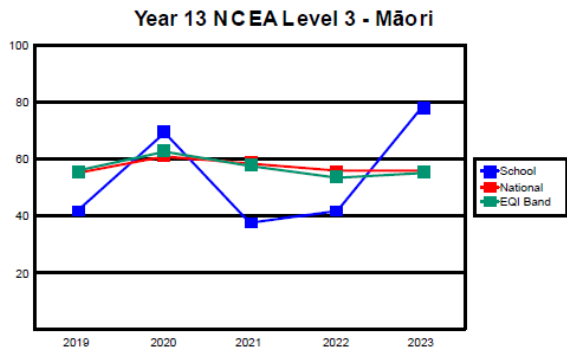
The main gain in NCEA Level 3 was from our male students

Our male students performed particularly well and the subjects that were successful for them were construction, Sports leadership and Sports Science and the English 302 course. These three subjects alone provided 51% of the students enough credits to gain Level 3.

Year 13 NCEA Level 3 - Female



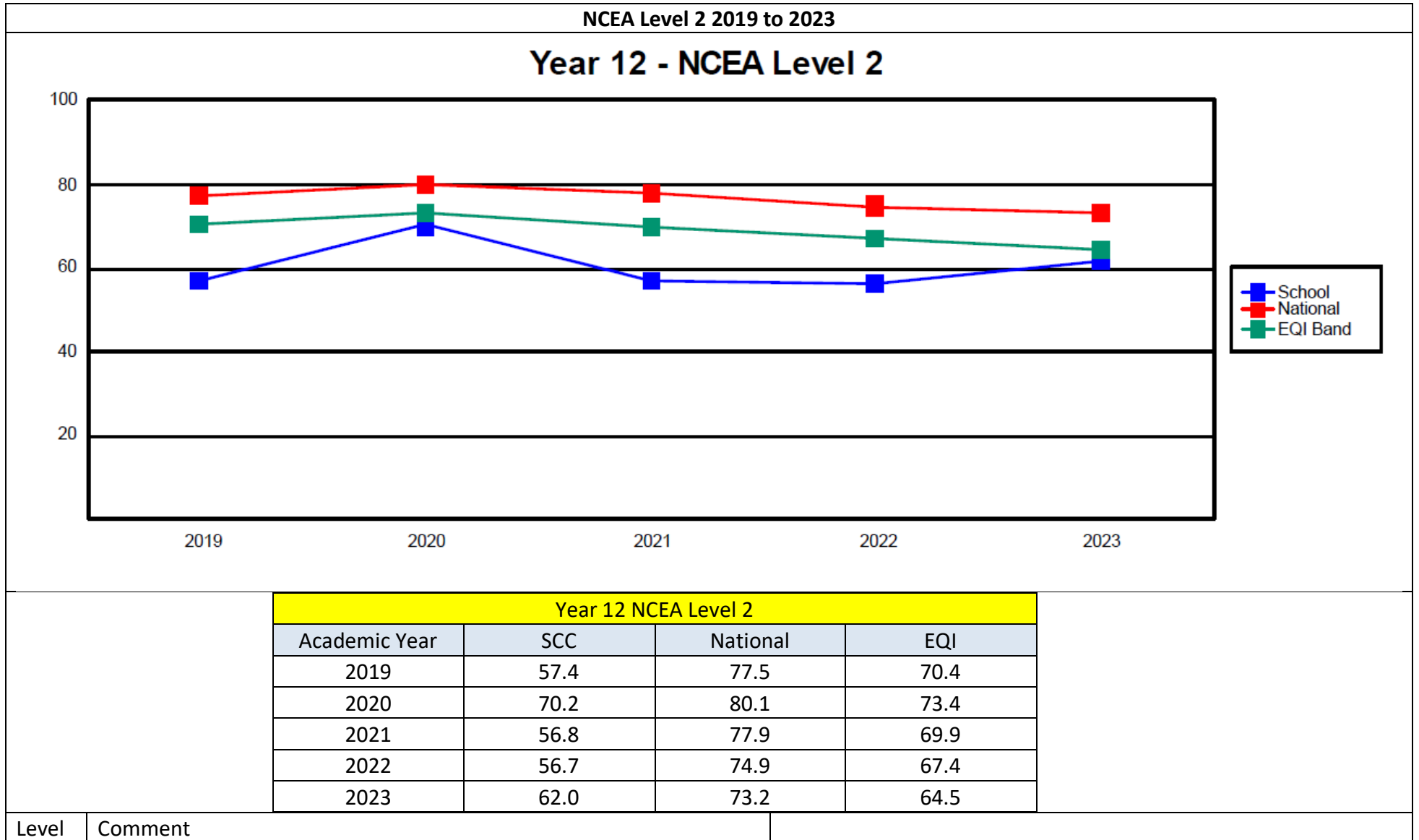
L3	Ethnicity		
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There is little disparity at Level 3 for Maori and Pacific Peoples students

Extra mentoring, support, tuakanatana, academic counselling for Māori students last year assisted with our Level 3 achievement.

Generally speaking, the Pacific and Māori students performed as well as or better than the Pacific and Māori students at all other schools on average in the country in 2023.

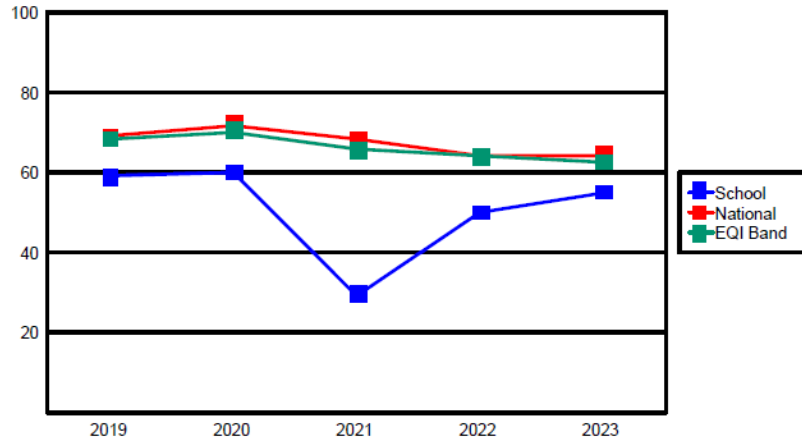


Year 12 NCEA Level 2			
Academic Year	SCC	National	EQI
2019	57.4	77.5	70.4
2020	70.2	80.1	73.4
2021	56.8	77.9	69.9
2022	56.7	74.9	67.4
2023	62.0	73.2	64.5

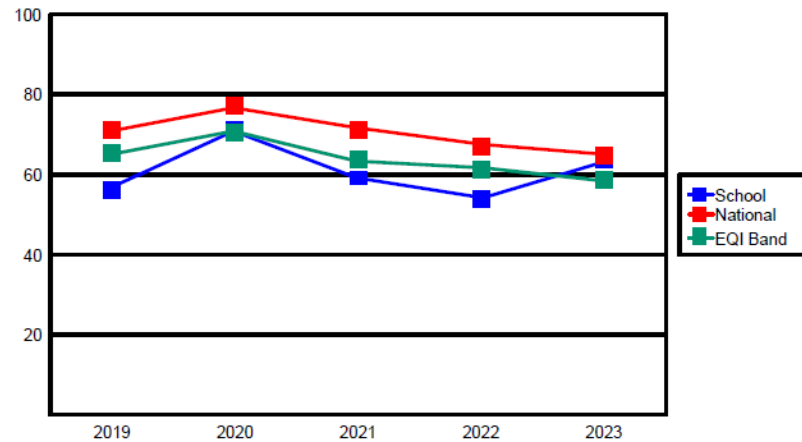
Level	Comment

<p>2</p>	<p>The 3-year trend shows an improvement of 5%, this is positive, the National and EQI show a downwards trend over this time-period of 4 and 5%.</p>	<p>Again, an upward trend in an environment that is trending downwards is to be applauded.</p>																																																
	<div style="text-align: center;"> <p>Year 12 NCEA Level 2 - Male</p> <table border="1"> <caption>Year 12 NCEA Level 2 - Male Data</caption> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>52</td> <td>75</td> <td>70</td> </tr> <tr> <td>2020</td> <td>62</td> <td>78</td> <td>73</td> </tr> <tr> <td>2021</td> <td>58</td> <td>75</td> <td>70</td> </tr> <tr> <td>2022</td> <td>58</td> <td>72</td> <td>68</td> </tr> <tr> <td>2023</td> <td>62</td> <td>72</td> <td>65</td> </tr> </tbody> </table> </div> <div style="text-align: center; margin-top: 20px;"> <p>Year 12 NCEA Level 2 - Female</p> <table border="1"> <caption>Year 12 NCEA Level 2 - Female Data</caption> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>63</td> <td>80</td> <td>72</td> </tr> <tr> <td>2020</td> <td>75</td> <td>82</td> <td>75</td> </tr> <tr> <td>2021</td> <td>55</td> <td>80</td> <td>70</td> </tr> <tr> <td>2022</td> <td>56</td> <td>77</td> <td>67</td> </tr> <tr> <td>2023</td> <td>62</td> <td>75</td> <td>63</td> </tr> </tbody> </table> </div>	Year	School	National	EQI Band	2019	52	75	70	2020	62	78	73	2021	58	75	70	2022	58	72	68	2023	62	72	65	Year	School	National	EQI Band	2019	63	80	72	2020	75	82	75	2021	55	80	70	2022	56	77	67	2023	62	75	63	<p>There is no gender difference in achievement at Level 2. The 3-year trend is increasing for female and male students, with female students performing particularly well. Again, this is contrary to the trend nationally and EQI schools.</p>
Year	School	National	EQI Band																																															
2019	52	75	70																																															
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2023	62	75	63																																															

Year 12 NCEA Level 2 - Māori



Year 12 NCEA Level 2 - Pacific Peoples



There is a small difference between Māori students and Pacific students, though the gap has been closing. Again, our school has had an improving trend compared to the other schools.

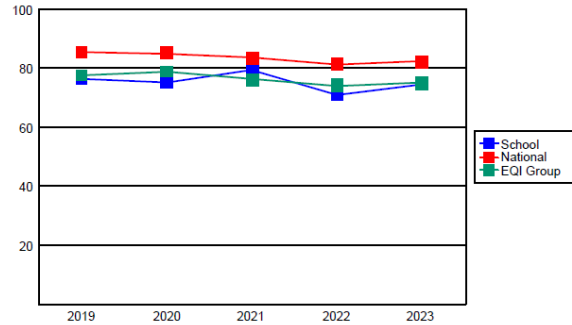
Year 11 Literacy and Numeracy

Southern Cross Campus

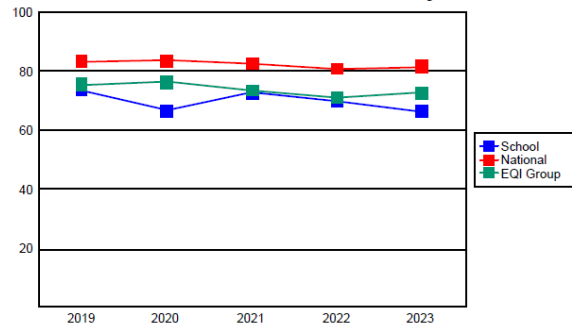
Academic

Year	Achievement	Year 11
2019	Literacy	76.6
2020	Literacy	75.3
2021	Literacy	79.7
2022	Literacy	71.3
2023	Literacy	74.6
2019	Numeracy	73.4
2020	Numeracy	66.7
2021	Numeracy	72.7
2022	Numeracy	70.0
2023	Numeracy	66.5

Year 11 Level 1 Literacy



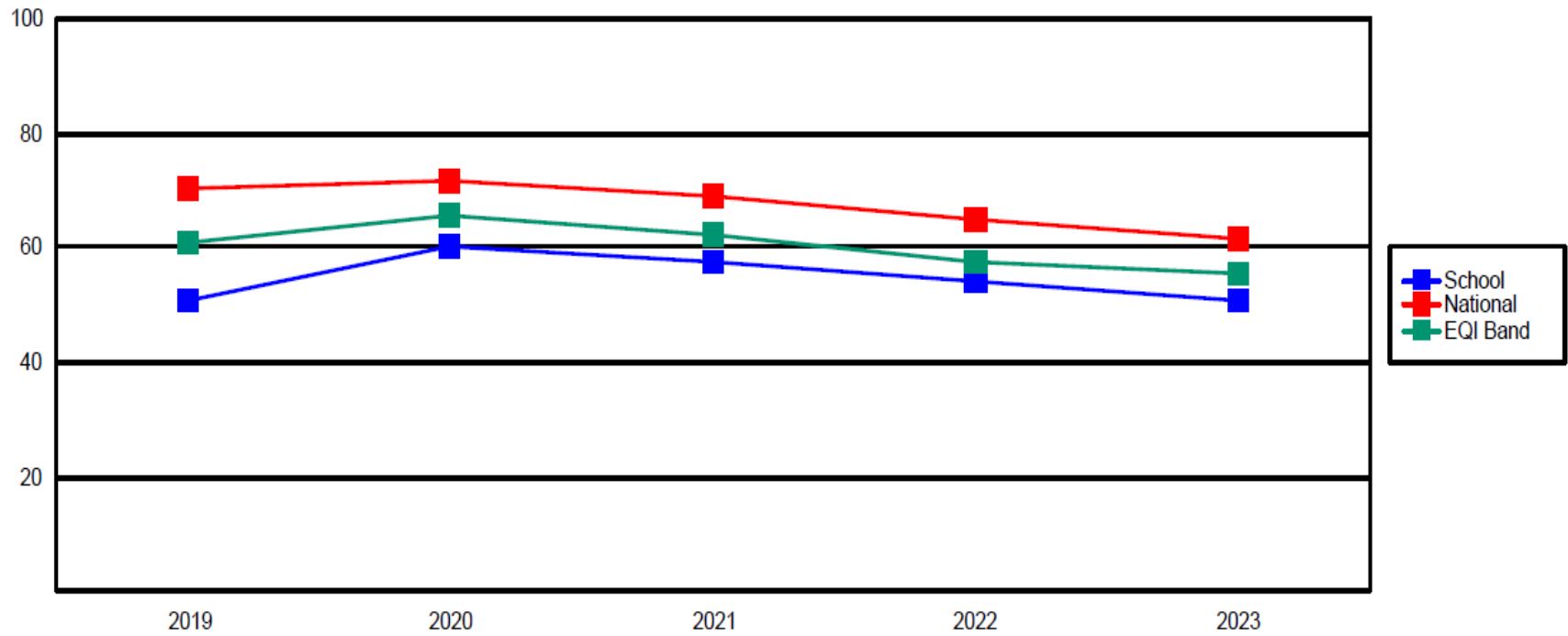
Year 11 Level 1 Numeracy



Literacy and Numeracy

This will be the last time we report on the current methods of assessing Literacy and Numeracy at Year 11 as the standards and system of assessing Literacy and Numeracy has now changed. There has been a consistent decline over the last few years. This decline needs addressing. A recent report from ESOL shows that 80% qualify for the ESOL funding, we need to focus on some of the ESOL standards and literacy and numeracy. One of the strategic goals is Literacy for 2024 and 2025, and as part of this goal we are introducing The Writers Toolbox, as well as looking at ways to create a culture of reading in the school.

Year 11 - NCEA Level 1

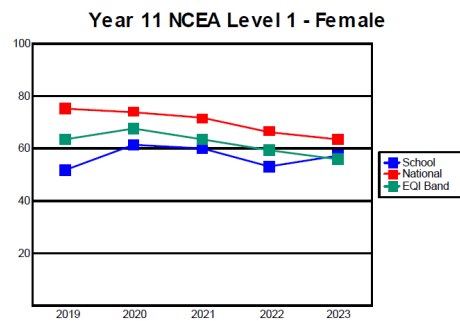
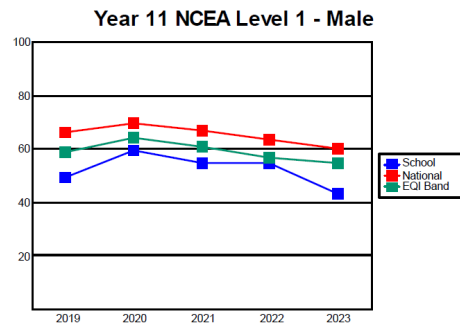


Year 11 NCEA Level 1			
Academic Year	SCC	National	EQI
2019	50.6	70.6	60.1
2020	60.5	71.8	66.0
2021	57.3	69.2	62.0
2022	54.0	64.9	57.9
2023	50.8	61.6	55.4

Our Level 1 results have followed the pattern of the National and Schools Like ours (EQI) trends over the last 5 years. There has been some narrowing of the gap between SCC and National schools.

Loss of faith in NCEA Level 1, more high decile schools pulling out of this qualification. Chaotic change package being played out in the press and unclear expectations within schools. I expect NCEA Level 1 in 2024 to be very low for SCC, due to the complex nature of the reforms. The new Literacy and numeracy co-requisite and hybrid mode adding to this forecasting. Unfortunately, high SES Index schools like ours are always adversely affected by changes due to quality staffing issues, poor attendance and vulnerable communities.

In addition, the NZQA platform has not been tested to cope with the large student population that will likely sit these online assessments. This outlines, in brief, my concerns going forward regarding NCEA Level 1.

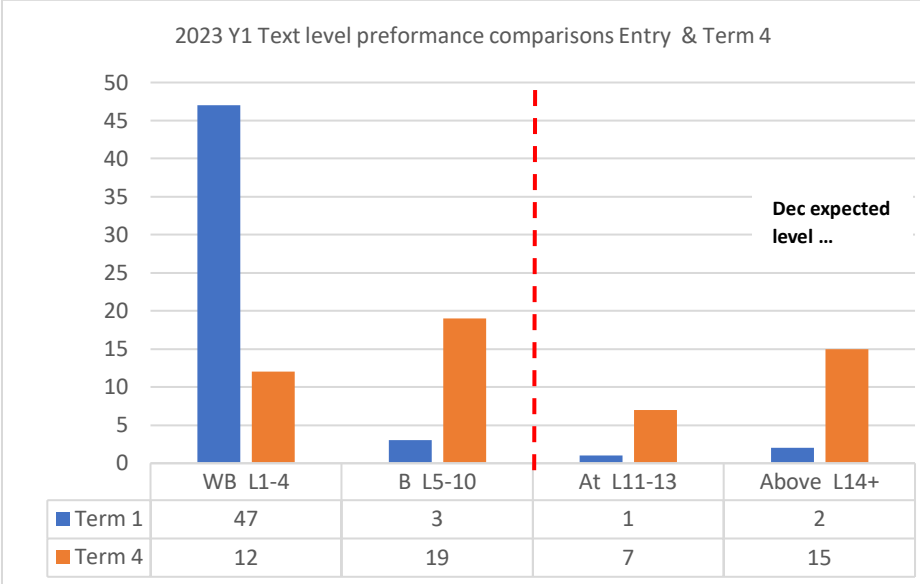


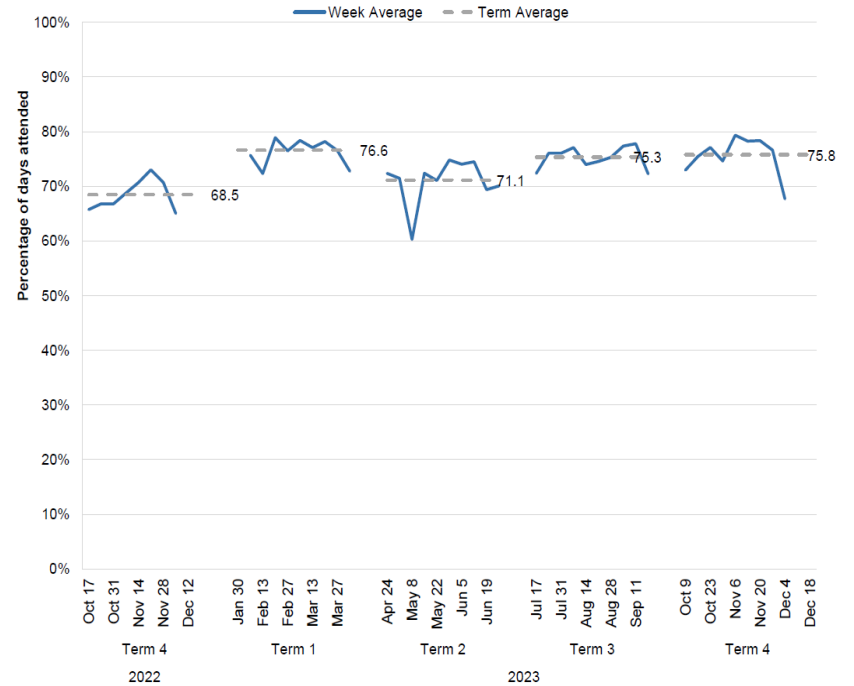
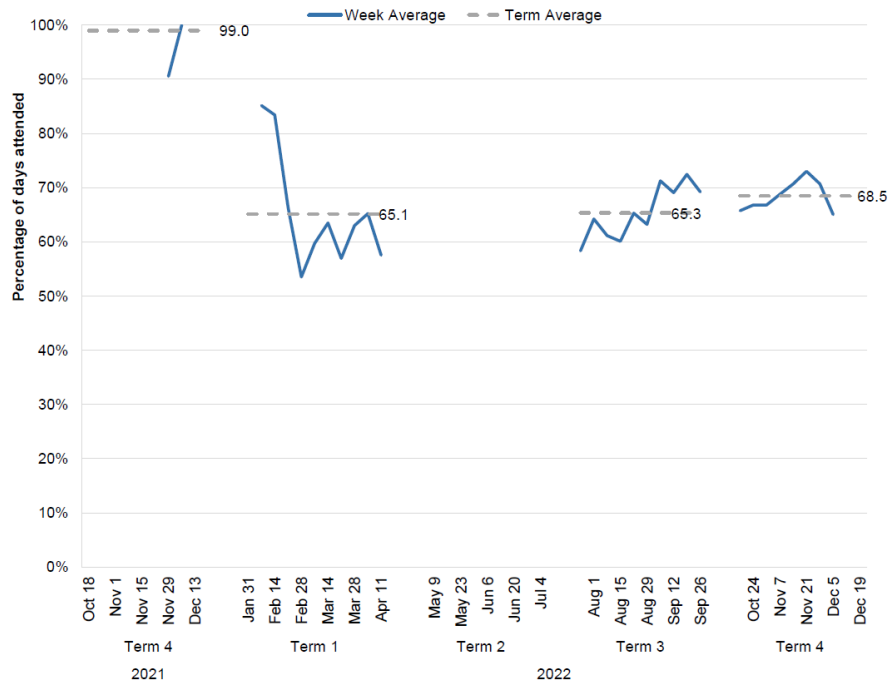
Generally speaking our results reflect the trend across the country.

	<p>Year 11 NCEA Level 1 - Māori</p> <table border="1"> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>25</td> <td>55</td> <td>55</td> </tr> <tr> <td>2020</td> <td>35</td> <td>60</td> <td>58</td> </tr> <tr> <td>2021</td> <td>50</td> <td>55</td> <td>55</td> </tr> <tr> <td>2022</td> <td>45</td> <td>55</td> <td>52</td> </tr> <tr> <td>2023</td> <td>25</td> <td>50</td> <td>50</td> </tr> </tbody> </table> <p>Year 11 NCEA Level 1 - Pacific Peoples</p> <table border="1"> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>50</td> <td>60</td> <td>55</td> </tr> <tr> <td>2020</td> <td>60</td> <td>68</td> <td>60</td> </tr> <tr> <td>2021</td> <td>55</td> <td>60</td> <td>55</td> </tr> <tr> <td>2022</td> <td>50</td> <td>55</td> <td>50</td> </tr> <tr> <td>2023</td> <td>50</td> <td>50</td> <td>50</td> </tr> </tbody> </table>	Year	School	National	EQI Band	2019	25	55	55	2020	35	60	58	2021	50	55	55	2022	45	55	52	2023	25	50	50	Year	School	National	EQI Band	2019	50	60	55	2020	60	68	60	2021	55	60	55	2022	50	55	50	2023	50	50	50		<p>Our Māori students did not do well at Level 1 in 2023 and reflect a steep decline, this is something we need to address in 2024 and going forwards.</p>
Year	School	National	EQI Band																																																
2019	25	55	55																																																
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2023	50	50	50																																																
<p>Yr 9-10</p>			<p>Literacy The performance of our students was disappointing in literacy at both Year 9 and Year 10. On average there was little or no improvement across the year as measured by asTTLe reading. Data tracking and interventions need to be improved across Year 9 and Year 10. Again, literacy are a focus in our strategic plan for 2024 and 2025.</p> <p>Numeracy There were small positive shifts in Mathematics during Year 9 and 10.</p>																																																
<p>Y1-8</p>	<p>Reading The following table show the percentage of students who are at or above the National expectations for reading across years 1 to 8.</p>	<p>Year 3, Year 4, Year 5 and Year 8 all have 50 to 60% of the students at or above the National standard in reading in 2023, with the Year 3, 6 and 8 showing a positive trend over time.</p>																																																	

Year 1 is not included as																																									
<p>% At/Above NZC Dec expectations READING for SCC Year 2-8 2020, 2021, 2022, and 2023 cohorts.</p> <table border="1"> <thead> <tr> <th></th> <th>Y2</th> <th>Y3</th> <th>Y4</th> <th>Y5</th> <th>Y6</th> <th>Y7</th> <th>Y8</th> </tr> </thead> <tbody> <tr> <td>■ 2020</td> <td>51%</td> <td>68%</td> <td>67%</td> <td>52%</td> <td>35%</td> <td>53%</td> <td>52%</td> </tr> <tr> <td>■ 2021</td> <td>53%</td> <td>52%</td> <td>62%</td> <td>31%</td> <td>37%</td> <td>45%</td> <td>39%</td> </tr> <tr> <td>■ 2022</td> <td>44%</td> <td>60%</td> <td>64%</td> <td>30%</td> <td>40%</td> <td>27%</td> <td>50%</td> </tr> <tr> <td>■ 2023</td> <td>49%</td> <td>62%</td> <td>54%</td> <td>59%</td> <td>40%</td> <td>38%</td> <td>55%</td> </tr> </tbody> </table>		Y2	Y3	Y4	Y5	Y6	Y7	Y8	■ 2020	51%	68%	67%	52%	35%	53%	52%	■ 2021	53%	52%	62%	31%	37%	45%	39%	■ 2022	44%	60%	64%	30%	40%	27%	50%	■ 2023	49%	62%	54%	59%	40%	38%	55%	<p>Year 8 was the only level that met or exceeded their goals in reading in 2023. Over the 4 years the most consistently performing year level is Year 6, although their median and mean results are typically lower than the other year levels. Year 5 and Year 7 have the most inconsistent results with a variability of around 13 and 14%.</p> <p>In reading Year 8 and Year 3 performed more consistently, with 50% or more students at or above the National Curriculum level and have a positive three-year trend.</p> <p>Year 6 performs consistently and are showing a positive three-year trend but acceleration of students has yet to be achieved. Generally speaking there seems to be a noticeable drop in the percentage of at or above rates after year 4 and then a general improvement is apparent.</p> <p>What can we do better in reading as students go from year 4 to 5?</p>
	Y2	Y3	Y4	Y5	Y6	Y7	Y8																																		
■ 2020	51%	68%	67%	52%	35%	53%	52%																																		
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	Y2	Y3	Y4	Y5	Y6	Y7	Y8																																			
■ 2020	37%	51%	54%	46%	29%	43%	55%																																			
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<p>Y1-8</p>	<p>Mathematics</p>																																									
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	Y2	Y3	Y4	Y5	Y6	Y7	Y8																																			
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<p>Year 1</p>	<p>2023 Year 1 Text level comparison for students with 2 data points Term 1 and Term 4 data set: 53 who will transition into Year 2 2024</p>  <table border="1" data-bbox="360 735 1227 850"> <thead> <tr> <th></th> <th>WB L1-4</th> <th>B L5-10</th> <th>At L11-13</th> <th>Above L14+</th> </tr> </thead> <tbody> <tr> <td>■ Term 1</td> <td>47</td> <td>3</td> <td>1</td> <td>2</td> </tr> <tr> <td>■ Term 4</td> <td>12</td> <td>19</td> <td>7</td> <td>15</td> </tr> </tbody> </table>		WB L1-4	B L5-10	At L11-13	Above L14+	■ Term 1	47	3	1	2	■ Term 4	12	19	7	15	<p>The number of students Well below or below at the beginning of the year, 50 reduced to 31. We used the Better Start Literacy Programme in 2023 to support our students learning to read.</p>
	WB L1-4	B L5-10	At L11-13	Above L14+													
■ Term 1	47	3	1	2													
■ Term 4	12	19	7	15													
<p>Y1-13</p>	<p>Attendance</p>																



In term 4 of 2022 attendance was highest in the week of November 21, with students attending 73.0% of half-days.
 Attendance was lowest in the week of December 5, with students attending 65.0% of half-days.
 Average attendance in term 4 of 2022 (68.5%) was lower than in the same term of 2021 (99.0%).

The attendance of students through 2022 and 2023 has been greatly affected by Covid, teachers striking in Term 2 of 2023 but there is a positive trend upwards in the achievement of our students. In 2022, the average achievement across the year was approximately 66% and in 2023 it was around 75%, an improvement across the Campus of 9%.

Note: the way the MOE and Kamar record achievement is not consistent across Y1 to Year 8 and Year 7 to Year 13 students and therefore should not be compared Unfortunately the Every Day Counts methodology does not account for this inconsistency. Generally speaking students in Year 1 to 8 may show an improved attendance due to the nature of the measure, which is unfair when one figure is quoted for schools in the press and in the documents provided to school. In my opinion this needs addressing by the MOE as the attendance cannot be deemed accurate.