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**TO THE MEMBERS OF SOUTHERN CROSS EDUCATIONAL INSTITUTE (HIGHER EDUCATION) PTY LTD  
A.B.N. 79 605 294 997**

**Report on the Financial Report**

I have audited the accompanying financial report of Southern Cross Educational Institute (Higher Education) Pty Ltd (the company), which comprises the balance sheet as at 30 June 2024, and the director's declaration, profit and loss statement and notes to the financial statements for the year ended on that date.

**Director's Responsibility for the Financial Report**

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and is appropriate to meet the requirements of the *Corporations Act 2001* and are appropriate to meet the needs of the members. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements.

**Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Independence**

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements and the *Corporations Act 2001*.

## Auditor's Opinion

In my opinion the financial report is in accordance with the *Corporations Act 2001* and gives a true and fair view, in all material respects, of the financial position of the company as of 30 June 2024, and of its financial performance for the year then ended in accordance with Australian Accounting Standards (including Accounting Interpretations) and the *Corporation Regulations 2001*.



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Mark Stuart Pressland Wilkinson  
*Registered Company Auditor 4485*  
6 Kintryre Crescent, Leopold, Victoria, 3224

Dated this 16<sup>th</sup> day of September 2024

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