

DEANWELL SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

| | |
|---------------------------------------|--|
| Ministry Number: | 1710 |
| Principal: | Pamela Quirke |
| School Address: | Deanwell Avenue, Melville |
| School Postal Address: | Deanwell Avenue, Melville, Hamilton, 3206 |
| School Phone: | 07 843 7069 |
| School Email: | office@deanwell.school.nz |
| Accountant / Service Provider: | Simply Accounting Ltd |

Members of the Board:

| Name | Position | How Position Gained | Term Expired/ Expires |
|---------------------------|-----------------------|----------------------------|----------------------------------|
| Helen Barnham | Presiding Member | Elected | 2028 |
| Jessica Smith | Presiding Member | Elected | 2025 |
| Pam Quirke | Principal ex Officio | | |
| Karewa Riki | Parent Representative | Elected | 2028 |
| Menzies Bradley | Parent Representative | Elected | 2028 |
| Jamaine Fraser | Parent Representative | Elected | 2028 |
| Ashleigh Hoeta-Williamson | Parent Representative | Elected | 2028 |
| Fiona Sutton | Parent Representative | Elected | 2025 |
| Sean Barnham | Parent Representative | Elected | 2025 |
| Kylie Taplin | Staff Representative | Elected | 2028 |

DEANWELL SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Deanwell School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Helen Barnham

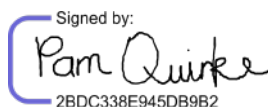
Pamela Quirke

Full Name of Presiding Member

Full Name of Principal

Signed by:

8429E8CA5E33F2B2

Signed by:

2BDC338E945DB9B2

Signature of Presiding Member

Signature of Principal

05/05/2026

29/04/2026

Date

Date

Deanwell School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 4,645,579 | 4,157,865 | 4,426,281 |
| Locally Raised Funds | 3 | 78,749 | 30,500 | 75,662 |
| Interest | | 21,562 | 10,000 | 49,769 |
| Total Revenue | | 4,745,890 | 4,198,365 | 4,551,712 |
| Expense | | | | |
| Locally Raised Funds | 3 | 32,246 | 10,000 | 18,654 |
| Learning Resources | 4 | 3,193,944 | 2,761,596 | 2,855,572 |
| Administration | 5 | 706,378 | 681,156 | 657,487 |
| Interest | | 142 | 1,700 | 1,003 |
| Property | 6 | 679,922 | 745,864 | 890,946 |
| Total Expense | | 4,612,632 | 4,200,316 | 4,423,662 |
| Net Surplus / (Deficit) for the year | | 133,258 | (1,951) | 128,050 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 133,258 | (1,951) | 128,050 |

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

Deanwell School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 1,355,490 | 1,183,631 | 1,205,391 |
| Total comprehensive revenue and expense for the year | | 133,258 | (1,951) | 128,050 |
| Contributions from the Ministry of Education | | - | - | 22,049 |
| Equity at 31 December | | 1,488,748 | 1,181,680 | 1,355,490 |
| Accumulated comprehensive revenue and expense | | 1,488,748 | 1,181,680 | 1,355,490 |
| Reserves | | - | - | - |
| Equity at 31 December | | 1,488,748 | 1,181,680 | 1,355,490 |

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.

Deanwell School

Statement of Financial Position

As at 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 743,945 | 787,367 | 894,908 |
| Accounts Receivable | 8 | 213,938 | 186,856 | 211,996 |
| GST Receivable | | 37,066 | 19,310 | 20,324 |
| Prepayments | | 25,117 | 11,076 | 14,717 |
| Inventories | 9 | 4,169 | 13,453 | 17,117 |
| Funds Receivable for Capital Works Projects | 15 | - | - | 158,762 |
| | | 1,024,235 | 1,018,062 | 1,317,824 |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 313,692 | 268,632 | 271,139 |
| Revenue Received in Advance | 12 | 16,409 | - | - |
| Provision for Cyclical Maintenance | 13 | - | - | 146,367 |
| Finance Lease Liability | 14 | 12,087 | 13,553 | 13,155 |
| | | 342,188 | 282,185 | 430,661 |
| Working Capital Surplus/(Deficit) | | 682,047 | 735,877 | 887,163 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 833,749 | 487,602 | 512,682 |
| | | 833,749 | 487,602 | 512,682 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | - | 29,937 | 25,566 |
| Finance Lease Liability | 14 | 27,048 | 11,862 | 18,789 |
| | | 27,048 | 41,799 | 44,355 |
| Net Assets | | 1,488,748 | 1,181,680 | 1,355,490 |
| Equity | | 1,488,748 | 1,181,680 | 1,355,490 |

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

Deanwell School

Statement of Cash Flows

For the year ended 31 December 2025

| | Note | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,463,332 | 2,444,131 | 1,336,945 |
| Locally Raised Funds | | 97,619 | 29,500 | 74,500 |
| Goods and Services Tax (net) | | (16,742) | (19,310) | (1,014) |
| Payments to Employees | | (843,279) | (516,262) | (673,090) |
| Payments to Suppliers | | (633,891) | (1,444,426) | (584,266) |
| Interest Paid | | (142) | (1,700) | (1,003) |
| Interest Received | | 21,562 | 10,000 | 51,261 |
| Net cash from/(to) Operating Activities | | 88,459 | 501,933 | 203,333 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (385,463) | (160,000) | (91,989) |
| Purchase of Investments | | - | - | 150,000 |
| Net cash from/(to) Investing Activities | | (385,463) | (160,000) | 58,011 |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (10,260) | (13,553) | (10,423) |
| Funds Administered on Behalf of Other Parties | | 158,762 | - | (64,133) |
| Net cash from/(to) Financing Activities | | 148,502 | (13,553) | (74,556) |
| Net increase/(decrease) in cash and cash equivalents | | (148,502) | 328,380 | 186,788 |
| Cash and cash equivalents at the beginning of the year | 7 | 894,908 | 458,987 | 708,120 |
| Cash and cash equivalents at the end of the year | 7 | 746,406 | 787,367 | 894,908 |

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.

Deanwell School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Deanwell School (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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20.

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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery 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 | 40 years |
| Furniture and Equipment | 5–10 years |
| Information and Communication Technology | 5 years |
| Leased Assets held under a Finance Lease | Term of Lease |
| Library Resources | 12.5% Diminishing value |

k) 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.

l) 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.

m) 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.

n) 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.

o) 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, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

p) 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,442,594 | 1,255,500 | 1,330,353 |
| Teachers' Salaries Grants | 2,278,338 | 2,084,156 | 2,176,152 |
| Use of Land and Buildings Grants | 469,639 | 423,089 | 507,360 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 439,816 | 390,120 | 394,065 |
| Other Government Grants | 15,192 | 5,000 | 18,351 |
| | <u>4,645,579</u> | <u>4,157,865</u> | <u>4,426,281</u> |

3. Locally Raised Funds

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

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 41,879 | 15,000 | 20,314 |
| Fees for Extra Curricular Activities | 804 | - | 496 |
| Trading | 9,672 | 10,500 | 14,920 |
| Fundraising and Community Grants | 25,328 | 5,000 | 13,119 |
| Other Revenue | 1,066 | - | 26,813 |
| | <u>78,749</u> | <u>30,500</u> | <u>75,662</u> |
| Expense | | | |
| Extra Curricular Activities Costs | 1,078 | - | 2,599 |
| Trading | 28,423 | 10,000 | 16,055 |
| Other Locally Raised Funds Expenditure | 2,745 | - | - |
| | <u>32,246</u> | <u>10,000</u> | <u>18,654</u> |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <u>46,503</u> | <u>20,500</u> | <u>57,008</u> |

Donations include a \$15,000 value of Bikes and Helmets donated to the school, as well as a Sports Waikato grant of \$18,870.

4. Learning Resources

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 105,750 | 112,544 | 95,088 |
| Information and Communication Technology | 30,308 | 36,200 | 28,388 |
| Employee Benefits - Salaries | 2,900,728 | 2,464,352 | 2,619,141 |
| Staff Development | 52,847 | 52,500 | 15,511 |
| Depreciation | 103,082 | 95,000 | 96,910 |
| Other Learning Resources | 1,229 | 1,000 | 534 |
| | <u>3,193,944</u> | <u>2,761,596</u> | <u>2,855,572</u> |

In 2025 the Principal travelled to Portland to attend a training course and conference. The trip was covered by the School's considerable financial reserves and an accumulation of the Principal's unused Professional Development budget from their 6 years in the role - funds spent totalled \$16,819. The trip was an important opportunity for the Principal to broaden their knowledge and skillset.

5. Administration

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Audit Fees | 8,580 | 8,580 | 8,250 |
| Board Fees and Expenses | 14,043 | 13,352 | 8,295 |
| Other Administration Expenses | 73,649 | 101,704 | 70,751 |
| Employee Benefits - Salaries | 151,622 | 151,000 | 159,295 |
| Insurance | 13,310 | 11,000 | 11,622 |
| Service Providers, Contractors and Consultancy | 5,358 | 5,400 | 5,209 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 439,816 | 390,120 | 394,065 |
| | <u>706,378</u> | <u>681,156</u> | <u>657,487</u> |

6. Property

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|-----------------------------------|----------------------|-------------------------------------|----------------------|
| Consultancy and Contract Services | 94,094 | 92,112 | 94,474 |
| Cyclical Maintenance | (94,778) | 29,352 | 34,435 |
| Heat, Light and Water | 55,642 | 48,816 | 46,719 |
| Repairs and Maintenance | 78,422 | 80,000 | 133,655 |
| Use of Land and Buildings | 469,639 | 423,084 | 507,360 |
| Employee Benefits - Salaries | 71,934 | 60,000 | 66,896 |
| Other Property Expenses | 4,969 | 12,500 | 7,407 |
| | <u>679,922</u> | <u>745,864</u> | <u>890,946</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.

7. Cash and Cash Equivalents

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|---|----------------|-------------------------------|----------------|
| Bank Accounts | \$ 743,945 | \$ 787,367 | \$ 894,908 |
| Cash and cash equivalents for Statement of Cash Flows | <u>743,945</u> | <u>787,367</u> | <u>894,908</u> |

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$743,945 Cash and Cash Equivalents \$16,409 is subject to restrictions for the following reasons:

- \$16,409 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|--|----------------|-------------------------------|----------------|
| Receivables from the Ministry of Education | \$ 7,852 | \$ - | \$ 19,212 |
| Teacher Salaries Grant Receivable | 206,086 | 186,856 | 192,784 |
| | <u>213,938</u> | <u>186,856</u> | <u>211,996</u> |
| Receivables from Exchange Transactions | - | - | - |
| Receivables from Non-Exchange Transactions | 213,938 | 186,856 | 211,996 |
| | <u>213,938</u> | <u>186,856</u> | <u>211,996</u> |

9. Inventories

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|-----------------|----------------|-------------------------------|----------------|
| Stationery | \$ 2,829 | \$ 9,831 | \$ 12,508 |
| School Uniforms | 1,340 | 3,622 | 4,609 |
| | <u>4,169</u> | <u>13,453</u> | <u>17,117</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|-----------|------------|------------------|-----------------------|
| 2025 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 177,662 | 289,104 | - | - | (9,574) | 457,192 |
| Furniture and Equipment | 201,382 | 57,102 | - | - | (48,975) | 209,509 |
| Information and Communication Technology | 89,061 | 51,940 | - | - | (28,867) | 112,134 |
| Leased Assets | 30,057 | 23,687 | - | - | (13,822) | 39,922 |
| Library Resources | 14,520 | 96 | - | - | (1,844) | 12,772 |
| Work in Progress | - | 2,220 | - | - | - | 2,220 |
| | <u>512,682</u> | <u>424,149</u> | <u>-</u> | <u>-</u> | <u>(103,082)</u> | <u>833,749</u> |

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$39,922 (2024: \$30,057)

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.

| | 2025 | 2025 | 2025 | 2024 | 2024 | 2024 |
|---|-------------------|-----------------------------|-----------------------|----------------------|-----------------------------|-----------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 557,009 | (99,817) | 457,192 | 267,904 | (90,242) | 177,662 |
| Furniture and Equipment | 1,025,445 | (815,936) | 209,509 | 968,344 | (766,962) | 201,382 |
| Information and Communication Technology | 505,645 | (393,511) | 112,134 | 453,705 | (364,644) | 89,061 |
| Leased Assets | 82,274 | (42,352) | 39,922 | 58,587 | (28,530) | 30,057 |
| Library Resources | 87,246 | (74,474) | 12,772 | 87,150 | (72,630) | 14,520 |
| Work in Progress | 2,220 | - | 2,220 | - | - | - |
| | <u>2,259,839</u> | <u>(1,426,090)</u> | <u>833,749</u> | <u>1,835,690</u> | <u>(1,323,008)</u> | <u>512,682</u> |

11. Accounts Payable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Creditors | 21,259 | 6,842 | 22,796 |
| Accruals | 8,580 | - | 8,250 |
| Employee Entitlements - Salaries | 276,027 | 261,790 | 234,934 |
| Employee Entitlements - Leave Accrual | 7,826 | - | 5,159 |
| | <u>313,692</u> | <u>268,632</u> | <u>271,139</u> |
| Payables for Exchange Transactions | 313,692 | 268,632 | 271,139 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>313,692</u> | <u>268,632</u> | <u>271,139</u> |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Other Revenue in advance | 16,409 | 6,842 | - |
| | <u>16,409</u> | <u>6,842</u> | <u>-</u> |

13. Provision for Cyclical Maintenance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 171,933 | 186,651 | 176,898 |
| Increase/(decrease) to the Provision During the Year | (94,778) | 29,352 | (4,965) |
| Use of the Provision During the Year | (77,155) | (186,651) | - |
| Provision at the End of the Year | <u>-</u> | <u>29,352</u> | <u>171,933</u> |
| Cyclical Maintenance - Current | - | - | 146,367 |
| Cyclical Maintenance - Non current | - | 29,937 | 25,566 |
| | <u>-</u> | <u>29,937</u> | <u>171,933</u> |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2035. This plan is based on the School's 10 Year Property plan and was prepared by a ministry engaged consultant.

14. Finance Lease Liability

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

| | 2025 | 2025 | 2024 |
|---------------------------------------|---------------|-----------------------|---------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| No Later than One Year | 13,853 | 13,553 | 13,553 |
| Later than One Year | 29,283 | 11,862 | 18,908 |
| Future Finance Charges | (4,001) | - | (517) |
| | <u>39,135</u> | <u>25,415</u> | <u>31,944</u> |
| Represented by | | | |
| Finance lease liability - Current | 12,087 | 13,553 | 13,155 |
| Finance lease liability - Non current | 27,048 | 11,862 | 18,789 |
| | <u>39,135</u> | <u>25,415</u> | <u>31,944</u> |

15. 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, and includes retentions on the projects, if applicable.

| | 2025 | Opening Balances \$ | Receipts from MOE \$ | Payments \$ | Board Contributions / Transfers \$ | Closing Balances \$ |
|-------------------------|--------|---------------------------|----------------------------|-----------------|---|---------------------------|
| Switchboard replacement | 243179 | - | 14,400 | (16,240) | 1,840 | - |
| Roofing Various | 243178 | (158,762) | 35,749 | (35,300) | 158,313 | - |
| Totals | | <u>(158,762)</u> | <u>50,149</u> | <u>(51,540)</u> | <u>160,153</u> | <u>-</u> |

Represented by:

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

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 10.

| | 2024 | Opening Balances \$ | Receipts from MOE \$ | Payments \$ | Board Contributions / Transfers \$ | Closing Balances \$ |
|-------------------------------|--------|---------------------------|----------------------------|----------------|---|---------------------------|
| SIPS/AI"MS E: ILE/DQLS Upgrad | 215878 | 25,592 | 13,697 | (39,289) | - | - |
| Roof & Cladding Repairs | 211470 | (120,221) | 61,768 | 50,743 | 7,710 | - |
| Roofing Various | 243178 | - | 321,730 | (480,492) | - | (158,762) |
| Fire Alarms replacement | 243375 | - | 6,388 | (6,388) | - | - |
| Totals | | (94,629) | 403,583 | (475,426) | 7,710 | (158,762) |

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(158,762)

16. 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.

Sean Barham was a board member until September 2025, as well as the relief caretaker.

17. Remuneration

Key management personnel compensation

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

| | 2025 Actual \$ | 2024 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,685 | 2,705 |
| <i>Leadership Team</i> | | |
| Remuneration | 450,625 | 428,630 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 454,310 | 431,335 |

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. 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:

| | 2025 Actual \$000 | 2024 Actual \$000 |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | | |
| Benefits and Other Emoluments | 170 - 180 | 160 - 170 |
| Termination Benefits | 5 - 6 | 4 - 5 |

Principal 2

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

| | 2025 Actual \$000 | 2024 Actual \$000 |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | | |
| Benefits and Other Emoluments | - | - |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2025 FTE Number | 2024 FTE Number |
|-------------------------------|----------------------------|----------------------------|
| 100 - 110 | 2.00 | 4.00 |
| 110 - 120 | 3.00 | 2.00 |
| 140 - 150 | 0.00 | 1.00 |
| 150 - 160 | 1.00 | |
| | <u>6.00</u> | <u>7.00</u> |

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

18. 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:

| | 2025 Actual | 2024 Actual |
|------------------|------------------------|------------------------|
| Total | - | - |
| Number of People | - | - |

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$59,330)

(b) Operating Commitments

As at 31 December 2025, the Board had no operating leases (2024: Nil)

21. 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

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 743,945 | 787,367 | 894,908 |
| Receivables | 213,938 | 186,856 | 211,996 |
| Investments - Term Deposits | - | 150,000 | - |
| Total financial assets measured at amortised cost | 957,883 | 1,124,223 | 1,106,904 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 313,692 | 268,632 | 271,139 |
| Finance Leases | 39,135 | 25,415 | 31,944 |
| Total financial liabilities measured at amortised cost | 352,827 | 294,047 | 303,083 |

22. Events After Balance Date

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

23. Comparatives

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

Deanwell School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$5,614 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Deanwell School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



28 April 2026

Ms L Yao

Owen McLeod & Co Limited

P O BOX 389

Hamilton 3240

Dear Liyan

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the

financial statements of Deanwell School (the School) for the year ended 31 December 2025 for the purpose of

expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
- the financial position as at 31 December 2025; and
- the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-

General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand

Auditing and Assurance Standards Board.



General representations

To the best of our knowledge and belief:

- the resources, activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public

sector (that is, we have carried out our decisions and actions with due regard to probity); and

- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the

extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which

enables the preparation of the financial statements that are free from material misstatement whether due to fraud or

error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial

statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered

necessary for the purpose of appropriately informing ourselves:



- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by

section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:

- present fairly, in all material respects:

- the financial position as at 31 December 2025; and

- the 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.

- we believe the methods, significant assumptions, and data used in making and supporting the accounting

estimates and the related disclosures in the financial statements are appropriate to achieve recognition,

measurement or disclosure that is in accordance with the applicable financial reporting framework;

- we have appropriately accounted for and disclosed the related party relationships and transactions in the

financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require

adjustment or disclosure; and

- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to



the financial statements as a whole. A list of the uncorrected misstatements is recorded below.

| <i>Description</i> | <i>Amount</i> |
|--------------------|---------------|
| Nil | Nil |

- we have disclosed all known actual or possible litigation and claims whose effects should be considered

when preparing the financial statements. Where applicable, such litigation and claims have been accounted

for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced

Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for

the purpose of appropriately informing ourselves:

- we have provided you with:

- all information, such as records and documentation, and other matters that are relevant to preparing

and presenting the financial statements; and

- unrestricted access to persons within the entity from whom you determined it necessary to obtain

audit evidence;

- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;



- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that

affects the entity and involves:

- management;

- employees who have significant roles in internal control; or

- others where the fraud could have a material effect on the financial statements;

- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the

entity's financial statements communicated by employees, former employees, analysts, regulators, or others;

- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and

regulations whose effects should be considered when preparing financial statements;

- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of

which we are aware; and

- we have provided you with all the other documents ("other information") which will accompany the financial

statements which are consistent with the financial statements, and the other information does not contain any

material misstatements.



Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at

its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of

accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this

conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School

during the period of one year from date of signing the financial statements, and to circumstances that we know will

occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can

reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the

School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust

deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:



- that the electronic version of the audited financial statements and the related audit report presented on the

website are the same as the final signed version of the audited financial statements and audit report.

- that the audited and unaudited information on the website has been clearly differentiated and we understand

the risk of potential misrepresentation without appropriate controls.

- that we have assessed the security controls over audited financial information and the related audit report

and are satisfied that procedures are adequate to ensure the integrity of the information provided.

- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the

records of the School and to confirm information given to you orally.

We confirm that we have not altered in any way, the original Letter of Representation emailed to us by Owen McLeod & Co Ltd.

Yours faithfully

Pam Quirke

Signed by:

8429E8CA5E33F2B2

Principal/Presiding Member


Date: 05/05/2026

Certificate of completion

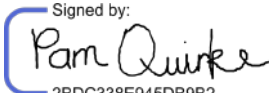
Generated by Annature

| | | | |
|----------------------|---|----------|---|
| Envelope Id | a9b96e80ab814f38b2826b2f12c0f0ec | Sender | Antonio Puka |
| Envelope name | Deanwell School Adjusted Annual Accounts 2025.pdf | Business | Owen McLeod & Co Ltd |
| Sent | 29 Apr 2026, 08:11:17 am (GMT+12:00) | Email | antonio@owenmcleod.co.nz |
| Completed | 05 May 2026, 01:53:23 pm (GMT+12:00) | Number | +6478391235 |
| Number of documents | 2 (Two) | Address | Hamilton Lake, 91 Clarence St, 3204, Hamilton City, New Zealand |
| Number of pages | 30 (Thirty) | Website | https://www.owenmcleod.co.nz/ |
| Number of recipients | 2 (Two) | | |

This recipient's identity was verified using a two-factor authentication code delivered to their mobile phone.
Authentication fingerprint: 3492dd9f58be1856ea537907fc83deb

| | | | |
|------------------|--|-----------|---|
| Recipient Id | 46a905c2ff0b406aa69f6749eccdfb0 | Sent | 29 Apr 2026, 08:11:17 am (GMT+12:00) |
| Recipient name | Helen Barnham | Viewed | 05 May 2026, 01:39:18 pm (GMT+12:00) |
| Email address | helenb@deanwell.school.nz | Signed | 05 May 2026, 01:53:17 pm (GMT+12:00) |
| Mobile number | +64274696973 | Completed | 05 May 2026, 01:53:23 pm (GMT+12:00) |
| Authenticated by | Email & 2FA | Signature |  Signed by: 8429E8CA5E33F2B2 |
| Session Id | ed4a0654e5594c25a3e873c366e6d777 | | |
| Fingerprint | c62690bcb64bb004f058a4e172104fd1 | | |
| IP Address | 115.189.88.252 | | |
| User agent | Mozilla/5.0 (iPad; CPU OS 26_3_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) EdgiOS/146.0.3856.102 Version/26.0 Mobile/15E148 Safari/604.1 | | |

This recipient's identity was verified using a two-factor authentication code delivered to their mobile phone.
Authentication fingerprint: 9b0c0fb8c6738ddb7160162ee0a3df79

| | | | |
|------------------|---|-----------|---|
| Recipient Id | 0c6b644137ac46398e53ba6f71fe6b22 | Sent | 29 Apr 2026, 08:11:17 am (GMT+12:00) |
| Recipient name | Pamela Quirke | Viewed | 29 Apr 2026, 11:27:39 am (GMT+12:00) |
| Email address | pamq@deanwell.school.nz | Signed | 29 Apr 2026, 11:30:27 am (GMT+12:00) |
| Mobile number | +64274308118 | Completed | 29 Apr 2026, 11:30:33 am (GMT+12:00) |
| Authenticated by | Email & 2FA | Signature |  Signed by: 2BDC338E945DB9B2 |
| Session Id | 31ef2e30ccc04e6e9b10b082c7830a71 | | |
| Fingerprint | df529b0d6d0f3bdf982c02477dddb88b | | |
| IP Address | 202.150.111.132 | | |
| User agent | Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/147.0.0.0 Safari/537.36 | | |



Audit log

28 Apr 2026, 03:50:31 pm The envelope has been created by Antonio Puka.

29 Apr 2026, 08:11:13 am The envelope has been sent by Antonio Puka.

29 Apr 2026, 08:11:21 am Pamela Quirke (pamq@deanwell.school.nz) has been emailed a copy of the envelope to complete.

29 Apr 2026, 08:11:22 am Helen Barnham (helenb@deanwell.school.nz) has been emailed a copy of the envelope to complete.

29 Apr 2026, 11:09:33 am Helen Barnham (helenb@deanwell.school.nz) has opened and viewed the envelope.

29 Apr 2026, 11:27:39 am Pamela Quirke (pamq@deanwell.school.nz) has opened and viewed the envelope.

29 Apr 2026, 11:30:27 am Pamela Quirke (pamq@deanwell.school.nz) has completed the envelope.

02 May 2026, 08:16:00 am Helen Barnham (helenb@deanwell.school.nz) has been emailed a copy of the envelope to complete.

05 May 2026, 08:31:00 am Helen Barnham (helenb@deanwell.school.nz) has been emailed a copy of the envelope to complete.

05 May 2026, 01:39:18 pm Helen Barnham (helenb@deanwell.school.nz) has opened and viewed the envelope.

05 May 2026, 01:53:17 pm Helen Barnham (helenb@deanwell.school.nz) has completed the envelope.

05 May 2026, 01:53:23 pm The envelope has been viewed and completed by all recipients.