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The Post Primary Teachers' Association was formed in 1952 from an amalgamation of the Technical School Teachers' Association and the Secondary Schools Association. It began with a little over 2000 members and grew rapidly as secondary schooling expanded to accommodate the post-war baby boom. Initially policy was conducted via an annual conference attended by as many as 200 teachers representing individual schools but this unwieldy process was replaced in 1961 by the 24 regional organisations that continue to operate today.

PPTA decision-making structures

Since then, the regional structures have been complemented by the addition of separate formal networks for women, Māori and Pacific Islanders and an informal network for young and new teachers (YANTs). More recently, efforts have been made to set up an informal network for new New Zealand teachers.

While Annual Conference remains the supreme decision-making body in PPTA, business between annual conferences is conducted by the PPTA Executive which meets five times a year. It is made up of volunteers who are practising secondary teachers elected to represent each of the 24 PPTA regions, three representatives from Te Huarahi (the Māori Executive) and a representative from Komiti Pasifika. The PPTA president's position is full-time and based in Wellington for which the incumbent can take up to two year's leave from his or her school.

Executive is assisted in its decision-making by a number of advisory committees and taskforces which are responsible for providing advice on specific issues of concern to secondary teachers.

PPTA structures are continually evolving to better meet members' needs. The 2006 annual conference approved the establishment of a new region, South Waikato and early in 2007 Executive determined to support the request from the regional women's coordinators to inherit the policy role previously undertaken by the women's advisory committee (WAC).

PPTA staff

PPTA employs 13 field officers, a part-time membership education coordinator, 10 advisory officers (including the media team, the research officer, the women's officer, and the apiha Māori) and 19 other staff members are employed to manage PPTA's financial, communication and clerical needs. This year a position entitled mataroa was created to enhance the service provided for Māori and to act as a resource for the wider membership. The management structure comprises the general secretary and two deputy general secretaries, one overseeing the activities of the advisory service and the other responsible for the operation of the field service.

The field service provides advice and support for branches and individual members and is run out of regional offices located in Auckland, Hamilton, Palmerston North, Christchurch, Dunedin. Field officers assist with branch and regional activities, provide information and union education to members, and act for individual members to ensure a fair process in resolving workplace issues. The membership education position and mataroa provide assistance to all staff but work mostly in conjunction with field officers.

Advisory officers, based in Wellington, work in conjunction with PPTA advisory committees and taskforces to provide advice to Executive on a range of industrial, professional and political issues. Advisory officers are charged with advocating PPTA policies to government and relevant ministries, department and agencies. This includes the negotiation of the five collective agreements PPTA is party to: the Secondary Teachers' Collective Agreement; Area School Teachers' Collective Agreement; Secondary Principals' Collective Agreement; Area School Principals' Collective Agreement and the Adult and Community Education Collective Agreement.

Constitutional objectives

The constitutional objects of PPTA are:

- (a) To advance the cause of education generally and of all phases of secondary and technical education in particular.
- (b) To uphold and maintain the just claims of its members individually and collectively.
- (c) To affirm and advance Te Tiriti O Waitangi.





Robin Duff
PPTA president

The 2006–2007 year has been good for PPTA. Membership has increased and the financial position is strong. This year was the final of the three-year settlement achieved in 2004. It ushered in a period of industrial calm which allowed the development of a number of significant professional initiatives such as sabbaticals, specialist classroom teachers and the senior subject advisors.

As this report shows, Executive takes seriously its role as the voice of secondary teachers and actively engages with members in branches, regions, networks, committees and taskforces to ensure members' views are accurately conveyed.

Next year may present us with sharper challenges. But with continued spirit and hard work we'll make that one a success as well.

Executive

Mereana Anderson
 Doug Clark
 Robin Duff
 Penney Dunckley
 Allayne Ferguson
 Kate Gainsford
 Arthur Graves
 Jill Gray
 Jacinta Grice
 Carle Hakaria
 Jonathan Handley-Packham
 Brian Harrison
 Di Hooper
 Jessie Johnston
 Peter Kemp
 Gazala Maihi
 Rhys McDonald
 Hazel McIntosh
 Ron Miller
 Marc Paterson
 Sue Plyler
 Robert Rawstron
 Ana Rees
 Angela Roberts
 Suzanne Robins
 Wiki Te Tau
 Debbie Te Whaiti
 Te Wharekotua Turuwhenua
 Richard Wallis
 Trevor Wilson
 Miles Winter



Getting down to business. Executive members discuss the state of play in the STCA negotiations at their July 2007 meeting, from left, Robert Rawstron (Auckland - Northern Ward), Sue Plyler (Auckland - Eastern Ward), Doug Clark (Bay of Plenty/South Waikato), Jill Gray (Hawke's Bay/East Coast), Wiki Te Tau (Te Huarahi) ...



... Mereana Anderson (Te Huarahi), Kate Gainsford (Wellington/Marlborough), Harvey Proctor (Observer - Nelson College), Suzanne Robins (Otago), Ana Rees (Komiti Pasifika), Richard Wallace (Hutt Valley/Wairarapa) ...



... Miles Winter (Aoraki), Penney Dunckley (Southland) and Hazel McIntosh (Upper Northland/Central Northland/Lower Northland).

PPTA members debated key issues affecting public secondary education and developed the association's policies in a number of committees and taskforces.

ICT Taskforce

Maurice Alford
Howard Baldwin
Lisa Ballantyne
Graeme Bridge
Philip Buchanan
Te Iwi Ngaro Dunn
Ruth Elmey
Karen Fahy
Tish Glasson
Aaire Hannah
Gerard Macmanus
Edel McLaughlin
Ron Miller
Michael Peterson
Andrew Phayer
Rhonda Tibble
Miles Winter

Area Schools Advisory Committee

Bruce Anink
Alec Campbell
Di Hooper
John Lee
Katrina Wickham
Kathleen Whitehead



At work on the area schools' agreement, from left, Bruce Anink (Amuri Area School), Alec Campbell (Maniapoto Area School), David Fowlie (field officer), Marion Norton (advisory officer), John Lee (Taipa Area School), Jane Benefield (advisory officer) and Katrina Wickham (Whangamata Area School).

Conditions Strategy Committee

Jill Gray
Kahu Maremare
Ron Miller
Suzanne Robins
Wiki Te Tau
Miles Winter

Curriculum Advisory Committee

Penney Dunckley
Te Iwi Ngaro Dunn
Allayne Ferguson
Jill Gray
Brian Harrison
Hazel McIntosh
Arthur Savage
Trevor Wilson

Immigrant Teachers Taskforce

Silo Gunput
Karl Hermann
Jessie Johnston
Lin Lu
Perry Petelo
Jayati Prasad
Vijeshwar Prasad
Robin Duff

Komiti Pasifika

Manu Faaea
Jim Halafihi
Leatuavao Petelo
Ana Rees
Jennifer Tapu
Sue Tai Ooms

Political Strategy Committee

Brandon Amoamo
Doug Clark
Penney Dunckley
Allayne Ferguson

Rhys McDonald
Sue Plyler
Wiki Te Tau
Robin Duff

Professional Issues Advisory Committee

Kate Gainsford
Di Hooper
Debbie Lomax
Kahu Maremare
Ron Miller
Robert Rawstron
Angela Roberts
Suzanne Robins
Debbie Te Whaiti

Senior Positions Advisory Committee

James Clarke
John Douglas
Roy Fletcher
Marian Fogarty
Philip Keenan
Geoffrey O'Halloran
Marc Paterson
Robyn Pettigrew
Penny Prestidge
Ana Rees
Alister Williams
Gary Yeatman



Making the point. SPAC members meet, from left, Marian Fogarty (Morrinsville College), Phil Keenan (Stratford High School), Gary Yeatman (William Colenso College) and James Clarke (Rosehill College).

Regional Women's Co-ordinators

Irene Anderson
Susan Atkins
Shirley Clarke
Shona Dixon
Mariette Dodd
Waveney Grace-Thode
Lisa Holden
Rachel Hutchinson
Rosie Jones
Bernie Lee
Monica Manning
Kay Marr
Breda Matthews
Mareea Paitai
Parwati Reddy
Robyn Reeve
Radne Smith
Valerie Thomson
Josephine Vincent

Te Roopu Matua

Robin Duff
Teryle Edwardson
Allayne Ferguson
Jessie Johnston
Gazala Maihi
Timoti Maru
Rangiroa Rongonui
Debbie Te Whaiti
Te Wharekotua Turuwhenua

Class Size Taskforce

Kim Adams
William Burnell
Jill Gray
Linda Hogg
John Keenan
Rhys McDonald
Nikki Meyer
Geoffrey O'Halloran
Ken Pullar
Te Aomihia Taua
Janice Torrey

New Zealand Secondary Principals' Council

Barbara Cavanagh
Terry Collett
Julia Davidson
Robin Duff
Arthur Graves
Lindsay Laing
Graeme Macann
Warwick Maguire
Don McLeod
Dawn Mitai-Pehi
Lisl Prendergast
Theresa Shaughnessy
Bernard Taffs
Debbie Te Whaiti
Geraldine Travers
Kit Williams

Safe Schools Taskforce

Jo Belgrave
Robin Duff
Catherine Lee
Rhys McDonald

Te Huarahi Māori Motuhake

Mereana Anderson
Iwi Ngaro Dunn
Teryle Edwardson
Carle Hakaria
Debbie Lomax
Gazala Maihi
Kahu Maremare
Timoti Maru
Tihi Puanaki
Rangiroa Rongonui
Arthur Savage
Tihirau Shepherd
Lillie Simmons
Ngawini Smith
Wiki Te Tau
Rhonda Tibble
Te Wharekotua Turuwheua

Management Committee

Mereana Anderson
Robin Duff
Penney Dunckley
Kate Gainsford
Jill Gray
Ron Miller
Wiki Te Tau
Debbie Te Whaiti

Special Education

Patrick Demchy
Jacinta Grice
Leonard Lidbetter
Debbie Te Whaiti

Young and New Teachers

James Antony
Rosie Blount
Vanessa Burton
Thomas Chang
Matthew Coleman
Suzie Dalton
Jo Davies
Richard Davies
Mathew Dromgool
Amber Grace
Tom Haig
Neresa Hall
Renee Hutchinson
Liana Macdonald
Gerard Macmanus
Kate Mainland
Diane McCarthy
Lisa McKinley
Nikki Meyer
Emma Mulliss
William Nazareth
Grady Trail
Katrina Wickham
Louisa Woods

The 2006-2007 year has seen continuing growth in PPTA membership with the total reaching 17,322, an historic high. Financially PPTA remains on a strong footing partly because of rising membership and partly because the strategic framework set out by the Ministerial Taskforce in 2003 has obviated the need, so far, for extensive political and industrial campaigns.

Industrial activity

Industrially, the year has focussed on activities around the workstreams established in the 2004 collective agreement settlement. Regrettably, after the initial progress which resulted in the establishment of the pilots for senior subject advisors, medical retirement and the beginning teacher/head of department time allowance, the workstreams ceased to make any real progress.

PPTA attributes this lack of forward momentum to the Ministry of Education's (MoE's) inability to replace a short-term focus based around annual government budgets with a strategic view of the future needs of secondary schools. Most disappointing has been the inadequacy of the MoE and government response to the curriculum staffing work stream, leading to its subsequent collapse. The lack of progress on the new G3 diploma (which after two years' work has only now received NZQA approval) has also been most unsatisfactory.

There have been successes from the process, most notably the creation of the specialist classroom teacher position and the senior subject advisors. The senior subject advisors have been an important source of advice and information for teachers wrestling with assessment issues. Initial research findings, released in May 2007, indicate that the specialist classroom teacher position provides welcome support for classroom teachers, especially teachers in their first few years of teaching.

In May 2007 PPTA members approved the lodging of a claim for the new Secondary Teachers Collective Agreement based around the continuation of the workstream processes. The claim was conditional and members reserved the right to withdraw from that process and return to a more traditional industrial approach unless the MoE offer made a genuine attempt to address longstanding concerns about secondary teachers' pay and conditions.

No progress has been made in the area school workstreams except for a six-month trial of the medical retirement scheme. This is particularly disappointing because the 2004 Area School Teachers' Agreement made a specific commitment that parties would give consideration within the 2004-2007 work programme to the inclusion of paid sabbatical leave, the extension of the specialist classroom teacher position into area schools and the provision of release time for permanent unit holders.

Consultation with principals is currently being undertaken to determine what items they wish to see in their claim. Regrettably, proposals from SPANZ (Secondary Principals' Association of New Zealand) to form its own union have complicated this process. The creation of a second secondary principals' union, if it eventuates, will inevitably weaken the influence of secondary principals and result in declining conditions for both principals and teachers.



PPTA's young and new teachers' network meets in Wellington.

The Adult and Community Education Collective Agreement expired in April last year and there has been a number of meetings with the MoE but no progress. Negotiations on this agreement have been fraught since 2004 when responsibility for funding of community education was transferred to the Tertiary Education Commission. Schools are now bulk-funded for community education which not only creates employment uncertainty for tutors and coordinators but also involves schools in considerable bureaucracy in order to comply with tertiary funding requirements.

Some groups of members have required special support this year because of staffing, resourcing or regulation changes. Resource Teachers (Learning and Behaviour) have undergone a managed transfer and surplus staffing process in order to align positions with need. Itinerant Teachers of Music have been battling the MoE's arbitrary decision to remove travel time. Teachers in The Correspondence School are facing yet another round of restructuring. Representatives of special education teachers attended an unsuccessful mediation over the MoE's refusal to implement the Special Duties Increment Allowance and guidance counsellors have been struggling with issues around teacher registration. Members who are in the G3 salary category continue to seek support and guidance from PPTA with their particular qualification issues.

PPTA has been actively engaged in the Department of Labour's Plan of Action for pay and employment equity in the public service and the health and education sectors. This involves working with the MoE, the New Zealand School Trustees Association and other unions in the sector to develop a method for reviewing employment practices in schools with a view to finding out whether they are free of gender bias. The tripartite group is tasked with overseeing the reviews and developing a response plan should it be found to be required. At the time of writing the first school review is just beginning.

The Operations Grant Review Group which began meeting in 2006 and was instrumental in winning a 4% increase in operations grant funding in the 2007 budget continued to meet in 2007. The group has since split in two to consider specific funding proposals related to ICT and support staff, with PPTA representation on both.

Branch activity

Most members' main contact with PPTA is through their branch and particular thanks are due to branch office holders. Training has been provided to all regional office holders this year and regional chairs met nationally three times.

The annual Issues and Organising Seminar held in early March attracted representatives from every region. This seminar set the scene for the year, providing stimulating keynote speakers. The seminar was preceded by a day of training for regional officers.

There has been a steady growth in the number of PPTA members who are trained health and safety representatives. Legislation requires every worksite to have a health and safety committee with employee representatives on that committee. This is a very fundamental union issue.

Despite the current steady increase in secondary school rolls nationally there are still schools which, for various reasons, have a falling roll. Provisions for teachers who are affected by this are contained in the collective agreements and PPTA provides surplus staffing specialists for affected schools. These specialists are again trained volunteers whose role is to ensure that fair process applies when the board decides which teachers will be affected.

PPTA has maintained a strong employment relationship education programme in all regions this year, with the stage 1 - 3 courses being offered as well as courses for provisionally registered teachers, Māori and Pasifika teachers and, for the first time, a course for principals jointly with the School Trustees Association and the mediation service of the Department of Labour.

Professional activity

Consistent with its constitutional objective to advance all aspects of secondary education, PPTA has been active in engaging with a range of groups involved in secondary education. Discussion and consultation around curriculum and assessment issues has continued regularly particularly in respect of the draft curriculum released in June 2006 and the changes made to the National Certificate in Education (NCEA) in May of this year.

As well as meeting frequently with the MoE and the School Trustees Association there was also regular contact with a range of other

groups. These include New Zealand Qualifications Authority, Education Review Office, Secondary Futures, Parent Teacher Association, the Association of Proprietors of Integrated Schools, the Rural Education Reference Group, subject associations, the Teachers Council, The Area Schools' Association, The Royal Society, the providers of initial secondary teacher education, the Teacher Education Forum of Aotearoa New Zealand and the Human Rights Commission.



Komiti Pasifika held a very successful conference "Voyaging the Future" in July 2006.

Two important new links were established in 2006, one with the video conferencing clusters and the other with the various parties involved in the secondary tertiary interface. In August 2006, PPTA sponsored a day which brought together representatives of all the video-conferencing clusters for the first time. This initiative culminated in the government providing funding for the clusters in the 2007 budget. In December, PPTA held a meeting to consider the funding and administration complexities at the secondary-tertiary interface. This meeting was attended by representatives from the MoE and other relevant government departments, various tertiary providers, the Industry Training Federation and Business New Zealand.

Komiti Pasifika, the PPTA network for Pacific Islands teachers in New Zealand organised a very successful conference in Auckland in July 2006 attended by around 130 secondary teachers. The conference provided an opportunity for members of the Pasifika network to reflect on and strategise about issues of particular concern to them as teachers and to consider how they might better meet the needs of Pasifika students.

PPTA has continued to build its professional links with Australian educators and was represented at a futures forum in Melbourne in April and a values forum held there in May. It also continues to maintain close links with the Australian Curriculum Studies Association.

Research and policy development

In 2004, PPTA established a practice of setting aside funding for secondary-specific research. In 2005, the research was on NCEA and in 2006 the focus was on problems around the delivery of technology in New Zealand secondary schools. This research, released

in November 2006, attracted widespread interest and led to a select committee presentation at which PPTA was joined by representatives from Business New Zealand and the Industry Training Federation. Subsequently PPTA representatives attended a meeting of the Education Forum to discuss the crisis around technology supply and delivery. The MoE has responded to the research by establishing a training scheme for technology teachers and enhanced teacher scholarship for prospective technology teachers.

In the first half of 2007, PPTA began research aimed at capturing teachers' views on the Te Kotahitanga professional development project. A second piece of research, required by the 2006 annual conference, into successful behaviour management strategies is also underway. This latter piece of research will be complemented by an investigation into secondary schools' access to high quality alternative education options.

Executive also commissioned a national survey to gather data on parents' perceptions of secondary education and secondary teachers. The report was released in June 2007 and indicates strong parental support for the work secondary teachers do. Parents indicated in the survey that they shared PPTA's concerns about large class sizes in secondary schools.

PPTA also contributes to research and policy development in the sector by representing teachers on a number of reference groups such as: the Leaders' Forum, Leaders' Forum Qualifications Group, the Literacy Reference Group, the Numeracy Reference Group, the Best Evidence Syntheses (BES) reference groups, Extending High Standards Across Schools, Inservice, Teacher Education Project, Enterprise education, Mission on, Review of Environmental Education, Te Marauraunga, Rural Education Reference Group, Improving Behaviour Reference Group, Youth 07 (a national survey of the health and well being of adolescents), Technical Development Group (TDG) and various curriculum project groups.

PPTA also has representation on the following groups through Secondary Principals' Council (SPC): the advisory council for KAREN (Kiwi Advanced Research and Education Network), Area Schools Association, Assessment Review Reference Group, Avian Flu Emergency Group, Best Evidence Synthesis Reference Group, Curriculum Implementation Planning Group, Education New Zealand, ESOL Advisory Committee, Extending High Standards Across Schools, Hostel Sector Advisory Group, Improving Behaviour Reference Group, Kiwi Leadership for Principals, Leaders' Forum, Leaders' Forum Qualifications Group, Mission On, Network Provision Regional Forums, NZ Curriculum Project External Reference Group, NZ Vice-Chancellors' Sub-committee on entrance to university, Paerangi Principals' Lead Group, Principals' Professional, Development Reference Group, School

Statistics Monitoring Committee, Schools Consultative Committee, Secondary Futures Touchstone Group, Technical Development Group and Teachers Council Satisfactory Dimensions Review.

Submissions

In the last year, PPTA made submissions on the following:

- Quality Flexible Work (Labour Department)
- a proposed amendment to the Employment Relations Act to introduce a 90 day probation period for all new employees
- the Minimum Wages Act (“youth rates”)
- the MoE’s draft curriculum statement
- the ICT Strategic Framework For Education (Ministry of Education)
- the Teachers Council rules for discipline and competence
- the Teachers Council Standards for Graduating Teachers
- Teachers Council “Good character and fitness to teach” policy
- area reviews in Flatbush, Tamaki, Takinini and Papamoa
- the merger between Dunedin College of Education and Otago University
- the draft Auckland Special Education Network Strategy 2006
- the Human Rights Commission statement on religious diversity
- the proposal to add further occupational diseases to schedule 2 of the Injury Prevention, Rehabilitation and Compensation Act, and
- NCEA for the Youth Parliament.

Lobbying and campaigns

Campaign advocacy over the last year has focussed on class size reductions, the staffing and curriculum issues associated with technology, general staffing shortage issues, NCEA, opposition to middle schools particularly in response to the Flatbush area strategy, and of course the collective agreements.

As well as meeting with the minister of education once a term, PPTA meets regularly with the educational spokespeople from the Green Party, the Maori Party, the National Party, New Zealand First and United Future to ensure they are well briefed on issues of importance to secondary teachers. PPTA is not affiliated to any political party and does not contribute financially to any.

Kaupapa Māori

The decision by the 2006 annual conference to appoint a staff position dedicated to advancing understandings about the Treaty of Waitangi reflects PPTA's commitment to the partnership process.

Māori advocacy in the last year has included meetings with the MoE, New Zealand Quali-

fications Authority, Teachers Council, Te Puni Kokiri and other Māori political and policy networks. The Ngā Manu Kōrero competitions have been run successfully throughout the country culminating in the national finals held at the Telstra Events Centre in Auckland. The 13th National Māori Teachers Conference was held in Rotorua. One of the key features of the programme was the emphasis on Māori models of success along with the usual objective of providing support to teachers and to highlight best teaching practice.



Debbie Lomax (Marlborough Girls' College) and Angela Lucas at the 13th annual Māori Teacher's Conference, July 2006.

Relations with other unions

PPTA is represented on the National Affiliates Council of the Council of Trade Unions and on the CTU Women's Council and the Te Runanga o Ngā Kaimahi Māori. Support for individual union activities and for national political campaigns around legislative changes is coordinated through the CTU.

Internationally, PPTA is a member of Education International which is the global union for workers in education. As well as providing a forum for discussion of transnational issues, EI conducts research, lobbies on education matters within bodies such as the OECD and the WTO, and organises support for politically oppressed union members in member countries. Closer to home, PPTA plays an active role in the Council of Pacific Education (COPE) which is the Pacific sub-regional arm of Education International and consists of unionists from all the Pacific nations as well as Australia and New Zealand.

In December, PPTA was represented at a meeting of commonwealth unions and the minister of education to discuss protocols around the recruitment of teachers from developing countries.

One international link that PPTA takes very seriously is the connection with the Australian Education Union (AEU) and with the various Australian state unions. Education unions in New Zealand and Australia often find themselves facing similar problems and can benefit from the sharing of information and expertise. PPTA is regularly represented at Australian union conferences and the president of the AEU attends the PPTA Annual Conference.

Conclusion

The 2006-2007 year has been one of consolidation for PPTA. There has been a steady growth in membership, a strengthening of the association's financial position and a rising public profile. The 2004-2007 collective agreements for secondary teachers, area schools teachers, secondary principals and area school principals expired on 30 June 2007. Although the gains from the workstream process were not as great as Executive would have wished there have been annual salary increases for members and some important achievements in the professional sphere. Time will tell whether the MoE and the Labour-led government are prepared to commit to a non-industrial path for the next three years.

AUDIT REPORT

TO THE MEMBERS OF THE NEW ZEALAND POST PRIMARY TEACHERS' ASSOCIATION (INC)

We have audited the attached financial statements of New Zealand Post Primary Teachers' Association (Inc). The financial statements provide information about the past financial performance and financial position of the National Office and the Regions of New Zealand Post Primary Teachers' Association (Inc) as at 31 March 2007. This information is stated in accordance with the accounting policies as attached.

EXECUTIVES' RESPONSIBILITIES

The Executive Committee of the Association is responsible for the preparation of the financial statements, which give a true and fair view of the financial position of the National Office and Regions of New Zealand Post Primary Teachers' Association (Inc) as at 31 March 2007, and of the results of their operations for the year ended 31 March 2007.

AUDITORS' RESPONSIBILITIES

It is our responsibility to express an independent opinion on the financial statements presented by the Executive and report our opinion to you.

BASIS OF OPINION

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the Executive in the preparation of the financial statements, and
- whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Our firm carries out other assignments for The New Zealand Post Primary Teachers' Association in the area of taxation advice and general accounting assistance. Such assistance is provided under normal business terms.

UNQUALIFIED OPINION

We have obtained all the information and explanations we have required.

In our opinion:

- proper accounting records have been kept by the Association as far as appears from our examination of those records; and
- the financial statements as attached:
 - ◇ complies with generally accepted accounting practice within New Zealand;
 - ◇ gives a true and fair view of the financial position of the Association as at 31 March 2007, and the results of its operations for the year ended on that date.

Our audit was completed on 18 July 2007 and our unqualified opinion is expressed as at that date.



BDO SPICERS WELLINGTON

Chartered Accountants

WELLINGTON



BDO Spicers
Chartered Accountants & Advisers

New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Financial Performance

For the year ended 31 March 2007

PPTA National 2006 Actual	PPTA Consolidated 2006 Actual	Note	PPTA National 2007 Actual	2007 Budget	PPTA Consolidated 2007 Actual
INCOME					
7,230,332	7,230,332		7,551,295	6,925,000	7,551,295
303,424	329,373		360,387	315,000	384,879
65,265	65,265		58,300	61,500	58,300
12,244	12,244		13,904	12,000	13,904
-	-		-	6,000	-
30,902	30,902		11,556	36,593	11,556
9,655	23,645		6,865	8,000	15,545
-	500		-	-	-
<u>7,651,822</u>	<u>7,692,261</u>		<u>8,002,307</u>	<u>7,364,093</u>	<u>8,035,479</u>
EXPENDITURE					
1,148,139	1,404,675		1,191,991	1,233,000	1,461,091
1,224,815	933,069		1,393,493	1,297,400	1,116,638
318,896	318,896		321,023	339,172	321,023
2,239,056	2,239,056		2,607,178	2,386,293	2,607,178
1,938,145	1,938,145		1,913,443	1,898,866	1,913,443
115,022	134,763		142,299	110,000	149,377
15,573	15,573		-	40,000	-
<u>6,999,646</u>	<u>6,984,177</u>		<u>7,569,427</u>	<u>7,304,731</u>	<u>7,568,751</u>
<u>652,176</u>	<u>708,084</u>		<u>432,880</u>	<u>59,362</u>	<u>466,728</u>
NET SURPLUS / (DEFICIT) before taxation and non-recurring items					
<u>652,176</u>	<u>708,084</u>		<u>432,880</u>	<u>59,362</u>	<u>466,728</u>
(116,808)	(116,808)	(3)	(129,695)	(45,000)	(129,695)
<u>535,368</u>	<u>591,276</u>		<u>303,185</u>	<u>14,362</u>	<u>337,033</u>
SURPLUS/(DEFICIT) FOR YEAR AFTER TAX					

New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Movements in Accumulated Funds

For the year ended 31 March 2007

PPTA National 2006	PPTA Consolidated 2006		PPTA Note National 2007	PPTA Consolidated 2007
4,978,270	5,637,082	Accumulated Funds Start of year	5,513,638	6,228,358
535,368	591,276	Surplus/(deficit) for year after tax	303,185	337,033
<u>5,513,638</u>	<u>6,228,358</u>	Accumulated Funds End of Year	<u>5,816,823</u>	<u>6,565,391</u>


New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Financial Position

as at 31 March 2007

PPTA National 2006	PPTA Consolidated 2006		Notes	PPTA National 2007	PPTA Consolidated 2007
Current Assets					
265,458	449,561	Cash at Bank		64,819	226,731
21,909	42,542	Debtors		12,182	70,135
5,792	5,792	Imprest Advances		6,992	6,992
185,061	185,061	Other Current Assets		203,966	203,966
<u>478,220</u>	<u>682,956</u>			<u>287,959</u>	<u>507,824</u>
Current Liabilities					
231,186	261,284	Trade Creditors		302,954	336,704
416,268	416,268	Employee Creditors		473,325	473,325
80,659	80,659	GST Payable		76,229	76,229
100,676	100,676	Accrued Expenses		99,887	99,887
9,963	9,963	Income Tax Payable		(6,421)	(6,421)
61,696	61,696	Other Current Liabilities		54,168	54,168
<u>900,448</u>	<u>930,546</u>			<u>1,000,142</u>	<u>1,033,892</u>
(422,228)	(247,590)	Working Capital		(712,183)	(526,068)
Non Current Assets					
1,304,603	1,329,741	Fixed Assets	(2)	1,348,263	1,368,532
4,631,263	5,146,207	Investments	(4)	5,180,743	5,723,024
<u>5,935,866</u>	<u>6,475,948</u>			<u>6,529,006</u>	<u>7,091,556</u>
Non Current Liabilities					
<u>5,513,638</u>	<u>6,228,358</u>	Net Assets		<u>5,816,823</u>	<u>6,565,488</u>
Accumulated Funds					
<u>5,513,638</u>	<u>6,228,358</u>	Accumulated Funds		<u>5,816,823</u>	<u>6,565,391</u>

On behalf of the Executive

 18/07/07

Bronwyn Cross - Acting General Secretary

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Consolidated Financial Statements

For the year ended 31 March 2007

ENTITY STATEMENT

The business of the New Zealand Post Primary Teachers' Association (Inc) is to operate as a trade union for post primary teachers in New Zealand.

STATUTORY BASE

These Financial Statements have been prepared in accordance with the Incorporated Societies Act 1908.

DIFFERENTIAL REPORTING

New Zealand Post Primary Teachers Association (Inc) is a qualifying entity for differential reporting purposes as not publicly accountable as defined in the Framework for Differential Reporting, and it is has not been classified as large.

1 STATEMENT OF ACCOUNTING POLICIES

- (a) The following general accounting policies are adopted in the preparation of the financial statements:

The principles of measurement and reporting of results under the historical cost method, which permits the revaluation of certain assets.

- (b) The particular accounting policies which materially affect the measurement of profit and of financial position are applied as follows:

Depreciation

Depreciation is calculated on a straight line basis, at the IRD recommended rates, which are expected to reduce the fixed assets to estimated residual values over their expected useful lives. The broad category rates are:

Buildings	3.0%
Building alterations	7.8%
Computers	36.0%
Motor Vehicles	21.6%
Office Equipment	28.8%
Furniture & Fittings	12.0%

Taxation

The taxation charge against the income for the year is the estimated liability in respect of that income after allowance for permanent differences and timing differences not expected to reverse in the foreseeable future.

Debtors

Are valued at net realisable value.

GST

These Financial Statements have been prepared on a GST exclusive basis, except for Accounts Receivable and Accounts Payable which are stated GST inclusive.

Consolidation of Regions

The financial statements of the regions of the New Zealand Post Primary Teachers Association (Inc) have been included in the consolidated financial statements using the purchase method. All significant inter entity transactions have been eliminated on consolidation.

Changes in Accounting Policies

There were no changes in accounting policies.

2 FIXED ASSETS - CONSOLIDATED

	Cost	Acc Depn	Book Value 2007	Depreciation 2007	Book Value 2006
	\$	\$	\$		\$
Buildings - Willis St Premises	1,043,568	196,019	847,549	28,080	874,552
Building - President's Apartment	322,932	63,466	259,466	11,130	268,010
Computers	538,032	462,829	75,203	62,360	58,622
Office Equipment	227,191	143,852	83,339	23,630	31,017
Furniture & Fittings	232,391	157,855	74,536	15,386	64,472
Furniture & Fittings - Pres Apartment	25,710	17,540	8,170	1,710	7,930
TOTAL NATIONAL OFFICE FIXED ASSETS	2,389,824	1,041,561	1,348,263	142,296	1,304,603
REGIONS OFFICE EQUIPMENT	162,677	142,408	20,269	7,078	25,138
TOTAL CONSOLIDATED FIXED ASSETS	2,552,501	1,183,969	1,368,532	149,374	1,329,741

3 TAXATION

	National 2007	Consolidated 2007	National 2006	Consolidated 2006
Surplus (Deficit) for year	432,880	466,728	652,176	708,084
Tax thereon @ 33%	142,850	154,020	215,218	233,668
Imputation Credits on Investment Income	-	-	-	-
Permanent Differences & Timing Differences	(13,168)	(24,336)	(98,410)	(116,860)
INCOME TAX EXPENSE	129,682	129,684	116,808	116,808

Permanent differences arise from the fact that a large part of the Association's activities are exempt from income tax.

4 INVESTMENTS

(1) As at 31 March 2007 the investments of the Association were:

	PPTA National 2007	PPTA Consolidated 2007	PPTA National 2006	PPTA Consolidated 2006
<u>EMERGENCY FUND INVESTMENT</u>				
National Bank	948,432	949,432	900,947	900,947
BNZ	3,100,910	3,100,910	3,151,021	3,151,021
Total Emergency Fund	4,049,342	4,050,342	4,051,968	4,051,968
<u>GENERAL FUNDS INVESTMENT</u>				
NZ Registered Banks	1,053,768	1,595,049	487,878	1,002,822
Staff Mortgages	77,633	77,633	91,417	91,417
Total General Funds	1,131,401	1,672,682	579,295	1,094,239
TOTAL INVESTMENTS	5,180,743	5,723,024	4,631,263	5,146,207

5 OPERATING LEASE COMMITMENTS - NATIONAL AND CONSOLIDATED

The association has the following operating lease commitments:

	2007	2006
Not later than 1 year	284,801	291,487
After 1 year but less than 2 years	265,630	195,991
After 2 years but less than 5 years	333,801	366,925
Over 5 years	567,971	757,907
	<u>1,452,203</u>	<u>1,612,310</u>

The above lease payments are expensed in the year that the liability is incurred.

6 FINANCIAL INSTRUMENTS

Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial

The fair value of the financial instruments is equivalent to the carrying amount disclosed in the Statement of

The NZPPTA reduces counterparty, credit, and currency risk by spreading its investments with reputable financial

7 CONTINGENT LIABILITIES AND COMMITMENTS

(a) **Contingent Liabilities**

As at 31 March 2007 there were no contingent liabilities outstanding. (2006 - nil)

(b) **Commitments**

As at 31 March 2007 NZPPTA has no outstanding commitments. (2006 - nil)

9 CONSOLIDATION OF REGIONS

The financial statements of the regions of the New Zealand Post Primary Teachers' Association for the year ended 30 January 2007 have been included in the consolidated financial statements using the purchase method. All significant inter entity transactions have been eliminated on consolidation.

New Zealand Post Primary Teachers' Association (Inc)

Detailed Schedule of Expenses

For the year ended 31 March 2007

PPTA National 2006 Actual	PPTA Consolidated 2006 Actual		PPTA National 2007 Actual	Budget 2007	PPTA Consolidated 2007 Actual
ADMINISTRATION EXPENSES					
82,903	82,903	Building Expenses	71,250	82,000	71,250
428,826	668,293	General Expenses	436,109	471,500	694,314
41,523	41,523	Information Technology	50,720	36,000	50,720
572,457	572,457	Staff Costs	617,662	628,500	617,393
4,816	4,816	Interest Expense	1,303	2,000	1,303
14,346	14,346	Audit Fees-National Office Auditors	14,225	13,000	14,225
-	-	Other Services National Office Auditors	-	-	-
3,268	5,600	Loss On Sale Of Fixed Assets	722	-	722
-	14,737	Audit Fees Other firms	-	-	11,164
1,148,139	1,404,675	TOTAL ADMINISTRATION EXPENSES	1,191,991	1,233,000	1,461,091
GENERAL SECRETARIAT					
119,578	119,578	Annual Conference	138,488	110,000	138,488
176,148	176,148	Executive Expenses	227,768	174,500	227,768
49,628	49,628	General Expenses	89,520	93,000	89,520
152,559	152,559	President's Expenses	209,333	158,400	209,333
2,867	2,867	Special Groups	9,421	13,500	9,421
333,515	41,769	Regional Expenses	330,826	327,000	53,971
226,295	226,295	Staff Costs	219,293	251,500	219,293
43	43	Whaea & Kaumatua	3,421	2,500	3,421
152,820	152,820	External Relations	160,276	157,000	160,276
11,362	11,362	Special Projects	5,147	10,000	5,147
1,224,815	933,069	TOTAL GENERAL SECRETARIAT	1,393,493	1,297,400	1,116,638
MAORI ACTIVITIES					
50,827	50,827	Te Huarahi Huis	65,254	60,000	65,254
23,156	23,156	Kaupapa Maori	0	10,000	0
3,101	3,101	Te Reo A Rohe	8,827	16,000	8,827
41,890	41,890	Maori Teachers' Conference	46,934	50,000	46,934
2,840	2,840	Whaea & Kaumatua	6,287	10,000	6,287
0	0	Maori Contributions to Key W/P	1,820	5,090	1,820
0	0	Kap Haka	7,911	5,000	7,911
134	134	Conference Calls	1,034	2,000	1,034
36,196	36,196	Nga Manu Korero	35,536	26,910	35,536
156,467	156,467	Staff Costs	141,329	149,172	141,329
4,285	4,285	General Expenses	6,091	5,000	6,091
318,896	318,896	TOTAL MAORI ACTIVITIES	321,023	339,172	321,023

PPTA National 2006 Actual	PPTA Consolidated 2006 Actual		PPTA National 2007 Actual	Budget 2007	PPTA Consolidated 2007 Actual
MEMBERSHIP					
191,505	191,505	General Expenses	145,097	171,200	145,097
1,463,147	1,463,147	Staff Costs	1,909,595	1,676,000	1,909,595
147,210	147,210	Training Activities	149,976	171,593	149,976
95,452	95,452	Auckland Field Office	120,377	115,500	120,377
54,703	54,703	Christchurch Field Office	61,606	60,000	61,606
25,851	25,851	Dunedin Field Office	34,494	29,000	34,494
40,200	40,200	Hamilton Field Office	68,347	70,500	68,347
58,220	58,220	Palmerston North Field Office	117,686	92,500	117,686
2,076,288	2,076,288	TOTAL MEMBERSHIP EXPENSES	2,607,178	2,386,293	2,607,178
POLICY AND ADVOCACY					
211,827	211,827	Association Activities	365,217	338,100	365,217
234,850	234,850	Collective Agreement	38,634	50,000	38,634
36,657	36,657	General Expenses	89,230	93,500	89,230
138,766	138,766	Information Services	228,421	303,500	228,421
38,367	38,367	Principals' Council	49,945	47,566	49,945
984,636	984,636	Staff Costs	1,141,996	1,066,200	1,141,996
1,645,103	1,645,103	TOTAL POLICY & ADVOCACY	1,913,443	1,898,866	1,913,443
112,950	134,628	Depreciation Expense	142,299	110,000	149,377
-	-	Legal Expenses	-	40,000	-
112,950	134,628	RESERVES	142,299	150,000	149,377
6,526,191	6,512,659	TOTAL EXPENDITURE	7,569,427	7,304,731	7,568,751