

PPTA

NEW ZEALAND POST PRIMARY
TEACHERS' ASSOCIATION

TE WEHENGARUA

www.ppta.org.nz

Annual Report

1 July 2007 - 30 June 2008

PPTA / Te Wehengarua

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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 Pasifika peoples and an informal network for young and new teachers and another for new New Zealand teachers.

While PPTA's annual conference is its supreme decision-making body, 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 by PPTA members to represent each of the 24 PPTA regions, three representatives from Te Huarahi Māori Motuhake (the Māori executive) and a representative from Komiti Pasifika. Members also elect the PPTA president, a full-time position based in Wellington, for which the incumbent can take up to two year's leave from his or her school.

The 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 staff

PPTA employs 13 field officers, the mataroa, a part-time membership education coordinator, 10 advisory officers (including the media team, the research officer, the women's officer, and the āpiha Māori) and 23 other staff members who are employed to manage PPTA's financial, communication, membership and clerical needs. In May 2008, executive approved the creation of a further advisory officer position to work on professional and curriculum issues. 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 regions, branches and individual members and is run out of regional offices located in Auckland, Hamilton, Palmerston North, Christchurch and 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 advisor 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 the 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; the Area School Teachers' Collective Agreement; the Secondary Principals' Collective Agreement; the Area School Principals' Collective Agreement and the Adult and Community Education Staff Collective Agreement.

Constitutional objectives

The constitutional objects of PPTA are:

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



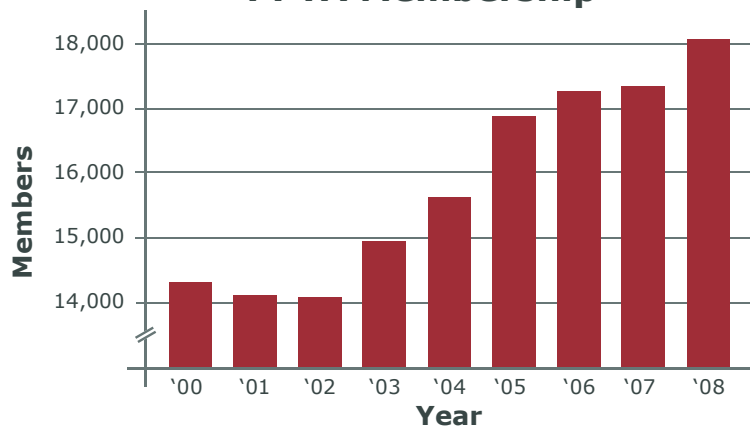
Robin Duff, PPTA president

The 2007-2008 year has been one of consolidation by the PPTA. Membership increased markedly and we were pleased to recognise our 18,000th member in March. We maintain a strong financial position and our branches show increasing strength and collegial spirit. Regular meetings of members in a range of forums contribute to our democratic processes — allowing me to accurately articulate your concerns. Workload, class size, staffing and the effects of poor resourcing remain the biggest issues.

Our own booklet *Secondary Forward* was a defining policy document for the debate on the education of those aged 16 and over in the secondary system. The attraction and retention of top quality teachers has become a worrying issue.

It was pleasing to gain a valuable settlement of our collective agreement and although there is still a lot to achieve, our high profile as the voice of secondary teachers and the concern and commitment of our staff and members should bring greater success for our initiatives.

PPTA Membership



This report outlines the amazing amount of work that is done on your behalf by members and elected officers. We are often successful. When we are not, we are not prevented from keeping up the pressure to maintain and improve a top quality public education system.

Thanks for your ongoing support. The coming years will bring us increased success.

Executive members 1 July to 30 June

Mereana Anderson, Doug Clark, Robin Duff, Penney Dunckley, Allayne Ferguson, Kate Gainsford, Jill Gray, Kendra Greenwood, Jacinta Grice, Carle Hakaria, Jonathan Handley-Packham, Brian Harrison, Kiriraukawa Hayward, 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.

Committees and Taskforces

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

Area Schools Advisory Committee

Bruce Anink, Alec Campbell, Brian Harrison, John Lee, Katrina Wickham.

Conditions Strategy Committee

Doug Clark, Kate Gainsford, Jill Gray, Jonathan Handley-Packham, Kahu Maremare, Ron Miller, Marc Paterson, Sue Plyler, Suzanne Robins, Wiki Te Tau, Trevor Wilson, Miles Winter.

Curriculum Advisory Committee

Penney Dunckley, IwiNgaro Dunn, Allayne Ferguson, Jill Gray, Kendra Greenwood, Jonathan Handley-Packham, Brian Harrison, Hazel McIntosh, Nicola Ngarewa, Arthur Savage, Rhonda Tibble, Trevor Wilson.

ICT Taskforce

Maurice Alford, Lisa Ballantyne, Graeme Bridge, Philip Buchanan, Ross Buxton, IwiNgaro Dunn, Dianne Eastwood, Ruth Elmey, Karen Fahy, Allayne Ferguson, Tish Glasson, Adaire Hannah, Joe Hunter, Gerard Macmanus, Edel McLaughlin, Ron Miller, Michael Peterson, Andrew Phayer, Rachel Roberts, Rhonda Tibble, Miles Winter.

Immigrant Teachers Taskforce

Silo Gunput, Karl Hermann, Jessie Johnston, Lin Lu, Pelenato Petelo, Jayati Prasad, Vijeshwar Prasad.

Komiti Pasifika

Taemanuolo Faaea-Semeatu, Jim Halafihi, Pelenato Petelo, Ana Rees, Jennifer Tapu, Warrenzuriel Togatama.

Management Committee

Mereana Anderson, Robin Duff, Penney Dunckley, Kate Gainsford, Jill Gray, Jessie Johnston, Ron Miller, Ngawini Smith, Wiki Te Tau, Debbie Te Whaiti.

New Zealand Secondary Principals' Council

Mary Ann Baxter, Barbara Cavanagh, Terry Collett, Julia Davidson, Robin Duff, Bill Feasey, Arthur Graves, Lindsay Laing, Graeme Macann, Warwick Maguire, Don McLeod, Kevin McSweeney, Dawn Mitai-Pehi, Lisl Prendergast, Theresa Shaughnessy, Bernie Taffs, Debbie Te Whaiti, Liz Thomson, Geraldine Travers, Kit Williams.

Committees and Taskforces

Political Strategy Committee

Brandon Amoamo, Doug Clark, Penney Dunckley, Allayne Ferguson, Kendra Greenwood, Rhys McDonald, Sue Plyler, Wiki Te Tau, Debbie Te Whaiti, Miles Winter.

Professional Issues Advisory Committee

Kate Gainsford, Di Hooper, Debbie Lomax, Kahu Maremare, Ron Miller, Angela Mills, Marc Paterson, Robert Rawstron, Angela Roberts, Suzanne Robins, Debbie Te Whaiti.

Rainbow Taskforce for Safe Schools

Jo Belgrave, Robin Duff, Catherine Lee, Rhys McDonald, Simon Randall, Angela Seyb.

Senior Positions Advisory Committee

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

Staffing Policy Committee

Philippa Ferguson, Maree Furness, Kate Gainsford, Lucy Jansen, Peter Mathias, Kevin McSweeney, Angela Roberts, Don Stewart, Di Wills.

Te Huarahi Māori Motuhake

Mereana Anderson, IwiNgaro Dunn, Teryl Edwardson, Carle Hakaria, Kiriraukawa Hayward, Debbie Lomax, Gazala Maihi, Kahu Maremare, Timoti Maru, Moeke Paaka, Tihi Puanaki, Rangiroa Rongonui, Arthur Savage, Lillie Simmons, Ngawini Smith, Wiki Te Tau, Rhonda Tibble, Te Wharekotua Turuwheua, Rawiri Walker.

Te Reo ä Rohe

Brandon Amoamo, Tiwha Blake, Shannon Borell, Rihari Brown, Tina Campbell, Alamein Connell, Jane du Feu, Cherie Ford, Joe Hunter, Val Irwin, Kathryn Jury, Sonny Livingstone, Angela Mills, Waimarie Paikea, Rick Ratana, Stephanie Richards, Te Puawaitanga Silich, Te Aomihia Taua-Glassie, Bill Thomas, Brown Wiki.

Te Roopu Matua

Robin Duff, Teryl Edwardson, Allayne Ferguson, Jessie Johnston, Gazala Maihi, Timoti Maru, Rangiroa Rongonui, Arthur Savage, Debbie Te Whaiti, Te Wharekotua Turuwheua.

Committees and Taskforces

Women's Network

Irene Anderson, Susan Atkins, Tonia Calverley, Katherine Cronin, Shona Dixon, Mariette Dodd, Marion Edens, Taemanuolo Faaea-Semeatu, Nichola Ford, Judy Gorringer, Shameen Hayat, Lisa Holden, Rachel Hutchinson, Rosie Jones, Bernie Lee, Monica Manning, Kay Marr, Breda Matthews, Beverley McDonnell, Vinnie Monga, Mareea Paitai, Carol Power, Parwati Reddy, Robyn Reeve, Angela Roberts, Verity Rowsell-Starkey, Emily Scott, Radne Smith, Val Thomson, Fiona Towgood, Josie Vincent.

Young and New Teachers

Hazel Abraham, Tim Berends, Matt Dromgool, Zenon Ellwood, Thomas Newton, Vanessa Pringle, Angela Roberts, Katrina Wickham, Louisa Woods.

Industrial activity

The 2007-2008 year was notable for the renegotiation of PPTA's five collective agreements: secondary teachers, secondary principals, area school teachers, area school principals and the adult and community education (ACE) co-ordinators and tutors.

Bargaining began in early July 2007 with the Secondary Teachers' Collective Agreement (STCA) and concluded with the settlement of the Area School Principals' Agreement (ASPCA) on 19 February 2008. All the teachers' and principals' agreements have three-year terms and expiry dates of 30 June 2010. The ACE staff agreement expires later this year on 31 October 2008.

The STCA was settled in October after 37 days of bargaining but only after members overwhelmingly voted to support a national one-day strike in response to the initial, inadequate offer from the government.

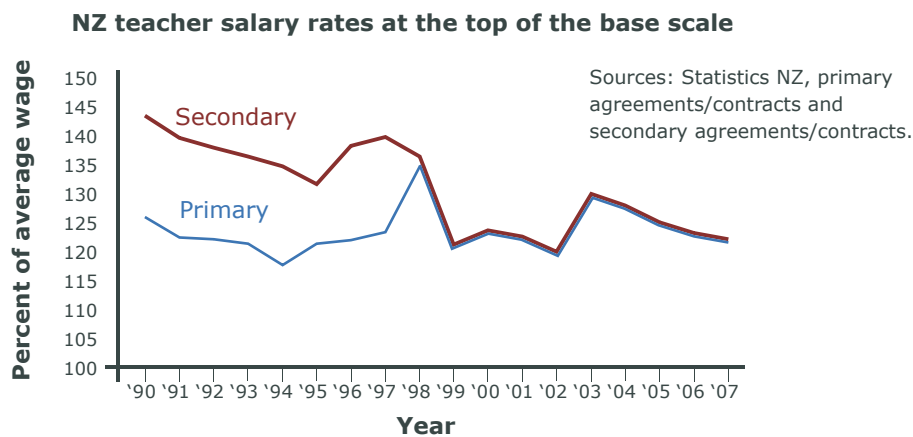
The agreed settlement contained three annual salary increases, each of 4%, that members had initially endorsed and a number of other improvements. New initiatives in this settlement included:

- Class size controls through averages for individual teachers
- Study support grants offering time and some reimbursement of study fees
- Overseas teacher support time for newly arrived trained teachers in New Zealand
- Senior management allowances
- Reimbursement for study fees for specialist classroom teachers
- Relief time for organisation of the national kapa haka competitions.

This settlement signalled the end of efforts to implement the 10-year plan that the ministerial taskforce on secondary remuneration recommended in 2003. It had proposed that the value of teachers' salaries be maintained through annual increments allowing a period of time free from industrial dispute when secondary teachers could focus on professional learning and career path initiatives. Regretfully, the government seemed incapable of committing to the process in any meaningful way.

Discussions continue on how to resolve some of the outstanding matters not addressed in the settlement with the prospect of seeking membership approval for any changes by a variation later this year.

The Secondary Principals' Collective Agreement was settled and ratified in early December 2007. It provided for annual increases similar to those



Entrenchment had the impact, over time, of raising primary rates very slightly and lowering secondary rates significantly. Primary did not achieve parity by raising their rates, but by lowering the rates in secondary and creating the recruitment and retention crisis in the secondary sector. If the current secondary rate at the top of the base scale was 140% of the average wage it would be \$70,800 as opposed to the present rate of \$61,323.

teachers received along with two further salary components recognising principals' experience and their role in senior schooling. Prior to settlement and in a demonstration of solidarity, the executive had authorised a \$200,000 media campaign in support of principals' claims. An improved offer from the Ministry of Education rendered this spending unnecessary.

After that, PPTA and NZEI began jointly bargaining the Area Teachers' Collective Agreement, which was settled on 21 December and ratified by members in February 2008. This settlement contained nearly all of the improvements that were gained in the STCA and some improvements specific to area schools such as additional units and a specialist classroom teacher position which could be used to establish an e-learning position.

This was followed by joint bargaining of the Area School Principals' Collective Agreement which was ratified by members in early March.

All these agreements are negotiated under the shadow of various "entrenchment" arrangements in the corresponding primary documents which act to substantially increase the cost of settlements and consequently limit secondary pay increases.

The Adult and Community Education Staff Collective Agreement (ACECA), which expired in April 2006, was also settled in November 2007. This collective agreement covers PPTA members who organise and teach in evening classes (ACE) that operate in about 230 secondary schools across the country. Funding changes and uncertainly remain a constant difficulty in this sector.



Itinerant teachers of music attend a symposium in May to discuss the impact of changes to funding arrangements.

In term two 2008, the executive authorised timetabling seminars in all regions to support schools in designing timetables to accommodate the new STCA requirements around class size and the obligation to “endeavour” to provide non-contact time for part-time teachers.

The employment of some secondary teachers through shared cluster arrangements still presents problems. Two groups particularly affected are itinerant teachers of music (ITMs) and resource teachers learning and behaviour (RTLBs). Significant industrial difficulties arise for these groups whenever there are funding or staffing changes because the Tomorrow’s Schools policy means the employer must be a board of trustees not a cluster of boards. In spite of frequent requests from PPTA, the Ministry of Education has shown little interest in addressing this issue in a comprehensive way. PPTA has assisted RTLBs in developing guidelines for the operation of clusters and continues to look after their interests in surplus staffing situations. In respect of ITMs, PPTA has run a media campaign alerting the public to the risks to the service from ministry cost-cutting. This culminated in an ITM symposium in May 2008 at which representatives from throughout New Zealand discussed the problems and developed a plan for moving forward.

Another group in need of continuing PPTA support is guidance counsellors. PPTA works closely with them over issues of registration and is assisting in the development of appointment guidelines.

Members in The Correspondence School have been subject to yet another restructuring accompanied by another round of job losses. PPTA has supported members through this process with industrial and strategic advice and publicity with a particular focus on the re-establishment of a democratically elected board.

A second diploma for group three (G3) teachers came on stream in January 2008 funded as a result of funding now from PPTA in the 2006 variation of the Secondary Teachers’ Collective Agreement. This diploma was aimed at secondary teachers in any subject area who have G3 qualifications or G1 or



Members from the Correspondence School marched to Parliament to protest against yet another round of restructuring.

G2 qualifications providing they held permanent management units in 2003 and continue to do so.

The government remains oblivious to the evidence that secondary schools are seriously understaffed especially those schools with over 1500 students. Throughout this year, PPTA has been conducting a campaign to remind parents and politicians of the harm overlarge classes do to student learning.

This has included the use of billboards to publicise the message along with lobbying and other media activity. The government's response has been to promise a review with the possibility of additional staffing in 2010. The executive does not regard such a timeline as consistent with a commitment to secondary education.

The government has similarly failed to recognise the strain school operations grants are under. As a member of the two working parties (support staff and ICT), which met throughout 2007 to consider the operations grant funding problems and to propose solutions, PPTA shared the disappointment of all the represented organisations that the 5% increase in the 2007 Budget amounted to 1.9% in real terms.

Secondary teacher shortages have risen in the last 12 months and applications for jobs are lower than any other year since 1996, when PPTA

HOW DENSE DO YOU WANT THEM?



REDUCING CLASS SIZES IS A NO BRAINER

PPTA

began collecting data. The PPTA March secondary staffing report showed that 75% of advertised positions had only one or no suitable applicants. There are serious shortages especially in Technology, Maths, English, Sciences and Te Reo. The Ministry of Education endeavours to conceal this information by conflating secondary and primary shortages then claiming that 99% of teaching positions are filled.

After intense lobbying from PPTA, the ministry finally acknowledged that recruitment of Technology teachers required a purpose-designed solution and funded a two-year initial teacher education course for trades people who wished to become teachers. It commenced at Waikato University in January this year. Applicants received a \$30,000 tax-free scholarship per year to support their training. They will graduate from the course with a Graduate Diploma of Secondary Teaching and a level seven diploma in their subject area. While many Technology teachers may feel this is a case of "too little; too late" it is an acknowledgement that specialist curriculum delivery requires specialist training programmes.

The long process of completing the schools pay and employment equity (PAEE) review and developing the response plan is finally reaching a conclusion. A small selection of individual school reviews, surveys and focus groups were undertaken last year and a larger national perception survey this year. The PPTA Women's Network have acted in an advisory capacity to our representatives on the Tripartite Review Committee and were active in promoting the national survey. The committee also obtained specific detailed

pay and employment information on the teaching workforce through the data collection division of the Ministry of Education. The PAEE review has found a small but serious number of gender issues and inequitable pay and employment provisions in the secondary school workforce, and the July report to the minister of education will propose a range of solutions for addressing these.

In mid 2008, PPTA received notification from the registrar of unions that a bid by the Secondary Principals' Association of New Zealand (SPANZ) to register as a union had been accepted. PPTA had objected to the application on the grounds that as a member of the board of trustees, a principal is not at arms length from the employer which is a requirement of a union. Politically, PPTA regards the proposal as misguided; it will divide secondary principals and weaken their capacity to win successful settlements. The only beneficiaries will be those few principals in very wealthy schools whose board can afford to pay them at rates above their colleagues.

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

The last 12 months has seen a significant growth in the number of PPTA members who have trained as health and safety representatives. Forty-three more completed the basic representatives course. Eighteen completed the stage three course. These members are doing really important work on behalf of other members. They are also making sure that their worksites meet legislative requirements that there are trained employee representatives on their schools' health and safety committee.

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 members report that the employment relations education programme field officers deliver in regions is excellent professional development. Over 400 members took part in the core courses PPTA offered. Eighty new members attended our course for provisionally registered teachers. Another five two-day courses for principals (including deputy principals and assistant principals) were jointly delivered by PPTA, STA and the Department of Labour mediation service, attracting 80 senior managers.

Professional and curriculum activities

PPTA remains concerned about the inability of the Ministry of Education to adequately support senior secondary curriculum development. It only responds when this lack of support turns into public failure via the National Certificate of Educational Achievement (NCEA). After the 2005-6 NCEA debacle it was able to fund a national coordinator for subject associations and 24 senior subject advisors. By October 2007, the ministry had judged that the crisis was over, and withdrew the funding for both the subject association coordinator and the senior subject advisors. In the case of the latter proposal, the ministry actually proposed that the continued funding of the service become a charge (some \$15 million) against the Secondary Teachers' Collective Agreement. This was rejected by PPTA on the grounds that it is not the profession's responsibility to fund adequate advisory services.

The absence of leadership and support is particularly apparent in respect to the implementation of the new curriculum (October 2007) which is a very complex exercise in secondary schools, requiring them to consider how to implement the principles, key competencies and values in all subject areas to the end of year 13. PPTA has lobbied consistently for assistance in the form of resources, professional development time, in-school time and access to advisory staff so that schools can manage this change more effectively. At the time of writing all that is available is two half days.

This neglect of senior curriculum has led to particular problems in some subject areas. Computing teachers, frustrated by the lack of achievement standards for their subject, responded to a call from the executive that they withdraw from the group charged with developing resources for the current programme until some progress was made on developing achievement standards. In May 2007, backing for this position came from the New Zealand Computing Society, which released a report questioning the appropriateness of the Technology achievement standards for measuring progress in Computing. Early in June, the ministry announced its intention to begin developing achievement standards for Computing.

Teachers of Agriculture face similar difficulties attracting students and teachers to their subject since its removal as a scholarship subject. Such was the concern about the future of the subject, PPTA was invited to present to the Primary Production Select Committee. The members of the committee were astonished to realise the parlous state that the subject is in considering New Zealand is so dependent upon agriculture. As in the case of Computing, teachers of Agriculture are grateful to the industry for filling the gap left by ministry inaction and providing curriculum and assessment resources. The select committee is yet to publish its report.

In contrast to previous years, the 2007-8 year was notable for the largely smooth running of NCEA. However, secondary teachers' concerns about the qualification remain. The poor quality and quantity of sample assessment resources for achievement standards and the absence of ministry-produced material for curriculum-based unit standards add to teachers' workload and stress. Teachers also want more guidance in relation to the conditions under which it is appropriate to assess the standards and in relation to further opportunities for assessment. The New Zealand Qualifications Authority (NZQA) standards review that began this year will address these concerns, and other critical issues such as credit parity and standard duplication, but there is a risk that changes may lead, at least in the short term, to some increase in teachers' workloads as they adapt their courses to adapted standards. On the other hand, the standards review also provides opportunities for refinements to the NCEA qualifications that could reduce teachers' and students' assessment workload.

During term 2 2008, PPTA conducted one-day seminars in all regions to explore members' views on possible changes that could arise from the standards review. These seminars are being followed by meetings in branches, and members' views are being collected from these as well. By the end of this process PPTA will have very rich data on members' current thinking about NCEA.

At the end of 2007, the prime minister announced a new approach to education and training for students past the age of 16. Called Schools Plus, the policy requires that students be in some form of education or training until the age of 18. PPTA has long had an interest in improving opportunities for this group of students and has policy developed through annual conference recommendations over 20 years. In view of the significance of the prime minister's proposals, it was considered timely that these policies should be drawn together and updated. The result was the publication of PPTA's youth policy, *Secondary Forward*, which was sent to members in April this year

and formed the basis of PPTA's submission on Schools Plus. It is intended to serve as a guide for the general public and PPTA members as these far-reaching changes in the senior secondary school are implemented over the next three years.

Professional conference

In April 2008, PPTA held another of its highly successful professional conferences; this one was entitled *Secondary Teaching on the Move*, and highlighted the vital role of secondary teachers and the challenges that face them in the years ahead. The keynote speakers provided inspiring takes on the future of secondary education, while the workshops focussed on issues of concern to practising teachers.

Teachers Council

PPTA has been well-represented on the New Zealand Teachers Council for the last four years by Irene Symes, deputy principal at Otahuhu College. Irene has led the work of the complaints assessment committees, and has sought to ensure that the level of the council's work is characterised by appropriate processes and justified decision-making. PPTA is represented on various council consultative groups working on the rewriting of the satisfactory teacher dimensions that define the standard for full registration, and on improving the induction and mentoring processes experienced by beginning teachers.

Research

PPTA has continued with a programme of research in areas of concern and interest to members. In July 2007 it released the results of a survey of parents undertaken by Windshift Ltd to find out what parents of secondary students want from secondary schools. The strong message was that parents want smaller classes and more individualised instruction.

After that, PPTA commissioned Professor Roger Openshaw of Massey University to undertake an evaluation of the Te Kotahitanga professional development programme. It was released in October amidst some controversy. Surprisingly, there were some who felt that it was inappropriate to undertake research into the subject. The results raised questions about the neutrality of the research and the accuracy of the claims made for academic achievement but also had many positive things to say about the usefulness of the programme for engaging Māori learners.

A second research project, looking at alternative education provision is underway.

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 Standards Review Expert Group, the Literacy Reference Group, the

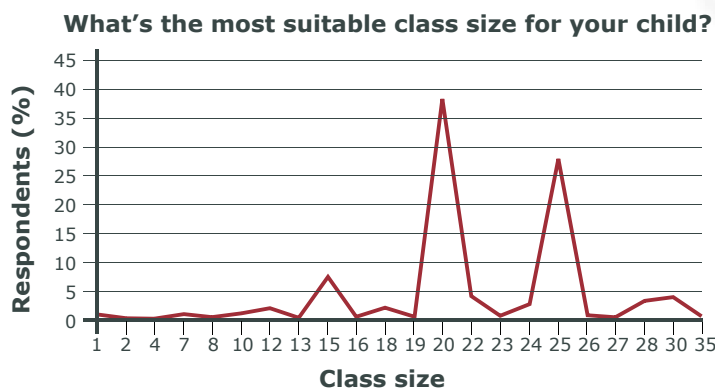
Numeracy Reference Group, the Best Evidence Syntheses (BES) reference groups, the Curriculum Implementation Planning Group, Extending High Standards Across Schools, InserviceTeacher Education Project, Enterprise Education, Mission-on, Review of Environmental Education, Rural Education Reference Group, Improving Behaviour Reference Group, Schools Consultative Group and the Secondary Futures Touchstone Group.

PPTA also has representation on the following groups through the New Zealand Secondary Principals' Council (NZSPC): the advisory council for KAREN (Kiwi Advanced Research and Education Network), Area Schools Association, Assessment Review Reference Group, Best Evidence Synthesis Reference Group, Education New Zealand, English for Speakers of Other Languages (ESOL) Advisory Committee, Extending High Standards Across Schools, Hostel Sector Advisory Group, Improving Behaviour Reference Group, Kiwi Leadership of Principals, Leaders' Forum, Leaders' Forum Qualifications Group, Mission On, Network Provision Regional Forums, NZ Curriculum Project External Reference Group, New Zealand Vice-Chancellors' Sub-committee on entrance to university, Paerangi Principals' Lead Group, Payroll Reference Group, Principals' Development Centre Review Group, Professional Leadership Strategy External Policy Group, Principals' Professional Development Reference Group, School Statistics Monitoring Committee, Schools Consultative Committee, Secondary Futures Touchstone Group, Secondary Principals' Sabbatical Selection Panel and the Teachers Council Satisfactory Dimensions Review.

Submissions

PPTA has made submissions on the following:

- Proposal to add further occupational diseases to Schedule 2 of the Injury Prevention, Rehabilitation, and Compensation Act 2001 – November 2006



Source: Windshift Communications Ltd

- Area Schooling Consultation — May 2007
- Proposed changes to the definition of serious harm in the Health and Safety in Employment Act 1992 — June 2007
- Electoral Finance Bill — September 2007
- Becoming a Teacher in the 21st Century — September 2007
- Stock-Take of School Boards of Trustees — November 2007
- Schools Plus Discussion Document — May 2008
- Draft Digital Strategy — May 2008
- Skills Strategy — June 2008
- Papamoa Area Strategy — June 2008.

Campaigns and lobbying

The focus for campaigns in 2007 was the collective agreement negotiations. By the end of the year, when it was clear that the government was not going to increase the number of secondary teachers, a new campaign focussing on reducing class sizes was initiated and is still continuing. The Electoral Finance Bill (2007) adds a new dimension to media campaigns in an election year by requiring bodies to register as third parties if their media activities might be construed as an attempt to influence voters. At the time of writing PPTA has not registered because it plans to promote PPTA policy rather than that of any political party.

External networks

PPTA has continued to seek clear relationships with all parties that have an interest in secondary education. PPTA representatives meet regularly with all political parties, various sections of the Ministry of Education, New Zealand Qualifications Authority, Education Review Office, the Teachers Council, Tertiary Education Commission and representatives from the providers of secondary education. The New Zealand Secondary Principals' Council at its termly meetings also engages with a range of groups and individuals who appreciate the opportunity to discuss issues with a nationally representative group of secondary principals.

Internationally, PPTA maintains links Education International the global education union though its location in Brussels does not make it easy for anything other than email communication.

As well as the other education sector unions (the New Zealand Education Institute, the Association of Staff in Tertiary Education and the Association of University Staff) and the wider union movement represented by the Council of Trade Unions, PPTA also keeps in contact with a diverse range of

groups such as Business New Zealand, the Education Forum, the Industry Training Federation, the New Zealand Computing Society, Rural Women New Zealand, the Catholic Education Office and the Independent School Teachers' Association of New Zealand, the union that looks after secondary teachers in private schools.

This year PPTA sent a representative to Education International researchers' conference in Brussels and as a result is now an active participant in the Education International global researchers' network which shares data and information about all aspects of schools, teaching, learning and assessment.

PPTA continues to enjoy warm relationships with the Australian Education Union and its various affiliates that include exchanging delegates at conferences and sharing experience and research.

PPTA is also an active member of the Council For Pacific Education and has been pleased to support PPTA Komiti Pasifika executive member Ana Rees in her term as the council's assistant vice president (women).

Kaupapa Māori

Te Huarahi Māori Motuhake continues to provide leadership and support for Māori teachers in New Zealand including practical help and guidance with key cultural events such as kapa haka and Ngā Manu Kōrero. As well as organising professional development for Māori through the Māori teachers' conference, it monitors the progress of Te Hiringa i Te Mahara, the kaupapa developed and designed to assist Māori teachers.

Te Huarahi endeavours to support indigenous people outside New Zealand including working closely with members from the Pasifika nations. Early in 2008, Te Huarahi representatives attended the Australian Education Union, Aboriginal and Torres Strait Islander Education Seminar in Sydney, covering a range of issues including consideration of the successful strategies utilised in the 2007 federal election campaign.

Conclusion

The 2007-2008 year has been one of intense activity for PPTA with expanding membership, a sound financial base and an increasingly involved and active membership. Testing times lie ahead with the possibility of political change and the transformation of the senior secondary school presaged by the Schools Plus policy. PPTA is well positioned to deal with future challenges whatever they might be.

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 2008. 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 2008, and of the results of their operations for the year ended 31 March 2008.

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 2008, and the results of its operations for the year ended on that date.

Our audit was completed on 17 July 2008 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 2008

PPTA National 2007 Actual	PPTA Consolidated 2007 Actual	Note	PPTA National 2008 Actual	2008 Budget	PPTA Consolidated 2008 Actual
INCOME					
7,551,295	7,551,295		7,905,606	7,702,000	7,905,606
360,387	384,879		415,167	340,000	454,353
58,300	58,300		46,161	61,500	46,161
13,904	13,904		12,281	12,000	12,281
-	-		-	3,000	-
11,556	11,556		28,667	26,593	28,667
6,865	15,545		3,690	8,000	24,670
-	-		-	-	15
<u>8,002,307</u>	<u>8,035,479</u>		<u>8,411,572</u>	<u>8,153,093</u>	<u>8,471,753</u>
EXPENDITURE					
1,254,401	1,523,501		1,336,578	1,346,000	1,640,994
1,393,493	1,116,638		1,511,772	1,451,900	1,208,082
321,023	321,023		312,181	329,172	312,181
2,607,178	2,607,178		3,060,985	2,762,493	3,060,985
1,913,443	1,913,443		2,105,800	2,189,566	2,105,800
181,389	188,467		190,946	120,000	195,786
-	-		-	40,000	-
<u>7,670,927</u>	<u>7,670,250</u>		<u>8,518,262</u>	<u>8,239,131</u>	<u>8,523,828</u>
<u>331,380</u>	<u>365,229</u>		<u>(106,690)</u>	<u>(86,038)</u>	<u>(52,075)</u>
<u>331,380</u>	<u>365,229</u>		<u>(106,690)</u>	<u>(86,038)</u>	<u>(52,075)</u>
(129,695)	(129,695)	(5)	(143,227)	(45,000)	(143,227)
<u>201,685</u>	<u>235,534</u>		<u>(249,917)</u>	<u>(131,038)</u>	<u>(195,302)</u>

New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Movements in Accumulated Funds

For the year ended 31 March 2008

PPTA National 2007	PPTA Consolidated 2007		Note	PPTA National 2008	PPTA Consolidated 2008
5,513,638	6,228,358	Accumulated Funds Start of year		6,724,388	7,472,957
(458,373)	(458,373)	Effect of adopting NZ IAS 19 - Employee Benefits			
1,467,438	1,467,438	Effect of adopting NZ IAS 16 - Revaluation Reserve	13		
<u>6,522,703</u>	<u>7,237,423</u>	Restated Opening Balance		<u>6,724,388</u>	<u>7,472,957</u>
201,685	235,534	Surplus/(deficit) for year		(249,917)	-195,302
<u>201,685</u>	<u>235,534</u>			<u>(249,917)</u>	<u>-195,302</u>
<u>6,724,388</u>	<u>7,472,957</u>	Accumulated Funds End of Year		<u>6,474,471</u>	<u>7,277,655</u>

New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Financial Position

as at 31 March 2008

PPTA National 2007	PPTA Consolidated 2007		Notes	PPTA National 2008	PPTA Consolidated 2008
Current Assets					
64,819	226,731	Cash at Bank	2	184,259	388,321
12,182	70,135	Accounts Receivable	3	29,544	87,325
6,992	6,992	Imprest Advances		6,192	6,192
<u>203,966</u>	<u>203,966</u>	Other Current Assets		<u>336,892</u>	<u>336,892</u>
<u>287,959</u>	<u>507,824</u>			<u>556,887</u>	<u>818,730</u>
Current Liabilities					
302,954	336,704	Trade Creditors		411,834	452,688
629,560	629,560	Employee Creditors	4	803,528	803,528
76,229	76,229	GST Payable		74,696	74,696
99,887	99,887	Accrued Expenses		56,692	56,692
(6,421)	(6,421)	Income Tax Payable	5	17,821	17,821
<u>54,168</u>	<u>54,168</u>	Other Current Liabilities		<u>130,328</u>	<u>130,328</u>
<u>1,156,377</u>	<u>1,190,127</u>			<u>1,494,899</u>	<u>1,535,753</u>
(868,418)	(682,303)	Working Capital		(938,012)	(717,023)
Non Current Assets					
2,776,611	2,796,880	Property, Plant & Equipment	6	2,721,048	2,735,735
5,180,743	5,723,024	Investments	7	<u>5,077,472</u>	<u>5,644,980</u>
<u>7,957,354</u>	<u>8,519,904</u>			<u>7,798,520</u>	<u>8,380,715</u>
Non Current Liabilities					
		Lease Payments		12,232	12,232
364,548	364,548	Employee Creditors	4	<u>373,805</u>	<u>373,805</u>
<u>364,548</u>	<u>364,548</u>			<u>386,037</u>	<u>386,037</u>
<u>6,724,388</u>	<u>7,473,053</u>	Net Assets		<u>6,474,471</u>	<u>7,277,655</u>
Represented by					
Accumulated Funds					
<u>6,724,388</u>	<u>7,472,957</u>	Accumulated Funds		<u>6,474,471</u>	<u>7,277,655</u>

On behalf of the Executive

Bronwyn Cross - Acting General Secretary



17th July 2008

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

1 Summary of Significant Accounting Policies

Reporting Entity

New Zealand Post Primary Teachers' Association (Inc) ("NZPPTA") is an association incorporated in New Zealand under the Incorporated Societies Act 1908. NZPPTA operates as a trade union for post primary teachers in New Zealand.

These financial statements have been prepared in accordance with the Incorporated Societies Act 1908.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on a historical cost basis are followed by NZPPTA.

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand. NZPPTA is a qualifying entity for differential reporting purposes as it is not publicly accountable as defined in the Framework for Differential Reporting and is not large as defined.

All differential reporting concessions have been applied in preparing these financial statements.

The financial statements have been prepared using accounting policies and disclosures as are appropriate for a public benefit entity.

These are NZPPTA's first NZ IFRS financial statements and NZ IFRS 1 has been applied. An explanation of how the transition to NZ IFRS has affected the reported financial position, financial performance and cash flows is provided in note 13.

The financial statements comprise the separate financial statements of NZPPTA National Office as well as the consolidated financial statements incorporating the financial statements of the regions of NZPPTA.

The information is presented in New Zealand dollars.

Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of financial performance and financial position have been applied:

a) Accounts Receivable

Accounts Receivable are stated at their estimated net realisable value; being cost less impairment losses.

b) Consolidation of Regions

The regions of the NZPPTA are included in the consolidated financial statements using the purchase method. All significant inter office transactions have been eliminated on consolidation.

c) Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis, except that Accounts Receivable and Accounts Payable are stated inclusive of GST.

d) Employee Benefits

Provision is made for staff entitlements provided in the Staff Collective Agreement currently in force.

An obligation is recognised when the employee provides the service in exchange for the benefit even though the benefit might only vest and be payable in the future.

The provision for annual leave is calculated on an actual and anticipated future entitlement basis at current and projected rates of pay.

Sick pay is accrued only where a known liability in excess of annual sick leave entitlement is probable.

The provision for long service leave and retirement leave is been calculated on the projected unit credit method, bringing to account the current estimate of future payments in respect of service that employees have accumulated at balance date. The obligation is discounted to present value using the yield on equivalent term Corporate Bonds.

NZPPTA makes contributions on behalf of employees to superannuation schemes. These are designated as "Defined Contribution Plans" in terms of NZ IAS 19.44, and the expense is recognised as the obligation to make contributions on behalf of employees is incurred.

Other employee entitlements are accounted for when due or when a known or anticipated liability exists.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

e) Property, Plant & Equipment

Items of property, plant & equipment are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis, at the IRD recommended rates, which are expected to reduce carrying values to estimated residual values over the useful lives of the assets. The broad category rates at which assets are depreciated are:-

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

When an item of property, plant and equipment is disposed of, any gain or loss is recognised in the Income Statement and is calculated as the difference between the sale price and the carrying value of the item.

f) Taxation

The income tax expense charged to the Income Statement includes both the current year's provision and the income tax effect of:

- * Taxable temporary differences, except those arising from initial recognition of assets that are not depreciated; and
- * Deductible temporary differences to the extent that it is probable that they will be utilised.

Taxation is provided on the taxes payable method and deferred tax is not recognised.

g) Operating Leases

Operating lease payments are included in the Income Statement in equal instalments over the period of the lease.

h) Financial Instruments

Financial instruments are recognised in the balance sheet when NZPPTA becomes party to a financial contract. They include cash balances, receivables, payables, and investments in and loans to others.

Non-derivative financial instruments are initially recognised at fair value. Financial assets are derecognised if NZPPTA's contractual rights to the cash flows expire or if the association transfers the financial asset to another party without retaining control. Financial liabilities are derecognised if NZPPTA's obligations under the contract expire or are discharged or cancelled.

Cash and cash equivalents comprise cash balances and call deposits.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

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New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

i) Impairment

The carrying amounts of the NZPPTA's assets are reviewed at each balance date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

If the estimated recoverable amount of an asset is less than its carrying amount, the asset is written down to its estimated recoverable amount and an impairment loss is recognised in the Income Statement.

Estimated recoverable amount of assets is the greater of their fair value less costs to sell and value in use. Value in use is determined by estimating future cash flows from the use and ultimate disposal of the asset and discounting these to their present value using pre-tax discount rate that reflects current market rates and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

j) Judgements, Estimates and Assumptions

The preparation of financial statements in conformity with NZ IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. These estimates, judgements and assumptions are based on historical and other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying judgements are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by management in the application of NZ IFRS that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year relate to the following in particular:-

- Employee long service entitlements
- Recoverable amount on account of receivables
- Provisions and contingencies

Changes in Accounting Policies

A statement of cash flows has not been prepared as NZPPTA now qualifies for differential reporting concessions.

Except as required for the transition to NZ IFRS, there have been no other changes in accounting policies.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

	2008 \$	2007 \$
2 Cash at Bank		
National Office	184,259	64,819
Regions	204,062	161,912
Total	388,321	226,731
3 Accounts Receivable		
Balances outstanding	41,411	24,049
Provision for doubtful debts	(11,867)	(11,867)
National Office	29,544	12,182
Regions	57,781	57,953
Total	87,325	70,135

The provision for doubtful debts is considered adequate provision for non-collectible accounts.

4 Employee Creditors		
Annual and Long Service Leave	653,258	456,993
Retirement Leave Accrual	117,473	109,935
Superannuation Contributions	5,723	5,358
Other Employee benefits and accruals	27,074	10,974
	803,528	583,260

Included in employee creditors are amounts due to the IRD for PAYE and ACC.

Employee Creditors are disclosed as follows:-

Current Liability	803,528	218,712
Non-Current Liability	373,805	364,548
	1,177,333	583,260

5 Income Tax	National Office 2008	Consolidated 2008	National Office 2007	Consolidated 2007
Recognised in the Income Statement				
Surplus (deficit) for the year	-106,690	-195,302	331,380	365,229
Tax at 33%	-35,208	-64,450	109,355	120,496
Imputation Credits on Investment Income	-	-	-	-
Permanent and Timing Differences	178,435	-74,887	20,340	9,199
Income Tax Expense	143,227	-139,337	129,695	129,695

Permanent differences arise because much of NZPPTA's activities are tax exempt.

Current Income Tax Payable/(Receivable)

Opening Balance	-6,421	-6,421	9,963	9,963
Use of Money Interest	-317	-317	1,303	1,303
Tax adjustments	328	328	-277	-277
Current Taxation	143,227	143,227	129,695	129,695
Current Year Tax Paid	-56,718	-56,718	-77,614	-77,614
Resident Withholding Tax Paid	-62,278	-62,278	-69,491	-69,491
	17,821	17,821	-6,421	-6,421

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

				2008 \$	2007 \$
6 Property, Plant & Equipment	Cost \$	Accumulated Depreciation \$	Book Value 2008 \$	Depreciation 2008 \$	2007 \$
Buildings - Willis Street Premises	2,260,000	120,762	2,139,238	67,800	2,195,863
Buildings - President's Apartment	350,000	21,000	329,000	10,500	339,500
Computers	577,249	518,266	58,983	55,435	75,203
Office Equipment	276,371	181,645	94,726	37,793	83,339
Furniture & Fittings	264,623	175,332	89,291	17,476	74,536
Furniture & Fittings - President's Apartment	29,291	19,481	9,810	1,942	8,170
Total National Office	3,757,534	1,036,486	2,721,048	190,946	2,776,611
Regional Offices - Total	104,425	89,738	14,687	4,840	20,269
Total Consolidated	3,861,959	1,126,224	2,735,735	195,786	2,796,880

Fixed Property at deemed cost.

In terms of NZ IAS16, the properties at Willis Street and the President's Apartment were revalued as at 1 April 2006 by independent valuers, CB Richard Ellis. This valuation is treated as the "deemed cost" of the properties which are depreciated in future years.

7 Investments

Term Deposits					
Bank of New Zealand				3,445,247	3,603,195
National Bank				1,568,262	1,499,915
Staff Mortgage Loan				63,963	77,633
National Office				5,077,472	5,180,743
Regions				567,508	541,281
Consolidated				5,644,980	5,722,024

These are "held to maturity" financial assets, being non-derivative financial assets with fixed or determinable payments and fixed maturity dates that NZPPTA has the positive intention to hold to maturity.

The term deposits are invested at interest rates ranging from 7.15% to 7.45% p.a. and have maturity dates ranging from three months to 18 months.

The staff mortgage loan is a variable interest rate loan with interest rates set in January and July at 1% less than the average floating rate of three trading banks. Repayments are set at \$727.72 every fortnight. At current interest rates, the loan is due to be repaid on 31 January 2017.

8 Operating Leases

The association has the following operating lease commitments:

Within one year	377,990	284,801
One to two years	282,854	265,630
Two to five years	377,566	333,801
Over 5 years	536,923	567,971
	1,575,333	1,452,203

The operating leases are of a non-cancellable commercial nature and are on normal commercial terms and conditions.

9 Financial Instruments

Exposure to credit, interest rate and liquidity risk arise in the ordinary course of operations for NZPPTA.

Revenue and expenses in relation to financial instruments are recognised in the Income Statement.

The fair value of financial instruments is equivalent to the carrying amount disclosed in the Balance Sheet.

Concentrations of credit risk include the association's banking arrangements and accounts receivable. Most funds are held with the Bank of New Zealand and with The National Bank. Management reduces counterparty, credit and currency risk by spreading its investments amongst reputable financial institutions.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

10 Contingent Liabilities

There are no known material contingent liabilities as at 31 March 2008 (2007: nil).

11 Capital Commitments

There were no capital commitments at balance date (2007: nil)

12 Related Parties

Transactions with key management personnel

	2008 \$	2007 \$
Key management personnel compensation includes		
Short-term employee benefits	131,704	123,000
Long-term employee benefits	2,600	2,600

The National President of the NZPPTA is provided with an apartment during their tenure. Details of the apartment are shown in note 5.

13 Explanation of Transition to NZ IFRS

These are the NZPPTA's first financial statements prepared in accordance with NZ IFRS.

The accounting policies set out in the notes to the financial statements have been applied in preparing financial statements for the year ended 31 March 2006 the comparative information presented for the year ended 31 March 2005 and in the preparation of an opening NZ IFRS Balance sheet at 1 April 2004 (the date of transition).

In preparing its opening NZ IFRS Balance sheet and restating 2005 financial statements, NZPPTA has adjusted amounts reported previously in financial statements prepared in accordance with its old basis of accounting (previous GAAP). An explanation of how the transition from previous GAAP to NZ IFRS has affected NZPPTA's financial position, financial performance and cash flows is set out in the following tables and the notes that accompany the tables.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

13 EXPLANATION OF TRANSITION TO NZ IFRS (CONTINUED) RECONCILIATION OF EQUITY

NATIONAL OFFICE		Transition Balance Sheet 1 April 2006			Comparative Balance Sheet 31 March 2007		
		Note	Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS	Previous GAAP	Effect of transition to NZ IFRS
Property, plant and equipment	a	1,304,603	1,467,438	2,772,041	1,348,263	1,428,348	2,776,611
Investments		4,631,263		4,631,263	5,180,743		5,180,743
Total non-current assets		5,935,866	1,467,438	7,403,304	6,529,006	1,428,348	7,957,354
Cash at Bank		265,458		265,458	64,819		64,819
Receivables		212,762		212,762	223,140	-	223,140
Total current assets		478,220	-	478,220	287,959	-	287,959
Total assets		6,414,086	1,467,438	7,881,524	6,816,965	1,428,348	8,245,313
Equity							
Accumulated Funds	a & b	5,513,638	1,009,065	6,522,703	5,816,823	907,565	6,724,388
Total equity		5,513,638	1,009,065	6,522,703	5,816,823	907,565	6,724,388
Liabilities							
Employee Creditors	b	-	320,861	320,861	-	364,548	364,548
Total non-current liabilities		-	320,861	320,861	-	364,548	364,548
Trade and other payables		484,180		484,180	526,817	-	526,817
Employee Creditors	b	416,268	137,512	553,780	473,325	156,235	629,560
Total current liabilities		900,448	137,512	1,037,960	1,000,142	156,235	1,156,377
Total liabilities		900,448	458,373	1,358,821	1,000,142	520,783	1,520,925
Total equity and liabilities		6,414,086	1,467,438	7,881,524	6,816,965	1,428,348	8,245,313

CONSOLIDATED		Transition Balance Sheet 1 April 2006			Comparative Balance Sheet 31 March 2007		
		Note	Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS	Previous GAAP	Effect of transition to NZ IFRS
Property, plant and equipment	a	1,329,741	1,467,438	2,797,179	1,368,532	1,428,348	2,796,880
Investments		5,146,207		5,146,207	5,723,024		5,723,024
Total non-current assets		6,475,948	1,467,438	7,943,386	7,091,556	1,428,348	8,519,904
Cash at Bank		449,561		449,561	226,731		226,731
Receivables		233,395		233,395	281,093	-	281,093
Total current assets		682,956	-	682,956	507,824	-	507,824
Total assets		7,158,904	1,467,438	8,626,342	7,599,380	1,428,348	9,027,728
Equity							
Accumulated Funds	a & b	6,228,358	1,009,065	7,237,423	6,565,391	907,565	7,472,956
Total equity		6,228,358	1,009,065	7,237,423	6,565,391	907,565	7,472,956
Liabilities							
Employee Creditors	b	-	320,861	320,861	-	364,548	364,548
Total non-current liabilities		-	320,861	320,861	-	364,548	364,548
Trade and other payables		514,278		514,278	560,567	-	560,567
Employee Creditors	b	416,268	137,512	553,780	473,325	156,235	629,560
Total current liabilities		930,546	137,512	1,068,058	1,033,892	156,235	1,190,127
Total liabilities		930,546	458,373	1,388,919	1,033,892	520,783	1,554,675
Total equity and liabilities		7,158,904	1,467,438	8,626,342	7,599,283	1,428,348	9,027,631

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

13 EXPLANATION OF TRANSITION TO NZ IFRS (CONTINUED) RECONCILIATION OF PROFIT FOR 2007

	Note	NATIONAL OFFICE			CONSOLIDATED		
		Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS	Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS
INCOME							
Subscriptions (net)		7,551,295	-	7,551,295	7,551,295	-	7,551,295
Interest received		360,387	-	360,387	384,879	-	384,879
Commission on group medical scheme		58,300	-	58,300	58,300	-	58,300
Members Benefits		13,904	-	13,904	13,904	-	13,904
PPTA News advertising		-	-	-	-	-	-
EREL Income		11,556	-	11,556	11,556	-	11,556
Miscellaneous Income		6,865	-	6,865	15,545	-	15,545
Gain on Disposal of Assets		-	-	-	-	-	-
Total Income		8,002,307	-	8,002,307	8,035,479	-	8,035,479
EXPENDITURE							
Administration & Finance	b	1,191,991	62,410	1,254,401	1,461,091	62,410	1,523,501
General Secretariat		1,393,493	-	1,393,493	1,116,638	-	1,116,638
Maori Activities		321,023	-	321,023	321,023	-	321,023
Membership Services		2,607,178	-	2,607,178	2,607,178	-	2,607,178
Policy & Advocacy		1,913,443	-	1,913,443	1,913,443	-	1,913,443
Depreciation	a	142,299	39,090	181,389	149,377	39,090	188,467
Legal Expenses		-	-	-	-	-	-
Total Expenditure		7,569,427	101,500	7,670,927	7,568,750	101,500	7,670,250
Net Surplus before Tax		432,880	(101,500)	331,380	466,728	(101,500)	365,228

NOTES TO THE FINANCIAL RECONCILIATION OF PREVIOUS GAAP

a) Fixed Property at deemed cost.

In terms of NZ IAS16, the properties at Willis Street and the President's Apartment were revalued as at 1 April 2006 by independent valuers, CB Richard Ellis. This valuation is treated as the "deemed cost" of the properties which are depreciated in future years.

b) Employee Benefits

In terms of NZ IAS 19 "Employee Benefits", the potential obligation in respect of long term benefits such as long service leave and retirement leave is recognised as the service is performed which gives rise to the obligation payable in the future. NZ IAS 1 "Presentation of Financial Statements" requires that liabilities due more than 12 months after balance date be disclosed as a Non-Current Liability

Accounting for the effect of the above changes

The changes required at 1 April 2006 are disclosed as a charge against Accumulated Funds in terms of NZ IFRS 1 "First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards".

The annual increase or decrease in the anticipated future liability is disclosed thereafter as a charge against current income and expenditure, as is the increase in the depreciation charge arising out of the revaluation of property to deemed cost.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2008

13 EXPLANATION OF TRANSITION TO NZ IFRS (CONTINUED) RECONCILIATION OF PROFIT FOR 2007

	NATIONAL OFFICE			CONSOLIDATED			
	Note	Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS	Previous GAAP	Effect of transition to NZ IFRS	NZ IFRS
INCOME							
Subscriptions (net)		7,551,295	-	7,551,295	7,551,295	-	7,551,295
Interest received		360,387	-	360,387	384,879	-	384,879
Commission on group medical scheme		58,300	-	58,300	58,300	-	58,300
Members Benefits		13,904	-	13,904	13,904	-	13,904
PPTA News advertising		-	-	-	-	-	-
EREL Income		11,556	-	11,556	11,556	-	11,556
Miscellaneous Income		6,865	-	6,865	15,545	-	15,545
Gain on Disposal of Assets		-	-	-	-	-	-
Total Income		8,002,307	-	8,002,307	8,035,479	-	8,035,479
EXPENDITURE							
Administration & Finance	b	1,191,991	62,410	1,254,401	1,461,091	62,410	1,523,501
General Secretariat		1,393,493	-	1,393,493	1,116,638	-	1,116,638
Maori Activities		321,023	-	321,023	321,023	-	321,023
Membership Services		2,607,178	-	2,607,178	2,607,178	-	2,607,178
Policy & Advocacy		1,913,443	-	1,913,443	1,913,443	-	1,913,443
Depreciation	a	142,299	39,090	181,389	149,377	39,090	188,467
Legal Expenses		-	-	-	-	-	-
Total Expenditure		7,569,427	101,500	7,670,927	7,568,750	101,500	7,670,250
Net Surplus before Tax		432,880	(101,500)	331,380	466,728	(101,500)	365,228

NOTES TO THE FINANCIAL RECONCILIATION OF PREVIOUS GAAP

a) Fixed Property at deemed cost.

In terms of NZ IAS16, the properties at Willis Street and the President's Apartment were revalued as at 1 April 2006 by independent valuers, CB Richard Ellis. This valuation is treated as the "deemed cost" of the properties which are depreciated in future years.

b) Employee Benefits

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Accounting for the effect of the above changes

The changes required at 1 April 2006 are disclosed as a charge against Accumulated Funds in terms of NZ IFRS 1 "First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards".

The annual increase or decrease in the anticipated future liability is disclosed thereafter as a charge against current income and expenditure, as is the increase in the depreciation charge arising out of the revaluation of property to deemed cost.

New Zealand Post Primary Teachers' Association (Inc)

Detailed Schedule of Expenses

For the year ended 31 March 2008

PPTA National 2007 Actual	PPTA Consolidated 2007 Actual		PPTA National 2008 Actual	Budget 2008	PPTA Consolidated 2008 Actual
ADMINISTRATION EXPENSES					
71,250	71,250	Ruling Expenses	86,740	89,000	86,740
498,519	794,724	General Expenses	449,021	508,500	730,869
99,720	99,720	Information Technology	46,182	40,000	46,182
817,862	817,393	Staff Costs	721,759	888,500	721,759
1,303	1,303	Interest Expenses	1,414	0	1,414
14,220	14,223	Audit Fees-National Office Auditors	13,000	14,000	13,000
-	-	Other Services National Office Auditors	5,288	-	5,288
722	722	Loss On Sale Of Fixed Assets	-	5,000	2,405
-	11,164	Audit Fees Other firms	-	-	20,183
1,254,601	1,823,581	TOTAL ADMINISTRATION EXPENSES	1,321,334	1,346,886	1,827,779
GENERAL SECRETARIAT					
138,488	138,488	Annual Conferences	159,464	125,000	159,464
227,768	227,768	Executive Expenses	213,899	187,000	213,899
80,520	80,520	General Expenses	100,732	89,000	100,732
206,333	206,333	President's Expenses	218,713	214,900	218,713
9,421	9,421	Special Groups	18,728	13,000	18,728
230,826	23,871	Regional Expenses	341,015	341,000	37,205
219,293	219,293	Staff Costs	282,809	252,500	282,809
3,421	3,421	Whaea & Kaumatua	2,009	2,500	2,909
180,276	180,276	External Relations	180,822	202,000	180,822
5,147	5,147	Special Projects	-117	10,000	-117
1,383,493	1,116,838	TOTAL GENERAL SECRETARIAT	1,311,772	1,451,800	1,298,863
MAORI ACTIVITIES					
85,294	85,294	To Huarahi Hui	84,108	53,000	84,108
0	0	Hui, Kaitiaki-2007	9,211	5,000	9,211
8,827	8,827	Kaupapa Maori	31	0	31
48,934	48,934	To Rau A Rau	21,042	18,000	21,042
8,287	8,287	Maori Teachers' Conference	33,135	45,000	33,135
1,820	1,820	Maori Teachers' Conference Misc	8,303	5,000	8,303
7,811	7,811	Whaea & Kaumatua	8,809	15,000	8,809
1,034	1,034	Maori Contributions to Key W/P	14,108	3,000	14,108
35,936	35,936	Kap Haka	2,763	5,000	2,763
141,328	141,328	Conference Calls	218	2,000	218
8,091	8,091	Nga Manu Koreo	34,038	26,813	34,038
		Staff Costs	111,842	149,172	111,842
		General Expenses	8,842	3,000	8,842
321,823	321,823	TOTAL MAORI ACTIVITIES	312,181	329,172	312,181
MEMBERSHIP					
145,587	145,587	General Expenses	207,944	202,200	207,944
1,909,595	1,909,595	Staff Costs	2,203,820	1,942,000	2,203,820
149,576	149,576	Training Activities	188,732	178,888	188,732
120,377	120,377	Auckland Field Office	148,167	137,000	148,167
81,806	81,806	Christchurch Field Office	71,271	84,000	71,271
34,494	34,494	Dunedin Field Office	31,828	38,700	31,828
88,367	88,347	Hamilton Field Office	85,127	79,500	85,127
117,886	117,886	Palmerston North Field Office	104,098	125,500	104,098
2,867,178	2,867,178	TOTAL MEMBERSHIP EXPENSES	3,049,985	2,702,491	3,049,985
POLICY AND ADVOCACY					
365,217	365,217	Association Activities	377,289	341,700	377,289
38,834	38,834	Collective Agreement	298,829	291,000	298,829
89,230	89,230	General Expenses	58,522	89,500	58,522
228,421	228,421	Information Services	114,443	247,100	114,443
49,945	49,945	Principal's Council	47,551	49,000	47,551
1,141,966	1,141,966	Staff Costs	1,211,089	1,181,200	1,211,089
1,813,443	1,813,443	TOTAL POLICY & ADVOCACY	2,105,889	2,180,588	2,185,800
181,389	188,467	Depreciation Expense	190,948	120,000	185,796
-	-	Legal Expenses	-	40,000	-
181,389	188,467	RESERVES	190,948	160,000	185,796
7,357,816	7,357,138	TOTAL EXPENDITURE	8,185,652	7,814,859	8,281,216

