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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, 11 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. 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, departments 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.

About PPTA





The 2008-2009 year has seen continued expansion of the range of engagement with members through the Mahi tika employment relations education courses, the curriculum support days, and the usual range of conferences and training sessions that has become the hallmark of the PPTA year.

Membership has remained at the historically high level of around 17,500 during the 2008-2009 year. Pleasing as this is, we are not complacent about membership numbers and know that we must constantly seek to meet members' needs and expectations and to accurately reflect their views.

PPTA, as revealed by this report, is in good heart and truly able to represent the first object of the constitution - advancing the cause of education generally and of all phases of secondary and technical education in particular.



Kate Gainsford
president



Kevin Bunker
general secretary

It was with great sadness that the association learned of the sudden and unexpected death of its financial services manager, Sammy Saili, on Monday, 23 February. Sammy died on his way home from work that evening. Sammy was responsible for managing the association's finances and business needs and, although based in Wellington, he was well known to members around the country - especially regional treasurers with whom he worked closely. The association extends its deepest sympathy to Sammy's wife Rachel, their children and to Sammy's and Rachel's families.

The distinctive feature of the last year has been the dramatic events in the financial markets that have destabilised economies throughout the world. Although New Zealand financial institutions have proven more robust than some of their international counterparts, our economy is under pressure from a reduced tax take and a growing balance of payment deficit and continuing global instability.

PPTA finances remain in a very sound state but the executive determined that caution would be exercised around any new budgetary expenditure. It did, however, make commitment of \$100,000 to establish video-conferencing links between national office and all the field offices. This equipment also enables PPTA offices to link directly with regions and branches. It offers the possibility of reducing expenditure on travel while increasing contact with members.

Executive members 1 July 2008 to 30 June 2009

Peter Calvert, Doug Clark, Robin Duff, Penney Dunckley, Allayne Ferguson, Kate Gainsford, Jill Gray, Jacinta Grice, Jonathan Handley-Packham, Brian Harrison, Kiri Hayward, Martin Henry, Di Hooper, Jonathan Jaffrey, Jessie Johnston, Peter Kemp, Stuart King, Graeme Macann, Gazala Maihi, Hazel McIntosh, Marc Paterson, Sue Plyler, Rob Rawstron, Ana Rees, Angela Roberts, Suzanne Robins, Arthur Savage, Ngawini Smith, Wiki Te Tau, Megan Teekman, Rhonda Tibble, Te Wharekotua Turuwhenua, Trevor Wilson, Miles Winter.

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

Te Huarahi Māori Motuhake

Brandon Amoamo, Jasmine Dunn, Te Iwi Ngaro Dunn, Carl Hakaria, Kiri Hayward, Gazala Maihi, Timoti Maru, Kahu Meremere, Angela Mills-Gage, Moeke Paaka, Tihi Puanaki, Huia Puketapu, Rick Ratana, Rangiroa Rongonui, Arthur Savage, Ngawini Smith, Rhonda Tibble, Te Wharekotua Turuwhenua.

Te Roopu Matua

Teryl Edwardson/Hudson, Allayne Ferguson, Kate Gainsford, Brian Harrison, Jessie Johnston, Gazala Maihi, Rangiroa Rongonui, Arthur Savage, Te Wharekotua Turuwhenua.

Te Reo-a-Rohe

Tiwha Blake, Alamein Connell, Cherie Ford, Val Irwin, Sonny Livingstone, Waimarie Pikea, Tuwhakairoa Pewhairangi, Rick Ratana, Stephanie Richards, Bill Thomas, Brown Wiki.

New Zealand Secondary Principals' Council

Mary Ann Baxter, Terry Collett, Julia Davison, Bill Feasey, John Garner, Stuart King, Graeme Macann, Warwick Maguire, Kevin McSweeney, Dawn Mitai-Pehi, Lisl Prendergast, Theresa Shaughnessy, Bernie Taffs, Liz Thomson, Geraldine Travers.

Komiti Pasifika

Manu Faaea-Semeatu, Natalie Faitala, Jim Halafihi, Perry Petelo, Ana Rees, Jennifer Tapu, Warrenzuriel Togatama.

Curriculum advisory committee

Penney Dunckley, Allayne Ferguson, Jill Gray, Jonathan Handley-Packham, Brian Harrison, Hazel McIntosh, Huia Puketapu, Rhonda Tibble.

Professional issues advisory committee

Kate Gainsford, Martin Henry, Angela Mills-Gage, Marc Paterson, Rob Rawstron, Ana Rees, Angela Roberts, Suzanne Robins, Debbie Te Whaiti, Rhonda Tibble.

Senior positions advisory committee

James Clarke, Kevin Dean, John Douglas, Penney Dunckley, Yvonne Fenemor, Mairi Fitzsimons, Marian Fogarty, Martin Henry, Phil Keenan, Geoffrey O'Halloran, Robyn Pettigrew, Ana Rees, Alister Williams, Gary Yeatman.

Political strategy committee

Brandon Amoamo, Doug Clark, Robin Duff, Penney Dunckley, Allayne Ferguson, Kate Gainsford, Martin Henry, Sue Plyler, Wiki Te Tau, Debbie Te Whaiti, Miles Winter.



Management committee

Robin Duff, Penney Dunckley, Kate Gainsford, Jill Gray, Jonathan Handley-Packham, Jessie Johnston, Arthur Savage, Ngawini Smith, Wiki Te Tau.

Staffing committee

John Bennet, Philippa Ferguson, Maree Furness, Kate Gainsford, Lucy Janson, Pat Kelly, Stuart King, Peter Mathias, Kevin McSweeney, Angela Roberts, Don Stewart, Di Wills, Miles Winter.

Area school advisory committee

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

Conditions strategy committee

Doug Clark, Allayne Ferguson, Jill Gray, Jonathan Handley-Packham, Di Hooper, Stuart King, Sue Plyler, Trevor Wilson.

Young and new teacher committee

Emma Cooper, Steven Kelly, Thomas Newton, Angela Roberts, Sharon Stevens, Michael Tarry, Katrina Wickham.

Rainbow taskforce for safe schools

Jo Belgrave, Robin Duff, Catherine Lee, Simon Randall, Angela Seyb, Michael Tarry.

Class size taskforce

Kim Adams, Jan Berry, Bill Burnell, Jill Gray, Linda Hogg, John Keenan, Rhys McDonald, Nikki Meyer, Geoffrey O'Halloran, Ken Pullar, Te Aomihia Taua.

ICT taskforce

Maurice Alford, Lisa Ballantyne, Graeme Bridge, Philip Buchanan, Karen Corbin, Dianne Eastwood, Allayne Ferguson, Ruth Elmey, Karen Fahy, Tish Glasson, Joe Hunter, Gerard Macmanus, Edel McLaughlin, Michael Peterson, Rachel Roberts, Miles Winter.



Industrial activity

The advantages of three-year settlements have become clear this year with the final 4% payment under the secondary teachers, principals and area schools' agreements falling in July at a time when the government has stated that it will not entertain claims from public sector unions for pay increases.

Secondary Teachers' Collective Agreement: outstanding matters

A number of items were not complete at the time of settlement in October 2007 and the parties agreed to continue working on them. Of the 14 items set down for further consideration three have been agreed and ratified by members as a variation to the collective agreement. They are:

- A change to the definition of "secondary school" to encompass junior and senior high schools/colleges.
- Renaming the service increment as the service/qualification increment and changing the application so that it applies from the time a teacher meets the service/qualification criteria, not from the date the Ministry of Education receives the application, as was previously the case.
- A change to the coverage clause as it applied to The Correspondence School to ensure that the current scope of coverage is maintained through any restructuring the school might embark upon.

A fourth variation which authorises the application of the Māori immersion teacher allowance to teachers who teach part-time for a minimum of six hours per week in approved levels one, two or three immersion classes was approved after the 2008 general election by the new minister of education Anne Tolley. Ratification for that will be sought in term three.

Useful progress has also been made on the issue of starting salaries for teachers who have undertaken some unqualified teaching service while undergoing teacher training. An anomaly exists whereby they may be disadvantaged because their salary rate increases on attaining a graduate diploma of secondary education only if they were previously earning below the entry step for that qualification. The ministry has agreed to review an individual's qualified starting salary step if the period of untrained teaching service was six months or less. While this will solve the problem for some beginning teachers, it is not a complete solution and PPTA will continue to pursue the issue.

Another matter left over from bargaining was the Future of Secondary Education Project which was supposed to commence by the end of 2007 but did not get underway until June this year. The project considers the needs of students in a 21st century education system and what supports need to be in place for their needs to be met. The project will report in August 2009.



Secondary Principals' Collective Agreement

The Ministry of Education has been revising the professional standards for secondary school principals through a project entitled Kiwi Leadership. Concerned at the ad hoc way this was occurring PPTA wrote to the ministry in June 2009 seeking to have the professional standards dealt with via a formal variation of the Secondary Teachers Collective Agreement. At the time of writing there has been no response from the ministry.

The New Zealand Secondary Principals' Council (NZSPC) remains concerned at attempts by the Secondary Principals Association of New Zealand (SPANZ) to establish itself as an alternative bargaining party for secondary principals. NZSPC has gone to some lengths to inform principals about the risks in dividing principals in this way and continues to seek engagement with SPANZ about the potential damage to secondary principals' interests.

Adult and community education in schools (ACE)

The reason for the lack of response to the lodgement of the claim for settlement of the Adult and Community Education Collective Agreement became clear when the 2009 budget was announced in May. It removed 80% of the funding making most school-based "evening classes" non-viable. PPTA is supporting the broad-based community campaign which is endeavouring to have the cuts reversed and is simultaneously ensuring that the surplus staffing provision for tutors and co-ordinators are enforced.

Pay and employment equity (PAEE)

The PAEE review for schools was completed in September 2008 but has languished since the change of government and the decision by the minister of state services, Tony Ryall, to abandon all pay and employment investigations and to shut down the pay and employment unit in the Department of Labour. PPTA has been active in lobbying for the release of the report on the schools' review and in supporting the petition calling on the government to address gender equity issues in schools.

Staffing

Class size

The campaign for a reduction in class size continued throughout 2008. At the PPTA 2008 annual conference the prime minister Helen Clark announced the establishment of a group that would look at issues for secondary education including consideration of staffing. Whether this group would have proposed improvements in the staffing ratios for secondary schools became immaterial when Labour lost the election.

The new National-led government gave no consideration to increased staffing instead signalling, in its first budget, an intention to reduce the staffing budget in 2010-11 by \$50 million or approximately 700 teachers.

In the absence of a commitment to more teachers, PPTA assisted members to cope with large classes through enforcement of the collective agreement requirement that a teacher should not have a maximum average class size of more than 26. This has been a successful initiative, usefully drawing attention to the educational, professional and industrial reasons why overlarge classes are so unacceptable.

The one area where it has been a struggle to enforce the 26 maximums has been in junior high schools. The secondary staffing formula which has been developed to serve the needs of secondary schools suffers distortion if schools are split at the end of year 10. This has the effect of reducing the staffing in junior high schools while the senior high school is relatively advantaged. PPTA has been working with the affected schools, the Ministry of Education, the minister and the City of Manukau Education Trust (COMET) in an endeavour to find a solution which will, in the end, require a change to the staffing orders.

Teacher supply

The difficult financial situation has resulted in a stabilising of teacher numbers and teacher education providers report that secondary teacher education courses are well subscribed. Shortages remain, however, in particular subject areas and in remote and low-decile schools. The new government has introduced a voluntary bonding scheme which aims to encourage beginning teachers in subject shortage areas and/or teaching in schools that are hard-to-staff to stay in the service.

Surplus staffing

At the beginning of 2009 most schools experienced an increased senior roll as a result of students who were unable to find work returning to school. At the end of the previous year 11 secondary schools faced a surplus staffing situation which required the assistance of the PPTA surplus staffing specialists. For some of these schools, the increase in the senior roll this year has reversed the situation. Three requests for personal grievances have arisen from the surplus staffing process.

Political activities

Political networks

Regardless of the change of government, PPTA has continued its practice of liaising with all parliamentary political parties.

Election campaign

The class size campaign which began last year continued up to the general election in November 2008. There was some question of whether the billboards breached the Electoral Finance Act but the Electoral Commission, in responding to a question raised by a member of the public, determined otherwise. PPTA's submission on the Electoral Finance Act (September 2007) had acknowledged the need for restrictions on the size of donations to political parties and the



right of the public to know who was donating, but was critical of the potential of the act to limit legitimate election campaigns by third parties. This has proven to be the case.

Legislation

The association supported the Employment Relations Act Amendment (Breaks and Infant Feeding) introduced by the Labour-led government in 2008. The provisions for mandatory meal and breast-feeding breaks came into force on 1 April 2009 and necessitated an extensive campaign from PPTA to ensure they were enacted in schools. A number of boards of trustees had mistakenly assumed that teachers' non-contact time could substitute for a formal break in duties.

PPTA also made a submission on the new government's amendment to the Education Act (June 2009) which made changes to enable the Teachers Council to match registration data against the ministry's payroll and proposes that "a body corporate" or "a corporation sole" could act as a commissioner for a school. Drawing on the 2008 annual conference paper, *Tomorrow's Schools: Yesterday's Mistake?*, PPTA's submission suggested that such a challenge to the notion of the parental-led board was deserving of the full review of the Tomorrow's Schools structure, as recommended in the PPTA conference paper, rather than more of the hopeful tinkering that has characterised the last 20 years.

Professional issues

In term two 2008, PPTA undertook an extensive consultation around NCEA, inviting representatives from all schools to attend day-long seminars that canvassed a wide range of issues about the qualification. Following these, a detailed annual conference paper was developed to inform PPTA's position on design changes being mooted for the NCEA. These changes are within the context of the standards review, which was occasioned by the revision of achievement objectives at levels six to eight in the New Zealand curriculum.

While the fundamental aim of the review is to revise the achievement standards and the curriculum-related unit standards to align with the revised New Zealand curriculum, at the same time it is seeking to eliminate duplication between standards and address any issues of credit parity, and to tackle some wider design issues with the NCEA. This is an enormous task so PPTA was pleased when the minister of education Anne Tolley responded to lobbying and announced in December 2008 that the implementation of the revised standards would be delayed for one year beginning with year 11 in 2011 not 2010. Since then, PPTA has been working actively with the New Zealand Qualifications Authority (NZQA) and members to ensure the outcomes from the standards review are fair and robust and do not increase teacher workload. One area where PPTA has had some success is in pressuring the ministry to provide web-based teaching and learning guidelines for all subjects, and to provide sample assessment tasks and exemplars of student work for all standards that



are significantly revised as a result of the review. This process is, however, nowhere near complete and requires continued pressure on the ministry.

The other major professional initiative for PPTA has been the organising of curriculum support days (CSDs) for secondary teachers throughout the country. The CSDs took place in terms two and three this year and arose from concerns amongst PPTA executive members that the revised New Zealand curriculum had been launched by the ministry without the provision of adequate professional development time or resourcing to help teachers familiarise themselves with it. Agreement was gained from the former minister of education, Chris Carter, for two teacher-only days - an arrangement that was also accepted by the new minister. The PPTA contribution of \$60,000 was matched by the ministry. PPTA organised a subject experts' forum in April 2009 where over 90 attendees developed revised units of work to demonstrate how the vision, principles, values, key competencies, effective pedagogy and learning area statements of the new curriculum could be incorporated. These sample units were then made available for subject teachers to discuss at their regional CSD. PPTA is grateful for the expertise contributed by Dr Rosemary Hipkins of the New Zealand Council for Educational Research (NZCER) who assisted subject experts with their work on sample units.



The curriculum support days took place amid PPTA's concern that the revised curriculum had been launched by the ministry without the provision of adequate professional development time for teachers to familiarise themselves with it.

The organisation of venues and facilitators in 24 regions of the country, and provision of resources for all teachers participating, proved to be a mammoth undertaking that severely strained PPTA's resources. However, despite the organisational challenges experienced, particularly during the first few weeks, members have indicated that they appreciated the opportunity to get to grips with the new curriculum. One unusual aspect of the activity was PPTA executive's decision to invite independent schools to participate in the exercise, which they did with great enthusiasm.

The extensive work PPTA did in preparation for the Labour-led government's Schools Plus, a plan for managing the transition of students from secondary school to work or further education, has become irrelevant with the change of government. Unlike Schools Plus which put the secondary school at the centre, the new policy Youth Guarantee appears to be directed outside the secondary school. At the time of writing one part of the Youth Guarantee, the establishment of five trade academies, is still subject to tender but it is clear that they will not necessarily be attached to secondary schools and may operate in direct competition with them.

Activity





PPTA continues to work closely with the providers of secondary teacher education, including hosting a twice-yearly meeting at which the participants network and share ideas, experience and information.

PPTA has continued work with national subject associations that began in 2005 with a forum for association representatives. These forums have now become an annual event, organised and partly funded by PPTA. There is now a section of the PPTA website devoted to the work of subject associations. Subject associations are grateful to PPTA for taking up the co-ordinating role that was briefly (for 2007 only) funded by the ministry but dropped despite earlier promises to maintain it for two years at least.

The association also meets regularly with the Teachers Council and has played an active role on the group responsible for the development of the draft satisfactory teacher dimensions which are the criteria used for teacher registration. These are currently being piloted. PPTA is also represented on the reference group for the induction and mentoring pilot which is also being piloted at the time of writing. This project aims to provide professional learning and support for those teachers who act as mentors for beginning teachers.



Di Wills - new PPTA representative on the Teachers Council.

At the beginning of the year, PPTA representative on the Teachers Council, Irene Symes from Otahuhu College was replaced by Di Wills from Hagley Community College. The association has cause to be grateful to Irene as the inaugural PPTA representative on the council, a role she has carried out with professional credibility and integrity.

Largely as a result of the intense activity around the CSDs, PPTA neither undertook any research nor commissioned any in this financial year.

Membership activities

Membership activism lies at the heart of PPTA strength and unity. This is expressed in a range of national, regional and branch-based activities.

National activities

The PPTA annual conference held at the end of September sets the framework of activity for the upcoming year. The 2008 conference considered papers on NCEA, constitutional change in respect of Te Huarahi boundaries, an update on Schools Plus, duty, support for beginning teachers, the future of Tomorrow's Schools, housing costs and their effect on recruitment and student behaviour. Some of these papers have required follow-up work. A duty taskforce was established to progress policy around that; a small group met to consider how to assist teachers in areas where housing is very expensive and a taskforce was set up to propose ways of dealing with disruptive and anti-social behaviour. All these groups are preparing papers for the 2009 annual conference.



Duty taskforce members: (from left) Stuart King (PPTA staffing committee representative, James Cook High School), Phil Keenan (PPTA senior positions advisory committee representative, DP Stratford High), Barbara Hill (Auckland field officer), Thomas Newton (YANTS representative, St Thomas of Canterbury), Marion Norton (advisory officer), Rob Willetts (advisory officer), Kendra Greenwood (Northland region, Otamatea High School), Jill Gray (PPTA junior vice president, Havelock North High School), Kate Gainsford (PPTA president), Jan Tolley (Hawkes Bay region, Karamu High School), Rae Brown (Bay of Plenty region, Western Heights High School), April Stevens (Nelson region, Golden Bay High School), Mary Ann Baxter (New Zealand Secondary Principals Council representative, principal Hamilton Girls High School) and Kathryn Jury (Thames Valley region, Whangamata Area School).

The issues around challenging students have been a focus this year. There have been a number of publicised incidents over the last few months where secondary teachers have been attacked at school. In March, PPTA participated in the Taumata Whanonga or behaviour summit called by the Ministry of Education. This gathering was unusual in that it acknowledged that dealing with disruptive students requires external help for around 5% of the cases and support for schools with the remaining 15% of potentially difficult students. It also noted that there is a dearth of nationally-available services to assist schools in dealing with behavioural problems. This represents a change from the previous orthodoxy that behavioural problems could be solved by providing professional development for teachers. The taumata has charged the ministry with establishing a plan to better manage disruptive students.

One of the factors in dealing with students who, for one reason or another, have special needs is the failure of the resourcing model introduced in 2000 and called Special Education 2000 (SE2000). In October 2008, PPTA released a paper called *A Report on Special Education Resourcing* which identifies twelve areas in which SE2000 is failing to meet the needs of special needs students. This report forms the basis of PPTA lobbying around special education.

Other events organised by PPTA over the last year include the Māori teachers' conference and a one day hui for women in July 2008. NZSPC ran a study tour for 60 principals in April this year. As well as the usual expert presentations, participants were able to make onsite visits to schools to see innovations first hand. Komiti Pasifika members have spent much of the last year planning for a conference to be held in July 2009.

Regional and branch activities

Training for branch and regional officers is essential to effective unionism and PPTA takes this very seriously. Training begins early in the school year with the three-day issues and organising seminar which draws almost 200





regional representatives from throughout the country. This year regional officers attended a one-day training session on the first day, then spent the remaining two days participating in workshops on topics such as health and safety, effective teaching for Māori and timetabling policy, as well as hearing from speakers on professional and political matters.

This seminar is followed up by a one-day hui in June and a further meeting at annual conference.

The prime mechanism for membership training is through our Mahi tika employment relations education programme. A core three-stage course Building Productive Employment Relationships is offered annually, as are targeted courses for provisionally registered teachers, regional officers and the PPTA executive. A new course for new migrant teachers was piloted recently. Under the Employment Relations Act employers provide paid leave to PPTA members so they can attend Mahi tika courses. All other course costs are met by PPTA.

A course targeted at principals and developed in conjunction with the New Zealand School Trustees' Association and the mediation service of the Department of Labour entitled Employment Relations for Principals is delivered a number of times a year.

Over 650 members took part in our Mahi tika programme in the last 12 months.

In addition to the Mahi tika programme, regions run a range of other courses on a regular basis, such as branch officer training, courses for staff representatives on boards of trustees and inter-regional seminars which focus on professional and political issues. In these cases PPTA pays the full costs for participants.

A critical part of well being for members is health and safety in the workplace. Elected health and safety representatives are members of the school's health and safety committee and, once trained, have the power to issue hazard notices to address identified workplace hazards which may include stress. In the last 12 months a number have received employer-paid leave to attend two-day health and safety training provided by the Council of Trade Unions: 19 have attended the basic rep course, 20 have attend the rep stage two course and seven have attended the rep stage three course.

Another group of members' critical to the well-being of teachers in schools are the surplus staffing specialists who are all teachers who volunteer to monitor the surplus staffing process in other schools to ensure everyone is treated fairly. Specialists receive training in preparation for the surplus staffing round which begins in October in schools with falling rolls. Their activities are supported by the staffing committee, the members of which assist schools to solve timetabling problems.

Members are also active through a range of other committees. The young and new teachers (YANTs) committee encourages activism amongst beginning teachers. In the past year they have written a conference paper on the quality of support for beginning teachers and have developed a guide to assist new teachers. The senior positions taskforce is responsible for looking after the interests of deputy and assistant principals. The ICT taskforce is charged with monitoring the changes that ICT is bringing to secondary teachers and teaching. Other groups such as Komiti Pasifika and the regional women's co-ordinators meet to ensure that these groups have a voice in association decision-making. In December 2008 the PPTA executive authorised a one-off meeting of guidance counsellors to support them in their goal of establishing a professional association.



Young and new teachers network activists pose for the cover of PPTA's *Beginning Teachers' Handbook*.

Kaupapa Māori

Mā te whakaatu, ka mōhio
Mā te mōhio, ka mārama
Mā te mārama ka mātau
Mā te mātau, ka ora

Te Huarahi Māori Motuhake has continued to represent kaiako Māori in a range of political and professional curriculum forums. It met with Dr Pita Sharples to successfully resolve the outstanding issue around the application of the Māori immersion teacher allowance to part-time teachers and has supported the Kia MAIA – Māori achievement investment agenda – instigated by Professor Mason Durie. The Kia MAIA aims to increase Māori participation and success in tertiary education.

Te Huarahi also supported the curriculum support days with particular emphasis on providing an opportunity for kaiako Māori to work through the contents and philosophy of the marautanga te reo Māori curriculum.

Issues Te Huarahi is responding to this year include: concerns about the adequacy of the amount of contestant travel funding for national Ngā Manu Kōrero speech competition finalists, the mismatching of the Māori electoral boundaries, the need for a range of regional networks where kaiako Māori can raise issues and share professional knowledge and experience, the placement of Te Kotahitanga research and professional support programmes on the education agenda and the inclusion of the history of te reo Māori as part of the PPTA executive Treaty of Waitangi training sessions. The latter was a proposal from the 2008 Māori teachers' conference.

Te Huarahi has been actively engaged in the work arising from PPTA's 2008

Activity





annual conference paper on valuing beginning teachers which has involved the preparation of a paper on mentoring for the 2009 annual conference. It has also supported the establishment of the National Secondary Schools Kapa Haka which is now an incorporated society and able to apply for funding to assist with the hosting, promotion and administration of kapa haka.

Te Huarahi was pleased to note the appointment of Arthur Savage to the New Zealand Teachers' Council Māori medium advisory group and Huia Puketapu to represent Te Huarahi on the Teachers' Refresher Course Committee.

E ngā reo, e ngā mana, tēnā tatou katoa.

External networks

PPTA meets regularly with all parties that have an interest in secondary education: political parties, various sections of the Ministry of Education, New Zealand Qualifications Authority, the Education Review Office, the Teachers Council and the Tertiary Education Commission.

As well as the other education sector unions, the New Zealand Educational Institute and the newly formed Tertiary Education Union, 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 Schools Education Association.

PPTA also plays an active role in contributing to policy development in education and represents secondary 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 reference groups, the Curriculum Implementation Advisory Group, Extending High Standards Across Schools (ended in 2009), Enterprise Education, Mission-on (ended in 2009) Review of Environmental Education, Rural Education Reference Group, Schools Consultative Group and the Secondary Futures Touchstone Group (ended in 2009).

PPTA also has representation on the following groups through the New Zealand Secondary Principals' Council: Advisory Council for KAREN (Kiwi Advanced Research and Education Network), Area Schools Association, Education Outside the Classroom, ESOL Advisory Committee, Future of Secondary Education Group, Initial Teacher Education Reference Group, Professional Leadership Strategy External Policy Group, Leaders' Forum, Leaders' Forum Qualification Group, Network Provision Regional Forums, NZ Vice-Chancellors' Sub-committee on University Entrance, Paerangi Principals' Lead Group, Payroll Reference Group, the group revising professional standards for secondary principals, Scholarship Process Advisory Group, School Statistics Monitoring Committee, secondary principals' sabbatical selection panel, Group Special Education, Technical Development Group, Teachers Council Satisfactory Dimensions Review and the Teachers' Immersion Study Awards Reference Group.

International links

Internationally, PPTA maintains strong links with our closest union neighbours the Australian Education Union and the various Australian state unions. More recently, the association began to build professional links with Australian organisations such as the Australian Curriculum Studies Association (ACSA). In October three PPTA executive members attended an ACSA meeting in Melbourne and paid visits to unions, teacher registration bodies and education departments in Victoria and Queensland to discuss professional concerns. In December a staff member presented a paper on integration at the Australian Association for Research in Education held in Brisbane.

PPTA also plays an active part in the Council of Pacific Education (COPE). As well as contributing financially to COPE to assist them with their union and education projects, PPTA attended the biennial COPE conference held in Fiji in August 2008. As PPTA is a member of the world education union, Education International (EI), the PPTA president and general secretary attend EI conferences when possible. In December they attended an EI conference in Stockholm on governance and finance in education.

As part of the exercise of building networks with international education unions, the previous president and two PPTA executive members undertook a study tour to meet with unions in England, Scotland and Belgium in July. In June this year the current president was invited to attend the conference of commonwealth education ministers, a conference which is also attended by academics, representatives of various educational agencies and institutions and the minister of education. The major theme was the importance of countries having fully qualified teachers rather than relying on cheaper unqualified staff.

One new international initiative that PPTA executive has supported is the UnionAID project which is a trust set up by the Council of Trade Unions to help overseas workers to organise collectively to improve working conditions, pay and human rights. PPTA contributed \$15,220 to the new trust – one dollar for each full-time member and is encouraging members to become individual donors.

Submissions

During the 2008-2009 year, PPTA made submissions to:

- Education Amendment Bill 25-1 (2009) – June 2009.
- Consultation on NCEA Design Changes.
- Law Commission on Private Schools and the Law.
- Ministry Review of Alternative Education.

Conclusion

In summary, the 2008-2009 year has been another successful one for PPTA. In spite of the challenges presented by the change of government and the international financial crisis, PPTA continues to facilitate members' engagement in a wide range of union and professional activities and ensures that the voice of secondary teachers is heard in a variety of forums.



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 2009. 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 2009, and of the results of their operations for the year ended 31 March 2009.

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 2009, and the results of its operations for the year ended on that date.

Our audit was completed on 3 August 2009 and our unqualified opinion is expressed as at that date.

BDO Spicers Wellington

BDO SPICERS WELLINGTON
Chartered Accountants
WELLINGTON

Finances



New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Financial Performance

For the year ended 31 March 2009

PPTA National 2008 Actual	PPTA Consolidated 2008 Actual	Note	PPTA National 2009 Actual	2009 Budget	PPTA Consolidated 2009 Actual
INCOME					
7,905,606	7,905,606		8,483,340	8,495,000	8,483,340
415,167	454,353		389,478	390,000	415,494
46,161	46,161		47,708	61,500	47,708
12,281	12,281		3,527	12,000	3,527
-	-		-	3,000	-
28,667	28,667		8,136	20,000	8,136
3,690	24,670		10,278	8,000	18,045
-	15		-	-	-
<u>8,411,572</u>	<u>8,471,753</u>		<u>8,942,465</u>	<u>8,989,500</u>	<u>8,976,249</u>
EXPENDITURE					
1,336,578	1,640,994		1,502,918	1,468,100	1,786,796
1,511,772	1,208,082		1,738,042	1,502,400	1,461,294
312,181	312,181		365,355	348,172	365,355
3,060,985	3,060,985		3,138,470	2,906,493	3,138,470
2,105,800	2,105,800		2,231,504	2,363,700	2,231,504
190,946	195,768		218,199	145,000	221,943
-	-		26,667	40,000	26,667
<u>8,518,262</u>	<u>8,523,810</u>		<u>9,221,155</u>	<u>8,773,865</u>	<u>9,232,028</u>
<u>(106,690)</u>	<u>(52,057)</u>		<u>(278,690)</u>	<u>215,635</u>	<u>(255,780)</u>
<u>(106,690)</u>	<u>(52,057)</u>		<u>(278,690)</u>	<u>215,635</u>	<u>(255,780)</u>
(143,227)	(143,227)	(5)	(120,840)	(45,000)	(120,840)
<u>(249,917)</u>	<u>(195,284)</u>		<u>(399,530)</u>	<u>170,635</u>	<u>(376,620)</u>

This statement is to be read in conjunction with the notes to the financial statements.



Finances

New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Movements in Accumulated Funds

For the year ended 31 March 2009

PPTA National 2008	PPTA Consolidated 2008		Note	PPTA National 2009	PPTA Consolidated 2009
<u>6,724,388</u>	<u>7,472,957</u>	Accumulated Funds Start of year		<u>6,474,471</u>	<u>7,277,655</u>
(249,917)	(195,302)	Surplus/(deficit) for year		(399,530)	(376,620)
(249,917)	(195,302)			(399,530)	(376,620)
<u>6,474,471</u>	<u>7,277,655</u>	Accumulated Funds End of Year		<u>6,074,941</u>	<u>6,901,035</u>

Finances



This statement is to be read in conjunction with the notes to the financial statements

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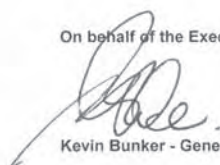
New Zealand Post Primary Teachers' Association (Inc)

Consolidated Statement of Financial Position

as at 31 March 2009

PPTA National 2008	PPTA Consolidated 2008		Notes	PPTA National 2009	PPTA Consolidated 2009
Current Assets					
184,259	388,321	Cash at Bank	2	287,590	488,728
29,544	87,325	Accounts Receivable	3	18,589	142,895
6,192	6,192	Imprest Advances		5,814	5,814
5,013,509	5,581,017	Investments	7	4,663,713	5,188,570
		Income Tax Payable	5	26,157	26,157
336,892	336,892	Other Current Assets		325,746	325,746
<u>5,570,396</u>	<u>6,399,747</u>			<u>5,327,610</u>	<u>6,177,911</u>
Current Liabilities					
411,834	452,688	Trade Creditors		287,706	324,543
803,528	803,528	Employee Creditors	4	885,289	885,289
74,696	74,696	GST Payable		60,964	60,964
56,692	56,692	Accrued Expenses		274,893	274,893
17,821	17,821	Income Tax Payable	5	-	-
-	-	Lease Payments		18,425	18,425
130,328	130,328	Other Current Liabilities		27,980	27,980
<u>1,494,899</u>	<u>1,535,753</u>			<u>1,555,257</u>	<u>1,592,094</u>
4,075,497	4,863,994	<i>Working Capital</i>		3,772,353	4,585,817
Non Current Assets					
2,721,048	2,735,735	Property, Plant & Equipment	6	2,798,603	2,811,233
63,963	63,963	Investments	7	50,035	50,035
<u>2,785,011</u>	<u>2,799,698</u>			<u>2,848,638</u>	<u>2,861,268</u>
Non Current Liabilities					
12,232	12,232	Lease Payments		91,380	91,380
373,805	373,805	Employee Creditors	4	454,669	454,669
386,037	386,037			546,049	546,049
<u>6,474,471</u>	<u>7,277,655</u>	<i>Net Assets</i>		<u>6,074,941</u>	<u>6,901,035</u>
<i>Represented by</i>					
Accumulated Funds					
<u>6,474,471</u>	<u>7,277,655</u>	Accumulated Funds		<u>6,074,941</u>	<u>6,901,035</u>

On behalf of the Executive



Kevin Bunker - General Secretary

3 August 2009.

This statement is to be read in conjunction with the notes to the financial statements.



Finances

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

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.

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 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.

This statement is to be read in conjunction with the notes to the financial statements.

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Finances



New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

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.

i) Comparative Figures

When the presentation or classification of items in the financial statements has been amended, comparative amounts have been reclassified.

j) Investments

Investments are limited to term deposits with major trading banks. A term deposit is classified as an Investment when it has a maturity at acquisition greater than 3 months. Investments with less than 12 months to maturity are recognised as Current.

k) Budget Figures

The budget figures are those approved by the Executive at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP and are consistent with the accounting policies adopted by the Executive for the preparation of the financial statements.

l) Revenue Recognition

All income is recognised when earned and is reported in the financial period to which it relates. All overseas income has been brought into account in the New Zealand dollar equivalent ruling as at the date such income was derived.

This statement is to be read in conjunction with the notes to the financial statements



Finances



New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

m) 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 a 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.

n) 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.

Finances



This statement is to be read in conjunction with the notes to the financial statements.

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New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

	2009 \$	2008 \$
2 Cash at Bank		
Cash	287,590	184,259
Term deposits with Maturities less than three months from balance date	0	0
Total Cash at Bank	287,590	184,259

3 Accounts Receivable		
Balances outstanding	30,456	41,411
Provision for doubtful debts	(11,867)	(11,867)
	18,589	29,544

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

4 Employee Creditors		
Annual and Long Service Leave	709,528	653,258
Retirement Leave Accrual	128,225	117,473
Superannuation Contributions	(630)	5,723
Other Employee benefits and accruals	48,166	27,074
	885,289	803,528

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

Employee Creditors are disclosed as follows:-

Current Liability	885,289	803,528
Non-Current Liability	454,669	373,805
	1,339,958	1,177,333

	National Office Consolidated 2009		National Office Consolidated 2008	
5 Income Tax				
Recognised in the Income Statement				
Surplus (deficit) for the year	-278,690	-376,620	-274,829	-143,227
Tax at 30%	-83,607	-124,284	-90,694	-47,265
Imputation Credits on Investment Income	-	-	-	-
Permanent and Timing Differences	119,351	0	178,435	-74,887
Income Tax Expense	35,744	-124,284	87,741	-122,152

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

Current Income Tax Payable/(Receivable)

Opening Balance	17,821	17,821	-6,421	-6,421
Use of Money Interest	0	0	-317	-317
Tax adjustments	0	0	328	328
Current Taxation	120,840	120,840	143,227	143,227
Current Year Tax Paid	-75,041	-75,041	-56,718	-56,718
Resident Withholding Tax Paid	-89,777	-89,777	-62,278	-62,278
	-26,157	-26,157	17,493	17,821

This statement is to be read in conjunction with the notes to the financial statements.



Finances



New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

			2009	2008
			\$	\$
6 Property, Plant & Equipment				
	Cost	Accumulated Depreciation	Depreciation	2008
	\$	\$	2009	\$
			\$	
Buildings - Willis Street Premises	2,260,000	192,777	2,067,223	2,139,238
Buildings - President's Apartment	350,000	31,500	318,500	329,000
Computers	647,418	574,744	72,674	58,983
Office Equipment	475,997	230,572	245,425	94,726
Furniture & Fittings	280,742	195,545	85,197	20,213
Furniture & Fittings - President's Apartment	29,291	19,708	9,583	9,810
Total National Office	4,043,448	1,244,846	2,798,603	2,721,048
Regional Offices - Total	102,177	89,548	12,630	14,687
Total Consolidated	4,145,625	1,334,394	2,811,233	2,735,735
7 Investments				
Term Deposits			4,664,410	5,013,509
Staff Mortgage Loan			50,011	63,963
National Office			4,714,420	5,077,472
Regions			524,857	567,508
Consolidated			5,239,277	5,644,980

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 3.5% to 8.15% 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 4 March 2012.

8 Operating Leases

The association has the following operating lease commitments:

Within one year	292,778	377,990
One to two years	217,839	282,854
Two to five years	270,408	377,566
Over 5 years	441,128	536,923
	1,222,153	1,575,333

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.

This statement is to be read in conjunction with the notes to the financial statements.

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New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2009

10 Contingent Liabilities

There are no known material contingent liabilities as at 31 March 2009 (2008: nil).

11 Capital Commitments

There were no capital commitments at balance date (2008: nil)

12 Related Parties

Transactions with key management personnel

	2009	2008
	\$	\$
Key management personnel compensation includes		
Short-term employee benefits	166,400	131,704
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.

This statement is to be read in conjunction with the notes to the financial statements.



Finances



New Zealand Post Primary Teachers' Association (Inc)

Detailed Schedule of Expenses

For the year ended 31 March 2009

PPTA National 2008 Actual	PPTA Consolidated 2008 Actual		PPTA National 2009 Actual	Budget 2009	PPTA Consolidated 2009 Actual
ADMINISTRATION EXPENSES					
86,746	86,746	Building Expenses	90,634	94,000	90,634
462,245	744,093	General Expenses	462,062	545,190	731,837
46,182	46,182	Information Technology	33,040	55,000	33,040
721,703	721,703	Staff Costs	896,369	753,500	896,369
1,414	1,414	Interest Expense	1,864	1,500	1,864
13,000	13,000	Audit Fees-National Office Auditors	19,813	14,000	19,813
5,288	5,288	Other Services National Office Auditors	3,910	3,910	3,910
-	2,405	Loss On Sale Of Fixed Assets	(4,804)	1,000	(4,549)
-	20,163	Audit Fees Other firms	-	-	13,878
1,336,578	1,640,994	TOTAL ADMINISTRATION EXPENSES	1,502,918	1,468,100	1,786,796
GENERAL SECRETARIAT					
155,464	155,464	Annual Conference	161089	149,000	161,089
213,699	213,699	Executive Expenses	237146	200,000	237,146
100,732	100,732	General Expenses	74661	83,000	74,661
218,713	218,713	President's Expenses	252033	218,900	252,033
16,726	16,726	Special Groups	16280	13,500	16,280
341,015	37,325	Regional Expenses	386688	328,000	109,940
282,609	282,609	Staff Costs	295411	272,500	295,411
2,009	2,008	Whaea & Kaumatua	-30884	2,500	30,684
180,922	180,922	External Relations	282050	230,000	282,050
-117	-117	Special Projects	0	5,000	0
1,511,772	1,208,082	TOTAL GENERAL SECRETARIAT	1,738,042	1,502,400	1,461,294
MAORI ACTIVITIES					
64,109	64,109	Te Huarahi Hui	86,449	60,000	86,449
9,211	9,211	Hui, Kathmandu-2001	0	0	0
31	31	Kaupapa Maori	669	0	669
21,042	21,042	Te Reo A Rohe	9,736	16,000	9,736
33,135	33,135	Maori Teachers' Conference	65,766	45,000	65,766
8,303	8,303	Maori Teachers' Conference Misc	13,722	5,000	13,722
6,908	6,908	Whaea & Kaumatua	4,262	10,000	4,262
14,108	14,108	Maori Contributions to Key W/P	18,263	5,090	18,263
2,793	2,793	Kapa Haka	-654	5,000	-654
218	218	Conference Calls	518	2,000	518
34,039	34,039	Nga Manu Korero	27,844	26,910	27,844
111,642	111,642	Staff Costs	124,995	168,172	124,995
6,642	6,642	General Expenses	13,785	5,000	13,785
312,181	312,181	TOTAL MAORI ACTIVITIES	365,355	348,172	365,355
MEMBERSHIP					
207,944	207,944	General Expenses	233,570	205,700	233,570
2,203,820	2,203,820	Staff Costs	2,231,958	2,057,000	2,231,958
168,732	168,732	Training Activities	202,080	181,593	202,080
148,167	148,167	Auckland Field Office	147,806	142,000	147,806
71,271	71,271	Christchurch Field Office	63,555	66,500	63,555
31,826	31,826	Dunedin Field Office	31,830	37,700	31,830
95,127	95,127	Hamilton Field Office	83,562	81,500	83,562
134,098	134,098	Palmerston North Field Office	144,109	134,500	144,109
3,060,985	3,060,985	TOTAL MEMBERSHIP EXPENSES	3,138,470	2,906,493	3,138,470
POLICY AND ADVOCACY					
377,289	377,289	Association Activities	369,847	596,000	369,847
296,929	296,929	Collective Agreement	222,984	154,000	222,984
58,522	58,522	General Expenses	37,791	79,000	37,791
114,440	114,440	Information Services	157,133	220,000	157,133
47,551	47,551	Principals' Council	44,670	52,000	44,670
1,211,069	1,211,069	Staff Costs	1,399,079	1,262,700	1,399,079
2,105,800	2,105,800	TOTAL POLICY & ADVOCACY	2,231,504	2,363,700	2,231,504
190,946	195,768	Depreciation Expense	218,199	145,000	221,943
-	-	Legal Expenses	26,667	40,000	26,667
190,946	195,768	RESERVES	244,866	185,000	248,610
8,208,874	8,214,422	TOTAL EXPENDITURE	9,221,155	8,773,865	9,232,028

The statement is to be read in conjunction with the notes to the financial statements.

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