

PPTA TE WEHENGARUA ANNUAL REPORT 2018 – 2019

I TĒTAHI AHIAHI, E WHAKARERI ANA A MĀUI ME ŌNA TUĀKANA I TĒTAHI HĀNGI, HAI HĀKARI MĀ RĀTAU. KĀTAHI ANŌ KA MUTU AKE TE WHAKAWERA



Published by:

New Zealand Post Primary Teachers' Association
Te Wehengarua
PO Box 2119
Wellington 6140

ISSN 2382-2058 (print)
ISSN 2382-2066 (online - ppta.org.nz)



CONTENTS

| | |
|---|----|
| CONTENTS | 1 |
| PPTA constitution | 3 |
| Overview of 2018-2019 year: PPTA President, Jack Boyle | 4 |
| Foreword to the 2018-2019 annual report: PPTA General Secretary, Michael Stevenson | 6 |
| PPTA decision-making structures 2018-2019 | 8 |
| Membership of PPTA Executive, committees and groups who served during the 2018-2019 year | 9 |
| Executive Committees | 10 |
| PPTA regional officers | 12 |
| PPTA industrial activity 2018-2019 | 14 |
| Secondary Teachers' Collective Agreement (STCA) | 14 |
| The Accord | 14 |
| Area School Teachers' Collective Agreement (ASTCA) | 15 |
| Secondary Principals' and Area School Principals' Collective Agreements (SPCA and ASPCA) | 15 |
| Adult Community Education Collective Agreement (ACECA) | 15 |
| Investing in Educational Success (IES) | 15 |
| Legal Case: Pro-rata non-contact time for Part-time teachers | 15 |
| Secondary school staffing | 17 |
| Secondary teacher shortages | 17 |
| Surplus Staffing | 17 |
| Political Issues | 18 |
| Tomorrow's Schools review | 18 |
| Bring out the Best campaign - #BringOutTheBest | 18 |
| PPTA Professional Activity 2018-2019: curriculum and assessment | 20 |
| NCEA Review | 20 |
| Positive Behaviour for Learning (pb4l) | 20 |
| Inclusive Education | 20 |
| Professional learning and development | 21 |
| PPTA Professional Activity 2018 -2019: professional activities | 22 |
| The Teaching Council | 22 |
| Initial Teacher Education / Meetings with Teacher Educators | 22 |
| Wellbeing in Schools | 22 |
| Subject Associations | 23 |

| | |
|--|-----------|
| Networks of expertise/Teacher Refresher Course Committee (TRCC)..... | 23 |
| Rainbow Network | 24 |
| PPTA Membership Activity 2018-2019 | 25 |
| Secondary Teachers' Collective Agreement Paid Union Meetings (PUMs) | 25 |
| PPTA annual conference 2018..... | 26 |
| Māori Teachers' Conference | 27 |
| Regional Activities | 27 |
| Issues and Organising Seminar..... | 28 |
| Komiti Pasifika..... | 28 |
| New and Establishing Teachers (NETs)..... | 28 |
| PPTA Women's Network - Women organising women | 28 |
| PPTA Men's Network | 31 |
| Principals' representation | 32 |
| Middle Leadership Advisory Committee (MLAC) | 32 |
| Supporting members in Christchurch and Kaikoura..... | 32 |
| Membership education | 32 |
| Communications | 34 |
| Kaupapa Māori: PPTA 2018-2019 | 36 |
| Te Huarahi Māori Motuhake | 36 |
| External Links | 37 |
| Liaison with other education groups and networks | 37 |
| National education leaders partnership (NELP)..... | 37 |
| International union Links | 38 |
| UnionAID..... | 38 |
| Council of Pacific Education (COPE)..... | 38 |
| Consolidated Financial Statements for the year ending 31 March 2019 | 39 |

PPTA CONSTITUTION

All PPTA activity is guided by a constitution with the following objectives:

- 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

The PPTA's activities include:

- Negotiating collective employment agreements
- Advising members about conditions of employment
- Advocating on professional and educational issues

OVERVIEW OF 2018-2019 YEAR: PPTA PRESIDENT, JACK BOYLE

E ngā kaiako o Aotearoa.

Haere tonu kia mau.



The last 12 months have been huge for PPTA.

Our combined industrial action with NZEI on 29 May 2019 was, we think, New Zealand's largest ever strike. The level of public support for teachers and education, demonstrated in surveys, media reports, messages and petitions, was and remains strong. There can be no doubt that New Zealanders understand the importance of teaching and the value of our work.

Through our powerful 'Bring out the Best' campaign, our combined efforts spurred the government to action, with the unprecedented intervention of the Education Minister resulting in a new collective agreement for our secondary and area school members.

The tireless efforts of our regional teams, activists and organisers were truly impressive; from rallies to market stalls, to the sight of over 50,000 workers marching in the cities and towns of Aotearoa.

Ka mahi te tawa uho ki te riri.

While the recent settlements of the STCA and ASTCA are perhaps the most important achievements for many of us, there have been other notable victories and events that have kept us busy as well.

Our whānau in area schools and kura were finally recognised; those members now have the same salary steps as state and integrated secondary schools.

Our courageous part-time teacher plaintiffs took our case for pro rata non-contact time for part-time teachers to the Employment Court in May.

Our membership climbed to its highest numbers ever.

We established the foundation for a new way of working with government through a tripartite accord, which will be a vehicle to progress an education workforce strategy and workload reduction, including the removal of unnecessary performance appraisal.

We won a fund for teacher-led professional development conferences.

Teachers in Otago once again demonstrated their resilience and commitment as they provided safety and support to our students and communities during and after the tragic terrorist attack for 15 March.

Tēnā te ngaru whati, tēnā te ngaru puku.

Our expertise in education has saved the government's education work programme from failure and is highly valued by the minister, the ministry and other sector partners.

Now is the time to forge ahead. Our voice and expertise is critical if changes to education in Aotearoa are to bear fruit.

Our collective strength is needed to ensure that such changes are well considered and sustainable. I look forward to sharing the results of our mahi with you over the next 12 months.

FOREWORD TO THE 2018-2019 ANNUAL REPORT: PPTA GENERAL SECRETARY, MICHAEL STEVENSON



2018/9 was a significant year for the PPTA, with ongoing activism, campaigning and organising for the settlement of our teacher collective agreements the centrepiece of our mahi. Of course a highlight was the 29 May mega strike, the largest industrial action seen in New Zealand for a generation. Our efforts were rewarded with significant pay increases on the base scale, units and allowances.

Of course our work is not done. Members have ratified our participation in a tripartite Accord with the Ministry and NZEI to address teacher workload. For members to have confidence in the Accord, it must deliver by ensuring secondary teaching is an attractive and sustainable career.

The new \$5 million per annum secondary teacher PLD fund is an exciting development. This is where the Association will partner with the Ministry and other key education stakeholders to deliver the PLD members have been demanding. Work is underway, with 2020 being the key year for roll-out of a dozen key projects.

Membership has increased, up approximately 1500 full members when June 2019 is contrasted with the same time last year. Therefore, it is not surprising to see record numbers of members on the picket line and at our key events of Annual Conference, the Issues and Organising seminar, Māori Teachers' Conference, and the Establishing Teachers' Conference.

The 2017 to 2021 Association Strategic Plan has four pillars: advocacy, voice, policy and education.

On advocacy, the 2018/9 year was about delivering on the successful re-negotiation of the teacher collective agreements. The litigation strategy for our Equal Pay Case in support of part-time teachers, who deserve pro-rata non-contact time, continues. To date, there has been three weeks of hearing before a full bench of the Employment Court with a final week scheduled for this November. Thank you to our four brave teacher plaintiffs and our other key witnesses who have demonstrated the true meaning of solidarity, often under strenuous cross-examination.

In terms of voice, the *Bring out the Best* Campaign enabled members, students and the wider school community to have a say on the importance of teaching and learning in Aotearoa. This component of the strategic plan was vital in obtaining the collective agreement settlements, as we needed every activist to feel empowered to speak up in support of government funding for high quality public education. The campaign demonstrated the importance of PPTA regions - all played a crucial role in managing the interface between a national campaign and organising members and branches on the ground.

We continue to lead the education policy discourse in New Zealand by being at the forefront of education discussion and debate. The 2018/9 year has been a busy one in terms of this strategic objective, as we continue to be heavily involved in new Minister of Education Chris Hipkins' ambitious work programme, which contains 17 reviews including big ticket items for us in NCEA, Tomorrow's Schools, Workforce Strategy and Wellbeing.

And last, but not least, our final strategic pillar of education where work on the new PLD fund is underway and increasing numbers of members are attending our refreshed Mahi Tika courses.

Of course, we need a solid financial base to ensure our vital mahi continues. So I am pleased to report the Association remains in the black despite an extremely busy year.

Thank you comrades for making PPTA Te Wehengarua the powerful member-led union and professional association it is. It is an honour to serve you.

PPTA DECISION-MAKING STRUCTURES 2018-2019

This section of the New Zealand Post Primary Teachers' Association/Te Wehengarua (PPTA) annual report for the 2018-2019 year provides a brief introduction to PPTA decision making structures.

The PPTA annual conference is its supreme decision-making body.

Business between annual conferences is conducted by the PPTA executive, which meets five times a year. The executive comprises volunteers who are practising secondary teachers, elected by PPTA members. They represent each of the 24 PPTA regions, and there are also 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 with a maximum term of four years based in Wellington, for which the incumbent can take 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.



MEMBERSHIP OF PPTA EXECUTIVE, COMMITTEES AND GROUPS WHO SERVED DURING THE 2018-2019 YEAR

PPTA NATIONAL EXECUTIVE

Chris Abercrombie, Rodger Barlow, Miriama Barton, Jack Boyle, Graeme Bridge, Chris Carr, Glenn Cassidy, Ellen Curnow, Raj Kumar Dawson, Natalie Faitala, Kevin Greig, Jacinta Grice, Jonathan Handley-Packham, Lisa Hargreaves, Kylee Houppapa, Anne Hubbard, Joe Hunter, Henare Hutana, Lisa Larwood, Bernie Lee, Gazala Maihi, Lawrence Mikkelsen, Vinnie Monga, James Morris, Austen Pageau, Tania Rae, Simon Reid, Powhiri Rika-Heke, Angela Roberts, Graham Sharp, Graham Smith, Wiki Te Tau, Rob Torr, Te Wharekotua Turuwhenua, Melanie Webber, Miles Winter

TE HUARAHI MĀORI MOTUHAKE

Richard Amoroa, Miriama Barton, Hemi Ferris-Bretherton, Vince Hapi, Henare Hutana, Miru McLean, Gazala Maihi, Zeb Nicklin, Cecelia Pakinga, Tihi Puanaki, Powhiri Rika-Heke, Patty Robinson, Taare Ruakere, Johni Rutene, Trish Tangaroa, Wiki Te Tau, Noeline Terere, Te Whare Turuwhenua, Johnny Waititi, Jackie West, Hana Wijohn



TE RŌPŪ MATUA

Jacinta Grice, Joe Hunter, Henare Hutana, Gazala Maihi, Vinnie Monga, Kui Morrell, Cecelia Pakinga, Powhiri Rika-Heke, Angela Roberts, Trish Tangaroa, Sonny Tawake, Te Whare Turuwhenua

EXECUTIVE COMMITTEES

MANAGEMENT COMMITTEE

Chris Abercrombie, Jack Boyle, Natalie Faitala, Glenn Cassidy, Joe Hunter, Henare Hutana, Simon Reid, Angela Roberts, Michael Stevenson, Wiki Te Tau, Melanie Webber

CURRICULUM ADVISORY COMMITTEE

Chris Abercrombie, Natalie Faitala, Kylee Houppapa, Joe Hunter, Tina Peters, Graham Smith, Trish Tangaroa, Noeline Terere, Johnny Waititi, Melanie Webber

PROFESSIONAL ISSUES ADVISORY COMMITTEE

Richard Amoroa, Chris Carr, Glenn Cassidy, Jonathan Handley-Packham, Joe Hunter, Powhiri Rika-Heke, Te Aomihia Taua-Glassie, Melanie Webber

POLITICAL STRATEGY COMMITTEE

Chris Abercrombie, Hemi Ferris-Bretherton, Kevin Greig, Kylee Houppapa, Lawrence Mikkelsen, Austen Pageau, Tania Rae, Simon Reid, Noeline Terere, Johnny Waititi

CONDITIONS STRATEGY COMMITTEE

Miriama Barton, Graeme Bridge, Ellen Curnow, Rajkumar Dawson, Jacinta Grice, Lisa Hargreaves, Lawrence Mikkelsen, Austen Pageau, Graham Sharp, Wiki Te Tau, Melanie Webber, Miles Winter

KOMITI PASIFIKA

Alvin Chand, Natalie Faitala, AJ Jyotika, Angela Maisiri, Sanjay Naidu, Kijiana Pene, John Pesefea, Sinapi Taea, Teokotai Tarai, Sione Tauveli, Lisa Tou

NEW ZEALAND SECONDARY PRINCIPALS' COUNCIL (NZSPC)

Maurie Abraham, Christine Allen, Jack Anderson, Chris Betty, Julia Davidson, Catherine Ewing, Robin Fabish, Kate Gainsford, Bruce Hart, Stephen Hensman, Alan Liddle, Rosey Mabin, Phil McCreery, James Morris, John Paitai, Simon Reid, Lynlee Smith, Stephen Walters

SENIOR POSITIONS ADVISORY COMMITTEE

Kevin Byrne, Laurence Caltaux, Cristina Casey-Schoner, Kevin Dean, Maria Dunn, Philippa Ferguson, Jo Fissenden, Peter Hijazeen, Kathleen Kaveney, Peter Mathias, Ian Nicholson, Penny Prestidge, Stephen Read, Elizabeth Ross, Timothy Tucker, Johnny Waititi, Melanie Webber

ICT ADVISORY COMMITTEE

Graeme Bridge, Glenn Cassidy, Rachel Chisnell, Kate Christensen, Robbie Cleland-Pottie, John Creighton, Chris Dillon, Joanne Ellis-Smith, Hemi Ferris-Bretherton, Caroline Gill, Tish Glasson, Vince Hapi, Elaine Hughes, Andy McMillan, Samantha Mortimer, Isabel Rangiwānanga, Jody Reynolds, Andrew Ricciardi, Jana Robertson, Johnny Waititi, Miles Winter

AREA SCHOOLS ADVISORY COMMITTEE

Bruce Anink, Graeme Bridge, Alec Campbell, Rajkumar Dawson, Raveena Lata, Angela Maisiri, Isabel Rangiwananga, Kerensa Robertson, Max Ross

ESTABLISHING TEACHERS' COMMITTEE

Nathan Bergin, Chris Carr, Vincent Hapi, Lisa Hargreaves, Stephanie Julian, Luke Nickholds, Kijiana Pene, Powhiri Rika-Heke, Johni Rutene, Paul Stevens, Cameron Stewart, Hana Wijohn

RAINBOW TASKFORCE

Sara Anderson, Chris Carr, Shawn Cooper, Kylee Houpapa, Ben Mills, Vinnie Monga, Cecilia Pakinga, Tania Rae, Powhiri Rika-Heke, Paul Stevens

SURPLUS STAFFING NOMINEES

Auckland: Rodger Barlow, Michael Cabral-Tarry, Ewan Grant-Mackie, Stuart King, Tom Leonard, Trevor Wilson

Hamilton: Niall Pearce

Palmerston North: Richard Armond, Alan Carson, Paul Cutler, Andy Gray, Jill Gray, Bruce Johnson, Julian Lumbreras, Eileen Mott, Elizabeth Ross, Vernon Tile, Hamish Wood

Christchurch: Rosemary Adams, Ray Curnow, Jo Fissenden, Pete Gill, Bernie Lee, Michael Summerfield, Alastair Townshend, Miles Winter

Dunedin: Chris Abercrombie, Tonia Calverley, Terry McNamara, Peter Wilkinson

MIDDLE LEADERSHIP ADVISORY COMMITTEE

Llywellyn Adlam, Chris Bangs, Jo Barber, Karen Carter, Susan Haugh, Amanda Johnson, Michelle Maiava, Erica Norton, Graham Sharp, Te Aomihia Taua-Glassie, Patricia Visger, Robyn Welsh, Katrina Daniela (Wickham), Michael Wilkinson-Meyers, Miles Winter, Tamara Yuill Proctor

PPTA REGIONAL OFFICERS

The following groups are office-holders in each of PPTA's 24 regions:

REGIONAL CHAIRPERSONS

Areti Alexandrou, Nathan Bergin, Jacquie Bowen, Rachel Burnett, Michael Cabral-Tarry, Bill Claridge, Jason Devery, Amita Ganda, Julie George, Ewan Grant-Mackie, Roger Gregory, Rebecca Holmes, Evan Jones, Martin Kane, Helen Kato, Bevan King, Alex Le Long, Bernie Lee, Erin MacDonald, Pauline McNeill, Vinnie Monga, Desiree Mulligan, Thomas Newton, Micky Nogher, Ahmad Osama, Kijiana Pene, Tania Rae, Isabel Rangiwananga, Terry Robson, Ngaire Searle, Janette Snowden, Jane Sorensen, Sam Speedy, Esther Van Dyke, Michael Waller.



REGIONAL SECRETARIES

Rosie Adams, Nigel Bailey, Sharon Barrett, Jennifer Baylis, Emma Box, Kieran Browne, Ray Curnow, Brian Dunckley, Jo Fissenden, Julie George, Theresa Gracie, Rebecca Hopper, Kathryn Jenkin, Pratik Jethwa, Evan Jones, Helen Kato, Georgette Lampitt, Aletta Lamprecht, Tom Leonard, Jason Liddall, Lesley Lundquist, Robert McCafferty, Devendra Naidu, Luke Nickholds, Connie Palmer, Dave Patchett, Fiona Pope, Vanessa Pringle, Dan Searle, Andrea Sims, Russell Stirling, Michael Waller, Emma Wallis, Kim Whyte.

REGIONAL TREASURERS

Jamie Ashman, Penelope Bovaird-Walker, Robyn Bright, Tonia Calverley, Jan Collier, Jacki Durham, Sharon Ensor, Jeff Franklin, Lisa Hargreaves, Stuart King, Ylva Maxwell, Caleb McCullum, Hazel McIntosh, Radha McKendry, Terry McNamara, Sarah Morgan, Savitri Nadan, Divendar Nath, Eileen Parsons, Niall Pearce, Felicity Pitt, Vijeshwar Prasad, Angela Roberts, Stephen Ross, Vernon Tile, Mike van Woerkom, Jason Wang.

TE REO-A-ROHE

Rihari Brown, Winnie Clarke, Jane du Feu, Sharon Fernée, Hemi Ferris-Bretherton, Cherie Ford, Simon Hirini, Joe Hunter, Tuihana Jack-Ainsley, Mere Manning, Kerry-Ann Matahiki, Michael Murray, Tina Peters, Shanna Rope, Te Puawaitanga Silich, Trish Tangaroa, Te Aomihia Taua-Glassie, Faith Tautuhi, Lia Te Wao, Barbara Thomason, Rauhina Tipuna, Jason Va'a, Christine Weepu, Jackie West, Chris Whaanga.

REGIONAL ESTABLISHING TEACHER REPRESENTATIVES

Tiffany Allan, Greg Allum, Julia Barnes, Nathan Bergin, Amelia Birch, Victoria Chappell, Josh Clark, Samantha Farook, Richard Higgins, Rosa Hughes-Currie, Kussi Hurtado-Stuart, Rebecca Jack, Stephanie Julian, Natalie Jump, Bethany Kennedy, Holly Lindsay, Stephanie Low, Mandy Maber, Ashleigh Martin, Fionn Murphy, Emma Porter, Jana Pretorius, Sam Speedy, Cameron Stewart, Tom Tuke, Michael Waller, Nikki Weston, Cassandra Wilberforce.

REGIONAL WOMEN'S COORDINATORS

Zac Anderson, Elizabeth Brown, Rachel Burnett, Marion de Weyer, Shalom Del' Monte-Aberhart, Juliette Emery-Fenemor, Samantha Farook, Amanda Greville, Susan Haugh, Anna Heinz, Lisa Holden, Gurpreet Kaur, Aletta Lamprecht, Beverley McDonnell, Sally McGunnigle-Trail, Vinnie Monga, Robyn Reeve, Freddie Simpson, Susan Smith, Eloise Stephen, Margaret Symons, Francis van Buren-Schele, Esther van Dyke, Demera Venning-Slater, Emma Wallis, Barbara Williams, Yomi Williams, Megan Wishart, Jillian Woods

REGIONAL PASIFIKA COORDINATORS

Natasha Ah Tune, Samid Buksh, Devendra Naidu, Divendar Nath, Camillia Padgett, Korahn Pema, Vijeshwar Prasad, Jana Robertson, Joyce Shankar-Kay, Sione Tauveli, Lala To'atasi Tuua, Joy Tualima Naima Ulu.

RAINBOW NETWORK COORDINATORS

Danae Bernard, Marion de Weyer, Deanna Foster, Nartarsha Ikuia, Maggie Jones, David Moore, Ashlin Raymond, Powhiri Rika-Heke, Francesca Stubbins, Vanessa Tupp, Francis van Buren-Schele

REGIONAL MEN'S REPRESENTATIVES

Rodger Barlow, Kieran Browne, Brian Dunckley, John Haggie, Steve Jar, Attila Kiss, David Masters, Maxwell Matenga, Tim McCaffrey, Jason Megchelse, Tony Nelson, Thomas Newton, Dallas Pitt, Geoff Prentice, Girish Sajwan, Russell Stirling, Grady Trail, Colin Wood.

SECONDARY TEACHERS' COLLECTIVE AGREEMENT (STCA)

The Association entered negotiations with the Ministry, in August 2018, with a clear mandate from members that significant change was needed to address critical issues of workload and teacher supply. These priorities were reflected in the Association's core claim (as approved by national paid union meetings earlier in 2018) supplemented by a tight selection of branch claims which had been identified as "widely held and deeply felt".

Ministry negotiators proved unwilling to engage on how these issues could be addressed through the collective agreement, asserting that other initiatives (such as the NCEA review) would provide the solutions. The process was also hindered by capacity issues within the Ministry team and by a change in their lead negotiator. By November, little progress had been made from the Association's perspective, with a ministry offer that fell well short of what the Association was seeking. Members responded by giving Executive their approval to call strike action for Term 1 2019.

Meanwhile, NZEI Te Riu Roa was encountering similar issues in bargaining for the Primary Teachers Collective Agreement, having already taken strike action, and the Area Schools Collective Agreement was also expiring. The respective executives of the two unions saw this as an unprecedented opportunity for combined industrial action and commenced planning to align Term 1 action by the members of both unions.

The tragic events in Christchurch on March 15 temporarily delayed these plans but on 29 May 50,000 teachers across three sectors (primary, secondary and area schools) went out on a one day "megastrike". All over the country members of both unions, supported by parents and wider community members, took part in rallies and marches.

The outcome was a decision by Education Minister Chris Hipkins to call a two day forum of high level officials from the Ministry of Education together with the presidents and general secretaries of NZEI and PPTA. They emerged with the broad terms of a settlement. The bargaining team then worked with the ministry to develop a draft that could be taken out for ratification and was ultimately endorsed by the membership.

Key features included a lump sum payment of \$1500 for union members; management units and allowances increasing to \$5000 and \$2000 respectively; a new top step of \$90,000 and the creation of a new Professional Development fund of \$5M a year to be administered by the Association in areas identified as priorities for both the Association and the ministry.

Finally it included a commitment, by both teacher unions and the Government, to an Accord process to address outstanding issues using interest based problem solving. We await developments in this process. Unresolved issues of teacher supply and workload will hopefully be addressed in the Accord with some urgency or they will form the basis of the claim to be lodged in 2022.

THE ACCORD

A feature of the terms of settlement for the renewal of the Secondary Teachers' Collective Agreement was a tripartite Accord between the Ministry of Education, PPTA and NZEI. The key goal of the Accord is to resolve the outstanding issue of teacher workload. Accord meetings are scheduled for 31 July and 28 August in the coming Association year. Top of the agenda at the first

meetings will be delivering on the removal of appraisal, the 8 teacher only days and putting the final touches on the PLD Fund for secondary teachers.

The Accord has an independent facilitator – Owen Harvey. Mr Harvey is a former union secretary and expert in industrial democracy. Mr Harvey's existing clients include KiwiRail and Air New Zealand.

AREA SCHOOL TEACHERS' COLLECTIVE AGREEMENT (ASTCA)

Area School teachers participated in the May 29th national teachers' strike. Settlement of the agreement was on a similar basis to the secondary teachers, with the addition of improvements to the isolation allowance. The aligned expiry date with secondary teachers ensures that area school teachers will be able to negotiate and take industrial action alongside their secondary colleagues and will not be disadvantaged in future rounds of negotiations through a delay in implementation of new rates. This was an important issue for area school teachers coming into this round of negotiations and one that is good to have resolved.

SECONDARY PRINCIPALS' AND AREA SCHOOL PRINCIPALS' COLLECTIVE AGREEMENTS (SPCA AND ASPCA)

These agreements expired in May and June 2019. Issues concerning valuing the role of principals and principal wellbeing were at the core of the claims. Issues concerning relativity between DP and AP pay and principal pay became very apparent after settlement of the teacher agreements. Negotiations were ongoing at the time of writing this report.

ADULT COMMUNITY EDUCATION COLLECTIVE AGREEMENT (ACECA)

The ACE collective agreement expired on June 21 2019 and is at time of writing still in the lodging of claims process.

INVESTING IN EDUCATIONAL SUCCESS (IES)

The key movements in the area of Communities of Learning (Kahui Ako) were the operational issues around the CoL positions identified in the PPTA conference paper last year, and the decision of the Minister to suspend the formation of new communities of learning, in part to fund the recent pay settlements. Some other moves have been to loosen the options around the nature of the leadership models in CoL and the continuing move away from rigidly prescribed achievement objectives. At this point baseline funding for CoLs continues, though their future may in part rest upon the Tomorrow's Schools review.

LEGAL CASE: PRO-RATA NON-CONTACT TIME FOR PART-TIME TEACHERS

PPTA has been advocating for the last 17 years for equitable non-contact time for our part-time members. While the STCA and the ASTCA have some very limited non-contact time for part-time teachers in 0.72 positions and above, this time is not pro-rated.

In every bargaining round since 2002 we have claimed for equitable non-contact time for all teachers and the ministry has consistently refused. We have also participated in two working groups and the four-year tripartite Pay Equity Review of schools from 2003 to 2008 without any effect at all. Our view is that not providing this paid non-contact time is unlawful discrimination.

In 2017 we lodged a case of indirect gender discrimination. That case has now been heard in the Employment Court. Part-time teacher complainants Pamela Foyle, Debra Eno, Lisa Hargreaves, Leanne Donovan and witness, full-time teacher Sarah Robinson along with PPTA expert witnesses Bronwyn Cross, Rob Willetts, Jane Benefield and Andrew Kear gave evidence in the Employment Court in Wellington in May 2019.

They were joined by Hobsonville Point Secondary School principal Maurie Abraham, Heretaunga College principal Bruce Hart and economist Prue Hyman as an expert witness on gender economics.

As the case was about to conclude, after two weeks of evidence and cross-examination, the Crown objected to one of our approaches to what constitutes indirect gender pay discrimination. They said that if they had known we were going to take that approach they would have brought more evidence.

The judges believe the objection needs to be heard and another half day has been set down for November 2019.



SECONDARY SCHOOL STAFFING

SECONDARY TEACHER SHORTAGES

Driven by excessive workloads and declining relative pay, and exacerbated by rising rolls, the secondary teacher shortage continues to bite. The impact of high cost accommodation in a number of areas continues to contribute towards more intense problems in several areas, notably Auckland and Wellington.

PPTA's annual staffing survey showed some easing in terms of the relief pool, possibly related to the one-off retraining support for potential day relievers but an increase in the number of resignations from teaching over the year.

Providers continue to report that enrolment for secondary teacher initial education is still low. While some providers have reported that the slide in enrolments has halted, five of the eight secondary teacher education institutions for which we have data have fewer secondary ITE students than in 2018. One has higher numbers, but these have been boosted by a significant number of overseas students who will return home at the end of the course. Dropout rates from ITE courses are being reported at around 15%.

Scholarships do not seem to have made much of a difference in attracting students into the specific subject areas they are being applied to.

SURPLUS STAFFING

PPTA provides extensive support for schools which have a falling roll and are required to lay off staff. The collective agreements set out the process to be followed, and PPTA supplements that with a kit detailing the steps, field office support, and members who are trained surplus staffing nominees. The process provides a mechanism whereby employers and employees can work together to identify surplus staff fairly and objectively, while endeavouring to protect curriculum delivery in the affected schools.

The provisional data provided by the Ministry of Education (MOE) in late September 2018 identified 123 Secondary and 29 Composite (Area) schools requiring staffing 'protection'. Staffing 'protection' is where the Ministry of Education calculation of a board's Guaranteed Minimum Formula Staffing (GMFS) entitlement staffing for the coming year is less by 1.0 Full Time Teacher Equivalent (FTTE) or more than the board's level of entitlement staffing for the current year.

Twenty five schools requested surplus staffing kits in 2018. Of these 4 were from Area Schools, and 21 from Secondary Schools. In total 10 CAPNA meetings were held to manage staffing reductions. In comparison 7 CAPNA meetings were held in 2018.

POLITICAL ISSUES

TOMORROW'S SCHOOLS REVIEW

This review encompasses how schools are governed, administered and managed, with potentially major impacts on members.

PPTA has played an active part by promoting, facilitating, and participating in the consultation process. This has included presenting to members and ascertaining their views; meeting with the Taskforce on two occasions; attending a number of public meetings connected with the review, and presenting an initial submission in August 2018.

In December 2018 the Taskforce presented its proposals in a paper called Our Schooling Futures: Stronger Together/Whiria Ngā Kura Tūātitini. On the professional front many of the Tomorrow's Schools Independent Taskforce (Taskforce) proposals aligned with existing PPTA policy. However the proposed structure, particularly the hub model, posed risks to teachers' terms and conditions.

At a combined meeting of the Pol Strat and Professional Issues Committees held on 22 March 2019 the 32 recommendations from the Report were given a SWOT (strengths, weaknesses, opportunities, threats) analysis which was used in the preparation of the PPTA's further submission on 7 April, 2019.

A paper containing a summary of our submission will be presented at Annual Conference.

BRING OUT THE BEST CAMPAIGN - #BRINGOUTTHEBEST

Launched in March 2018, the Bring out the Best campaign supported the STCA negotiations and the ASTCA negotiations.

Using value-based conversations, members took their shared aspirations for teachers and students out to their communities, resulting in unprecedented levels of support for teachers' industrial actions. That support and leverage was vital to our campaign.

Our aim was for the government to take bold action to make teaching a valued, respected and sustainable profession, so that our children can continue to have the educational opportunities that they need and deserve, with great, well-trained and well supported teachers.

We made real progress - progress we intend to continue. The **Bring out the best** campaign will have a second wind as the association goes into bat for the profession once again, this time as part of the Accord.





NCEA REVIEW

The NCEA Review continues to plough on. Over the second half of 2018 the ministry ran an extensive engagement process, talking to teachers, students and the public about the Six Big Opportunities. The final result of this was the release of the change package in May 2019.

Throughout the early engagement there was discussion about further consultation once the proposed change package was released. However it is now evident that they believe that they have completed their consultation, and they have moved in to a much more narrow and focussed consultation, with key stakeholders, as they plan the implementation.

The Review of Achievement Standards (RAS) is also now necessarily running alongside the review. There are three groups of people focussed on this. NZQA has a group of assessment experts keeping a close watch on what is happening and ensure that the changes are possible and fair. A second group, run by the ministry, is made up mainly of NCEA and curriculum experts. This group, the Achievement Standard Technical Evaluation Committee (ASTEC) has representation from PPTA, and is providing advice to the ministry on some of the high level decisions that need to be made (within the boundaries sets by the cabinet paper). The third group is also a ministry group, and it is made up of subject experts, including many subject associations. This large RAS Reference Group, which includes PPTA representation, is being used to test some of the processes the ministry is going to use to write new achievement standards.

Unlike in previous reviews, the achievement standards will be written by people with specific expertise in standard writing. They will be advised by subject matter experts, who will focus on the content. This should hopefully avoid some of the technical issues that arose in the alignment process. By the end of next year, for every subject, the ministry plans to have identified the critical body of knowledge for the subject, have a draft matrix covering L1-3 and have produced a draft set of achievement standards and assessment tasks for Level 1, for trialling in 2021. Level 1 will be fully implemented in 2023, Level 2 in 2024 and Level 3 in 2025.

POSITIVE BEHAVIOUR FOR LEARNING (PB4L)

2019 sees the return of the highly anticipated and valued PB4L Conference, after a hiatus during 2018. The conference theme is “*Global initiative, local design. He kaupapa o te ao, he whakatairanga a-rohe.*” It will be focused on how New Zealand teachers, schools, students, parents and education community are adapting and localising Positive Behaviour for Learning – Schoolwide into kiwi schools.

INCLUSIVE EDUCATION

In April we met with the ministry about the role description of the Learning Support Coordinator (LSC) after the Prime Minister’s announcement that 600 LSC would be employed as early as the beginning of 2020. Prior to the announcement the discussion had been focused on Special Education Needs Coordinator (SENCO) positions, and PPTA made a submission supporting specific resourcing and development of SENCO positions in October of 2018.

To facilitate the roll out of this initiative we moved to form a LSC reference group that will provide input into any future submissions, discussions or negotiations that we will have with the Ministry of Education about the establishment of the LSC positions.

PPTA has also been involved in the consultation around autism priorities and the roll out of the new Dispute Resolution Process.

PROFESSIONAL LEARNING AND DEVELOPMENT

An exciting development in the settlement of the Secondary Teachers' Collective Agreement is a \$5 million per annum professional development fund for secondary teachers.

New concepts include \$700 grants to allow members to attend subject association conferences. Members have told us that they value subject specific professional development. However, opportunities to attend subject association conferences are often rationalised at school level due to tight budgets. At its peak, the new fund will offer up to 4,000 annual grants to a maximum value of \$700 each to enable members to get the subject specialist PD and networking opportunities they need and want.

The fund will also see the launch of new conferences that will have follow-up regional seminars to provide two tiers of engagement. This will include a Professional Issues Conference, a Women in Leadership Summit, a national Provisionally Certified Teachers' Conference and a national Secondary Education Leadership Summit. The new national and regional events will build on PPTA's proud history of delivering professional development by teachers for teachers.

The fund will also be involved in rolling out a national programme of te reo and tikanga courses, available to all school staff with the possibility of online learning in between face-to-face workshops.

PPTA has taken all opportunities to push for the advisory service as promised in the Labour Party manifesto. However the government seems intent on waiting on the outcome of the Tomorrow's Schools review.

PPTA is a member of the ministry's digital technology implementation group. After feedback from the Term 4 SPC meeting we meet with the ministry expressing our concern that the PLD focus has been on primary schools. We emphasised that Year 9 and 10 teachers are expected to integrate digital technology across subjects. The meeting resulted in a 'reset' by the ministry and some of the resources being diverted to the secondary area including a facilitated PLD programme working with decile 1 -3 secondary schools in Auckland.



PPTA PROFESSIONAL ACTIVITY 2018 -2019: PROFESSIONAL ACTIVITIES

THE TEACHING COUNCIL

PPTA now meets regularly with the Council in an effort to keep communication lines open and to address issues before they reach crisis point. This has been constructive with the Council consulting more regularly with PPTA than in the past and has enabled a joint approach to issues such as the workload related to appraisal.

The Council has followed up last year's release of the Standards for the Teaching Profession with PLD to assist schools in how to interpret them. It has also produced new ITE approval requirements so that ITE graduates are able to meet the Standards (with support).

PPTA looked forward to the election of teacher representatives on the Council's board - seven members are elected by the profession, six are appointed by the Minister of Education. There was a great deal of interest in the secondary sector with 14 nominations. PPTA contacted all the candidates and produced a profile on each one. Unfortunately this interest was not matched by teachers, with only 6% of teachers voting. Pip Woodward, Deputy Principal of Otumoetai College, is the secondary sector representative.

The Council is also testing an online service to enable teachers to renew their practising certificates. When fully implemented, this service will retain previous information so that teachers do not have to continually repeat information that the Council already holds.

The Council is continuing to implement its leadership strategy.

INITIAL TEACHER EDUCATION / MEETINGS WITH TEACHER EDUCATORS

The providers also reported difficulty finding teachers willing to be associate teachers, which is likely to be a result of teacher workload and competing roles in Kahui Ako, such as WST. They are also concerned that their programmes now need to be re-approved because of the change in the Teaching Council's ITE approval requirements.

The ministry clearly believe that employment-based teacher education is part of the solution to the teacher shortage. In the budget the minister has increased the number of Teach First trainees to 100 per year (cost \$16M over four years) and has ear-marked \$11.7M to develop new employment-based ITE for secondary, and to train 240 trainees. PPTA has written to the minister expressing its concerns about employment-based ITE programmes including the lack of support for mentor teachers.

WELLBEING IN SCHOOLS

Following a commitment made between the Minister of Education and union leaders at the International Summit of the Teaching Profession, an Education Professionals' Wellbeing Framework has been developed to help promote better understanding of and support for teacher wellbeing in Aotearoa. Through the tripartite Accord between NZEI, PPTA and the ministry an implementation plan and the co-development of resources will be occurring over the coming year.

Alongside the promotion of staff satisfaction surveys to be run by boards of trustees at least every three years, the NZCER Wellbeing@School survey tool has been adapted and ERO have piloted a staff wellness survey in a small sample of schools. This includes questions regarding workload in relation to the school's operational, management, and personnel practices. PPTA has also agreed

to join NZEI in providing funding for a global principal and teacher wellbeing survey run by the Australian Catholic University.

For students' wellbeing, the Ministry of Education has continued to fund the Wellbeing@School survey and has made commitments to increase access to mental health services in schools. The 2019 Budget also saw an announcement of 600 new learning support coordinators. More work is needed on identifying and training the planned 2020 roll out of these positions.

There were other significant investments in learning support in the 2019 Budget, including additional funding for ORRS, Intensive Wraparound Services and long overdue funding increases for Alternative Education.

The Learning Support Action Plan was released, with better early intervention and reduced wait times to access behavioural support promised in the future.

SUBJECT ASSOCIATIONS

The Subject Association Forum in April was attended by 37 people representing 26 subject associations.

These Subject Associations are seemingly busier than ever with the Networks of Expertise funding and the NCEA Review. The Networks funding has created some issues, with some subject associations ill-prepared for holding such a contract and others left out because they were unaware of it and did not apply.

NETWORKS OF EXPERTISE/TEACHER REFRESHER COURSE COMMITTEE (TRCC)

PPTA has continued to play a key role in TRCC. During 2018 TRCC undertook a restructure and now has a governance group to provide strategic leadership for the organisation. PPTA has two positions on the governance board, and has appointed Jack Boyle and Anthony Neyland to the roles. Anthony has been acting chair for Term 2. National Coordinator of Networks of Expertise, Murray Williams, has begun work with the subject associations that have won Ministry contracts to provide PLD. This work is going very well and the ministry is very appreciative of the support being provided.

TRCC is conscious of the need to continually adapt to teachers' needs and has developed a Facebook page to promote courses and to get feedback on what teachers would like courses on. In the month that the Facebook page has been running it has had lots of hits. TRCC is also offering different modes of delivery including regional and mixed face-to-face/online courses. It has started to be more proactive in approaching teachers and associations to run courses.

RAINBOW NETWORK

The Rainbow Network continues to grow and is becoming more active. Now that PPTA has flags that can be borrowed there are more regions choosing to fly the PPTA flag at regional pride events. This sends important signals about inclusion and diversity to communities.

The PPTA Rainbow Taskforce continues to offer diversity workshops to schools. These are delivered by both staff and taskforce members. In the 2018/19 year we delivered 20 workshops to secondary and area schools across the country, as well as three workshops to groups of initial teacher education students.



PPTA MEMBERSHIP ACTIVITY 2018-2019

SECONDARY TEACHERS' COLLECTIVE AGREEMENT PAID UNION MEETINGS (PUMS)

In the past 12 months members have participated in two rounds of paid union meetings pursuant to the Secondary Teachers Collective Agreement. Both series of meetings was called to enable members to consider Ministry offers and decide on their industrial action plan.

The first round of 35 meetings took place in November 2018, some three months after negotiations had commenced. Members overwhelmingly rejected the government's recent offer and approved Executive to call a one day strike in Term 1 2019.

This action did not proceed as planned due to the tragic events of March 15. Instead, Executive called a one day strike of PPTA members on May 29, Term 2, to occur concurrently with action by members of NZEI Te Riu Roa. Within days of that action the Minister of Education intervened in the dispute and by 13 June draft terms of settlement were ready for presentation to members. As regional chairs were already scheduled to come together on 13 June they were able to use the opportunity to plan 35 meetings throughout the country in the week of 24-28 June. Their hard mahi ensured a well-attended round of meetings. By a clear majority members voted to approve the proposed settlement along with Association participation in the Accord.



PPTA ANNUAL CONFERENCE 2018

Annual conference is the supreme decision making forum for the PPTA. Held in the first week of the term three holidays, it is attended by some 140 delegates and representatives from 24 regions and networks.

The conference provides a forum for members to set policy which addresses issues of current importance to members. At the 2018 conference, members discussed and voted on the following papers:

- Kua tae to wa kit e arotake, kit e whakakaha ake i nga tuhonotanga i raro i te Tiriti/Time to review and strengthen PPTA's treaty relationships;
- Career pathways – subject pedagogy specialists;
- Professional learners: an advisory service to support and strengthen the teaching profession;
- Constitutional Amendments;
- Improving the Community of Schools model;
- The Tomorrow's School's review;
- Looking After Yourself, and
- Constitutional Amendments.

A highlight of Conference 2018 was a presentation from Dale Lee, West Virginia NEA President, who spoke on the successful Red for Ed movement. Other speakers included CTU vice president Rachel Mackintosh, NSW Teachers Federation President Maurie Mulheron, Children's Commissioner Andrew Becroft, NZEI President Lynda Stuart, and Nga Manu Korero winner 2017 Jay McLaren-Harris.



MĀORI TEACHERS' CONFERENCE

Tui, tui, tuituia!

Unite, unite, be one!

The 24th National Māori Teachers' Conference in 2018 focused on the call to unity, for the purpose of “weaving the fibres connecting communities” to enrich and raise the quality of learning and achievement of our Māori secondary school students. The emotional energy that resonated from the gathering of speakers and participants generated a strong sense of collaboration, and a recognition of the need to build genuine relationships, and to encourage in one another the freedom to teach authentic and powerful curriculum, truthful and respectful, while peeling back the layers of doubt, to empower Māori whānau and hāpori, and unleash Māori potential!

“Bind, join, be united as one”



REGIONAL ACTIVITIES

Regional events this year have focussed on supporting the bargaining round and settling the teachers' collective agreements. From paid union meetings through escalating industrial action culminating in special union meetings the regions took the lead in making sure teachers' voice was heard. Joint action with NZEI included Area Schools Activism Days and of course the MegaStrike. Such activities have been critical in engaging local communities on the issues facing the education profession.

While the bargaining round was uppermost in many members' minds some regions also focussed on other aspects of education and employment. To name a few Northland regions hosted open meetings with guest speaker on ADHD Myths and Truths and West Coast combining with Canterbury for a NETs' hui. NETs were also well supported by Aoraki region as they funded their NETs representative to visit every school. Through the Women's representative the Wellington region have been supporting branches using WRAW (Women's' Rights At Work) chats.

Regions have also made changes to how they run their meetings including reflecting on their use of tikanga Maori, ensuring an inclusive environment for participation and how digital technology can assist in reaching out to members.

ISSUES AND ORGANISING SEMINAR

This year's Delegate Leadership Development Workshops were held at the Sudima Hotel Rotorua on Friday 1st March. The Issues and Organising seminar followed on 2nd and 3rd March. Over 150 members were present for some or all of the three days. These events enabled new and experienced regional officers to share and develop core skills relating to their roles while regions and activists also had an opportunity to plan and prepare for on-going bargaining. The seminar itself picked up where we had left off in 2018 with a focus on engagement and mobilisation. Our keynote speaker, Henry Rajendra of the NSW Teachers Federation, spoke in very relatable terms of "mobilising the base" with regards to our sister union. In the afternoon he joined PPTA President Jack Boyle and Michelle Ryan from NZEI in a panel which took a practical look at moving from "Ideas to Action".

This year saw the implementation of online evaluation for this event for the first time. 89 attendees completed the survey and the overwhelming majority were very positive about both the programme and the practical and administrative arrangements. Henry's speech in particular was very well received.

KOMITI PASIFIKA

Last year was again a year of change for the PPTA's Komiti Pasifika, which welcomed five new members to replace those who had moved on to work in other areas.

The Komiti put considerable work into fostering links within the Pasifika teaching workforce and with external agencies like the Ministry of Education. Komiti Pasifika also continues to contribute to the Tapasa - Cultural Competencies workgroup and the STEM Taupulega panel for NZQA updates. Other Komiti Pasifika activities included the Pasifika caucus at the PPTA annual conference, and the Issues and Organising seminar.

We are currently starting preparation for the next Fono in term 3 2020.

NEW AND ESTABLISHING TEACHERS (NETS)

The Network of Establishing Teachers (NETs) has remained very active on social media throughout 2018/19. The number of members on the NETs Facebook page has continued to grow steadily over the last 12 months and members are using the page effectively to gain support from their NETs colleagues.

Earlier this year, the NETs Conference was held in Wellington. The conference was attended by 70 people, and was only limited by the capacity of our venues. A highlight of the conference for many was the placard making and rally that was held on the first day.

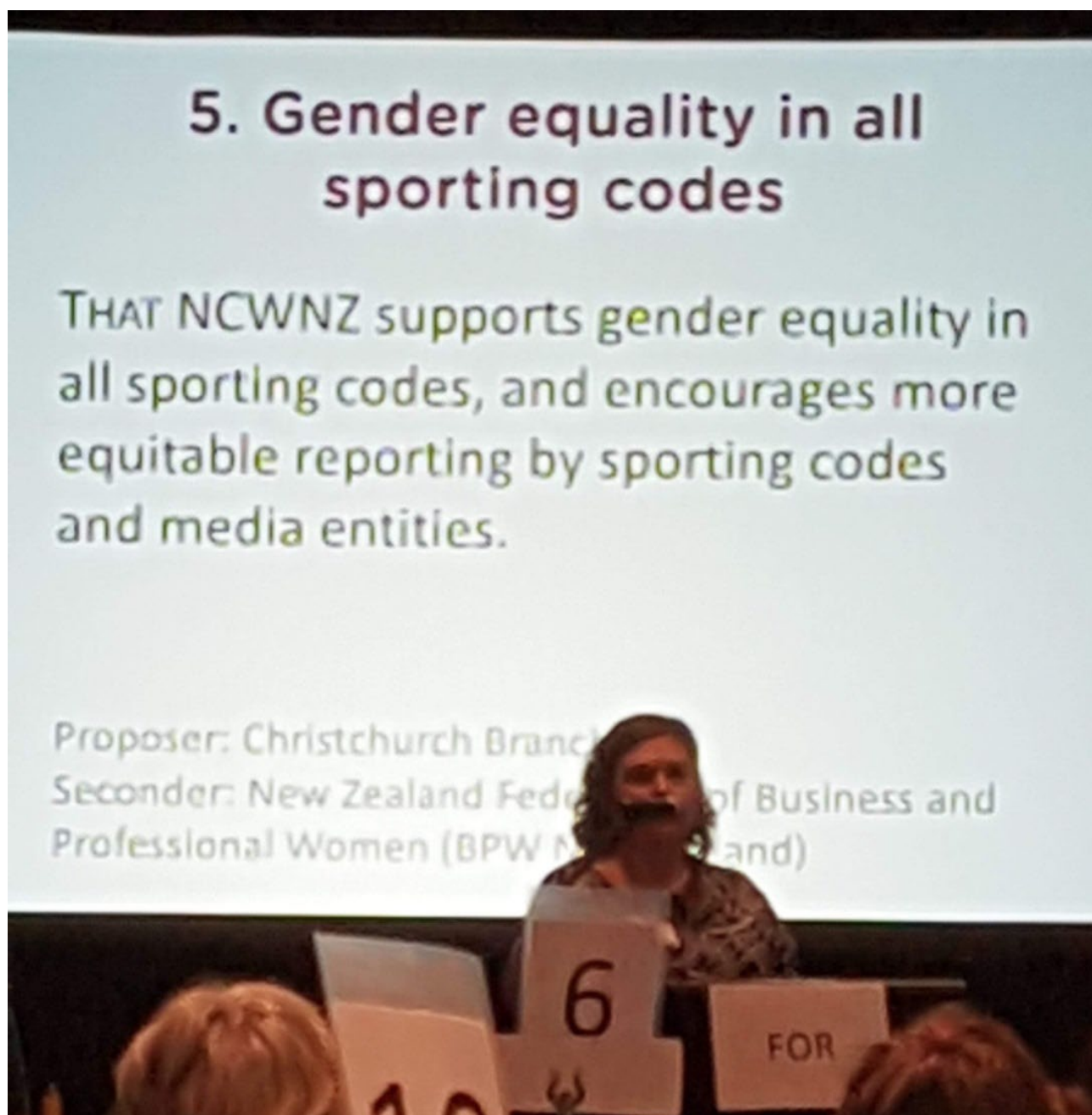
PPTA WOMEN'S NETWORK - WOMEN ORGANISING WOMEN

WRAW chats kit

PPTA is proud to have launched the WRAW chat kit - an organising tool based on one developed by the Victorian Trades Hall Council. A WRAW (Women's Rights at Work) chat is a step by step series of fun, simple activities designed to identify the challenges that we face as women at work and develop a collective agenda for change on the issues that matter.

National Council of Women Conference 2018

PPTA was represented at this conference by regional women's officers Rachel Burnett, Gurpreet Kaur and Freddie Simpson. Rachel reported: "I believe that PPTA's involvement in the NCWNZ is imperative, given how much of the conference centred on the importance of educating both young men and women about women's rights and problematic masculinities. Given the current discussions of pay equity and parental leave amendments in the PPTA, as well as the devaluation of feminised occupations (such as nursing and teaching) in the country, the role of unions in women's networks is imperative."



Domestic Violence Victims' Protection Act

At some point in their life 1 in 3 women and 1 in 7 men are affected by domestic violence. It often follows them to work or to school with some teachers personally affected or witnessing its impact on colleagues, students and parents. This is why PPTA made submissions in support of the Domestic Violence Victims' Protection Act 2018, which came into effect on 1 April 2019.






A pathway to safety

You can now take up to 10 days leave a year to deal with the effects of domestic violence.

Leave

Domestic violence can affect every part of a victim's life. It is important to be able to stay in your job and also have time to sort things out.

You could use this leave to

-  look for a house
-  settle your children in a new school
-  get some counselling
-  attend court proceedings
-  and more

Flexible work

You can also ask for flexible working arrangements.

Changing your routine can help if you're trying to get safe and stay safe.

10


You can talk confidentially to your PPTA field officer about how we can support you.

Where to get help:


WOMEN'S REFUGE
Crisisline 0800 733 843
womensrefuge.org.nz


shinex*
Helpline 0508 744 633
2shine.org.nz


FAMILY VIOLENCE
IT'S NOT OK
0800 456 450
areyouok.org.nz


If it is an emergency
call 111


NEW ZEALAND POST PRIMARY
TEACHERS' ASSOCIATION
TEWHEINGARUA

Contact:
Phone 04 384 9964
enquiries@ppta.org.nz
www.ppta.org.nz

125 years of women's suffrage

125 years ago, in 1893, women in New Zealand won their right to vote after a long hard struggle. When success came in 1893, suffragists continued the campaign for equal pay and equal opportunities; so women could stand for parliament, own land, earn their own income and choose how they wanted to live. PPTA women participated in equali-tea celebrations to mark 125 years of women's suffrage.



The gender pay gap

125 years on and women are still paid less than men right across the workforce. This gender pay gap reduces our ability to provide for ourselves and our families and whānau, and to save for retirement. Unions, including PPTA, looked to the **Equal Pay Amendment Bill** to help address these issues. Perversely, however, the “transitional arrangements” of the Bill, would block our case and require us to begin again under the provisions of the new Act. Equal pay plaintiffs Debra Eno, Lisa Hargreaves and Pam Foyle gave oral evidence to the Education and Workforce Select Committee, making sure their voices were heard about how unfair and unacceptable this would be. Unfortunately the Bill has come back from Select Committee without any changes, as yet, to the transitional provisions.

PPTA MEN'S NETWORK

The PPTA men's network is still in its infancy; however meetings are beginning to be held for members around the country. The focus has been on:

- Developing and maintaining strong communication links for men members within and between regions, national office and the executive
- Increasing the number of male contacts in branches in each region
- Helping to ensure that the only fixed-term contracts that apply to PPTA members are legal ones

- Members knowing their rights in the collective agreements, and encouraging members to attend Mahi Tika training

The men's group also caucus at our major conferences and contribute to conference papers

Join us on the PPTA Men's group closed Facebook page [PPTA Men's Group](#).

PRINCIPALS' REPRESENTATION

The New Zealand Secondary Principals' Council (NZSPC) provides an important voice in the PPTA, giving a perspective that is not always apparent from the classroom, and is an important representative of the voice and interests of secondary principals. The NZSPC meets four times a year and represents the PPTA on numerous reference groups with education sector agencies.

MIDDLE LEADERSHIP ADVISORY COMMITTEE (MLAC)

The Middle Leadership Advisory Committee, formed in 2018, has now met three times. It has identified work on the dean's role as its first priority as the expectations some schools place on deans is a threat to teacher wellbeing. It was decided that PPTA should develop guidelines to inform schools about what is reasonable and appropriate in terms of the scope, tasks, support and remuneration to be associated with the role. The long term objective is to get these guidelines incorporated in the collective agreements.

To inform this work it was felt that more information was needed about how schools are resourcing and supporting deans. A survey was designed and sent out in April asking what is being expected of deans, how many non-contact hours they are receiving to do the job, and the MMAs and/or MUs that accompany the role. There were over 600 responses. We are now in the process of analysing the data and comparing job descriptions from various schools.

Reporting to parents is the next issue that the group would like to investigate.

SUPPORTING MEMBERS IN CHRISTCHURCH AND KAIKOURA

In March 2019 the Christchurch terrorist attack imposed further terrible challenges on Canterbury teachers. Local schools were locked down for several hours with members responsible for student safety and support during this time and subsequently.

PPTA President Jack Boyle along with local executive members Bernie Lee and Jacinta Grice visited affected branches in the weeks following the tragedy while Marie Blackley, branch chair of Cashmere High School, was seconded in as additional field service support through term two. The Ministry of Education also embarked on a review of lockdown processes to improve future school preparedness for such emergencies.

As with the quakes, there will be an on-going impact for members and students for years to come as communities come to terms with the loss of students and family members – and members will have to look out for themselves, each other and their own families whilst caring for students.

MEMBERSHIP EDUCATION

Mahi Tika

Membership education is a critical part of the work of the field service. The Mahi Tika, Health and Safety, and Treaty programmes are designed to equip members with the skills they need in their roles at branch and regional level, whilst also providing additional opportunities for members to

network with colleagues from other branches and regions. The Mahi Tika programme also includes specific courses for Māori and Pasifika teachers.

The PPTA Strategic Plan included reviewing our Membership Education programme and this was implemented over 2018 and 2019. The outcome of this review resulted in significant changes to the Mahi Tika Stage 1 course. This course is now held over two days and uses branch based scenarios to explore issues and to develop solutions. A key resource is the PPTA advice on “It’s About Time”. Feedback from members who have attended the new course has been very positive.

Mahi Tika attendees 1 July 2018 - 30 June 2019

| Stage 1 | Stage 2 | Stage 3 | PCT | Total |
|---------|---------|---------|-----|-------|
| 110 | 92 | 59 | 148 | 409 |



Health & Safety Training

There is still steady demand for health and safety training. PPTA members are training as health and safety representatives directly through WorkSafe Reps (the union-run health and safety training provider) and on WorkSafe Reps courses run by agreement by the PPTA’s own health and safety trainers.

Health and Safety Training Attendees 1 July 2018 - 30 June 2019

| Initial Training | Stage 2 | For Managers | Total |
|------------------|---------|--------------|-------|
| 79 | 37 | 6 | 122 |

Treaty of Waitangi Workshops

Te Mataroa, with field officer support, offers branches a Treaty programme with a specific focus on the application of Treaty principles within the context of secondary education and professional teaching practice. Two workshops were presented in the first half of 2019.

Mauri ora ki te whēnua. The essence of the land

Mauri ora ki te rangi. We acknowledge the sky

Mauri ora ki tātou katoa. To all of us a blessing

Tihei mauri ora! The breath of life!

Employment Relations for Principals

As in previous years, the field service has again provided a professional development opportunity for principals in the form of employment relations workshops. The courses are co-facilitated with NZSTA, and NZSTA are also now funding the venue and catering costs. Over this year there were three courses in Wellington, Christchurch and Western Bay of Plenty, with 20 participants. Bethlehem College also kindly supported a course by providing a venue at no cost.

Activism Hui in Area Schools

At the beginning of 2019 we worked jointly with NZEI to hold Activism hui around the country for PPTA and NZEI members in Area Schools. These hui were jointly developed a facilitated with NZEI in the lead up to the bargaining for the Area Schools Collective agreement.

COMMUNICATIONS

A number of changes to the ways we communicate with our members have been implemented. These include dropping the number of issues of the PPTA News magazine from 11 16-page to six 20-24 page issues per year – based around terms, putting more PPTA News content online and offering an email only service, producing regular email newsletters for member user groups using Campaign Monitor, and a stronger focus on social media.

Email

The negotiator e mail updates pointing to content on the member only side of the PPTA website has been our main form of communication with members through the latest industrial round. We sent out 29 negotiator emails between August 2018 and July 2019 and grew our member email address contacts from 14,266 to 19,041. Our open rates on these ranged from 58% to 76%. According to Campaign Monitor's analytics the average email open rate benchmark for all industries is 17.92% and 20.39% for non-profits.

Social media

In terms of social media, at the time of writing our official Facebook page had grown from 3478 to 5074. We used this page as a means of engaging with the public through targeted paid promotion of our Bring out the Best campaign material (this action was also repeated through the stuff.co.nz website and in movie theatre throughout the country). We also created the PPTA members – bringing out the best private Facebook group for members and staff, which grew from 555 to 2394 members and was exceptionally active during the negotiations round. We also have a fledgling Instagram account which is gaining followers and proving a good window into what the members we follow are doing.

Website

Most of the work we have done on the website this year has been behind the scenes, building a

temporary bridge between the members' side and our database and strengthening various parts as we look to migrate to a new platform. We are in the process of upgrading by moving to Stratum's My Page system, setting up electronic balloting and a mobile application for members. Members have been interacting through our website more than ever before we believe this upgrade will increase member engagement.

TE HUARAHĪ MĀORI MOTUHAKE

Te Huarahi Māori Motuhake has prioritised the issues of recruitment and retention of Māori teachers in schools. An important action has been in strengthening collaborative networks to share the unique challenges faced by Māori teachers and their students. Likewise, through the 24th National Māori Conference in 2018, Weaving the fibres connecting Communities, Tui, tui, tuituia! this provided access to inspirational and professional conversations, and culturally authentic opportunities, to engage in postgraduate forums inclusive of whānau, hapū and iwi development, and collaborative and partnership models created to support learning and improve better relationships. The end result was one of focus on the process of sharing knowledge through inter-generational empowerment.

On the broader political spectrum the raft of issues are ever-present, including the effects of racism within the education system, teachers' understanding of Māori identity, language and culture and access to the wherewithal for enabling Māori success. There is also a strong resonating call for a Māori Education Authority, a fully resourced Māori Education Minister and some support for a Minister of te reo Māori. Karawhiua!

EXTERNAL LINKS

LIAISON WITH OTHER EDUCATION GROUPS AND NETWORKS

The role of the PPTA as a thought leader for secondary education is very important. Because we have built and maintained credibility as the go-to organisation for anything to do with secondary schooling, our ideas get momentum and are spread wider than we can broadcast them ourselves.

Over 2019 the PPTA continued to engage with a range of education sector representative organisations.

NATIONAL EDUCATION LEADERS PARTNERSHIP (NELP)

Since its foundation in 2014 at the instigation of the PPTA, the National Education Leaders Partnership (NELP) has become a fixture on the education landscape, with regular meetings attended by senior officials and government ministers.

The NELP has now expanded to include the ECE sector, and this year has focussed on a number of the changes to the sector, including the Tomorrow's Schools review and the learning support action plan.

The NELP meetings are attended by the PPTA president, usually with PPTA staff support.

INTERNATIONAL UNION LINKS

Internationally, the PPTA maintains strong links with our closest union neighbours, the Australian Education Union (AEU) and the various Australian state unions. PPTA presidents and other office holders are regularly invited to AEU conferences, and AEU president Correna Haythorpe has been a previous guest speaker at the PPTA annual conference. The general secretary meets biannually with all the secretaries of the AEU state and territory branches. The PPTA is also a member of the Australian Curriculum Studies Association (ACSA), which is a useful relationship for discussions about curriculum and assessment issues.

UNIONAID

This year UnionAID celebrated ten years of solidarity with working men and women in the Asia-Pacific region. The year saw the addition of the Mindanao Young Leaders Programme for emerging young leaders from Mindanao, the Philippines, to the already successful young leaders' programmes for East Indonesia and Myanmar.

Successful projects boosted union activism and membership amongst factory workers in Thailand and Bangladeshi garment workers, leading to improved terms and conditions.

The PPTA has committed to supporting UnionAID over the next ten years as it focuses on expanding its work in the Pacific.

COUNCIL OF PACIFIC EDUCATION (COPE)

PPTA plays an active part in the Council of Pacific Education (COPE), and contributes financially to assist COPE with its union and education projects in the Pacific. This year we will be sending a delegation of five members to participate in the COPE Women's Network Training Programme, the 3rd Pacific Teachers Union Youth Leaders Workshop and the COPE Triennial Conference.

**CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH
2019**

The following financial statements were prepared by the Financial Services Manager and audited by BDO Wellington.

NEW ZEALAND POST PRIMARY TEACHERS' ASSOCIATION (INC)

CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 March 2019

New Zealand Post Primary Teachers' Association (Inc)

Statement of Financial Performance

For the year ended 31 March 2019

| National Office 2018 | NZPPTA 2018 | | Note | National Office 2019 | 2019 Budget | NZPPTA 2019 |
|----------------------|-------------------|--|------|----------------------|-------------------|-------------------|
| INCOME | | | | | | |
| 9,897,916 | 9,897,916 | Subscriptions | (9) | 10,518,916 | 9,858,674 | 10,518,916 |
| 192,744 | 218,609 | Interest Income | | 211,674 | 190,000 | 236,391 |
| 78,894 | 78,894 | Health & Safety Training Income | | 57,175 | 95,000 | 57,175 |
| 22,659 | 25,602 | Miscellaneous Income | | 24,780 | 38,000 | 30,235 |
| 870 | 870 | PPTA News Advertising | | 0 | - | 0 |
| 26,087 | 26,087 | Rental of Presidents Flat | | 20,079 | 31,200 | 20,079 |
| 12,272 | 12,272 | Special Interest Conferences | | 14,063 | 19,000 | 14,063 |
| 62,950 | 62,950 | Office Lease Income | | 69,416 | | 69,416 |
| 10,294,392 | 10,323,200 | Total Income | | 10,916,103 | 10,231,874 | 10,946,275 |
| EXPENDITURE | | | | | | |
| 1,536,130 | 1,537,403 | Administration & Finance | (15) | 1,559,833 | 1,548,824 | 1,561,340 |
| 1,522,457 | 1,495,964 | General Secretariat | (15) | 1,602,094 | 1,657,266 | 1,667,016 |
| 385,356 | 385,356 | Maori Activities | (15) | 362,811 | 415,550 | 362,811 |
| 3,907,352 | 3,907,352 | Membership Services | (15) | 4,028,524 | 4,017,850 | 4,028,524 |
| 2,163,721 | 2,163,721 | Policy & Advocacy | (15) | 2,841,893 | 2,396,650 | 2,841,893 |
| 186,300 | 186,379 | Depreciation | (6) | 191,869 | 140,000 | 191,869 |
| - | - | Surplus Staffing Reserve | | 0 | | 0 |
| - | - | Mahi Tika Reserve | | 0 | 5,000 | 0 |
| 9,701,315 | 9,676,175 | Total Expenditure | | 10,587,024 | 10,181,140 | 10,653,453 |
| - | - | Impairment of Presidents Apartment | | 196,454 | - | 196,454 |
| 593,077 | 647,025 | NET SURPLUS BEFORE TAXATION | | 132,625 | 50,734 | 96,368 |
| 60,832 | 60,832 | Tax Expense | (5) | 63,102 | 50,000 | 70,316 |
| 532,245 | 586,193 | SURPLUS FOR YEAR AFTER TAXATION | | 69,523 | 734 | 26,052 |

New Zealand Post Primary Teachers' Association (Inc)

Statement of Changes in Equity

For the year ended 31 March 2019

| National Office 2018 | NZPPTA 2018 | | Note | National Office 2019 | NZPPTA 2019 |
|-------------------------------------|------------------------|--------------------------------------|-------------|-------------------------------------|------------------------|
| <u>6,462,610</u> | <u>7,598,185</u> | Accumulated Funds Start of year | | <u>6,994,855</u> | <u>8,184,378</u> |
| <u>532,245</u> | <u>586,193</u> | Total Comprehensive income/(deficit) | | <u>69,523</u> | <u>26,052</u> |
| <u>6,994,855</u> | <u>8,184,378</u> | Accumulated Funds End of Year | | <u>7,064,378</u> | <u>8,210,430</u> |

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

New Zealand Post Primary Teachers' Association (Inc)

Statement of Financial Position

as at 31 March 2019

| National Office 2018 | NZPPTA 2018 | | Notes | National Office 2019 | NZPPTA 2019 |
|--------------------------------|-------------------------|-----------------------------|-------|----------------------------|-------------------------|
| Current Assets | | | | | |
| 768,405 | 1,216,252 | Cash at Bank | 2 | 839,283 | 1,211,885 |
| 38,926 | 74,524 | Accounts Receivable | 3 | 72,990 | 125,103 |
| 5,798,511 | 6,537,269 | Investments | 7 | 6,241,617 | 7,038,681 |
| 5,142 | 5,142 | Imprest Advances | | 5,142 | 5,142 |
| 0 | 6,830 | Income Tax Receivable | | | 0 |
| <u>313,481</u> | <u>313,481</u> | Other Current Assets | | <u>324,605</u> | <u>324,605</u> |
| <u>6,924,465</u> | <u>8,153,498</u> | | | <u>7,483,637</u> | <u>8,705,416</u> |
| Current Liabilities | | | | | |
| 365,038 | 410,913 | Trade Creditors | | 574,941 | 656,525 |
| 657,503 | 657,503 | Employee Creditors | 4 | 663,485 | 663,485 |
| 147,300 | 147,300 | GST Payable | | 120,508 | 120,508 |
| 473 | - | Income Tax Payable | 5 | 2,424 | 2,424 |
| 36,391 | 36,391 | Lease Payments | 18 | 36,391 | 36,391 |
| <u>67,517</u> | <u>67,517</u> | Other Current Liabilities | | <u>63,746</u> | <u>63,746</u> |
| <u>1,274,222</u> | <u>1,319,624</u> | | | <u>1,461,495</u> | <u>1,543,079</u> |
| <u>5,650,243</u> | <u>6,833,874</u> | | | <u>6,022,142</u> | <u>7,162,337</u> |
| Working Capital | | | | | |
| | | | | <u>6,022,142</u> | <u>7,162,337</u> |
| Non Current Assets | | | | | |
| <u>1,974,164</u> | <u>1,980,056</u> | Property, Plant & Equipment | 6 | <u>1,647,757</u> | <u>1,653,614</u> |
| <u>1,974,164</u> | <u>1,980,056</u> | | | <u>1,647,757</u> | <u>1,653,614</u> |
| Non Current Liabilities | | | | | |
| 103,108 | 103,108 | Lease Payments | 18 | 66,717 | 66,717 |
| <u>526,444</u> | <u>526,444</u> | Employee Creditors | 4 | <u>538,804</u> | <u>538,804</u> |
| <u>629,552</u> | <u>629,552</u> | | | <u>605,521</u> | <u>605,521</u> |
| <u>6,994,855</u> | <u>8,184,378</u> | Net Assets | | <u>7,064,378</u> | <u>8,210,430</u> |
| <i>Represented by</i> | | | | | |
| <u>6,994,855</u> | <u>8,184,378</u> | Accumulated Funds | | <u>7,064,378</u> | <u>8,210,430</u> |

On behalf of the Executive


Michael Stevenson - General Secretary

Date

15 August 2019


Jack Boyle - President

Date

15 August, 2019

New Zealand Post Primary Teachers' Association (Inc)

Statement of Cashflows

For the year ended 31 March 2019

| | 2019 National Office | 2019 NZPPTA | 2018 National Office | 2018 NZPPTA |
|---|----------------------------|-------------------|----------------------------|--------------------|
| Cashflow from Operating Activities | | | | |
| <i>Cash was provided from:</i> | | | | |
| Receipts From Customers | 10,489,206 | 10,472,688 | 10,040,126 | 10,039,849 |
| Other Income Receivd | 185,513 | 190,968 | | |
| Interest received | 211,674 | 236,391 | 192,744 | 218,609 |
| Net GST | - | - | 9,465 | 9,465 |
| | 10,886,393 | 10,900,047 | 10,242,335 | 10,267,923 |
| <i>Cash was applied to:</i> | | | | |
| Payments To Suppliers | 4,352,454 | 4,383,174 | 3,803,906 | 3,773,757 |
| Payments to Employees | 5,888,095 | 5,888,095 | 5,992,561 | 5,992,561 |
| Net GST | 26,793 | 26,793 | 0 | 0 |
| Income Tax Refunded | 61,151 | 61,062 | 54,298 | 61,601 |
| | 10,328,493 | 10,359,124 | 9,850,765 | 9,827,919 |
| Net Cash Inflow/ (Outflow) from Operating Activities | 557,900 | 540,923 | 391,570 | 440,004 |
| Cash Flow From Investing Activities | | | | |
| <i>Cash was provided from:</i> | | | | |
| Sale of Investments | - | - | - | - |
| <i>Cash was applied to:</i> | | | | |
| Purchase of Investments | 443,106 | 501,412 | 996,599 | 1,037,059 |
| Purchase of Fixed Assets | 43,916 | 43,878 | 87,315 | 87,092 |
| | 487,022 | 545,290 | 1,083,914 | 1,124,151 |
| Net Cash Inflow/(Outflow) from Investing Activities | (487,022) | (545,290) | (1,083,914) | (1,124,151) |
| Net Increase/ (Decrease) in Cash Held | 70,878 | (4,367) | (692,344) | (684,147) |
| Opening Bank | 768,405 | 1,216,252 | 1,460,749 | 1,900,399 |
| Closing Bank | 839,283 | 1,211,885 | 768,405 | 1,216,252 |
| Bank Consists of: | | | | |
| Bank of New Zealand Cheque Account | 203,303 | 203,303 | 249,549 | 249,549 |
| Bank of New Zealand Current Account | 13,449 | 13,449 | 13,438 | 13,438 |
| Kiwibank - Current Account | 119,336 | 119,336 | 65,981 | 65,981 |
| Kiwibank Call Account | 503,195 | 503,195 | 439,437 | 439,437 |
| Regional Bank Accounts | - | 372,602 | - | 447,847 |
| Total Cash at Bank | 839,283 | 1,211,885 | 768,405 | 1,216,252 |

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

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 are for New Zealand Post Primary Teachers Association (Inc) which comprise the separately disclosed National Office and the regional financial statements. 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 New Zealand Generally Accepted Accounting Practice ("NZGAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 (Not for Profit) public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

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

The information is presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The following specific accounting policies which materially affect 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 consolidated with the National Office using the purchase method. All significant transactions between Regions and the National Office have been eliminated.

c) Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis, except that Accounts Receivable, Accrued Income, and Trade creditors 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 PBE IPSAS 25, 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 2019

e) Property, Plant & Equipment

Items of property, plant & equipment are stated at cost less accumulated depreciation. Depreciation is calculated on all assets on a straight line basis, 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 Statement of Financial Performance 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 Statement of Financial Performance includes both the current year's provision and any other over or under provision for prior years.

The Organisation's income from members is tax exempt in accordance with the Income Tax Act 2007. Any Income other than this is taxable and is provided on the taxes payable method.

g) Operating Leases

Operating lease payments are included in the Statement of Financial Performance 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) 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.

j) 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 the accounting policies adopted by the Executive for the preparation of the financial statements

k) Revenue Recognition

All income is recognised when earned and is reported in the financial period to which it relates. All revenue transactions are exchange unless otherwise stated.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

l) 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 Statement of Financial Performance

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.

m) Judgements, Estimates and Assumptions

The preparation of financial statements in conformity with NZGAAP 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 NZGAAP 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

There have been no changes in Accounting Policies in the 2019 financial year.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

| | 2019 | 2018 |
|--|------------------|------------------|
| 2 Cash at Bank | | |
| Bank of New Zealand Cheque Account | 203,303 | 249,549 |
| Bank of New Zealand Current Account | 13,449 | 13,438 |
| Kiwibank Current Account | 119,336 | 65,981 |
| Kiwibank Call Accounts | 503,195 | 439,437 |
| Total Cash at Bank at National Office | 839,283 | 768,405 |
| Cash at Bank held by Regions | 372,602 | 447,847 |
| Total Cash at Bank | 1,211,885 | 1,216,252 |

| | | |
|---|----------------|---------------|
| 3 Accounts Receivable | | |
| Balances outstanding | 94,488 | 60,424 |
| Provision for doubtful debts | (21,498) | (21,498) |
| Total Accounts Receivable by National Office | 72,990 | 38,926 |
| Accounts Receivable by Regions | 52,113 | 35,598 |
| Total Accounts Receivable | 125,103 | 74,524 |

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

| | | |
|--------------------------------------|------------------|------------------|
| 4 Employee Creditors | | |
| Annual Leave | 381,572 | 356,775 |
| Long Service Leave | 332,810 | 323,480 |
| Retirement Leave Accrual | 447,078 | 441,252 |
| Other Employee benefits and accruals | 40,829 | 62,441 |
| | 1,202,289 | 1,183,948 |

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

Employee Creditors are disclosed as follows:-

| | | |
|-----------------------|------------------|------------------|
| Current Liability | 663,485 | 657,503 |
| Non-Current Liability | 538,804 | 526,445 |
| | 1,202,289 | 1,183,948 |

| 5 Income Tax | 2019 | 2019 | 2018 | 2018 |
|---|-----------------|---------------|-----------------|---------------|
| | National Office | NZPPTA | National Office | NZPPTA |
| Recognised in the Income Statement | | | | |
| Surplus (deficit) for the year | 52,340 | 8,854 | 593,077 | 647,025 |
| Tax at 28% | 14,655 | 2,479 | 166,062 | 181,167 |
| Permanent and Timing Differences | 48,447 | 67,837 | 105,230 | 120,335 |
| Income Tax Expense | 63,102 | 70,316 | 60,832 | 60,832 |

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

Current Income Tax Payable/(Receivable)

| | | | | |
|---------------------------------|--------------|--------------|------------|----------------|
| Opening Balance | 473 | (6,830) | (6,061) | (6,061) |
| Use of Money Interest | (120) | (120) | (220) | (220) |
| Refunds Received | 9,861 | 9,861 | - | - |
| Tax adjustments | 7,297 | 14,600 | 6,247 | 6,247 |
| Current Taxation | 55,806 | 63,020 | 54,584 | 54,584 |
| Prior Year Final Tax Instalment | - | - | - | - |
| Current Year Tax Paid | (3,626) | (3,626) | 0 | 0 |
| Resident Withholding Tax Paid | (67,267) | (74,481) | (54,077) | (61,380) |
| | 2,424 | 2,424 | 473 | (6,830) |

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

6 Property, Plant & Equipment

| | Cost | Accumulated Depreciation | Impairment | 2019 | |
|---|------------------|-----------------------------|----------------|------------------|----------------------|
| | | | | Book Value | Depreciation 2019 |
| Buildings - Willis Street Premises | 2,260,000 | 877,062 | - | 1,382,938 | 67,800 |
| Buildings - President's Apartment | 302,247 | 105,793 | 196,454 | 0 | 9,067 |
| Leasehold Improvements | 65,848 | 53,974 | - | 11,874 | 3,490 |
| National Office Additions & Alterations | 33,112 | 14,126 | - | 18,986 | 1,745 |
| Computers | 811,386 | 735,028 | - | 76,358 | 56,845 |
| Office Equipment | 294,075 | 289,482 | - | 4,593 | 3,840 |
| Furniture & Fittings | 306,941 | 254,009 | - | 52,932 | 9,656 |
| Fuji Xerox Copiers | 178,923 | 78,848 | - | 100,075 | 39,424 |
| Total National Office | 4,252,532 | 2,408,322 | 196,454 | 1,647,756 | 191,867 |
| Regional - Total | 104,370 | 98,512 | - | 5,858 | 0 |
| Total NZPPTA | 4,356,902 | 2,506,834 | 196,454 | 1,653,614 | 191,867 |

| | Cost | Accumulated Depreciation | Impairment | 2018 | |
|------------------------------------|------------------|-----------------------------|------------|------------------|----------------------|
| | | | | Book Value | Depreciation 2018 |
| Buildings - Willis Street Premises | 2,260,000 | 809,262 | - | 1,450,738 | 67,800 |
| Buildings - President's Apartment | 302,247 | 96,725 | - | 205,522 | 9,067 |
| Leasehold Alterations | 65,848 | 50,484 | - | 15,364 | 4,055 |
| National Office Alterations | 34,203 | 13,472 | - | 20,731 | 997 |
| Computers | 764,180 | 688,558 | - | 75,622 | 49,458 |
| Office Equipment | 294,075 | 285,642 | - | 8,433 | 5,516 |
| Furniture & Fittings | 308,273 | 250,018 | - | 58,255 | 9,983 |
| Fuji Xerox Copiers | 178,923 | 39,424 | - | 139,499 | 39,424 |
| Total National Office | 4,207,749 | 2,233,585 | - | 1,974,164 | 186,300 |
| Regional - Total | 104,404 | 98,512 | - | 5,892 | 79 |
| Total NZPPTA | 4,312,153 | 2,332,097 | - | 1,980,056 | 186,379 |

Reconciliation of Net Book Value

| | Building | | | | | | | Regional Total | Total |
|--|----------------------------|-------------------------|-----------------------|---------------|---------------------|-------------------------|-----------------------|-------------------|------------------|
| | Buildings Willis Street | Presidents Apartment | Office Alterations | Computers | Office Equipment | Furniture & Fittings | Fuji Xerox Copiers | | |
| Net Book Value at 1 April 2018 | 1,450,738 | 205,522 | 36,095 | 75,622 | 8,433 | 58,255 | 139,499 | 5,892 | 1,980,056 |
| Plus Additions | - | - | - | 57,582 | - | 4,333 | - | - | 61,915 |
| Less Disposals | - | - | 1,091 | 10,376 | - | 5,665 | - | 34 | 17,166 |
| Less Depreciation | 67,800 | 9,067 | 5,235 | 56,846 | 3,840 | 9,656 | 39,424 | - | 191,868 |
| Less Impairment | - | 196,455 | - | - | - | - | - | - | 196,455 |
| Plus Depreciation Written back on Disposal | - | - | 1,091 | 10,376 | - | 5,665 | - | - | 17,132 |
| Net Book Value 31 March 2019 | 1,382,938 | 0 | 30,860 | 76,358 | 4,593 | 52,932 | 100,075 | 5,858 | 1,653,614 |

President's Apartment

In the 2016 financial year NZPPTA were advised of a weathertightness problem at the President's Apartment building located at 8 Church Street Wellington. During the year a valuation of the building was undertaken that found after the cost of repairs and earthquake strengthening the building would have a negative value. This combined with the fact that part of the building does not meet earthquake code led to the decision that the value of the building is impaired and the value of the apartment has been written down to zero.

7 Investments

| | 2019 | 2018 |
|---------------------|------------------|------------------|
| Term Deposits | 6,241,617 | 5,798,511 |
| National Office | 6,241,617 | 5,798,511 |
| Regions | 797,064 | 738,758 |
| Total NZPPTA | 7,038,681 | 6,537,269 |

| | 2019 National Office | 2019 NZPPTA | 2018 National Office | 2018 NZPPTA |
|--|----------------------------|----------------|----------------------------|----------------|
|--|----------------------------|----------------|----------------------------|----------------|

Investments are disclosed as follows:-

| | | | | |
|-------------|------------------|------------------|------------------|------------------|
| Current | 6,241,617 | 7,038,681 | 5,798,511 | 6,537,269 |
| Non-Current | - | - | - | - |
| | 6,241,617 | 7,038,681 | 5,798,511 | 6,537,269 |

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 3.40 % to 3.65 %p.a. and have maturity dates ranging from six months to 12 months.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

| 8 Operating Leases | 2019 | 2018 |
|--|------------------|------------------|
| The association has the following operating lease commitments: | | |
| Within one year | 321,167 | 351,303 |
| One to two years | 224,994 | 315,132 |
| Two to five years | 456,674 | 440,461 |
| Over 5 years | 1,139,110 | 1,093,390 |
| | <u>2,141,945</u> | <u>2,200,286</u> |

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 Statement of Financial Performance

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 Kiwibank, and the Bank of New Zealand. Management reduces counterparty, credit and currency risk by spreading its investments amongst reputable financial institutions.

10 Contingent Liabilities

There are no known material contingent liabilities as at 31 March 2019 (2018: nil).

11 Capital Commitments

There are no known capital commitments as at 31 March 2019 (2018 Nil)

12 Key Management Personnel

| | 2019 | 2018 |
|------------------------------|-------------|-------------|
| Full Time Equivalents | | |
| Executive | 2.60 | 2.55 |
| Management Staff | 3.00 | 3.00 |
| Total Remuneration | 717,563 | \$668,345 |

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

13 Financial Instruments Classification

National Office

| | | | 2019 | 2018 |
|----------------------------------|-----------------------|-------------------------------|-----------------------|-----------------------|
| | Loans and Receivables | Liabilities at Amortised Cost | Total Carrying Amount | Total Carrying Amount |
| Assets | | | | |
| Cash and Cash Equivalents | 839,283 | - | 839,283 | 768,405 |
| Investments | 6,241,617 | - | 6,241,617 | 5,798,511 |
| Trade and Other Receivables | 320,991 | - | 320,991 | 291,281 |
| Total Current Assets | 7,401,891 | - | 7,401,891 | 6,858,197 |
| Other Investments | - | - | - | - |
| Total Non-Current Assets | - | - | - | - |
| Total Assets | 7,401,891 | - | 7,401,891 | 6,858,197 |
| Liabilities | | | | |
| Trade and Other Payables | 574,138 | - | 574,138 | 365,038 |
| Total Current Liabilities | 574,138 | - | 574,138 | 365,038 |
| Long Term Other Payables | - | - | - | - |
| Total Liabilities | 574,138 | - | 574,138 | 365,038 |

NZPPTA

| | | | 2019 | 2018 |
|----------------------------------|-----------------------|-------------------------------|-----------------------|-----------------------|
| | Loans and Receivables | Liabilities at Amortised Cost | Total Carrying Amount | Total Carrying Amount |
| Assets | | | | |
| Cash and Cash Equivalents | 1,211,885 | - | 1,211,885 | 1,216,252 |
| Investments | 7,038,681 | - | 7,038,681 | 6,537,269 |
| Trade and Other Receivables | 373,104 | - | 373,104 | 326,879 |
| Total Current Assets | 8,623,670 | - | 8,623,670 | 8,080,400 |
| Other Investments | - | - | - | 600,000 |
| Total Assets | 8,623,670 | - | 8,623,670 | 8,680,400 |
| Liabilities | | | | |
| Trade and Other Payables | 655,723 | - | 655,723 | 410,913 |
| Total Current Liabilities | 655,723 | - | 655,723 | 410,913 |
| Long Term Other Payables | - | - | - | - |
| Total Liabilities | 655,723 | - | 655,723 | 410,913 |

14 Subsequent Events

There were no events subsequent to balance date which materially affected the integrity of these financial statements.

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

15 Detailed Schedule of Expenses

| National Office 2018 | NZPPTA 2018 | | National Office 2019 | Budget 2019 | NZPPTA 2019 |
|--------------------------------|------------------|--------------------------------------|----------------------|------------------|------------------|
| ADMINISTRATION EXPENSES | | | | | |
| 99,766 | 99,766 | Building Expenses | 106,045 | 104,000 | 106,045 |
| 318,758 | 318,758 | General Expenses | 322,957 | 347,000 | 322,957 |
| 122,810 | 122,810 | Information Technology | 110,523 | 118,000 | 110,523 |
| 801,823 | 801,823 | Staff Costs | 832,781 | 809,516 | 832,781 |
| 115,015 | 115,015 | Superannuation | 108,545 | 96,000 | 108,545 |
| 25,504 | 25,504 | Audit Fees-National Office Auditors | 27,524 | 25,000 | 27,524 |
| 52,454 | 52,454 | Education payroll Commission | 51,458 | 49,308 | 51,458 |
| - | 1,273 | Audit Fees Other firms | - | - | 1,507 |
| 1,536,130 | 1,537,403 | TOTAL ADMINISTRATION EXPENSES | 1,559,833 | 1,548,824 | 1,561,340 |
| GENERAL SECRETARIAT | | | | | |
| 157,170 | 157,170 | Annual Conference | 176,228 | 174,500 | 176,228 |
| 194,542 | 194,542 | Executive Expenses | 209,693 | 202,000 | 209,693 |
| 71,773 | 71,773 | General Expenses | 77,718 | 105,000 | 77,718 |
| 266,345 | 266,345 | President's Expenses | 269,055 | 288,240 | 269,055 |
| 2,846 | 2,846 | Special Groups | 3,335 | 5,000 | 3,335 |
| 347,156 | 320,663 | Regional Expenses | 355,283 | 357,200 | 420,205 |
| 248,876 | 248,876 | Staff Costs | 270,962 | 257,001 | 270,962 |
| 22,443 | 22,443 | Superannuation | 39,399 | 31,325 | 39,399 |
| 203 | 203 | Whaea & Kaumatua | 347 | 2,000 | 347 |
| 211,103 | 211,103 | External Relations | 200,074 | 234,500 | 200,074 |
| - | - | Special Projects | - | 500 | - |
| 1,522,457 | 1,495,964 | TOTAL GENERAL SECRETARIAT | 1,602,094 | 1,657,266 | 1,667,016 |
| MAORI ACTIVITIES | | | | | |
| 42,725 | 42,725 | Te Huarahi Huis | 37,180 | 38,500 | 37,180 |
| 0 | 0 | Te Huarahi Conferences | 106 | 11,000 | 106 |
| 6,282 | 6,282 | Te Reo A Rohe | 4,727 | 26,000 | 4,727 |
| 51,036 | 51,036 | Maori Teachers' Conference | 68,014 | 55,000 | 68,014 |
| 6,416 | 6,416 | Maori Teachers' Conference Misc | 7,493 | 6,000 | 7,493 |
| 3,031 | 3,031 | Whaea & Kaumatua | 7,097 | 5,000 | 7,097 |
| 19,573 | 19,573 | Maori Contributions to Key W/P | 6,427 | 10,000 | 6,427 |
| 0 | 0 | Kapa Haka | 200 | 5,000 | 200 |
| 0 | 0 | Conference Calls | 0 | 500 | 0 |
| 38,870 | 38,870 | Nga Manu Korero | 38,420 | 33,500 | 38,420 |
| 187,690 | 187,690 | Staff Costs | 170,438 | 187,750 | 170,438 |
| 26,077 | 26,077 | Superannuation | 21,599 | 24,000 | 21,599 |
| 3,656 | 3,656 | General Expenses | 1,110 | 13,300 | 1,110 |
| 385,356 | 385,356 | TOTAL MAORI ACTIVITIES | 362,811 | 415,550 | 362,811 |
| MEMBERSHIP | | | | | |
| 253,083 | 253,083 | General Expenses | 193,786 | 194,500 | 193,786 |
| 53,415 | 53,415 | Members Legal Representation | 60,583 | 150,000 | 60,583 |
| 2,503,554 | 2,503,554 | Staff Costs | 2,508,799 | 2,557,500 | 2,508,799 |
| 292,985 | 292,985 | Superannuation | 331,923 | 285,000 | 331,923 |
| 264,457 | 264,457 | Training Activities | 332,911 | 292,500 | 332,911 |
| 193,466 | 193,466 | Auckland Field Office | 226,694 | 197,150 | 226,694 |
| 70,500 | 70,500 | Christchurch Field Office | 78,338 | 74,500 | 78,338 |
| 29,991 | 29,991 | Dunedin Field Office | 28,221 | 33,500 | 28,221 |
| 125,886 | 125,886 | Hamilton Field Office | 143,094 | 106,200 | 143,094 |
| 120,014 | 120,014 | Palmerston North Field Office | 124,175 | 127,000 | 124,175 |
| 3,907,352 | 3,907,352 | TOTAL MEMBERSHIP EXPENSES | 4,028,524 | 4,017,850 | 4,028,524 |

New Zealand Post Primary Teachers' Association (Inc)

Notes to the Financial Statements

For the year ended 31 March 2019

| 15 Detailed Schedule of Expenses (Continued) | | | | | |
|--|------------------|------------------------------------|----------------------|-------------------|-------------------|
| National Office 2018 | NZPPTA 2018 | | National Office 2019 | Budget 2019 | NZPPTA 2019 |
| POLICY AND ADVOCACY | | | | | |
| 163,736 | 163,736 | Association Activities | 457,244 | 332,750 | 457,244 |
| 141,174 | 141,174 | Collective Agreement | 263,930 | 212,000 | 263,930 |
| 126,369 | 126,369 | General Expenses | 470,625 | 150,500 | 470,625 |
| 152,743 | 152,743 | Information Services | 145,723 | 173,000 | 145,723 |
| 45,587 | 45,587 | Principals' Council | 56,837 | 39,500 | 56,837 |
| 1,360,400 | 1,360,400 | Staff Costs | 1,281,518 | 1,333,900 | 1,281,518 |
| 173,712 | 173,712 | Superannuation | 166,016 | 155,000 | 166,016 |
| 2,163,721 | 2,163,721 | TOTAL POLICY & ADVOCACY | 2,841,893 | 2,396,650 | 2,841,893 |
| OTHER | | | | | |
| 186,300 | 186,379 | Depreciation Expense | 191,869 | 140,000 | 191,869 |
| - | - | Mahi Tika | - | 5,000 | - |
| - | - | Surplus Staffing Reserve | - | 0 | - |
| 186,300 | 186,379 | | 191,869 | 145,000 | 191,869 |
| 9,701,315 | 9,676,175 | TOTAL EXPENDITURE | 10,587,024 | 10,181,140 | 10,653,453 |

| 16 Lease Expenses | | | | | |
|---|----------------|----------------------|----------------|--|----------------|
| The following lease expenses are included in the in the expenditure categories above: | | | | | |
| 1,255 | 1,255 | Equipment Leases | 946 | | 946 |
| 186,595 | 186,595 | Office Rental | 280,464 | | 280,464 |
| 107,470 | 107,470 | Motor Vehicle Leases | 108,049 | | 108,049 |
| - | - | Printer Leases | - | | - |
| 295,320 | 295,320 | | 389,459 | | 389,459 |

17 Benefit Payments to Staff

During the year \$667,482 was paid in contribution to superannuation schemes for staff. (2018 \$630,232)

18 Finance Leases

During the year NZPPTA entered into a finance lease for photocopiers used at it's offices.

There is no contingent rent, renewal or purchase options, or financial restrictions imposed by this lease.

2019

| | |
|--------------------------|----------------|
| Within one year | 36,391 |
| Within one to five years | 66,717 |
| Over 5 years | - |
| | 103,108 |

19 Related Parties

The NZPPTA is related to the Workers Education Trust through being a member of it's Board of Trustees.

During the year NZPPTA made \$16,603 (2018 \$9,960) of payments to the Workers Education Trust for health and safety training.

The NZPPTA is related to the Education Benevolent Society through being a member of it's Board of Trustees.

NZPPTA received board Attendance fees of \$10,425 (2018 \$13,175) from Education Benevolent Society during the year.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE NEW ZEALAND POST PRIMARY TEACHERS' ASSOCIATION**

Opinion

We have audited the financial statements of New Zealand Post Primary Teachers' Association ("the Association"), which comprise the statement of financial position as at 31 March 2019, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 March 2019, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our firm carries out other assignments for the Association in the area of taxation advice. In addition to this, partners and employees of our firm deal with the abbreviation on normal terms within the ordinary course of trading activities of the business of the abbreviation. The firm has no other relationship with, or interests in, the abbreviation.

Executive Committee's Responsibilities for the Financial Statements

The Executive Committee is responsible on behalf of the Association for the preparation and fair presentation of the financial statements in accordance with PBE Standards RDR, and for such internal control as the Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible on behalf of the Association for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always

detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Executive Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO Wellington Limited
Wellington
New Zealand
15 August 2019