



Education (School Planning and Reporting) Regulations 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 26th day of June 2023

Present:

The Hon Carmel Sepuloni presiding in Council

These regulations are made under section 639 of the Education and Training Act 2020 on the advice and with the consent of the Executive Council.

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Regulations

1 Title

These regulations are the Education (School Planning and Reporting) Regulations 2023.

2 Commencement

These regulations come into force on 1 August 2023.

3 Interpretation

In these regulations, unless the context otherwise requires,—

2022 charter means a board’s charter that is in effect for the 2022 year

Act means the Education and Training Act 2020

annual financial statement means an annual financial statement that a board is required to include in its annual report under section 134(2) of the Act

annual implementation plan means an annual implementation plan described in section 138(1)(b) of the Act and required to be prepared by the board under section 143 of the Act

annual report means an annual report that a board is required to give to the Secretary in accordance with section 134(1)(b) of the Act

annual target means a target included in a board’s annual implementation plan under regulation 9(1)(a)

election year means a year divisible by 3

oranga tamariki action plan has the same meaning as in section 5(1) of the Children’s Act 2014

specified kura board means the board of any of the following:

- (a) a Kura Kaupapa Māori:
- (b) a designated character school with a character that is hapū- or iwi-based or that affiliates with Ngā Kura ā Iwi o Aotearoa:

- (c) a State integrated school with a special character that is hapū- or iwi-based

statement of variance means a statement of variance as defined in section 134(8) of the Act and given by a board to the Secretary in accordance with section 134(1)(a) of the Act

strategic plan means a strategic plan described in section 138(1)(a) of the Act and required to be prepared by a board under section 139 of the Act

students whose needs have not yet been well met includes, without limitation, the following students:

- (a) Māori students:
- (b) Pacific students:
- (c) disabled students:
- (d) students with learning support needs, including gifted and talented students:
- (e) students who are, or are at risk of, not progressing towards or achieving against curriculum expectations:
- (f) students in respect of whom a care or protection order has been made under the Oranga Tamariki Act 1989:
- (g) students in the youth justice system.

4 Transitional, savings, and related provisions

The transitional, savings, and related provisions (if any) set out in Schedule 1 have effect according to their terms.

Strategic plans

5 Timing: preparation of first and subsequent strategic plans

- (1) If a board has a charter in effect for the 2022 year, the board must prepare—
 - (a) the second strategic plan for its school to be effective from 1 January 2024; and
 - (b) its third strategic plan to be effective from 1 January 2026.
- (2) Any other board must prepare—
 - (a) the first strategic plan for its school to be effective from 1 January 2024; and
 - (b) its second strategic plan to be effective from 1 January 2026.
- (3) After the strategic plan referred to in subclause (1)(b) or (2)(b) (whichever is relevant), the board must prepare a strategic plan to be effective from 1 January of every year following an election year or to be effective from an earlier date determined by the Secretary.

6 Timing: submission of strategic plans to Secretary

A board must submit a strategic plan to the Secretary and publish it before 1 March in the year in which the plan takes effect.

7 Content of strategic plans

- (1) A board's strategic plan must include—
- (a) the board's vision for its school:
 - (b) the board's strategic goals, as developed in consultation with the school community, for meeting the board's primary objectives as set out in section 127 of the Act:
 - (c) information relating to how the board has prioritised its strategic goals:
 - (d) information relating to the link between the board's strategic goals and—
 - (i) the statement of national education and learning priorities issued by the Minister under section 5 of the Act; and
 - (ii) any other relevant national education strategies or plans, including Ka Hikitia, the Action Plan for Pacific Education, and the oranga tamariki action plan; and
 - (iii) the foundation curriculum policy statements and national curriculum statements made under section 90 of the Act:
 - (e) the board's strategies for achieving or making progress towards its strategic goals based on the identities, needs, and aspirations of its school community, including, without limitation, strategies for identifying and catering to students whose needs have not yet been well met:
 - (f) the board's strategies for giving effect to Te Tiriti o Waitangi, including strategies for—
 - (i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - (ii) achieving equitable outcomes for Māori students; and
 - (iii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori:
 - (g) information describing the measures, evidence, and processes the board intends to use to evaluate its progress towards achieving the strategic goals.
- (2) In addition, if a board is—
- (a) the board of a Kura Kaupapa Māori, the board may develop strategic goals that reflect Te Aho Matua and local tikanga:
 - (b) a specified kura board that is not the board of a Kura Kaupapa Māori, the board may develop strategic goals that reflect local tikanga.

- (3) If a board is a specified kura board,—
- (a) the requirement in subclause (1)(f) does not apply; and
 - (b) the board’s strategic plan must instead include a general statement about how the kaupapa of the board’s school reflects Te Tiriti o Waitangi.

Annual implementation plans

8 Timing of annual implementation plans

A board must prepare and publish its annual implementation plan for each year before 31 March of that year.

9 Content of annual implementation plans

- (1) A board’s annual implementation plan must include—
- (a) annual targets for each of the board’s strategic goals;
 - (b) the actions the board intends to take to meet the annual targets (**intended actions**);
 - (c) information addressing how the board intends to allocate resources to meet the annual targets;
 - (d) information describing the measures and evidence the board intends to use to evaluate its progress towards achieving the annual targets;
 - (e) information regarding the board’s performance in meeting its annual targets from the previous year and, if relevant, a plan setting out how the board will address any annual targets from the previous year that were not achieved;
 - (f) information regarding the teaching and learning strategies and programmes of the board’s school, with a particular emphasis on literacy and mathematics, and te reo matatini and pāngarau, and including information on how the teaching and learning strategies and programmes will address the needs of students whose needs have not yet been well met;
 - (g) information describing how the annual targets and intended actions will support the board to give effect to Te Tiriti o Waitangi.
- (2) If the board is a specified kura board,—
- (a) the requirement in subclause (1)(g) does not apply; and
 - (b) the board’s annual implementation plan must instead include a general description of how the kaupapa of the kura reflects Te Tiriti o Waitangi.

Annual reports

10 Content of annual reports

- (1) For the purposes of section 134(2) of the Act, a board’s annual report must include—

- (a) an evaluation and analysis in plain language of the school's students' progress and achievement as assessed against expectations across any foundation curriculum policy statements and national curriculum statements issued under section 90 of the Act, and based on good quality assessment or aromatawai information, including an evaluation and analysis in plain language of the progress and achievement of students whose needs have not yet been well met:
 - (b) a report in plain language on how the board has given effect to Te Tiriti o Waitangi, including the progress and achievement of Māori students and the progress made towards making instruction available in tikanga and te reo Māori.
- (2) In subclause (1)(a), **good quality**, in relation to assessment or aromatawai information, means that the information draws on a range of evidence to evaluate the progress and achievement of each student and build a comprehensive picture of that student's learning.

11 Content of annual financial statements

A board must prepare its annual financial statement in accordance with generally accepted accounting practice and include all of the following:

- (a) a statement of the financial position of the board as at its balance date:
- (b) a statement of financial performance reflecting the revenue and expenses of the board for the financial year:
- (c) if required by generally accepted accounting practice, a statement of cash flows reflecting cash flows of the board for the financial year:
- (d) a statement of the commitments of the board as at the balance date:
- (e) a statement of the contingent liabilities of the board as at the balance date:
- (f) a statement of accounting policies:
- (g) any other statements that are necessary to fairly reflect the financial operations of the board for the financial year and its financial position at the end of the financial year:
- (h) any other statements that the Secretary determines in consultation with the Auditor-General:
- (i) in relation to each statement required by paragraphs (a) to (c) and, if appropriate, by paragraph (g), budgeted figures for the financial year:
- (j) in relation to each statement required by paragraphs (a) to (e) and, if appropriate, by paragraph (g), comparative actual figures for the previous financial year.

Compare: 1989 No 80 s 87(3)

*Statements of variance***12 Content of statements of variance**

A board's statement of variance for each year must include the following information:

- (a) the actions the board took in the previous year to achieve its annual targets for that year:
- (b) an evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:
- (c) the reasons for any differences between the outcomes and the annual targets:
- (d) how the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

*Presentation of plans, reports, and statements***13 Presentation of plans, reports, and statements to school communities**

A board must make every effort to ensure that every strategic plan, annual implementation plan, annual report, and statement of variance it produces is presented in a way that is readily understandable for its school community.

Schedule 1

Transitional, savings, and related provisions

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Part 1

Provisions relating to these regulations as made

There are no transitional, savings, or related provisions relating to these regulations as made.

Diana Hawker,
Acting Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 August 2023, provide details relating to several planning and reporting requirements of school boards under the Education and Training Act 2020 (the Act).

Clauses 5 to 7 relate to the strategic plans that boards must prepare in accordance with section 139 of the Act. These clauses set out when boards must prepare their first and subsequent strategic plans, when the plans must be submitted to the Secretary, and the content that should be included in the plans.

Clauses 8 and 9 provide for the timing and content of annual implementation plans, which boards are required to prepare in accordance with section 143 of the Act.

Clause 10 sets out content that boards must include in annual reports that they are required to give to the Secretary in accordance with section 134(1)(b) of the Act. The annual reports must include, in accordance with section 134(2) of the Act, annual financial statements.

Clause 11 sets out content that boards must include in those statements.

Clause 12 sets out content that boards must include in the statements of variance that they are required to give to the Secretary under section 134(1)(a) of the Act.

Clause 13 provides that boards have an obligation to make every effort to ensure that any strategic plan, annual implementation plan, annual report, or statement of variance is presented in a way that is understandable to their school communities.

Regulatory impact statement

The Ministry of Education produced a regulatory impact statement on 22 November 2022 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <https://assets.education.govt.nz/public/Documents/our-work/information-releases/Advice-Seen-by-our-Ministers/October-2022/Regulatory-Impact-Statement-Regulations-for-school-planning-and-reporting.pdf>
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

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These regulations are administered by the Ministry of Education.