

# DRAFT FOR CONSULTATION

## Education (School Planning and Reporting) Regulations 2023

Governor-General

### Order in Council

At Wellington this                      day of                      2023

Present:  
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 [X].

### 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 implementation plan** means an annual implementation plan described in section 138(1)(b) of the Act and prepared by a board in accordance with section 143 of the Act

**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 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 10(1)(a)**

**election year** means a year divisible by 3

**first strategic plan**—

(a) means the first strategic plan for a school that the school’s board is required to prepare; and

(b) despite section 138(3) of the Act, does not include a 2022 charter

**oranga tamariki action plan** has the meaning given by section 5(1) of the Children’s Act 2014

**specified kura board** means the board of a—

- (a) kura kaupapa Māori; or
- (b) designated character school with a character that is hapu or iwi based or that affiliates with Ngā Kura ā Iwi o Aotearoa; or
- (c) State-integrated school with a special character that is hapu or iwi based

**strategic plan** means a strategic plan described in section 138(1)(a) of the Act and prepared by a board in accordance with section 139 of the Act

**statement of variance** means a statement of variance 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.

#### 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) A board must prepare the first strategic plan for its school before 1 January 2024.
- (2) The board must prepare its second strategic plan before 1 January 2026.
- (3) After its second strategic plan, the board must prepare a strategic plan before 1 January of every year following an election year or before 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 following the preparation of the plan.

#### 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 for meeting—
    - (i) the board's primary objectives as set out in section 127 of the Act; and
    - (ii) any other objectives identified by the board, including (if applicable and appropriate) any objectives reflecting Te Aho Matua or local tikanga;
  - (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—

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- (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:
  - (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) ensuring the school's plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
    - (ii) improving the progress and achievement of Māori students; and
    - (iii) making progress towards providing instruction in tikanga 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) 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.
- (3) In this regulation and **regulations 10 and 11, students whose needs have not yet been well met** includes, without limitation, the following students:
- (a) Māori students:
  - (b) Pacific students:
  - (c) students with disabilities:
  - (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 their highest possible standard in educational achievement:
  - (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.

*Annual implementation plans*

**8 Timing of annual implementation plans**

A board must prepare and publish its annual implementation plan before 31 March each 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 foundational learning for the year to 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 its annual targets and intended actions reflect the kaupapa of the board's Kura Kaupapa Māori.

*Annual reports*

**10 Content of annual reports**

In addition to the matters set out in section 134(2) of the Act, a board's annual report must include—

- (a) a report, in plain language, on the student progress and achievement of the board's school for the previous year, including information relating to the progress and achievement of groups of students whose needs have not yet been well met;

- (b) a report 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.

## **11 Content of annual financial statements**

A board must prepare its annual financial statement in accordance with generally accepted accounting practice, audited as required by section 135 of the Act, 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 must detail—

- (a) the actions the board took in the previous year to achieve its annual targets for that year:
- (b) 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.

*Accessibility to school communities*

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

A board must ensure that every strategic plan, annual implementation plan, annual report, or statement of variance it produces is accessible to its school community in the way the plan, report, or statement is written and presented.

**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.

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 [X], provide details relating to several planning and reporting requirements of school boards under the Education and Training Act (the Act).

*Clauses 5 to 8* 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 content and accessibility requirements for 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 and *clause 11* sets out content that boards must include in those statements.

**Education (School Planning and Reporting) Regulations  
2023**

Explanatory note

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*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 ensure that any strategic plan, annual implementation plan, annual report, or statement of variance is written and presented in a way that is accessible to their school communities.

**Regulatory impact statement**

The Ministry of Education produced a regulatory impact statement on 31 August 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—

- [Insert URL link(s) to the RIS on the agency's/agencies' Internet site(s)]
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*:

These regulations are administered by the Ministry of Education.