

Changes to school planning and reporting legislation

Comparison between the Education and Training Act 2020 and Education (School Planning and Reporting) Regulations 2023 and the previous Education Act 1989 and National Administration Guidelines

TOPIC	NEW REQUIREMENTS		OLD REQUIREMENTS		KEY CHANGES
	EDUCATION AND TRAINING ACT 2020	EDUCATION (SCHOOL PLANNING AND REPORTING) REGULATIONS 2023 (MADE UNDER S639 OF THE EDUCATION AND TRAINING ACT 2020)	EDUCATION ACT 1989	NATIONAL ADMINISTRATION GUIDELINES (NAGS)	
BOARD OBJECTIVES	<p>S127 Objectives of boards in governing schools</p> <p>1. A board's primary objectives in governing a school are to ensure that:</p> <ul style="list-style-type: none">a. every student at the school is able to attain their highest possible standard in educational achievement; andb. the school:<ul style="list-style-type: none">i. is a physically and emotionally safe place for all students and staff; andii. gives effect to relevant student rights set out in this Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993; andiii. takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within the school; andc. the school is inclusive of, and caters for, students with differing needs; andd. the school gives effect to Te Tiriti o Waitangi, including by:<ul style="list-style-type: none">i. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; andii. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; andiii. achieving equitable outcomes for Māori students. <p>2. To meet the primary objectives, the board must:</p> <ul style="list-style-type: none">a. have particular regard to the statement of national education and learning priorities issued under section 5; andb. give effect to its obligations in relation to:<ul style="list-style-type: none">i. any foundation curriculum statements, national curriculum statements, and national performance measures; andii. teaching and learning programmes; andiii. monitoring and reporting students' progress; andc. perform its functions and exercise its powers in a way that is financially responsible; andd. if the school is a member of a community of learning that has a community of learning agreement under clause 2 of Schedule 5, comply with its obligations under the agreement; ande. comply with all of its other obligations under this or any other Act.	<p>Regulation 7 Content of strategic plans</p> <p>1. A board's strategic plan must include:</p> <ul style="list-style-type: none">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 Actd. information relating to the link between the board's strategic goals and:<ul style="list-style-type: none">i. the statement of national education and learning priorities issued by the Minister under section 5 of the Act; andii. any other relevant national education strategies or plans, including Ka Hikitia, the Action Plan for Pacific Education, and the oranga tamariki action planiii. the foundation curriculum policy statements and national curriculum statements made under section 90 of the Acte. 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 metf. the board's strategies for giving effect to Te Tiriti o Waitangi, including strategies for:<ul style="list-style-type: none">i. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; andii. achieving equitable outcomes for Māori students; andiii. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori <p>2. If a board is:</p> <ul style="list-style-type: none">a. the board of a kura kaupapa Māori, in addition to the requirement in subclause (1)(b), 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, in addition to the requirement in subclause (1)(b), the board may develop strategic goals that reflect local tikanga.	<p>S5 Board's objectives in governing school</p> <p>1. A board's primary objective in governing the school is to ensure that every student at the school is able to attain his or her highest possible standard in educational achievement.</p> <p>2. To meet the primary objective, the board must:</p> <ul style="list-style-type: none">a. ensure that the school:<ul style="list-style-type: none">i. is a physically and emotionally safe place for all students and staff; andii. is inclusive of and caters for students with differing needs; andb. have particular regard to any statement of National Education and Learning Priorities issued under section 1A; andc. comply with its obligations under sections 60A (in relation to curriculum statements and national performance measures), 61 (in relation to teaching and learning programmes), and 62 (in relation to monitoring of student performance); andd. if the school is a member of a community of learning that has a community of learning agreement under section 72, comply with its obligations under that agreement as a member of that community; ande. comply with all of its other obligations under this or any other Act. <p>S61(3)(a) School charter</p> <p>A school charter must contain the following sections:</p> <ul style="list-style-type: none">a. a section that includes:<ul style="list-style-type: none">ii. the aim of developing, for the school, policies and practices that reflect New Zealand's cultural diversity and the unique position of the Maori culture; andiii. the aim of ensuring that all reasonable steps are taken to provide instruction in tikanga Maori (Maori culture) and te reo Maori (the Maori language) for full-time students whose parents ask for it	<p>NAG1</p> <p>Each board of trustees is required to foster student achievement by providing teaching and learning programmes which incorporate The National Curriculum, as expressed in The New Zealand Curriculum 2007 or Te Marautanga o Aotearoa.</p> <p>NAG1a</p> <p>Develop and implement teaching and learning programmes.</p> <p>NAG1c</p> <p>Through the analysis of good quality assessment information*, identify students and groups of students:</p> <ul style="list-style-type: none">i. who are not progressing and/or achieving;ii. who are at risk of not progressing and/or achieving;iii. who have special needs (including gifted and talented students); andiv. aspects of the curriculum which require particular attention; <p>NAG1d</p> <p>Develop and implement teaching and learning strategies to address the needs of students and aspects of the curriculum identified in (c) above.</p> <p>NAG1e</p> <p>In consultation with the school's Māori community, develop and make known to the school's community policies, plans and targets for improving the progress and achievement of Māori students;</p> <p>NAG2</p> <p>Each board of trustees, with the principal and teaching staff, is required to:</p> <ul style="list-style-type: none">a. develop a strategic plan which documents how they are giving effect to the National Education Guidelines through their policies, plans and programmes, including those for curriculum, aromatawai and/ or assessment, and staff professional development;b. maintain an on-going programme of self-review in relation to the above policies, plans and programmes, including evaluation of good quality assessment information* on student progress and achievement.	<p>The ETA 2020 elevates physical and emotional safety, inclusivity and giving effect to Te Tiriti as primary objectives and is more specific about what giving effect to Te Tiriti must include.</p> <p>Regulations reinforce this by requiring strategic plans to have strategies to address the needs of those underserved by the system and to give effect to Te Tiriti.</p>

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		<p>3. If a board is a specified kura board,:</p> <ul style="list-style-type: none">a. the requirement in subclause (1)(f) does not apply; andb. 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. <p>Regulation 9 Content of annual implementation plans</p> <p>1. A board's annual implementation plan must include:</p> <ul style="list-style-type: none">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. <p>If the board is a specified kura board,:</p> <ul style="list-style-type: none">a. the requirement in subclause (1)(g) does not apply; andb. the board's annual implementation plan must instead include a general description of how the kaupapa of the kura reflects Te Tiriti o Waitangi		<p>NAG5</p> <p>Each board of trustees is also required to:</p> <ul style="list-style-type: none">a. provide a safe physical and emotional environment for students;b. promote healthy food and nutrition for all students;c. comply in full with any legislation currently in force or that may be developed to ensure the safety of students and employees.	
STRATEGIC PLAN -PREPARATION AND SUBMISSION	<p>S139(1) Preparing strategic plan</p> <p>A board must prepare a strategic plan for every 3-year period, or for a shorter period determined by the Secretary, and submit it to the Secretary in accordance with regulations made under section 639.</p> <p>S141 Amending strategic plan</p> <ul style="list-style-type: none">1. A board may amend its strategic plan.2. If the board considers that a proposed amendment to its strategic plan is significant, the board must comply with the requirements of section 139(3) before confirming an amendment.3. The Secretary may require a board to amend its strategic plan. <p>142 Expiry of strategic plan</p> <ul style="list-style-type: none">1. A strategic plan expires 3 years after the plan takes effect.2. However, a 2022 school charter (which is a document that is to be treated as a board's first strategic plan) expires when replaced by a strategic plan adopted in accordance with regulations made under section 639.3. If there is no new plan to replace the expired plan, the expired plan continues to apply for a period approved by the Secretary.	<p>Regulation 5</p> <ul style="list-style-type: none">1. A board must prepare the first strategic plan for its school to be effective from 1 January 2024.2. The board must prepare its second strategic plan to be effective from 1 January 2026.3. After its second strategic plan, 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. <p>Regulation 6</p> <p>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.</p>	<p>S62</p> <ul style="list-style-type: none">1. The board must provide the Secretary with a copy of its first school charter and every updated or amended school charter.2. A school charter must be prepared and updated annually in accordance with national administration guidelines.3. A board must amend its school charter as soon as practicable after it becomes aware of any information contained in the charter that is false or misleading in a material particular.		<p>Effective dates for strategic and annual implementation plans are set in regulations as 1 January (to retain the school year that charters were effective for), dates for specific plans include:</p> <ul style="list-style-type: none">› 1 January 2024 for the first strategic plan under the new regulations.› 1 January 2026 for the second strategic plan under the new regulations.› 1 January of the year following a triennial board election year for all subsequent strategic plans. <p>No change to submission date – the submission date for strategic plans aligns with the previous submission date of charters – 1 March.</p> <p>A board's right to amend their plans has been retained.</p>

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STRATEGIC PLAN - CONSULTATION	<p>S139(3) Preparing strategic Plan</p> <p>In preparing a strategic plan, the board must:</p> <ul style="list-style-type: none">a. consult:<ul style="list-style-type: none">i. the school community; andii. the school's staff; andiii. where appropriate, the school's students; andiv. any other persons required by the regulations; andb. comply with any other regulations relating to the development of strategic plans; andc. in the case of a State integrated school, ensure that the plan reflects the school's special character; andd. in the case of a designated character school, ensure that the plan reflects the school's different character or, in the case of a Kura Kaupapa Māori, its special characteristics. <p>4. In preparing a strategic plan, the board may consult any person, group, or organisation that it thinks fit to consult.</p> <p>Section 10(1) Interpretation</p> <p>school community, in relation to a school, means:</p> <ul style="list-style-type: none">a. the parents, families, and whānau of the school's students; andb. the Māori community associated with the school; andc. any other person, or group of persons, who the board considers is part of the school community for the purposes of the relevant provision		No consultation requirements.	<p>NAG1e</p> <p>In consultation with the school's Māori community, develop and make known to the school's community policies, plans and targets for improving the progress and achievement of Māori students</p>	Boards must now consult with its school community, staff and students when developing its strategic plan. Previously schools only had to consult with their Māori community and only for improving the progress and achievement of Māori students.

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STRATEGIC PLAN - CONTENT	<p>S138 School strategic plan and annual implementation plan</p> <p>1. A board must have the following strategic planning documents for its school</p> <p>a. a strategic plan, for each 3-year period or for a shorter period determined by the Secretary, that sets out the board’s strategy for achieving (or making progress towards achieving) its objectives during that period</p> <p>2. A board must prepare its first strategic plan and annual implementation plan when required by regulations made under section 639 to do so.</p>	<p>Regulation 7 Content of strategic plans</p> <p>1. A board’s strategic plan must include:</p> <p>a. the board’s vision for its school:</p> <p>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:</p> <p>c. information relating to how the board has prioritised its strategic goals:</p> <p>d. information relating to the link between the board’s strategic goals and:</p> <p>i. the statement of national education and learning priorities issued by the Minister under section 5 of the Act; and</p> <p>ii. any other relevant national education strategies or plans, including Ka Hikitia, the Action Plan for Pacific Education, and the oranga tamariki action plan:</p> <p>iii. the foundation curriculum policy statements and national curriculum statements made under section 90 of the Act:</p> <p>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:</p> <p>f. the board’s strategies for giving effect to Te Tiriti o Waitangi, including strategies for:</p> <p>i. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and</p> <p>ii. achieving equitable outcomes for Māori students; and</p> <p>iii. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori:</p> <p>g. information describing the measures, evidence, and processes the board intends to use to evaluate its progress towards achieving the strategic goals:</p> <p>2. If a board is:</p> <p>a. the board of a kura kaupapa Māori, in addition to the requirement in subclause (1)(b), the board may develop strategic goals that reflect Te Aho Matua and local tikanga:</p> <p>b. a specified kura board that is not the board of a kura kaupapa Māori, in addition to the requirement in subclause (1)(b), the board may develop strategic goals that reflect local tikanga.</p>	<p>S61(2)</p> <p>The purpose of a school charter is to establish the mission, aims, objectives, directions, and targets of the board that will give effect to the Government’s national education guidelines and the board’s priorities, and provide a base against which the board’s actual performance can later be assessed.</p> <p>S61(3)(b)</p> <p>A school charter must contain the following sections: a long-term strategic planning section that:</p> <p>i. establishes the board’s aims and purposes; and</p> <p>ii. establishes for the next 3 to 5 years the board’s aims, objectives, directions, and priorities for intended student outcomes, the school’s performance, and use of resources; and</p> <p>iii. includes any aims or objectives that designate the school’s special characteristics or its special character (within the meaning of this Act)</p> <p>S61(4)</p> <p>A school charter must include the board’s aims, objectives, directions, priorities, and targets in the following categories:</p> <p>a. student achievement</p> <p>b. the board’s activities aimed at meeting both general government policy objectives for all schools, being policy objectives set out or referred to in national education guidelines, and specific policy objectives applying to that school</p> <p>S61(5)</p> <p>A school charter must:</p> <p>a. contain all annual or long-term plans the board is required to have or has prepared for its own purposes; or</p> <p>b. contain a summary of each plan or a reference to it.</p>	<p>NAG 1a</p> <p>Each board, through the principal and staff, is required to develop and implement teaching and learning programmes:</p> <p>› to provide all students in years 1–10 with opportunities to progress and achieve for success in all areas of The National Curriculum;</p> <p>› giving priority to student progress and achievement in literacy and numeracy and/or te reo matatini and pāngarau, especially in years 1–8;</p> <p>› giving priority to regular quality physical activity that develops movement skills for all students, especially in years 1–6.</p> <p>NAG1c</p> <p>Through the analysis of good quality assessment information*, identify students and groups of students:</p> <p>i. who are not progressing and/or achieving;</p> <p>ii. who are at risk of not progressing and/or achieving;</p> <p>iii. who have special needs (including gifted and talented students); and</p> <p>iv. aspects of the curriculum which require particular attention;</p> <p>NAG1d</p> <p>Develop and implement teaching and learning strategies to address the needs of students and aspects of the curriculum identified in (c) above.</p> <p>NAG1e</p> <p>In consultation with the school’s Māori community, develop and make known to the school’s community policies, plans and targets for improving the progress and achievement of Māori students;</p> <p>NAG2</p> <p>Each board of trustees, with the principal and teaching staff, is required to:</p> <p>a. develop a strategic plan which documents how they are giving effect to the National Education Guidelines through their policies, plans and programmes, including those for curriculum, aromatawai and/ or assessment, and staff professional development;</p> <p>b. maintain an on-going programme of self-review in relation to the above policies, plans and programmes, including evaluation of good quality assessment information* on student progress and achievement;</p>	<p>Terminology changes – mission, aims, objectives, purposes, directions has been replaced with vision, objectives (meaning the board primary objectives), strategic goals and strategies.</p> <p>Long-term strategic planning section for 3–5 years has been replaced with a standalone 3-year strategic plan (note the first plan under the new framework will be for 2 years). The focus of the strategic plans is to set out the board’s strategy to achieve its primary objectives as set out in section 127 of the Act.</p> <p>Requirements to give effect to the Government’s national education guidelines and board’s priorities has been replaced with giving effect to the National Education and Learning Priorities (NELP) and having strategic goals that meet the board’s primary objectives set out in section 127 of the Act.</p> <p>Requirement for charters to include board’s activities aimed at meeting general government policy objectives has been replaced with linking strategic goals to the NELP and other relevant national education strategies or plans.</p> <p>Strategic plans no longer need to include all other plans the board is required to have.</p> <p>Regulations include a requirement for boards to include in their strategic plans a description of the school’s teaching and learning programmes to give effect to the national curriculum with particular emphasis on literacy and numeracy and/or te reo matatini and pāngarau.</p> <p>The details from NAG1a about student year levels is no longer required.</p> <p>Strategic goals must be based on the identities, needs and aspirations of the school community and cater for students whose needs have not yet been well met. New regulations define students whose needs have not yet been well met.</p> <p>New requirement for strategic plans to include strategics for giving effect to Te Tiriti o Waitangi. Some of this was previously required in the NEGs and NAGs for schools to do but it wasn’t required in charters. The Act also adds more specificity about what is required to give effect to Te Tiriti</p>
	<p>S204(5) Designated character schools</p> <p>The board of a designated character school must ensure,:</p> <p>a. for a Kura Kaupapa Māori, that:</p> <p>i. te reo Māori is the principal language of instruction at the school; and</p> <p>ii. the school operates in accordance with Te Aho Matua:</p> <p>b. for any other type of designated character school, that:</p> <p>i. the aims, purposes, and objectives of the school’s different character are set out in the school’s strategic plan; and</p> <p>ii. the school operates consistently with its different character.</p>				

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	<p>S133 Board’s policies and practices must reflect cultural diversity</p> <p>A board must take all reasonable steps to ensure that the policies and practices for its school reflect New Zealand’s cultural diversity.</p>	<p>3. If a board is a specified kura board,:</p> <ul style="list-style-type: none">a. the requirement in subclause (1)(f) does not apply; andb. 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. <p>4. In this regulation and regulations 10 and 11, students whose needs have not yet been well met includes, without limitation, the following students:</p> <ul style="list-style-type: none">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.			
STRATEGIC PLAN - PUBLICATION	<p>S146 Strategic planning documents to be on Internet site</p> <p>A board must ensure that its strategic plan and annual implementation plan are available to the public on an Internet site maintained by or on behalf of the board.</p>	<p>Regulation 13 Accessibility of plans, reports, and statements to school communities</p> <p>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 a form that is readily understandable.</p>	<p>S63B Board must make copies of school charter available</p> <p>Once a school charter or updated school charter takes effect, the board must make the charter available.</p>		<p>Instead of just making their charter available, boards now need to publish all planning and reporting documents on their website, and they must be accessible in a form that is readily understandable to its school community.</p>

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STRATEGIC PLAN – SECRETARY REVIEW	<p>S140 Secretary may review strategic plan</p> <p>The Secretary may review a strategic plan in accordance with regulations made under section 639.</p> <p>2. After reviewing the strategic plan, the Secretary may direct that the board:</p> <p>a. consider, or further consider, any matter and revise the plan in the light of that consideration; or</p> <p>b. revise the plan as directed by the Secretary.</p> <p>3. If the strategic plan is returned to the board, the board must comply with the Secretary’s directions and then resubmit a revised plan.</p> <p>4. [Repealed]</p> <p>5. If a board fails to comply with the Secretary’s directions, or resubmits a revised strategic plan that still does not meet the requirements of the Act or the regulations, the Secretary may revise the plan and confirm it by giving written notice to the board.</p>		<p>S63A When school charter or updated charter takes effect</p> <p>1. When the Secretary receives a school charter or updated school charter, the Secretary must consider whether the charter has been developed or updated in accordance with the requirements of this Act and the national administration guidelines.</p> <p>2. Unless it takes effect on a different date under subsection (5), a new or updated school charter takes effect on the 25th working day after the date that the Secretary receives it.</p> <p>3. If, before the first or updated school charter takes effect, the Secretary determines that it was not developed or updated in accordance with the Act or is inconsistent with the Act or the national administration guidelines, the Secretary must notify the board of the matters in the school charter to be resolved.</p> <p>4. The Secretary must then negotiate with the board to resolve the matters concerned and, if the board and the Secretary are unable to reach agreement about the content of the school charter or updated school charter, the Secretary may require the board to amend the charter or updated charter.</p> <p>5. If the Secretary issues a notice under subsection (3), the school charter or updated charter takes effect:</p> <p>a. on the date agreed by the Secretary and the board; or</p> <p>b. on the date the Secretary determines to be the commencement date for his or her amendments.</p>		<p>Removal of mandatory requirement for the Secretary to assess charters.</p> <p>Secretary retains the right to review and request changes when required.</p>
ANNUAL IMPLEMENTATION PLAN – PREPARATION AND SUBMISSION	<p>S143 Preparing annual implementation plan</p> <p>1. A board must prepare an annual implementation plan.</p> <p>2. The plan must:</p> <p>a. contain the information required by regulations made under section 639; and</p> <p>b. be prepared in accordance with those regulations.</p> <p>S144 Amending annual implementation plan</p> <p>A board may amend its annual implementation plan.</p>	<p>Regulation 8 Timing of annual implementation plans</p> <p>A board must prepare and publish its annual implementation plan before 31 March each year.</p>	<p>S62 Procedural requirements of preparing or updating school charter</p> <p>1. The board must provide the Secretary with a copy of its first school charter and every updated or amended school charter.</p> <p>2. A school charter must be prepared and updated annually in accordance with national administration guidelines.</p> <p>3. A board must amend its school charter as soon as practicable after it becomes aware of any information contained in the charter that is false or misleading in a material particular.</p>	<p>NAG 7</p> <p>Each board of trustees is required to complete an annual update of the school charter for each school it administers, and provide the Secretary for Education with a copy of the updated school charter before 1 March of the relevant year.</p> <p>Each board of trustees is required to provide a statement providing an analysis of any variance between the school’s performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter at the same time as the updated school charter provided to the Secretary for Education under National Administration Guideline 7</p>	<p>Annual implementation plans do not need to be submitted to the Secretary but do need to be published on the school’s website by 31 March.</p> <p>The board’s statement of variance only needs to be submitted as part of their annual report, it does not need to be submitted with their annual implementation plan.</p>

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ANNUAL IMPLEMENTATION PLAN- CONTENT	<p>S138 School strategic plan and annual implementation plan</p> <ol style="list-style-type: none">A board must have the following strategic planning documents for its school<ol style="list-style-type: none">an annual implementation plan for each year that sets out how the board intends to implement that strategy during the yearA board must prepare its first strategic plan and annual implementation plan when required by regulations made under section 639 to do so. <p>S143 Preparing annual implementation plan</p> <ol style="list-style-type: none">A board must prepare an annual implementation plan.The plan must:<ol style="list-style-type: none">contain the information required by regulations made under section 639; andbe prepared in accordance with those regulations. <p>S133 Board’s policies and practices must reflect cultural diversity</p> <p>A board must take all reasonable steps to ensure that the policies and practices for its school reflect New Zealand’s cultural diversity.</p> <p>S164 Teaching and learning programmes</p> <p>The board of a school must ensure that the school’s principal and staff develop and implement teaching and learning programmes that:</p> <ol style="list-style-type: none">give effect to any foundation curriculum policy statements and national curriculum statements made under section 90; andgive the school’s students access to a nationally and internationally recognised qualifications system.	<p>Regulation 9</p> <ol style="list-style-type: none">A board’s annual implementation plan must include:<ol style="list-style-type: none">annual targets for each of the board’s strategic goals;the actions the board intends to take to meet the annual targets (intended actions);information addressing how the board intends to allocate resources to meet the annual targets;information describing the measures and evidence the board intends to use to evaluate its progress towards achieving the annual targets;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;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, to address the needs of students whose needs have not yet been well met;information describing how the annual targets and intended actions will support the board to give effect to Te Tiriti o Waitangi.If the board is a specified kura board,:<ol style="list-style-type: none">the requirement in subclause (1)(g) does not apply; andthe board’s annual implementation plan must instead include a general description of how the kaupapa of the kura reflects Te Tiriti o Waitangi.	<p>S61(3)(c)</p> <p>A school charter must contain the following sections: an annually updated section that:</p> <ol style="list-style-type: none">establishes for the relevant year the board’s aims, directions, objectives, priorities, and targets relating to intended student outcomes, the school’s performance, and use of resources; andsets targets for the key activities and achievement of objectives for the year. <p>S61(4)</p> <p>A school charter must include the board’s aims, objectives, directions, priorities, and targets in the following categories:</p> <ol style="list-style-type: none">student achievementthe board’s activities aimed at meeting both general government policy objectives for all schools, being policy objectives set out or referred to in national education guidelines, and specific policy objectives applying to that schoolthe management of the school’s and board’s capability, resources, assets, and liabilities, including its human resources, finances, property, and other ownership mattersother matters of interest to the public that the Minister may determine <p>S61(5)</p> <p>A school charter must:</p> <ol style="list-style-type: none">contain all annual or long-term plans the board is required to have or has prepared for its own purposes; orcontain a summary of each plan or a reference to it.	<p>NAG1</p> <p>Each board of trustees is required to foster student achievement by providing teaching and learning programmes which incorporate The National Curriculum, as expressed in The New Zealand Curriculum 2007 or Te Marautanga o Aotearoa.</p> <p>NAG1a</p> <p>Develop and implement teaching and learning programmes:</p> <ol style="list-style-type: none">to provide all students in years 1–10 with opportunities to progress and achieve for success in all areas of The National Curriculum;giving priority to student progress and achievement in literacy and numeracy and/ or te reo matatini and pāngarau, especially in years 1–8;giving priority to regular quality physical activity that develops movement skills for all students, especially in years 1–6; <p>NAG1c</p> <p>Through the analysis of good quality assessment information*, identify students and groups of students:</p> <ol style="list-style-type: none">who are not progressing and/or achieving;who are at risk of not progressing and/or achieving;who have special needs (including gifted and talented students); andaspects of the curriculum which require particular attention; <p>NAG1d</p> <p>Develop and implement teaching and learning strategies to address the needs of students and aspects of the curriculum identified in (c) above</p>	<p>Terminology change from aims, directions, objectives and priorities to targets and actions for each of the strategic goals.</p> <p>New requirements for the annual implementation plan to include:</p> <ul style="list-style-type: none">measures and evidencethe board’s performance from the previous year and how they will address previous targets that were not achievedteaching and learning programmes with a particular emphasis on literacy and mathematics, and te reo matatini and pāngarau, to address the needs of students whose needs have not yet been well methow the annual targets and intended actions will support the board to give effect to Te Tiriti o Waitangi
ANNUAL IMPLEMENTATION PLAN - PUBLICATION	<p>S146 Strategic planning documents to be on Internet site</p> <p>A board must ensure that its strategic plan and annual implementation plan are available to the public on an Internet site maintained by or on behalf of the board.</p>	<p>Regulation 13 Accessibility of plans, reports, and statements to school communities</p> <p>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 a form that is readily understandable.</p>	<p>S63B Board must make copies of school charter available</p> <p>Once a school charter or updated school charter takes effect, the board must make the charter available.</p>		<p>Instead of just making their charter available, boards now need to publish all planning and reporting documents on their website, and they must be accessible in a form that is readily understandable to its school community.</p>

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	EDUCATION AND TRAINING ACT 2020	EDUCATION (SCHOOL PLANNING AND REPORTING) REGULATIONS 2023 (MADE UNDER S639 OF THE EDUCATION AND TRAINING ACT 2020)	EDUCATION ACT 1989	NATIONAL ADMINISTRATION GUIDELINES (NAGS)	
ANNUAL REPORT - PREPARATION AND SUBMISSION	<p>S134(1) Statements of variance and annual reports</p> <p>A board must give the Secretary:</p> <ul style="list-style-type: none">a. a statement of variance by a date fixed by the Secretary each year; andb. an annual report as soon as practicable after the end of each financial year, and no later than a date fixed by the Secretary. <p>S135 Audit</p> <ol style="list-style-type: none">1. A board must submit its annual financial statements to the Auditor-General within 90 days after the end of each financial year.2. The Auditor-General must audit the financial statements and provide an audit report on them to the board. <p>S137(1) Annual financial statements of boards</p> <p>A board must provide its audited annual financial statements to the Secretary no later than 31 May in the year after the previous financial year.</p>	<p>S87(1) Annual reports</p> <p>As soon as is practicable after the end of every financial year, and in any event no later than a day fixed by the Secretary, every board shall give the Secretary an annual report in accordance with this section.</p> <p>S87A Audit</p> <ol style="list-style-type: none">1. Each board must submit its annual financial statements to the Auditor-General within 90 days after the end of each financial year.2. The Auditor-General must audit the financial statements and provide an audit report on them to the board. <p>S87C(1) Annual financial statements of boards</p> <p>A board must provide its audited annual financial statements to the Secretary no later than 31 May in the year after the previous financial year.</p>			No change

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ANNUAL REPORT - CONTENT	<p>S134 Statements of variance and annual reports</p> <p>2. The annual report must contain the following:</p> <p>a. the information required by regulations made under section 639; and</p> <p>b. the board’s annual financial statements; and</p> <p>c. the auditor’s report provided under section 135; and</p> <p>d. in respect of the board or, in the case of a Crown entity group, each Crown entity in the group,;</p> <p>i. the total value of the remuneration (other than compensation and other benefits referred to in subparagraph (v)) paid or payable to the board members in their capacity as board members by the board (or entities in the group) during the financial year; and</p> <p>ii. the total value of the remuneration (other than compensation and other benefits referred to in subparagraph (v)) paid or payable to the committee members in their capacity as committee members by the board (or entities in the group) during the financial year (except that this subparagraph does not apply to board members whose remuneration is disclosed under subparagraph (i)); and</p> <p>iii. the number of employees (other than principals of the school) to whom, during the financial year, remuneration (other than compensation and other benefits referred to in subparagraph (v)) was paid or payable in their capacity as employees, the total value of which is or exceeds \$100,000 per annum, and the number of those employees in brackets of \$10,000; and</p> <p>iv. a report, presented in the manner required by the Minister by notice in the Gazette, on the total remuneration (including benefits, any compensation, ex gratia payments, any other payments, and any other consideration paid or payable in the school principal’s capacity as an employee) paid to a principal of the school; and</p> <p>v. the total value of any compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable; and</p> <p>e. the statement of variance.</p> <p>3. In addition, a board that is a parent in a Crown entity group must, to the extent required to do so by generally accepted accounting practice, prepare consolidated financial statements in relation to the group for that financial year.</p>	<p>Regulation 10 Content of annual reports</p> <p>1. In addition to the matters set out in section 134(2) of the Act, a board’s annual report must include:</p> <p>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.</p> <p>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.</p> <p>2. In this regulation, 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.</p> <p>Regulation 11 Content of annual financial statements</p> <p>Content of annual financial statements</p> <p>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:</p> <p>a. a statement of the financial position of the board as at its balance date</p> <p>b. a statement of financial performance reflecting the revenue and expenses of the board for the financial year</p> <p>c. if required by generally accepted accounting practice, a statement of cash flows reflecting cash flows of the board for the financial year</p> <p>d. a statement of the commitments of the board as at the balance date</p> <p>e. a statement of the contingent liabilities of the board as at the balance date</p> <p>f. a statement of accounting policies</p> <p>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.</p> <p>h. any other statements that the Secretary determines in consultation with the Auditor-General.</p>	<p>S87 Annual reports</p> <p>2. A report given under subsection (1) must include:</p> <p>a. the names of all the board’s elected trustees, appointed trustees, and co-opted trustees; and</p> <p>b. the date on which each trustee goes out of office; and</p> <p>c. the auditor’s report in accordance with section 87A; and</p> <p>ca in respect of the board or, in the case of a Crown entity group, for each Crown entity in the group:</p> <p>i. the total value of the remuneration (other than compensation and other benefits referred to in subparagraph (v)) paid or payable to the trustees in their capacity as trustees from the board (or entities in the group, as the case may be), during that financial year; and</p> <p>ii. the total value of the remuneration (other than compensation, and other benefits referred to in subparagraph (v)) paid or payable to the committee members in their capacity as committee members from the board (or entities in the group, as the case may be) during that financial year (except that this paragraph does not apply to trustees whose remuneration is disclosed under subparagraph (i)); and</p> <p>iii. the number of employees (other than principals of the school) to whom, during the financial year, remuneration (other than compensation and other benefits referred to in subparagraph (v)) was paid or payable in their capacity as employees, the total value of which is or exceeds \$100,000 per annum, and the number of those employees in brackets of \$10,000; and</p> <p>iv. a report, presented in the manner required by the Minister by notice in the Gazette, on the total remuneration (including benefits, any compensation, ex gratia payments, any other payments, and any other consideration paid or payable in the school principal’s capacity as an employee) paid to a principal of the school; and</p> <p>v. the total value of any compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable; and</p> <p>d. the board’s annual financial statements; and</p> <p>e. a statement in which schools provide an analysis of any variance between the school’s performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter:</p>	<p>NAG1b</p> <p>Through the analysis of good quality assessment information*, evaluate the progress and achievement of students, giving priority first to:</p> <p>i. student progress and achievement in literacy and numeracy and/or te reo matatini and pāngarau, especially in years 1–8; and then to:</p> <p>ii. breadth and depth of learning related to the needs, abilities and interests of students, the nature of the school’s curriculum, and the scope of The National Curriculum, as expressed in The New Zealand Curriculum 2007 or Te Marautanga o Aotearoa</p> <p>NAG1c</p> <p>Through the analysis of good quality assessment information*, identify students and groups of students:</p> <p>i. who are not progressing and/or achieving;</p> <p>ii. who are at risk of not progressing and/or achieving;</p> <p>iii. who have special needs (including gifted and talented students); and</p> <p>iv. aspects of the curriculum which require particular attention.</p> <p>NAG2b</p> <p>Each board of trustees, with the principal and teaching staff, is required to maintain an on-going programme of self-review in relation to the above policies, plans and programmes [NAG2a], including evaluation of good quality assessment information* on student progress and achievement.</p> <p>NAG2d</p> <p>Each board of trustees, with the principal and teaching staff, is required to on the basis of good quality assessment information*, report to the school’s community on the progress and achievement of students as a whole and of groups (identified through National Administration Guideline 1(c) above) including the progress and achievement of Māori students against the plans and targets referred to in National Administration Guideline 1(e) above.</p> <p>NAG4b</p> <p>According to legislation on financial and property matters, each board of trustees is also required in particular to:</p> <p>b. monitor and control school expenditure, and ensure that annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989;</p>	<p>Removal of requirement to include names of all the board’s elected trustees, appointed trustees, and co-opted trustees and the date on which each trustee goes out of office.</p> <p>Analysis of variance has been replaced with a statement of variance. Regulations now set out the details of what this needs to include whereas previously legislation did not.</p> <p>No changes to Auditors Report, Crown entity group requirements, financial statements or Kiwisport statement.</p> <p>Evaluation of student progress and achievement was previously required through NAG1b but now this must be included in the annual report and be written as a plain language evaluation and analysis.</p> <p>The report on how the school has given effect to Te Tiriti o Waitangi is a new requirement.</p> <p>The report on the extent of the board’s compliance with its employment policy in its annual report was previously required by section 77A of the State Sector Act 1988 and is now required by section 597 in the Education and Training Act 2020.</p>

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	<p>4. The annual financial statements must be in the form (if any) determined by the Secretary after consultation with the Auditor-General.</p> <p>5. The annual financial statements must be accompanied by a statement of responsibility that complies with section 155 of the Crown Entities Act 2004 but that is signed by the chair of the board and the principal instead of 2 members.</p> <p>6. The requirements of this section and section 135 as to annual financial statements also apply to a Crown entity subsidiary of a board as if the subsidiary were a board and with all necessary modifications.</p> <p>7. The rest of the amendments made to this section by Schedule 6 of the Crown Entities Act 2004 apply as provided in section 198 of that Act.</p> <p>S165 Monitoring of and reporting on student performance</p> <p>The board of a school must ensure that the school's principal and staff monitor and evaluate the performance of the school's students.</p> <p>2. Monitoring and evaluating must include, but is not limited to, monitoring and evaluating the performance of the students in relation to:</p> <p>a. any foundation curriculum policy statements and national curriculum statements made under section 90; and</p> <p>b. any qualifications system referred to in section 164(b) that is offered at the school.</p> <p>3. The board must ensure that information about a student's performance is given to a parent of the student in a timely manner and in a form that is readily understandable.</p> <p>4. The board must report to the Secretary, to its school community, and to parents on the performance of the school's students in accordance with any regulations made under section 639</p>	<p>i. in relation to each statement required by paragraphs (a) to (c) and, if appropriate, by paragraph (g), budgeted figures for the financial year</p> <p>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.</p> <p>Regulation 12 Content of statements of variance</p> <p>A board's statement of variance for each year must include the following information:</p> <p>a. the actions the board took in the previous year to achieve its annual targets for that year:</p> <p>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:</p> <p>c. the reasons for any differences between the outcomes and the annual targets:</p> <p>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.</p>	<p>3. The annual financial statements must be prepared in accordance with generally accepted accounting practice, audited as required by section 87A, and include all of the following:</p> <p>a. a statement of the financial position of the board as at its balance date</p> <p>b. a statement of financial performance reflecting the revenue and expenses of the board for the financial year</p> <p>c. if required by generally accepted accounting practice, a statement of cash flows reflecting cash flows of the board for the financial year:</p> <p>d. a statement of the commitments of the board as at the balance date</p> <p>e. a statement of the contingent liabilities of the board as at the balance date.</p> <p>f. a statement of accounting policies:</p> <p>g. such other statements as 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:</p> <p>h. any other statements that the Secretary determines in consultation with the Auditor-General:</p> <p>i. in relation to each statement required by paragraphs (a) to (c) and, if appropriate, by paragraph (g), budgeted figures for the financial year:</p> <p>j. in relation to each statement required by paragraphs (a) to (c), paragraph (d), and paragraph (e) and, if appropriate, by paragraph (g), comparative actual figures for the previous financial year.</p> <p>3AA. The annual financial statements in the annual report must be in the form (if any) determined by the Secretary after consultation with the Auditor-General.</p> <p>3A. In addition, a board that is a parent in a Crown entity group must, to the extent required to do so by generally accepted accounting practice, prepare consolidated financial statements in relation to the group for that financial year.</p> <p>4. The annual financial statements must be accompanied by a statement of responsibility that complies with section 155 of the Crown Entities Act 2004 but that is signed by the chair of the board and principal instead of 2 members.</p>	<p>NAG8</p> <p>Each board of trustees is required to provide a statement providing an analysis of any variance between the school's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter the same time as the updated school charter provided to the Secretary for Education under National Administration Guideline 7.</p>	

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	<p>S597 General principles</p> <p>1. Every employer in the education service must:</p> <ul style="list-style-type: none">a. operate an employment policy that complies with the principle of being a good employer; andb. make that policy (including the equal employment opportunities programme) available to its employees; andc. ensure its compliance with that policy (including its equal employment opportunities programme) and report in its annual report (if any) on the extent of its compliance. <p>2. In this section, good employer means an employer who operates an employment policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring:</p> <ul style="list-style-type: none">a. good and safe working conditions; andb. an equal employment opportunities programme; andc. the impartial selection of suitably qualified persons for appointment; andd. recognition of:<ul style="list-style-type: none">i. the aims and aspirations of Māori; andii. the employment requirements of Māori; andiii. the need for greater involvement of Māori in the education service; ande. opportunities for the enhancement of the abilities of individual employees; andf. recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups; andg. recognition of the employment requirements of women; andh. recognition of the employment requirements of persons with disabilities.				
ANNUAL REPORT - PUBLICATION	<p>S136 Annual report to be made available</p> <p>A board must ensure that its annual report is available to the public on an Internet site maintained by or on behalf of the board.</p>	<p>Regulation 13 Accessibility of plans, reports, and statements to school communities</p> <p>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 a form that is readily understandable.</p>	<p>S87AB</p> <p>A board must ensure that its annual report is available to the public on an Internet site maintained by or on behalf of the board.</p>		<p>No change to requirement to publish on a website.</p> <p>Annual report now needs to be accessible in a form that is readily understandable by the school community.</p>

* Good quality assessment information draws on a range of evidence to evaluate the progress and achievement of students and build a comprehensive picture of student learning across the curriculum.