

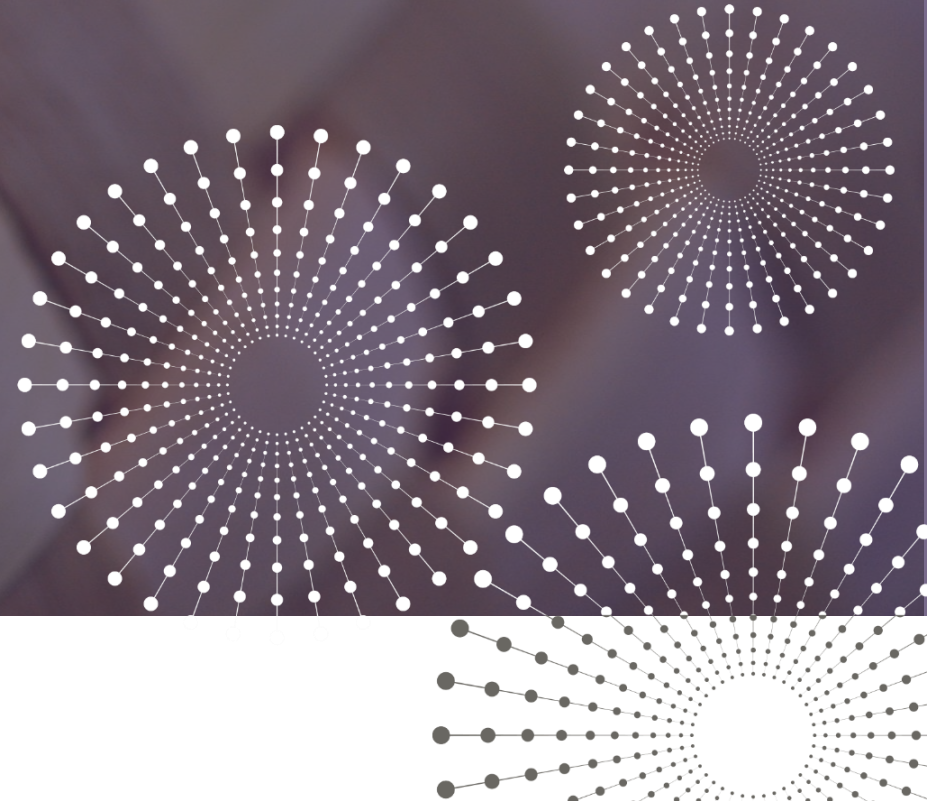
A getting started guide

# Mā te mahi: He Tauira

WORKING DRAFT



December 2024





## About this guide

In December 2024, the External Reporting Board (XRB) released a draft version of [He Tauira](#), the first iteration in the ongoing collaborative development of He Tauira.

Like He Tauira, this guide is a working draft which we intend to update based on ongoing feedback.

He Tauira should be read alongside this guide.

### This guide is intended for those interested in:

- Learning the basics of how to implement He Tauira
- Preparing for reporting using the concepts of He Tauira

## Why use He Tauira



He Tauira aims to enable an entity to reflect upon and communicate its intergenerational impact. It is designed to help entities share the story of the value they create in a meaningful way.



It enables an entity to explain how it links its identity and purpose to its decision making, and then report on its progress towards achieving its aspirations over the short and long term.



This helps to create value through:

- Increased trust and transparency
- Better information for decision making
- Attracting investment
- Maintaining a social licence to operate










## Mā te mahi – getting started

How should an entity go about implementing He Tauira? There is no right or wrong way to get started.

Mā te mahi helps preparers develop a plan to implement He Tauira.

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## Why XRB developed He Taurira

The XRB has become aware of increasing demands for information beyond that provided by conventional financial reporting frameworks, including:

- the ability for an entity to demonstrate and authentically tell their story of value and intergenerational impact
- enabling an entity to demonstrate the impact it is having on current and future generations and to convey this in a way that is unique to Aotearoa New Zealand
- failing to incorporate indigenous perspectives, as frameworks focus on financial transactions, events, and outcomes.

As New Zealand's reporting standard setter, the XRB considered it was important to respond to these growing calls for change.

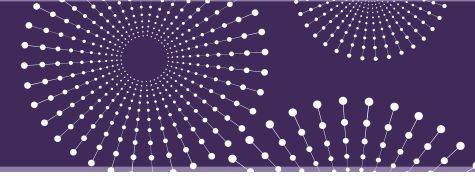
Māori entities have always embodied a holistic approach to decision making and reporting, where the interconnectedness of people, environment, and spirituality guides actions. This profound understanding and respect for the broader impacts of decisions have been woven into the fabric of their existence for centuries.

By formalising these values within a framework, it allows for reporting practices to be more transparent, enhancing how holistic value and intergenerational impact is communicated beyond financial metrics.



# An overview of He Taura

## An intergenerational impact reporting framework



He Taura is a voluntary non-financial reporting framework. It is designed to help a reporting entity to share the stories of the value it creates in a meaningful way for its hunga whaipānga. It aims to provide a process for an entity to explain how it links its identity and purpose to its decision making, and to then report its progress towards achieving its aspirations over the short and long term. The tikanga within He Taura assist in managing the reporting output.

### He Whareniui

He Whareniui (meeting house) is the central metaphor of He Taura. In this framework, the main elements of the whareniui are used as a conceptual metaphor for the elements of reporting.

Effective reporting using He Taura will require an entity to use the interconnected elements.

### Hunga whaipānga

The term 'hunga whaipānga' is intended to encompass all human and non-human parties who have direct or indirect rights or interests in a specific endeavour, decision, or undertaking by the reporting entity, or are otherwise impacted by the activities of an entity.

### Tāhuhu | Aspiration and vision

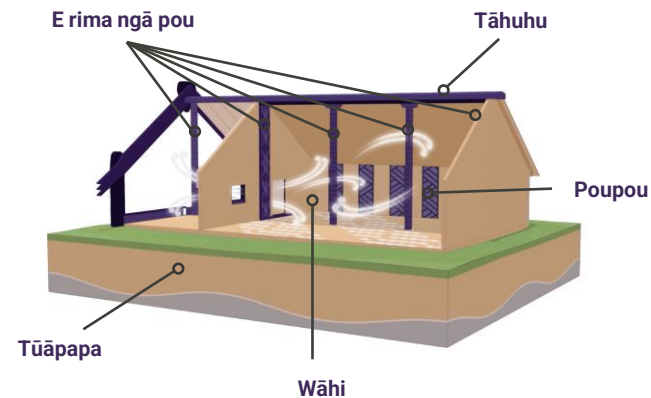
Tāhuhu, acts structurally as the ridgepole for the roof of He Whareniui. It acts as the crown of the whareniui, reaching towards the heavens and embodying the aspirations and dreams of the entity. The tāhuhu is connected to the tūāpapa through the mauri that flows through the interconnected pou tokomanawa.

### Tūāpapa | Identity and purpose

Represents continuous connection with Papatūānuku offering stability, grounding, and a profound interconnectedness with all elements of life, as emphasised by the concept of tauutuutu.

### Poupou | Supporting elements

The poupou offer a dynamic aspect, allowing for flexibility and adaptability for the entity. Poupou are additional supporting pillars, providing entities with a customisable space to express their kaupapa, stories, and values.



### Wāhi | Spaces to transition

The role of the wāhi is to provide a space for the entity to articulate its current position, anticipated opportunities and challenges, and the transition it is undergoing to reach the entity's aspirations and desired outcomes.

### E rima ngā pou | Five focus areas

Pou Tokomanawa are the critical pillars that connect Papatūānuku (encapsulated in the tūāpapa) and Ranginui (encapsulated in the tāhuhu).

The pou tokomanawa represent core elements that each entity must reflect upon, and which together, provide for achievement of positive and sustainable intergenerational impact. Each entity makes these focus areas meaningful in its own way. They are:

**Pou Tuarongo** | **Pou Hononga**  
**Pou Mokopuna** | **Pou Tāhu**  
**Te Tumu**

### Tikanga | Holistic principles

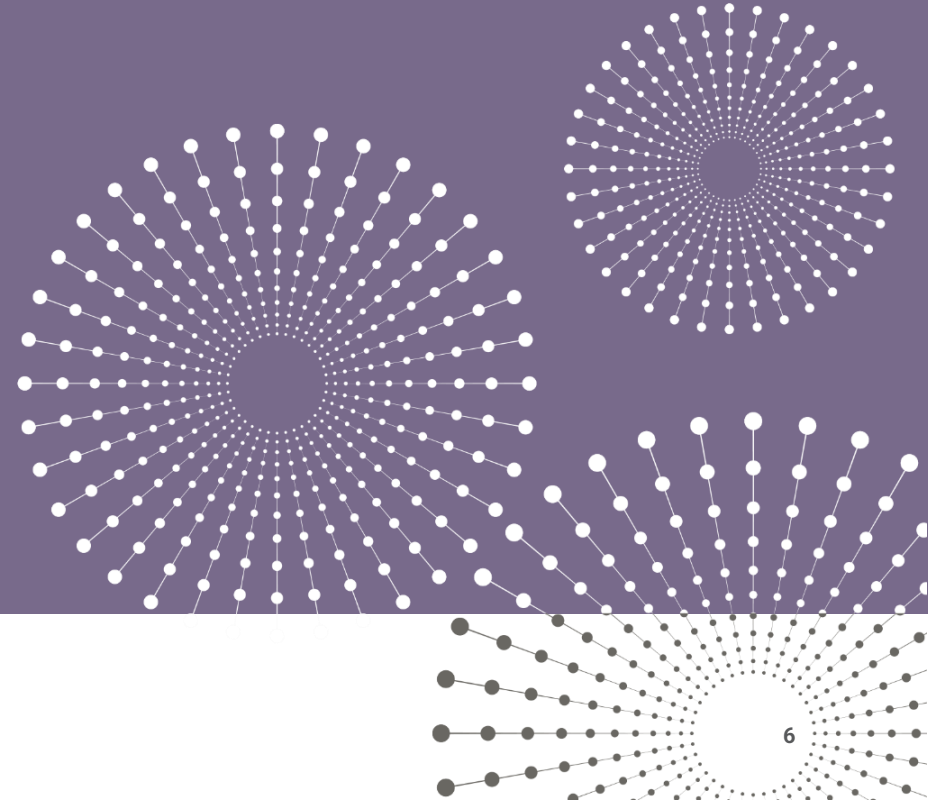
The tikanga were chosen to assist in managing the reporting output. They are intended to guide and direct the thought process when an entity reports using He Taura.

Tika and pono – Tika represents the concept of righteousness, justice, and fairness emphasising acting with integrity, honesty, and ethical conduct in all aspects of life. Pono refers to truthfulness, sincerity, and authenticity, involving being genuine, honest, and sincere in thoughts, words, and actions.

Whaitake – a topic or piece of information is whaitake if it holds substance to the hunga whaipānga.



# Suggested steps to get started





## Step 1: Understand your why and set the foundation

### Understand your why

Page 2 outlined the intended outcomes for entities using He Tauira. But these are generic. The key first step is to think about why using He Tauira might benefit your entity in particular—ask yourself, what are you aiming to achieve specifically through this investment of time and effort?

### Set the foundation

As with any new project or initiative, a few preparatory steps can go a long way to achieving success:

- Secure top-level support
- Ensure sufficient resource is allocated (determine what is needed)
- Have a cross-functional team involved
- Get the rest of the organisation on board



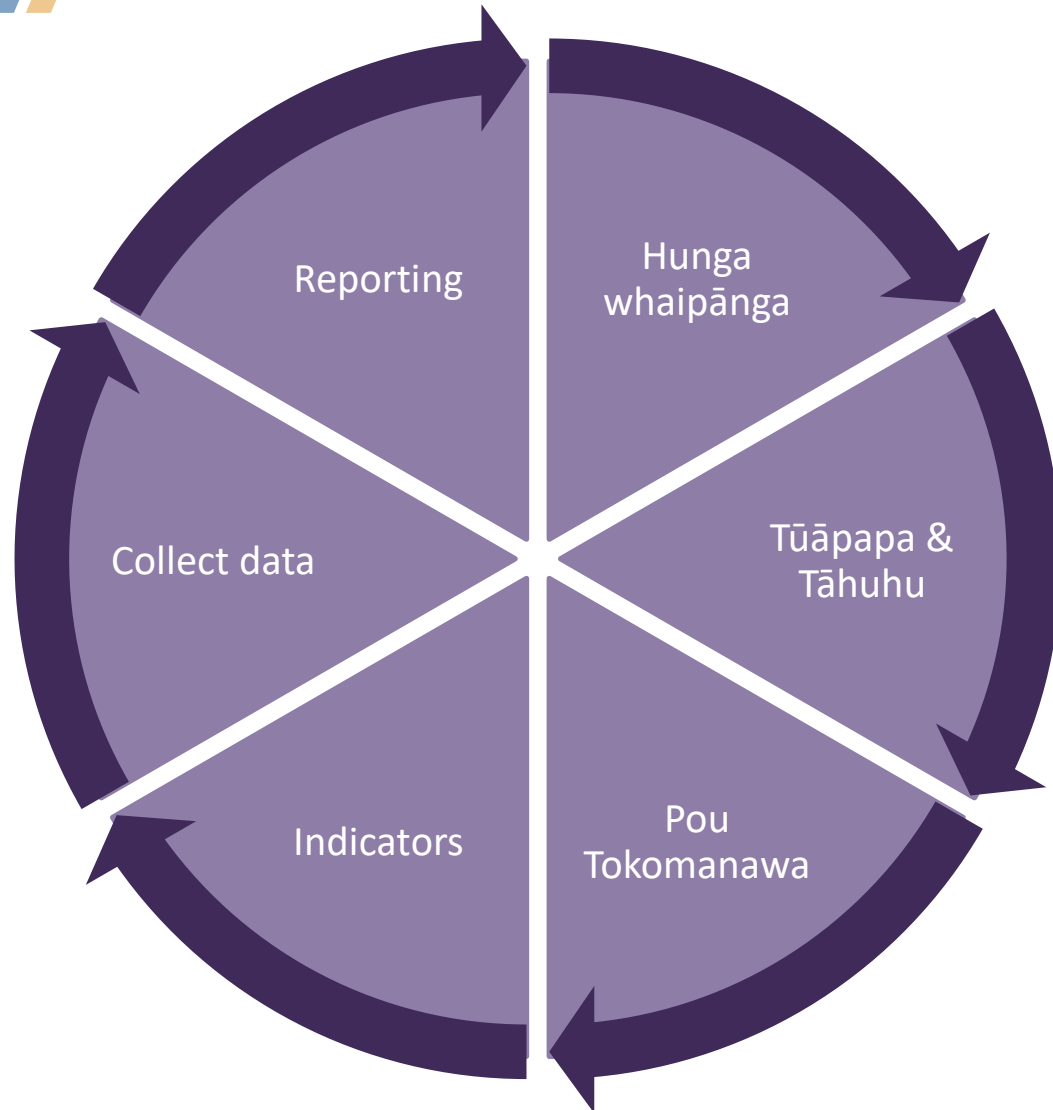
## Step 2: Do a stocktake of where you are today

Taking stock of what you have and where you are at today is a fundamental step and worth taking the time to do well.

The purpose of this step is to collect and define the ways of thinking and information that you already have. This will help you develop an implementation plan.

- **Hunga whaipānga – human and non-human who have direct or indirect rights**
  - Who are your hunga whāipanga?
  - Can you describe them?
- **Tūāpapa – foundation**
  - Does your entity have a purpose?
  - What is it?
- **Tāhuhu – aspiration and vision**
  - Do your entity have an aspiration or vision?
  - What is it?
- **Pou Tuarongo – institutional knowledge**
  - What are your current values?
  - How has institutional memory and historical experience shaped them?
- **Pou Hononga – ecosystem of connections**
  - What are your key relationships with hunga whaipānga?
  - What is the nature of these relationships?
  - How do you manage these connections?
- **Pou Mokopuna – intergenerational impact**
  - What is your intended long-term impact? (what future are you trying to create)
  - How do these align with your tāhuhu?
  - What is your accountability?
- **Pou Tāhu – strategic focus**
  - What is the strategic direction of your entity?
  - What is the governance of your entity?
  - How is your strategy implemented?
  - What is your business model?
  - How do you manage risk?
- **Te Tumu – external interaction**
  - What are the external factors that influence how you operate?
  - How do you interact with the external environment?
- **Poupou – supporting elements**
  - Do you have additional kaupapa which are important?
- **Wāhi – spaces to transition**
  - What is your reporting period?
  - What was committed to in this period?
  - What metrics do you use?
  - What is your baseline?
  - How do you show progress?
- **Existing reporting**
  - What reporting processes do you use?
  - What frameworks do you use?
  - How might He Taurira interact with this existing reporting?





### Step 3: Get started

Based on the results of your stocktake, make a start applying He Taurira. Start with what you have and aim to improve over time. It may take several years to implement and entities will learn by doing.

- Identify your **hunga whaipānga** and engage with them to understand their expectations and perspectives on your entity's intergenerational impact
- Identify your entity's **tūāpapa and tāhuhu**. How does your purpose, identity and aspirations align with the components of He Taurira
- Consider where the **pou tokomanawa** appear in your entity and how they are expressed
- Select the **indicators** and measures that will best illustrate progress towards your tāhuhu
- Collect and analyse **data** and information that show your performance for the period
- Using the concepts in He Taurira, prepare and present **reporting** that communicates your intergenerational impact to your hunga whaipānga.
- Review and improve. It is expected that an entity would frequently review hunga whaipānga, indicators, data collection and reporting, while tūāpapa, tāhuhu and the pou tokomanawa would need updating less frequently.

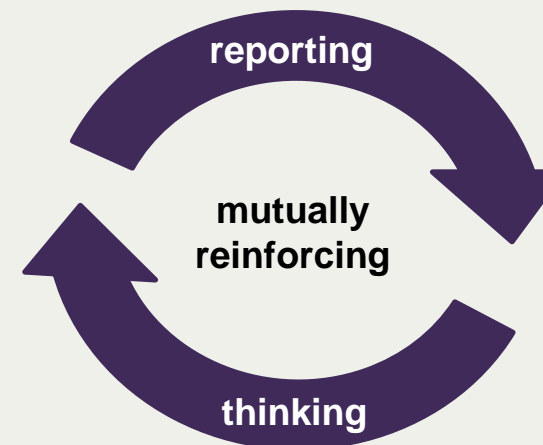
When making decisions about these actions, refer to the tikanga and core conceptual elements of He Taurira to guide your way.

## Preparing and presenting reporting

Using the concepts in He Tauira, prepare and present reporting that communicates your intergenerational impact to your hunga whaipānga

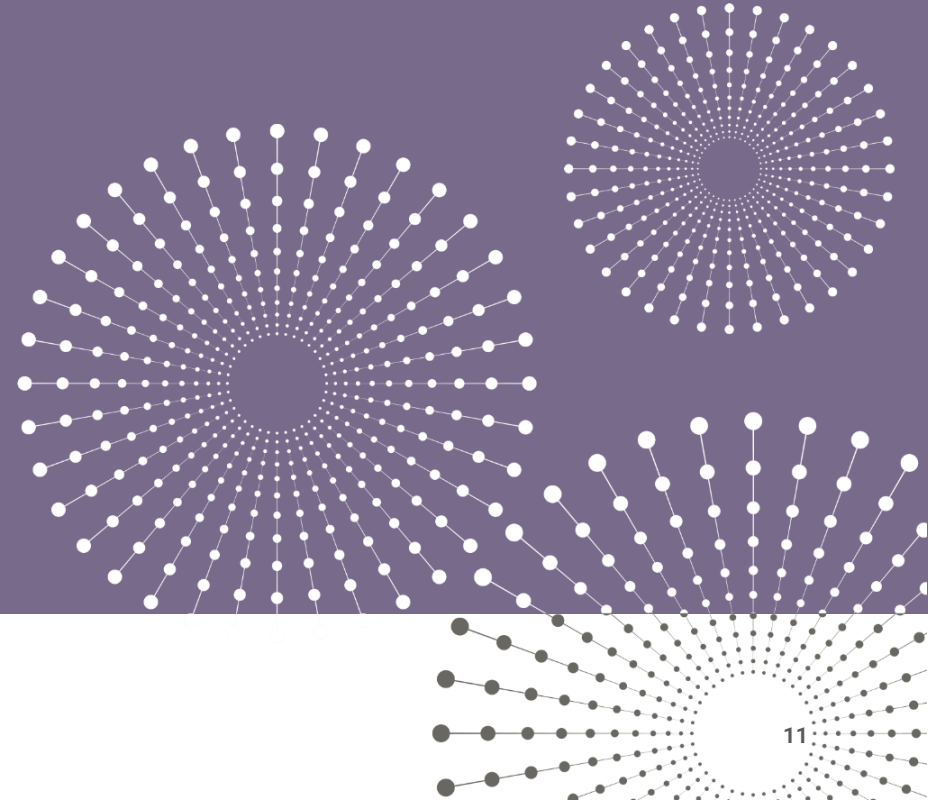
- Use the He Wharehenui metaphor, in line with the tikanga of He Tauira to guide your reporting. For example, you may want to include the following:
  - Explain your entity's purpose, identity, aspirations, and values.
  - A summary of your hunga whaipānga and how you engaged with them to understand their expectations and perspectives on your entity's intergenerational impact.
  - How your business model and strategy align with your purpose and vision.
  - Your entity's performance against the aspirations and values, supported by your indicators and measures.
  - How you are balancing the resource allocation between generations.
  - How you interact with the external environment and what is the impact of this interaction.

- Organise and synthesise the data and information that you have. As much as possible ensure this is a coherent and comprehensive narrative that tells the story of your entity's intergenerational impact.
- Choose the format and the medium that best suit your purpose and your audience for presenting reporting. For example, you can use a written document, a video, a website, a dashboard, or a combination.





# Feedback from our trial entities





## Summary of the trial

The draft framework is being trialled with a group of Māori reporting entities alongside their regular reporting processes. The aim is to refine He Tauria, evaluate its usability and practical applicability, and identify enhancements for future users. An interim report on the trial's progress will be published in 2025.

### Entities trialling He Tauria



ĀTIHAU-WHANGANUI  
INCORPORATION  
TOI TU TE WHENUA



TAUHARA NORTH  
No. 2 TRUST



Ngāti Awa Group Holdings Ltd



TE WAKA PUPURI PUTEA



### Entities providing additional testing



Te Rūnanga o NGĀI TAHU



## Examples of getting started

Our trial entities shared some of their experiences of getting started applying He Tauira:

We completed the stocktake and then decided to start by applying the framework to a specific initiative that we have underway

We won't land it this time, as we are trying to change our way of thinking.

Useful to have a framework to test against.

Our first output was the strategic plan and aligning it to the framework.

Provided an opportunity to have really honest and confronting conversations that are difficult. Having questions that someone else wrote to guide the discussion was helpful.

Need to stage-gate your implementation and iterate as you go.

I have been dedicating 1-2 hours per week to working through this. I think it is important to learn from this framework and to share the learnings within the team.

Make sure you have a clear sense of your entity's purpose and desired outcomes. Then work out how you will go about sharing your progress, how you make decisions, what decisions were made, and what will come in subsequent annual reports.

My Board wanted me to use He Tauira as a test to see gaps.

It has sparked intense discussions on the articulation of our tūāpapa within our entity as a starting point. We had to get our Board over the line, then shared with our owners and expect a huge debate at the AGM.

We have looked at how the wharenuī and e rima ngā pou align with our strategy. It might help us to articulate our decision making in economic, social, environment and cultural areas.



## Hunga whaipānga

In this framework, the term 'hunga whaipānga' replaces the more common term 'stakeholders,' encompassing all human and non-human parties with rights or interests, or who are impacted by the activities of an entity. Trial entities felt that identifying hunga whaipānga was crucial.

When it came to non-human parties, it flicked a switch. It made us think about te taiao, our awa, our moana and our maunga.

Make sure that each of the hunga whaipānga are clearly engaged in the conversation. This is really important before heading deeper into the concepts of He Tauria.

People need to see themselves in the reporting.

Our focus has been on uri (descendants).

You can't over-emphasise hunga whaipānga. Thinking about this caused us to move our tūpuna to the front and the Board to the back of our report. Our whānau are key hunga whaipānga and the Board are in service of them.

We started with a big list of hunga whaipānga, and then segmented into three distinct categories:

- Those that give us legal license (for example our owners)
- Those that give us commercial license (for example, the bank)
- Those who give us social license (for example, our whānau)

We found this exercise valuable for clarifying our thinking.

We centred people in the middle of our exercise. We see people as being an integral part of the environment.



## Tūāpapa and tāhuhu

For an entity using He Tauira, the tūāpapa should be recognised as the very essence and purpose of the entity. An entity's purpose is the foundation of why it exists, and this guides the development of its moemoeā or aspirations and vision. Both the tūāpapa and tāhuhu play essential roles in defining an entity's strategy as it links everyone together to focus on a shared outcome.

The questions require clarity on our purpose. We need to have clarity on this to do the rest.

Tūāpapa is a 60-year story on which we are building the future, aligning whakapapa at the foundation of where we are today. The lens is a very sophisticated Te Ao Māori lens. Unless we talk about it every day, we will wrestle with it. Over time, it will be a useful tool to enhance conversations.

Reviewing our purpose has highlighted the clash of shareholdings versus benefiting the whole whānau as equals. This has not been an issue while we have been making good returns but low returns have caused these issues to surface.

The overarching vision is that whenua is the main way to connect from the past to the present, emphasizing that the whenua is enduring and that people will be connected as a strategic asset.



## Wāhi

This area requires an entity to articulate its current position, anticipated challenges and the transition to reach aspirations and desired outcomes.

Wāhi is underpinned by the principles, encouraging you to lean into areas of lower maturity, or challenges and risks.

It's challenging to build a story that is future-focused while committing to those outcomes.

I was thinking of reporting on the classification of assets in terms of how they are aligned with our strategy.

We used the wāhi concept to explain to a kaumatua that current land use is for future restoration, aligning assets with strategy.

What does values-based investing look like for your entity?

There is a competitive edge and a different view between internal and external partners and competitors





## Impact on existing reporting

We are having to transform our annual report to match this framework, so we have chunked the implementation down.

Everyone is from the land at the end of the day. So we must address impacts on the land.

Based on our experience with implementation this year we've created a brief for our plan for next year.

We are thinking about how to help some of our whānau understand the financial statements. This will help them to understand how the decisions fit in.

We are trying to find a middle ground in terms of meeting Te Ao Māori and not alienating stakeholders, taking people on a journey, and focusing communication in a meaningful way. We will have to think about how to use this in a wider context outside of our major reporting elements.

Having considered the information needs of some of our hunga whaipānga we are now reporting monthly via a video.

We are moving to more reporting throughout the year, as opposed to AGM focus. Which is currently very westernised, corporate view. Ideally we should be reporting quarterly. Social media channels - different ways of communicating. Annual report is favoured to those who are well informed financially.

They want to see someone real - they want to see a face and they are averse to a glossy report.

The framework has helped us push transparency in reporting. Tika and pono means that you need to report both the positive and negative impacts and outcomes.

Social media can be good for showing what is working as our whānau are interested in people talking and getting a snapshot of progress without having to read the annual report. This has had great engagement.



## The value of He Tauira

Our trial entities shared some of the value they are seeing from starting to apply the He Tauira framework:

When using the International <IR> framework for reporting, we disconnected the risks and challenges, and how we plan to get there, splitting everything out. He Tauira enables us to weave it together more seamlessly and integrate our stories better.

He Tauira provides an opportunity to be more holistic in business reporting, empowering more people.

If you are thinking about commercial return, what else do your stakeholders want to know?

He Tauira has driven much broader conversations than we used to be having. Brings out a diversity of views around the business, not just financial. Ngāti Awa avenue for reconnecting the iwi to some of the assets that they wouldn't have the opportunity to do so, if they didn't have the commercial assets. Cultural connection to a cultural asset - for some of them this is priceless.

The advantage of He Tauira is that it is not a template. Templates lend themselves to tick box exercises which don't involve critical thinking. This ensures the output is meaningful to each organisation. It will take longer to adopt but it will be authentic.

External people are more interested in the strategy, forward looking aspects. Not the operational stuff.



## The value of He Taurira

Our trial entities shared some of the value they are seeing from starting to apply the He Taurira framework:

He Taurira encourages transparency about what is challenging and the resources needed to move from today to tomorrow. However, there is a tension with the financial results, as at the end of the day, the results matter.

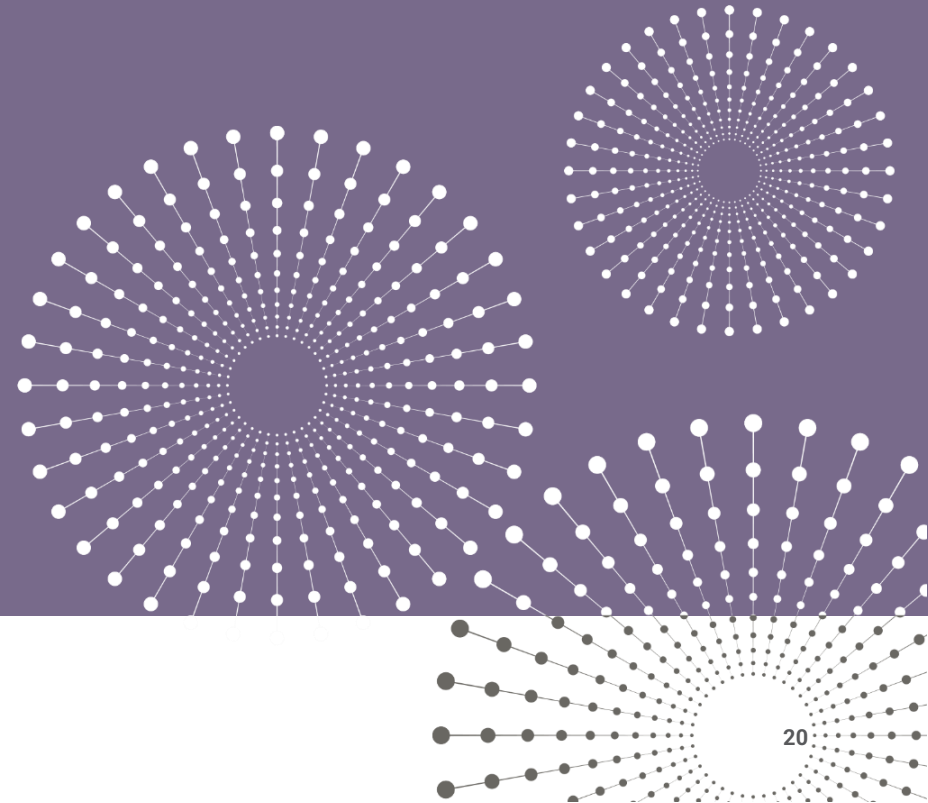
He Taurira will become increasingly useful as it is embedded into our regular activities. It still feels like early days, and communication is an important part of how we move forward. We are not all that good at communicating in the same way, so hopefully, this will help make our communication more meaningful and succinct.

There is interest in seeing whether there is transformation in financial and non-financials, and the resources needed to generate those outcomes.

This has made us consider how we can make our financial reporting more relevant. We know we have to provide this information but it is not our main focus. We are using the financials as an addendum, highlighting key aspects that you can track year after year from performance point of view and that signal where the entity is going and what decisions need to be.



# Other information which might be useful





## Other information which might be useful

### Hautū waka

- [Hautū Waka](#) is a navigational framework rooted in mātauranga Māori and can be used as a tool to help us navigate complexity.

### Framework for integrated decision making

- The Beta Framework for [Integrated Decision-making](#) outlines seven essential steps that, when followed, can help organisations of all sizes integrate the value of all four capitals into their decision-making processes.

### Contact the team

- Contact us ([sustainability@xrb.govt.nz](mailto:sustainability@xrb.govt.nz)) at any point

### The Impact Initiative toolkit for social enterprise

- The Impact Initiative is a partnership between the Department of Internal Affairs and the Ākina Foundation. The [toolkit](#) is a range of guides, checklist and other resources to help social enterprises start and grow their impact. Some of these are highlighted below.
  - [Choosing impact indicators](#) – this tool allows an organisation to work through and identify an indicator plan for each key outcome on its indicator model.
  - [Impact model canvas](#) – this uses the Theory of Change Methodology to help sketch your intended positive impact

### Theory of change

- This resource is from the Ministry of Education. [A Theory of Change](#) sets out how and why a desired change is expected to come about. It is a roadmap to help you get from here to where you want to go. It sets out why a planned activity will lead to an intended result and explain the underlying rationale.



## Other information which might be useful

### GRI sustainability reporting standards

- [Global Reporting Initiative standards](#) cover topics that range from biodiversity to tax, waste to emissions, diversity and equality to health and safety. The GRI Standards enable any organisation to understand and report on their impacts on the economy, environment and people.

### IFRS® sustainability standards

- [IFRS® sustainability standards](#) are designed to provide investors with information on an organisation's sustainability and climate-related risks and opportunities.

### Dynamic Adaptive Pathways Planning (DAPP)

- The Dynamic Adaptive Pathways Planning (DAPP) approach is an assessment tool for developing adaptation options. It helps decision makers consider the conditions under which policies will fail to reduce risks, and provides stress-test options using plausible socioeconomic scenarios of the future.
  - [Deep South Challenge ran a project](#) focused on flood and sea level rise management. They analysed flood frequency and sea-level rise scenarios, and looked at socio-economic scenarios for New Zealand. Together, these enabled definition of socially acceptable decision triggers, enabling decision makers to move towards sustainable, climate-resilient decision pathways.
  - This approach was first developed in the Netherlands and this [website](#) provides a useful summary