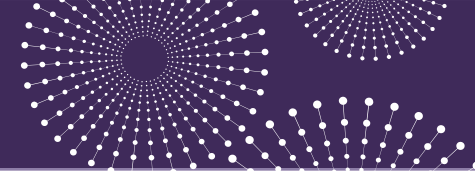


# An overview of He Taurira

## An intergenerational impact reporting framework



He Taurira 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 Taurira assist in managing the reporting output.

### He Wharenui

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

Effective reporting using He Taurira 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

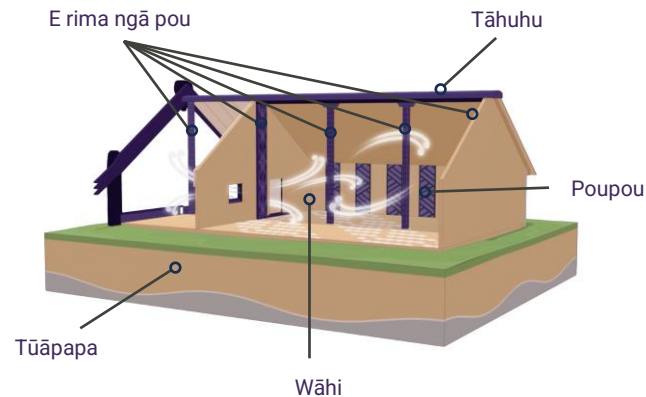
Tāhuhu, acts structurally as the ridgepole for the roof of He Wharenui. It acts as the crown of the wharenui, reaching towards the heavens and embodying the aspirations and dreams of the entity. The tāhuhu is connected to the tūāpapa through the mauri that flows through the interconnected pou tokomanawa.

### 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 Taurira.

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.