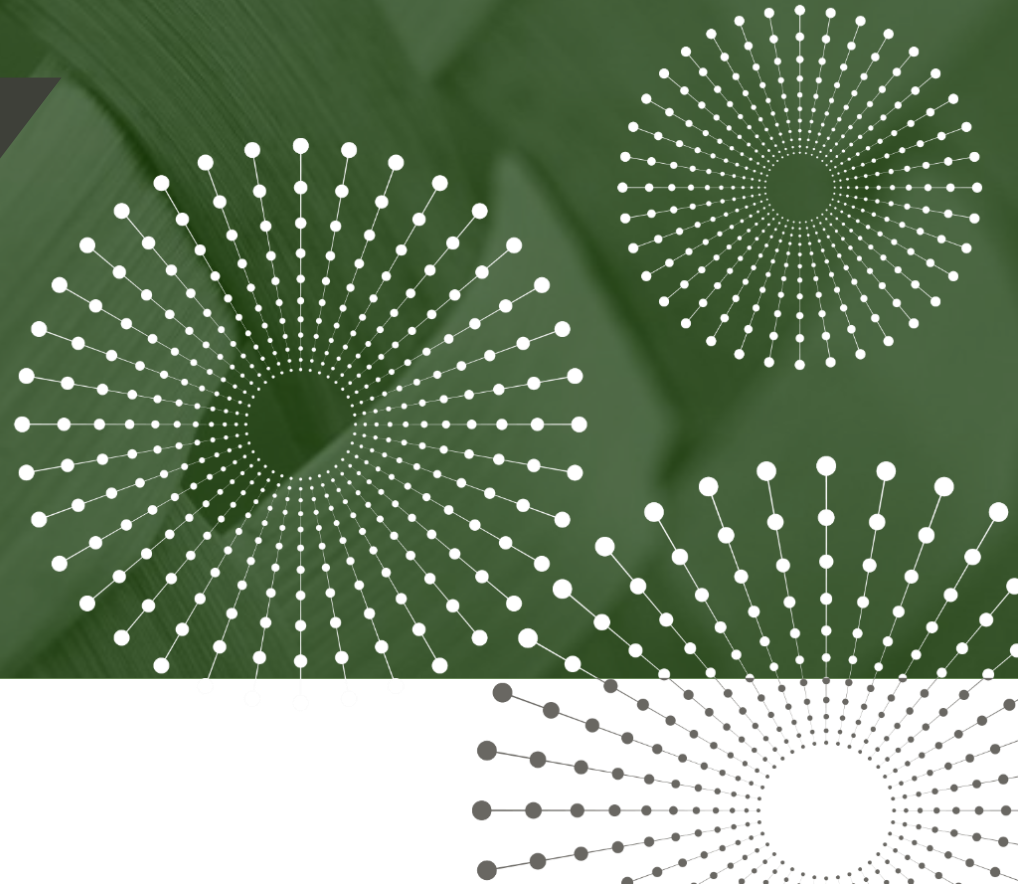




Mā te mahi

A how-to guide for getting started with He Taurira

October 2025



This guide will help you get started with He Tauira

This guide is designed to be read alongside He Tauira. It will help you to:

- Learn the basics of how to implement He Tauira
- Prepare for reporting using the concepts of He Tauira
- Understand the practical application and benefits of He Tauira through case studies.

The content and anonymised case studies in this guide have been informed by practical experience through a 12-month trial of He Tauira.

More information on the trial and links to other helpful information such as how to select appropriate metrics or undertake a theory of change are available on the [XRB website](#).

We welcome feedback on He Tauira and Mā te mahi

Please connect with us at Sustainability@xrb.govt.nz

What is He Tauira?



He Tauira is a conceptual reporting framework that aims to enable an entity to reflect upon and communicate its intergenerational impact in a way that is meaningful for it and its hunga whaipānga.



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.



An entity is not expected to publish a He Tauira report. Instead, the entity is encouraged to apply the concepts from He Tauira and to evolve reporting over time. It is about being responsive to your hunga whaipānga, providing relevant and timely reporting.

He Tauira relationship to other frameworks

There are other local and international reporting frameworks and standards available. He Tauira offers a uniquely Aotearoa New Zealand perspective for intergenerational impact reporting.

For more information on how He Tauira relates to other reporting frameworks please visit the [XRB website](#)

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A quick reference guide to the concepts and principles

He Taura is a voluntary conceptual reporting framework. It is designed to help a reporting entity communicate its impact 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 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.

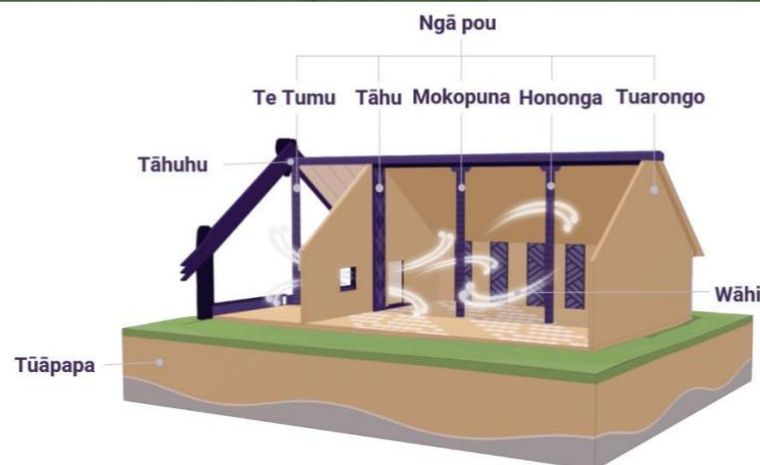
He Taura uses a central metaphor of a meeting house, He Whareniui. The main elements are used as a structured and visual metaphor for the elements of reporting.

Tāhuhu | Aspiration and vision

An entity's purpose guides its vision. Both the Tūāpapa and Tāhuhu help to shape an entity's strategy

Tūāpapa | Identity and purpose

This is the very essence and purpose of the entity. It reflects an entity's 'why'



Wāhi | Spaces to transition

Wāhi serves as transitional spaces where entities articulate their current positions, challenges and transitions necessary to achieve strategic goals

Te Tumu | Interaction with the external world

Reciprocal external interactions (economic, social, political, technological etc)

Pou Tāhu | Strategic focus

Strategy, values, leadership, risk management

Pou Mokopuna | Intergenerational impact

Understanding how actions today impact on future generations

Pou Hononga | Ecosystem of connections

Current connections and relationships, roles, responsibilities and accountabilities, reciprocity

Pou Tuarongo | Institutional knowledge

Experience and institutional memory to shape values, vision and strategy. It represents the past

Hunga whaipānga | Human and non-human parties

Encompasses 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

Tikanga | Holistic reporting principles

Tika: righteousness, justice, fairness, integrity, honesty, and ethical conduct

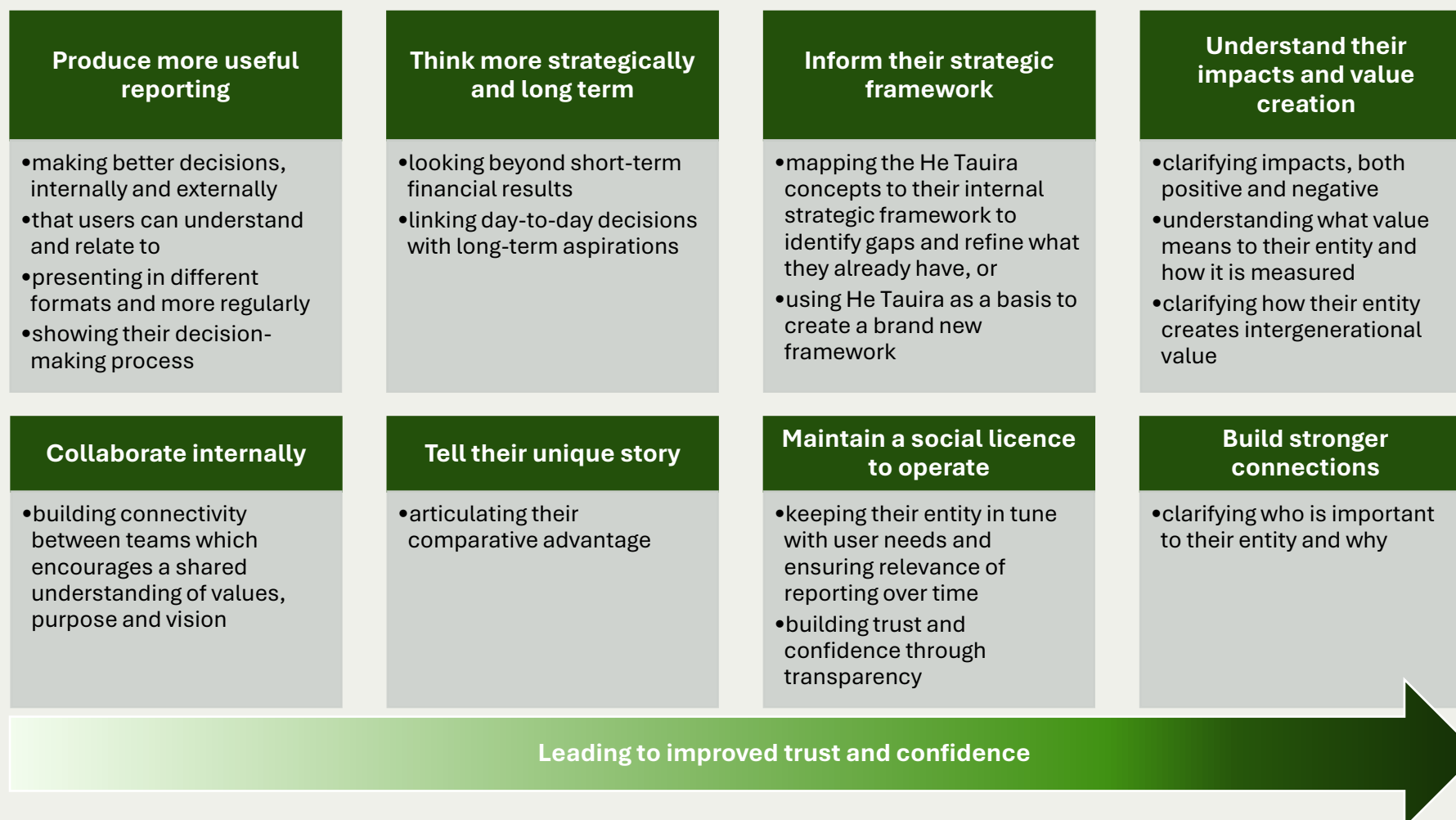
Pono: truthfulness, sincerity, authenticity, honesty and genuineness

Whaitake: materiality, relevance, substance

Benefits of applying He Taurira

He Taurira provides an opportunity to consider holistic and integrated thinking in strategy, decision making and reporting. All entities that participated in the trial spoke of the benefits of applying He Taurira.

By exploring the concepts and the prompts for reporting, He Taurira helped entities to:



There are benefits, no matter where you start

Getting started with He Tauira is a flexible process designed to meet your entity where it is at – whether you already have established non-financial reporting frameworks and strategies, or are starting from scratch. He Tauira is a voluntary conceptual reporting framework that supports robust non-financial disclosure, helping an entity to understand and communicate the intergenerational impact and interconnectedness of its activities. Regardless of your current approach, applying He Tauira can add value by complementing existing frameworks, identifying gaps and opportunities for improvement, and guiding strategic development. You are encouraged to tailor your implementation to your own context, scaling ambition appropriately and taking pragmatic steps – starting small if helpful, and expanding as capacity allows. This guide provides a pathway for using He Tauira, ensuring that you find what works best for your entity and hunga whaipānga.

Beginning with an existing non-financial reporting framework

If your entity already has an established non-financial reporting framework, you can use He Tauira to enhance and complement your current approach. Start by mapping your existing framework against the principles of He Tauira to identify any gaps or areas for further development, particularly regarding the intergenerational impact and interconnectedness of your activities. Applying He Tauira alongside your current frameworks provides an opportunity to review and improve your reporting, ensuring that you capture a more holistic picture of your entity's broader impacts. This is a flexible, voluntary process, so you can integrate He Tauira at your own pace and in a way that adds value to your existing reporting practices. You are not required to publish a He Tauira report; instead, use the framework as a tool to inform and strengthen your ongoing disclosure and strategy development.

Beginning with or without an existing strategy

He Tauira has proven to be a useful strategic revision tool for entities. Therefore, it is helpful whether your entity has an existing strategy or not. If you have a strategy, is it still effective or does it need to be revisited? Depending on the answer, this will influence how much time and effort is required.

If you are starting your strategy development process you could refer to He Tauira to create a complete and holistic strategy and reporting framework. You are encouraged to do this in a way that is relevant to you and your hunga whaipānga.

If you have a more mature and effective strategy, you could refer to He Tauira as a stocktake exercise, mapping your existing strategy to He Tauira to identify gaps and areas that may need more focus. In this case, the thinking within He Tauira can complement and be woven into existing strategies rather than replace them.

Case study i – build relationships and useful reporting

In this case study, the use of He Taura encouraged an evolution in the entity's reporting to increase the connection with a sub-set of hunga whaipānga (human and non-human parties) which had the benefit of increased trust and confidence.

Situation

- The entity's current reporting was not resonating with important audiences nor was it telling the entity's full story of impact and value creation
- Existing reporting was not fit-for-purpose for key users such as service recipients who focus less on the financial performance of the entity
- Reporting for other users such as investors or providers of capital met the minimum requirements for compliance but it could be argued, the reporting is too focused on outputs rather than impact and value creation

Task

- Referencing the concepts of purpose (**tūāpapa**), human and non-human parties (**hunga whaipānga**), relevance (**whaitake**) and relationships (**pou hononga**), confirm why the entity exists, who it is here to serve and why, and what the reporting needs of hunga whaipānga are

Action

- The entity undertook an outreach programme to gather insights on user needs from its hunga whaipānga including "on the ground" at the service delivery level and interagency strategic level
- The entity encouraged more holistic conversations with funders and lenders around the wider benefits of its work, and what more useful reporting might look like

Result

- He Taura led to more relevant and meaningful reporting (**whaitake**). The entity is now releasing regular videos about its performance and decision making, engaging in different ways to build trust and confidence
- Lenders and funders are now more aware of the entity's short- and long-term impacts and value creation and are open to considering these in their decisions for capital allocation
- The entity itself shared its unique story of comparative advantage in ways that are meaningful to different users
- The entity is building closer relationships with hunga whaipānga built on trust and reciprocity (**tauutuutu**)

Case study ii – use He Tauira to build on an existing strategic framework

In this case study, the application of He Tauira has resulted in a strategy that is informed by and connected to the entity's past and future and is agreed by all.

Situation

- The entity has been successfully operating under a long-term strategy for a number of years
- The strategy is due to be revised/updated

Task

- Use He Tauira and Mā te mahi to help shape and drive conversations for the updated strategy

Action

- The entity mapped the concepts and principles from He Tauira with its existing strategy to identify strengths and gaps
- Using the prompts for reporting within He Tauira and stocktake (below), the leadership team challenged themselves to consider how well the existing strategy (**tāhu**) stacks up against and aligns to the entity's aspiration (**tāhuhu**) and purpose (**tūāpapa**)

Result

- The entity concluded that it already considers the concepts of He Tauira but decided to expand its existing definitions of institutional knowledge (**pou tuarongo**), intergenerational thinking (**pou mokopuna**) and human and non-human parties (**hunga whaipānga**) to think longer term and more holistically
- This also led to more reporting on historical events that have shaped the entity and how the entity is thinking about its impact on future generations and the environment
- The entity's strategy is now more connected to its past and future, supporting more holistic decision making.

1. Orientation: understand context and goals

Understand where the entity has come from, where it is at now and where it wants to go. Ask yourself, what are you aiming to achieve specifically through this investment of time and effort?

Preparation: understand context, current state and reporting objectives

Before embarking on using He Tauira, it is useful to begin with some inward reflection of your entity. Assessing where you are in maturity and business cycle is crucial for developing effective strategy and reporting. Understanding your context helps you identify both existing drivers and future opportunities or risks, providing a foundation for strategic decisions and accurate reporting.

This pre-assessment can help to clarify the issues and choices ahead, and highlight external factors to consider. For example, if you are in a growth phase you may be considering investment whereas if you are going through a retraction phase you may be considering divestment. Each of these has very different short- and long-term commercial and social impacts, and the reporting and engagement will reflect these differences.

Linking this reflection to reporting is critical, as effective reporting should capture both the rationale behind your decisions and the anticipated impacts (commercial, social, and environmental) on your entity and stakeholders.

Integrating these insights into your reporting promotes transparency, aligns internal and external expectations, and builds trust with stakeholders by addressing their interests within the broader system. Regular reflection in reporting ensures disclosures capture the reasoning behind decisions and their expected commercial, social, and environmental impacts, and ensures you are considering if your reporting is still relevant.

An understanding of the following questions will help you to prepare before you embark on your next steps such as a stocktake.

Current state and goals

- What are the major challenges facing you?
- What has led you to where you are now?
- What is motivating you to consider using He Tauira now?
- Are you open to change or seeking to validate your current approach?
- What are your hopes and fears about this process?
- How prepared are you to have challenging or uncomfortable conversations?
- What does success look like?

With reference to your existing reporting

- What reporting processes do you use?
- What frameworks do you use?
- How might He Tauira interact with this existing reporting?
- What lessons have you learned from previous change or reporting initiatives?
- How might He Tauira interact with this existing reporting?

Stocktake: He Tauira and your entity

This 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 step is a strategic discussion that should be undertaken with key decision makers across your entity.

Interrogation of the following questions can also highlight areas of misalignment. For example, is there a shared understanding both within the entity and with *hunga whaipānga* on the entity's purpose and aspirations? Does your reporting help *hunga whaipānga* understand how your decisions contribute towards that vision?

Below is a list of starter questions to get the thinking and conversations going. Refer to the prompts for reporting within He Tauira for additional questions. Also refer to the one page *Stocktake template* on the [XRB website](#) for an easy introduction to overlaying the concepts to your entity.

Hunga whaipānga | Human and non-human parties who have direct and indirect rights

- ✓ Who are your *hunga whaipānga*?
- ✓ What do they expect of the entity?

Tūāpapa | Foundation

- ✓ Does your entity have a purpose? What is it?
- ✓ Is it interpreted consistently?

Tāhuhu | Aspiration and vision

- ✓ Does your entity have an aspiration or vision? What is it?
- ✓ Are you acting in alignment with it?

Pou Tuarongo | Institutional knowledge

- ✓ What are your current values?
- ✓ How has institutional memory and historical experience shaped them?
- ✓ Who were the influential people?

Pou Hononga | Ecosystem of connections

- ✓ Who are your key relationships with?
- ✓ What is the nature of these relationships?
- ✓ How do you manage these connections?

Pou Mokopuna | Intergenerational impact

- ✓ What are your entity's dependencies and impacts on *te taiao*?
- ✓ What are your priorities now and into the future?
- ✓ How do you balance resource allocation between generations?

Pou Tāhu | Strategic focus

- ✓ How is your entity governed?
- ✓ What is the entity's strategic direction?
- ✓ How is your strategy implemented?
- ✓ How do you take opportunities and manage risk?

Te Tumu | External interaction

- ✓ What are the external factors that influence how you operate?
- ✓ How do you interact with the external environment?

Wāhi | Spaces to transition

- ✓ What is your current reporting period?
- ✓ What was committed to in this period?
- ✓ What are the measures of success?
- ✓ What was successful, what was not?
- ✓ What got in the way of success?
- ✓ How was this balanced with other needs both within this time period, and over the longer term?

2. Assemble team and agree priorities

There is strength in unity. This journey will only be successful if the direction is set and taken together.

Involve others early, move forward together

As with any new project or initiative, a few preparatory steps can go a long way to achieving success. By nature, He Tauira covers a wide range of people both within and outside of the entity. Understandably then, it is important to involve others in early conversations. A collective effort can lead to early buy-in and momentum, as well as more holistic, systems thinking.

In particular, leadership buy-in and commitment is a fundamental enabler of adoption. This is about a strategic conversation and translating that into operational delivery and reporting. Some key steps you may want to consider here are:



Secure top-level support

- Share the value proposition, what's in it for them in their role as leaders and decision makers in the entity, what problem will it solve
- How will it benefit the entity and its hunga whaipānga
- Call on others to help influence decision makers
- Identify key decision makers and build a strategy to influence them



Involve a cross functional team

- Reporting often sits with finance and communications teams; however, to truly achieve increased trust, confidence, transparency and accountability, you will benefit most from using thinking and skillsets available from across your entity



Ensure sufficient resources are allocated

- Capacity constraints are a constant, so it is vital to determine what is needed to begin or continue this work and ensure that its thinking is embedded into business as usual



Let the rest of the entity know what you are doing

- He Tauira can help realign your entity and its purpose. Take key people along with you
- Developing effective reporting for an entity becomes more holistic when done collectively in a wānanga setting rather than one person working on it independently and presenting to a group

Agree priority areas

Once you have completed the stocktake in step 1 you will have a clearer picture of where you could focus your efforts over the short, medium and long term. This will help your leadership to prioritise efforts and develop an implementation roadmap. Implementation of He Tauira is a long-term exercise; you are encouraged to work through it methodically and be deliberate on which areas to focus on first.

The detailed next steps are specific to each entity but there are common themes that appear. Some may wish to foster stronger connections with their hunga whaipānga to understand their needs and expectations of the entity. This can inform the strategic direction of the entity, how the entity engages with hunga whaipānga and what information it reports. Other entities could be interested in embedding intergenerational thinking into their decision making and reporting. This can include how to define, measure and report on impacts of the entity's activities.

The common thread through each step is engagement and support from those in leadership. Key decision makers will help to drive key areas of change and will be the voice of the entity when engaging with hunga whaipānga. Engagement with hunga whaipānga becomes even more integral at this stage as the entity strengthens those relationships and works towards more fit-for-purpose reporting that builds transparency, trust and confidence.

Often, the logical next step is to focus on why your entity exists (tūāpapa) and where it wants to be in the future (tāhuhu). This then helps to clarify roles and responsibilities (tāhu) of various parties in achieving the vision.

The illustrative roadmap on page 22 shows a potential way forward for your entity. It is important to note the cyclical nature of strategic thinking and reporting, both reinforce and strengthen one another.

Case study iii – agree priority areas to begin implementing He Tauira

In this case study, following the stocktake the entity had to decide which concepts to focus on first and engaged with a wide range of hunga whaipānga to understand their views.



Situation

- The leadership team have undertaken the He Tauira stocktake and individually ranked each concept from highest to lowest priority
- The team generally agreed they had clarity and mutual understanding of their purpose (**tūāpapa**) and vision (**tāhuhu**)



Task

- The team had to agree which concepts of He Tauira to focus on first



Action

- In discussions with hunga whaipānga, the team agreed that they needed different viewpoints to inform the conversation
- The situation, task (above) and actions were discussed with different groups of hunga whaipānga to ensure a range of views to collected
- Based on feedback, the concepts of He Tauira were ranked in terms of priority which showed human and non-human parties (**hunga whaipānga**) and intergenerational thinking (**pou mokopuna**) as key priority areas



Result

- After gathering feedback, consideration of consumer trends and their social license to operate, the entity decided to focus on intergenerational thinking (**pou mokopuna**)

3. Apply He Tauira

There are many ways to get started and you must decide as a collective what the best approach is for you and your entity. Overlay the concepts of He Tauira with your entity by asking the questions and prompts contained within He Tauira and Mā te mahi. Focus on what is most important and take it one step at a time.

With a clearer understanding of how He Tauira aligns with your entity and the key areas to prioritise, you are now ready to begin putting He Tauira into practice. Start by leveraging your current strengths and build on them incrementally – recognising that meaningful change is a gradual process and implementation may span several years. This process is one of learning and adaptation, and progress will come through ongoing action and reflection.

Remember, there is no single formula or definitive method for embedding He Tauira. The process is about making sense of the principles in the context of your own entity or project, and adapting them as needed. The guidance provided here is designed to support you, offering suggestions rather than rigid steps, so that you can respond flexibly to your entity's unique needs and circumstances as you move forward.

Identify hunga whaipānga and understand their expectations

Identify your hunga whaipānga (human and non-human parties) and engage with them to understand their expectations of your reporting. What are their perspectives on your entity's intergenerational impact? What is their expectation around balancing purpose and profit? Whilst you can undertake a desktop exercise to identify and segment different groups, the best method of engagement is face-to-face wānanga with open dialogue. Be ready to go back to square one to explain what your entity does and why. Be prepared for challenging questions, opinions and recollection of historical events relating to your entity.

Applying the concepts of He Wharenui

Confirm your entity's tūāpapa (purpose) and tāhuhu (vision) through wānanga. Allow pou tuarongo (institutional knowledge) and pou mokopuna (intergenerational thinking) into the conversation to inform your purpose and guide your vision. If you have a purpose and mission statement, ask others what it means to them; you may find that people have different interpretations of what they mean. If there is a shared understanding, consider if decisions by different workstreams are considering the collective and moving in the same direction. Are they helping or hindering progress of other areas working towards the same goal?

Consider where the pou appear in your entity and how they are expressed. Do they influence decision making? Is their influence visible in reporting?

Measuring and reporting progress over time

Select the indicators and measures that will best illustrate progress towards your tāhuhu. Ensure they resonate with hunga whaipānga.

Collect and analyse data and information that show your performance for the period and progress towards your tāhuhu.

Using the concepts in He Tauira, prepare and present reporting that communicates your intergenerational impact in a way that is relevant and of substance to your hunga whaipānga.

Case study iv – hunga whaipānga

In this case study, by using He Tauira when considering the composition of its hunga whaipānga (human and non-human parties) the entity ended up with a much broader view of its stakeholders and a view of how to build and maintain these relationships.

Situation

- The entity has identified **hunga whaipānga** (human and non-human parties) as its first focus area

Task

- To understand who its **hunga whaipānga** are, what their reporting needs are, and the reciprocal responsibilities and accountabilities between the entity and hunga whaipānga (**tauutuutu**)

Action

- Based on the prompts in He Tauira, the entity considered who or what parties had rights or interests in their activities - they considered the realms of wairua (spirit), te taiao (the natural world – the environment) and te ira tangata (the human domain) and included the past (**tuarongo**), future (**mokopuna**) and non-human parties (aspect of **hunga whaipānga**)
- They then conducted a mapping exercise to categorise and prioritise their **hunga whaipānga** to identify where to focus their engagement efforts

Result

- The entity now has a wider view of **hunga whaipānga** and is building relationships with them to understand their reporting needs (including applying the concept of **tauutuutu** to these relationships)
- The entity was able to rebalance how much time and effort they put towards different **hunga whaipānga** to ensure resources are being allocated appropriately

Case study v – gain alignment on the vision and move forward together

In this case study, using the prompts in He Tauira helped to ensure that everyone in the entity was aligned on its vision and purpose. In this case the entity has already identified its **hunga whaipānga** (human and non-human parties) and could now develop tailored communication plans that clearly articulate its purpose and vision.

Situation

- The entity has identified its **hunga whaipānga** and is now moving to the next logical step, purpose (**tūāpapa**) and vision (**tāhuhu**)
- The entity has acknowledged there is internal misalignment on why they are here and where the entity should be heading

Task

- To ensure governance, leadership and staff are aligned on the entity's purpose (**tūāpapa**) and vision (**tāhuhu**), and that this is communicated appropriately so that it is understood by its **hunga whaipānga**

Action

- Using the prompts for reporting within He Tauira, governance and senior leaders have deliberated on its purpose (**tūāpapa**) and vision (**tāhuhu**)

Result

- The entity is now aligned in how it interprets its vision and mission statements and is articulating that with staff and **hunga whaipānga**
- The entity is able to develop a communication plan to share its **tūāpapa** and **tāhuhu** tailored for different **hunga whaipānga**

Case study vi – balance purpose and profit in decision making

In this case study, He Tauira helped the entity to consider impact and value creation, outside of financial returns, for a specific project in its decision making for resource allocation.

Situation

- A successful community-based small business was up for sale, including the land

Task

- Staff were asked to create a business case for the purchase of the land and business
- The business case was to consider non-financial impacts and weigh these up against the potential financial performance
- Staff were also asked the best way to communicate its decisions and decision-making process with **hunga whaipānga**, particularly with regards to balancing purpose and profit

Action

- Staff used He Tauira to take a wider view of the non-financial benefits, identifying relevant **hunga whaipānga** for different stages (including information gathering, decision-making, operations and intergenerational impacts)
- Staff considered if the purchase would align with the entity's purpose (**tūāpapa**) and vision (**tāhuhu**), both of which are informed by and guided by institutional knowledge (**pou tuarongo**) and intergenerational thinking (**pou mokopuna**). They also analysed the value and impacts on various capitals such as natural, social, human
- Staff also considered how to weigh up each of these considerations through social return on investment (SROI) calculations and multi-criteria decision analysis (MCDA) and how these could be effective communication tools for different audiences

Result

- Key decision-makers were provided with a holistic view of the potential investment, empowering them to make more informed decisions aligned to their purpose (**tūāpapa**) and vision (**tāhuhu**)
- The entity is now willing to invest in initiatives with lower financial returns if there are co-benefits that align with its vision (**tāhuhu**) and values (**pou tāhu**)
- He Tauira provided a structured and holistic pathway for staff and decision-makers to consider what might be important to them in making decisions

Case study vii– think intergenerationally in decision making

In this case study, the application of He Tauira has encouraged reporting and conversations around how short-term decisions are aligned (or not) with the entity's tāhuhu (vision).

Situation

- The entity operates ventures across a range of commercial sectors however it is facing financial pressures and considers its approach to be overly diversified and inefficient

Task

- Senior leadership has been tasked to consider options for consolidation or divestment

Action

- Senior leadership revisited the purpose (**tūāpapa**) and vision (**tāhuhu**) of the entity to ensure clarity and agreement
- Consideration was given to why the investment in each venture was made (**pou tuarongo**), who is involved or impacted by each venture (**pou hononga, hunga whaipānga**) and the positive and negative impacts on future generations (**pou mokopuna**) through both business as usual, consolidation or divestment

Result

- Despite short-term financial prospects of one business venture, longer-term risks and negative environmental impacts made this specific venture inconsistent with the entity's vision (**tāhuhu**) which was informed by **pou mokopuna** (intergenerational thinking) and their role as stewards of the land as clarified in their purpose (**tūāpapa**). A recommendation was made to divest from this specific business venture
- The concept of spaces to transition (**wāhi**) encouraged the entity to report on how and why the decision was made, referencing wider impacts and value generation (i.e. both positive and negative) and how the decision will progress the entity towards its vision (**tāhuhu**)
- He Tauira fostered greater transparency, regular engagement, and trust through a 'no surprises' approach

Case study viii – evolution of reporting showing progress towards aspirations

In this case study, He Taura has encouraged the entity to agree on a set of indicators that are relevant to its hunga whaipānga, investors and funders.



- **Hunga whaipānga** are now engaged more than ever, they are showing deep understanding of the entity and how it makes decisions but are unsure if those decisions are achieving the outcomes they set out to achieve according to their vision and aspirations (**tāhuhu**)
- The entity has a mix of existing and new objectives, which are intended to deliver on a shared vision of the entity



- Agree on a set of indicators, measures and / or metrics that help to show how decisions that have been made are progressing the entity towards (or otherwise) its aspirations



- When deciding on new objectives it is recommended that selecting appropriate measures are one of the first implementation steps so that the ongoing information and data requirements are clear
- For new or existing objectives requiring refined measures, the entity engaged with **hunga whaipānga** to understand what is important to them, why it is important, how they would know change is occurring, how their intervention has influenced that change (attribution) and what representative reporting might look like to them (**whaitake**)



- **Hunga whaipānga** now have more visibility on progress and can engage in accountability conversations regularly
- To make the aspiration (**tāhuhu**) more tangible, the entity layered it into different time horizons with more defined metrics for short term plans and broader indicators for the long term
- The entity is now able to take these measures to other parties such as investors, funders and similar entities to show the process of selecting the measures and explain how they help to show progress towards their vision

Prepare and present reporting

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

An entity is not expected to publish a He Tauira report. Instead, the entity is encouraged to implement the concepts in He Tauira and to evolve its reporting overtime. This is not only about changing your Annual Report. It is about being responsive to your hunga whaipānga, providing relevant and timely reporting.

Use the He Wharenuī metaphor, and the tikanga of He Tauira to guide your reporting. For example, in your reporting you may want to:

- ✓ Explain your entity's purpose, identity, aspirations, and values
- ✓ Identify your hunga whaipānga and how you engaged with them to understand their expectations and perspectives on your entity's intergenerational impact
- ✓ Explain what changes the entity is making as a result of these engagements. For example, more transparency on decision making, more regular reporting, different communication channels
- ✓ Articulate in plain language how your business model and strategy align with your purpose and vision
- ✓ Discuss the entity's performance against the aspirations and values, supported by your indicators and measures. This can include challenges and barriers the entity has faced and how it plans to transition through to an improved state
- ✓ Explain how you are balancing the resource allocation between generations for example, meeting the needs of the here and now while building assets for future generations
- ✓ Provide examples of how the entity interacts with the external environment and the impacts of these interactions
- ✓ 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. Hunga whaipānga may connect more with face-to-face engagements particularly when building relationships. This shows that leadership are embracing their responsibilities and are ready to be held accountable
- ✓ Consider the most appropriate frequency of reporting and engagement. Entities may find that more regular reporting builds trust and confidence with hunga whaipānga. Special general meetings may be appropriate for specific wānanga such as discussing what measures are important to hunga whaipānga and therefore what the entity should report on

Illustrative roadmap

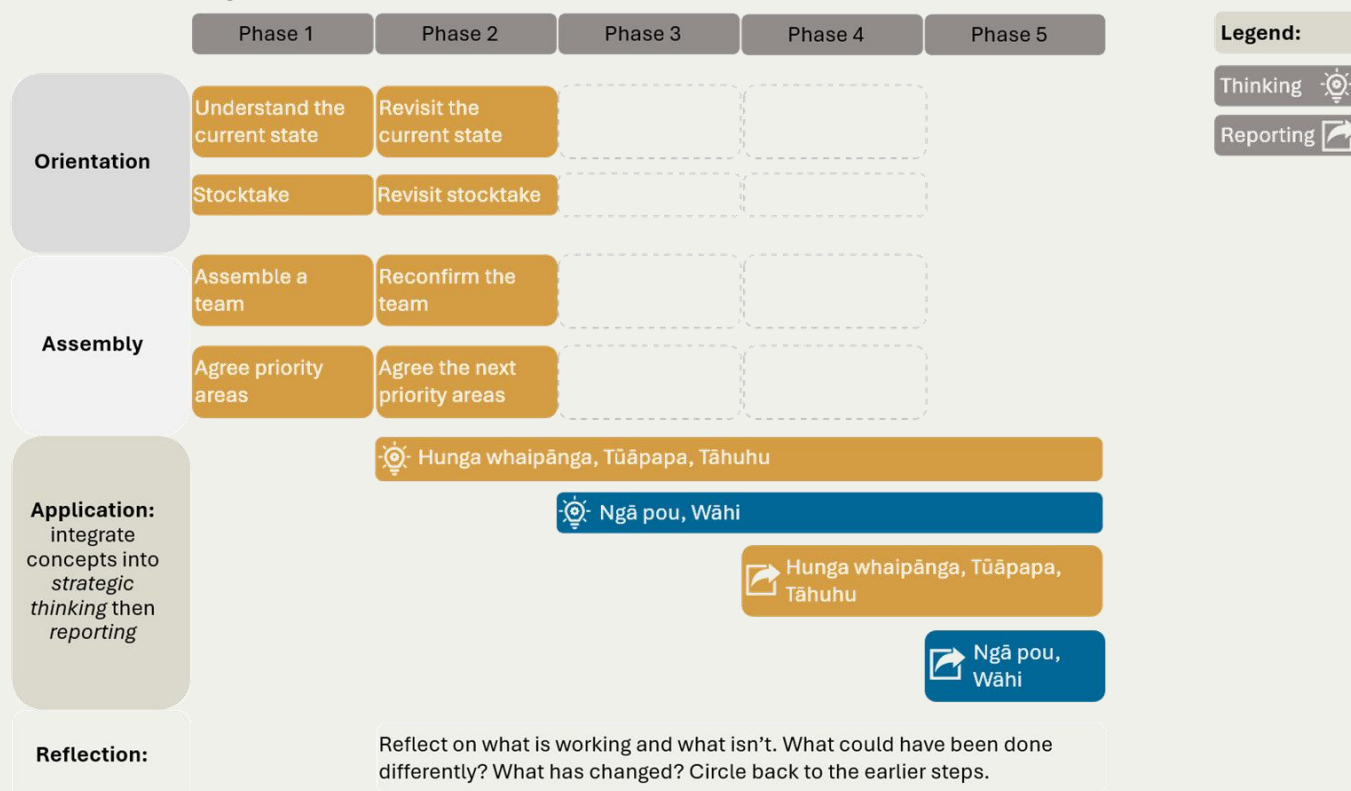
The following illustration is an example of how He Tauira could be implemented over time.

Activities: The four sections; Orientation, Assembly, Application and Reflection draw from the same structure as the chapters above.

Phases: There are no defined time periods for each phase, these should be defined by your entity.

Application: The concepts shown in the Application section are also indicative, you should choose the concepts that were agreed in the Assembly section. For example, your entity may already have an in-depth understanding of your hunga whaipānga and instead see pou mokopuna as the priority. This section also acknowledges that before reporting you must work through the thinking first. The thinking informs the reporting, the reporting reinforces the need for more thinking. And that once the strategy has been set, time is needed to embed it into operations before you can report on it.

Reflection: As always, it is important to reflect on successes and failures to take those learnings forward (**pou tuarongo**) as you move onto your next tranche of thinking.



4. Reflect and evolve

He Tauira asks you to improve and evolve over time to ensure your reporting remains relevant. Reporting should reinforce and inform the strategic thinking of your entity.

It is expected that an entity would frequently review its hunga whaipānga, indicators, data collection and reporting, while tūāpapa, tāhuhu and the pou would need updating less frequently. This is a process of continuous improvement and learning.

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

Engage with your peers from other entities to share experience and knowledge. Start your own community of practice or discussion groups to keep the conversation going.

Be innovative, inspired and open to new horizons.

We welcome feedback, email us at sustainability@xrb.govt.nz

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