He Tauira

A quick reference guide to the concepts and principles

XRB

He Tauira 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 Tauira assist in managing the reporting output.

He Tauira uses a central metaphor of a meeting house, He Wharenui. 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'
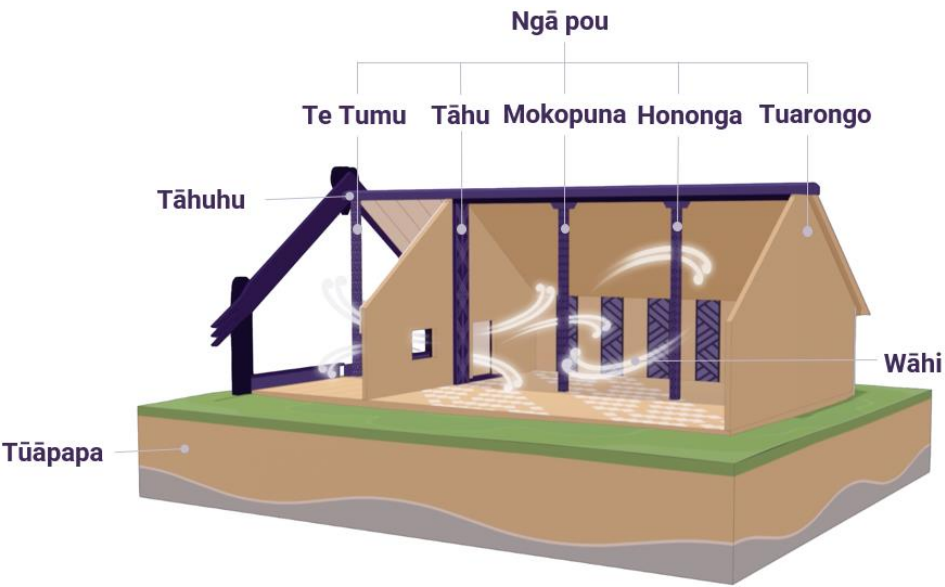
Wāhi | Spaces to transition

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