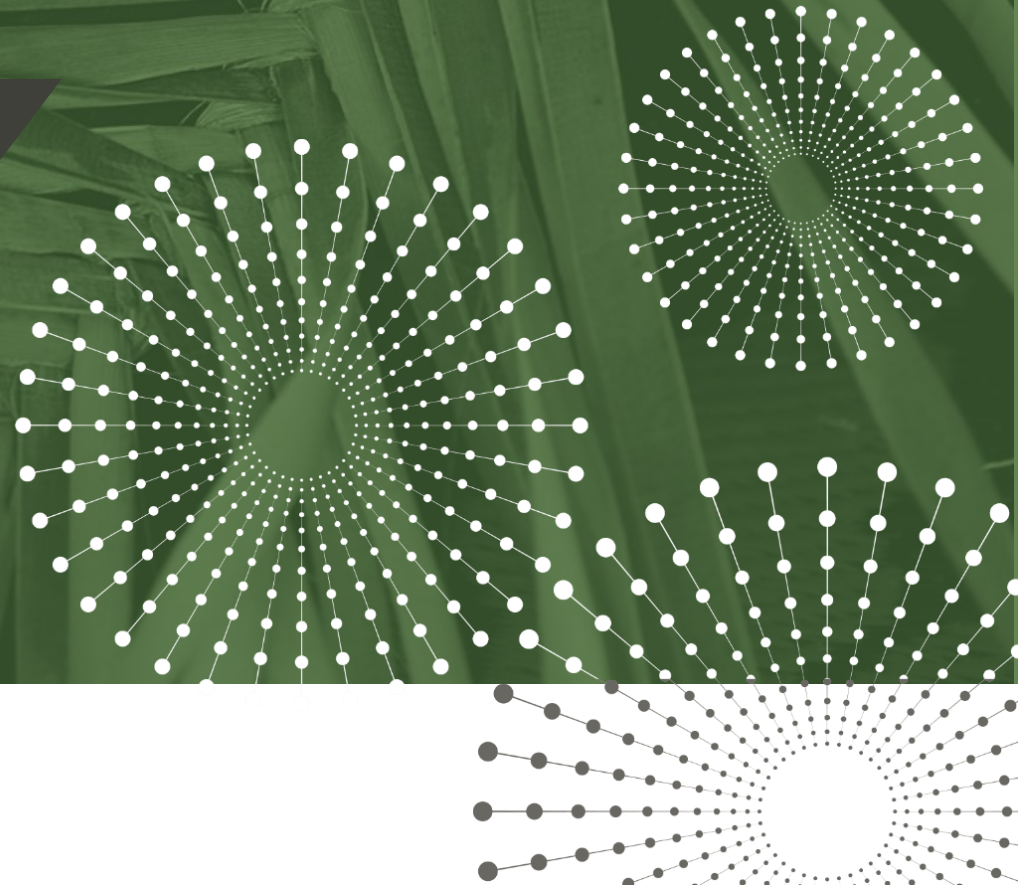




# Whakakapa of He Tauira

The history of He Tauira

October 2025



# Whakapapa | History

## 1. Why the XRB developed He Tauira

**This section explains the need for a voluntary non-financial conceptual reporting framework that reflects the context of Aotearoa New Zealand. It outlines the External Reporting Board's commitment to Te Tiriti o Waitangi<sup>1</sup> and why the framework is informed by te ao and mātauranga Māori.**

The External Reporting Board (XRB) is an independent Crown entity which is responsible for developing and issuing financial reporting, auditing and assurance, and climate standards and supporting guidance for for-profit, not-for-profit and public sector reporting entities in Aotearoa New Zealand. Its purpose is to promote trust and confidence, transparency and accountability through high-quality external reporting and assurance. It does so by establishing and maintaining robust frameworks and standards that are internationally credible and relevant to Aotearoa New Zealand.<sup>2</sup>

The XRB became aware of increasing demands for information beyond that provided by financial reporting frameworks and standards, including:

- the ability for an entity to demonstrate and authentically tell their story of value and impact beyond monetary perspectives
- 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
- incorporating indigenous perspectives and focusing beyond financial transactions, events, and outcomes.

As Aotearoa New Zealand's reporting standard setter, the XRB considered it was important to respond to these growing calls for change. In 2020, the XRB's mandate was extended to allow it to issue "non-binding guidance that relates to non-financial reporting."<sup>3</sup> In publishing He Tauira, the XRB intends to enhance non-financial reporting practices across Aotearoa New Zealand by providing a foundation to guide reporting entities towards a consistent approach to reporting on non-financial matters. The XRB aimed for He Tauira to achieve outcomes for entities including:

- increased trust and transparency
- better information for decision making and allocating resources
- attracting investment
- maintaining a social licence to operate.



He Tauira and supporting resources are available on the [XRB website](#)

<sup>1</sup> The XRB's [commitment to Te Tiriti o Waitangi](#)

<sup>2</sup> The [XRB's strategic framework](#) and [accountability documents](#)

<sup>3</sup> Section 19A, [Financial Reporting Act 2013](#)

### 1.1 A conceptual reporting framework for intergenerational impact

He Tauira is a conceptual reporting framework for intergenerational impact. It is not just about identifying current and future impact, but also about the creation of intergenerational value. Each entity needs to determine how it understands intergenerational value and how, using He Tauira, it plans to achieve it. Value creation is a well-understood concept (even beyond financial value).<sup>4</sup> However, the intent of basing He Tauira in te ao Māori is to recognise the deep-seated connection Māori have with te taiao and the understanding that value should endure for tangata whenua long after the current generation passes on.

### 1.2 Based on te ao Māori

The XRB sees the immense value in the perspectives of indigenous cultures and realises the fundamental difference their inclusion can bring to non-financial reporting. The XRB has also encouraged international standard setting boards to recognise indigenous views in the composition of global sustainability standards.

Te ao Māori generally refers to a holistic and innate worldview held by Māori. Māori have an inherently strong connection to their whenua, through whakapapa and whānau. As a result, each Māori entity exists for a particular purpose. This purpose relates to these strong connections and therefore has broader goals related to harnessing social, environmental, and cultural outcomes compared to many witnessed in non-indigenous organisations. He Tauira was developed to enable greater transparency and value relating to these outcomes.

However, He Tauira acknowledges that there is no singular all-encompassing definition that is inclusive of the perspectives of all Māori on what te ao Māori means. We understand that perspectives amongst whānau, hapū and iwi can be diverse and multi-faceted. This collaboration is what has strengthened and given He Tauira its richness. The way that He Tauira was based in te ao and mātauranga Māori was guided by Māori members of the Kaitiaki Group.<sup>5</sup> To provide context to He Tauira and its use of te ao Māori we have asked our Kaitiaki Group Chair, Joe Hanita, and our mātauranga and te reo Māori expert Kiwa Hammond, to share what te ao Māori means to them.

“For me, te ao Māori reflects our underlying belief and value system in particular our place in the continuum of time (the past, the present and the future), through whakapapa that links us together (tangata, taiao, tupuna) and creates our sense of community (collective purpose).”

**Joe Hanita**

Ngāti Kuia, Ngāti Apa ki te Rā Tō, Te Ātiawa, Rangitāne, and Ngāti Kahungunu

“I see te ao Māori as a pathway through which to appreciate te aonui - the greater world; te ao roa - the enduring world; te ao whakaputa - the emerging world; ki te whāiao - the world of translucence; ki te ao mārama - the world of enlightenment and transparency.”

**Kiwa Hammond**

Ngāti Kahungunu o Te Wairoa, Ngāti Ruapani, Rongowhakaata, Moriori

<sup>4</sup> See for example IFAC (2020). [Understanding value creation](#)

<sup>5</sup> See section 2.1 for Kaitiaki Group members that led the development of He Tauira

### 1.3 Te Tiriti o Waitangi commitment

As an independent Crown entity, the XRB is committed to honouring the principles of Te Tiriti o Waitangi and ensuring it acts to uphold them.<sup>6</sup> These are the principles of partnership, participation, and protection. The XRB recognised an opportunity to deliver on this obligation by ensuring Te Tiriti o Waitangi was the foundation for He Tauira, both as a reporting framework and the collaborative journey that the XRB took in its development.

Prior to the development of He Tauira, the XRB did not actively engage with Māori perspectives in the composition of its outputs. As a result, concerns were raised with the XRB about the appropriateness and difficulty of application of some accounting standards for Māori entities. This gap is recognised and He Tauira is the first step to address these concerns.

He Tauira is a tool to support and empower reporting entities in articulating aspirations and expressing mana motuhake. Mana motuhake embodies the idea of self-determination and self-governance. It recognises the rights and authority of individuals, groups, or communities to have control and autonomy over their own affairs, resources, and decisions. Mana motuhake acknowledges the cultural identity, values, and aspirations of Māori people and their right to exercise agency and sovereignty over their lives and communities.

An entity using He Tauira must still comply with all relevant legislation and regulations.

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<sup>6</sup> The XRB's [commitment to Te Tiriti o Waitangi](#)

## 2. He Tauira was developed using a kaupapa Māori approach

This section explains the kaupapa Māori approach taken in the development of He Tauira. It explains that He Tauira was developed by engaging a diverse range of relevant Māori parties and drawing upon the expertise of Māori reporting entities. This process was guided by a Kaitiaki Group, chaired by Joe Hanita, and iterated by technical advisors and trial entities.

### 2.1 Project establishment and planning

#### Ngā pou o te kawa ora project

The XRB wanted to develop a credible “word-class” reporting framework that supports intergenerational impact reporting for all Aotearoa New Zealand reporting entities. It also intended that the framework should specifically consider, and be drawn from, He Ara Waiora.<sup>7</sup>

The project to develop the framework is called Ngā pou o te kawa ora. This kōrero refers to the pillars that are the principles of life. The concept of kawa ora is widely known across iwi of Taranaki and is sourced from various karakia and waiata. A significant phrase in one karakia says: Tuputupu nunui te kawa, tuputupu roroa te kawa; alluding to the role of growth and sustenance that is provided by the constant interaction with the principles of life.<sup>8</sup>

After a request-for-proposal process in June 2022, the XRB partnered with PwC for the first 12 months of the Ngā pou o te kawa ora project. XRB staff worked closely with the PwC Manukura Māori team who provided their experience in engagement and leadership, as well as sustainability reporting partners in order to ground the project in an integrated and kaupapa Māori approach.

#### Kaitiaki Group guided framework development until Aug 2025

The Ngā pou o te kawa ora project and the development of the He Tauira framework was guided by a Kaitiaki Group. This group was formed to provide agile, flexible and high-level governance to the project. It acted as a sounding board on key matters, including mātauranga and te ao Māori. It consisted of up to seven individuals and included both the Chief Executive and Chair of the XRB.

The Kaitiaki Group was chaired by Joe Hanita, Deputy Chair XRB Sustainability Reporting Board (Ngāti Kuia, Te Ātiawa, Rangitāne, Ngāti Apa ki te Rā Tō, Ngāti Kahungunu).

Additional members of the Kaitiaki Group:

- April Mackenzie, Chief Executive, XRB (until Dec 2024)
- Darren Beaty, former Chief Financial Officer, Ngai Tahu (Ngāti Kahungunu, Te Whānau ā Apanui, Ngāti Porou, Te Roroa, Ngāpuhi)
- Julia Fink, former member, XRB Board (until Jun 2024)
- Kiwa Hammond, Director, Aatea Solutions (Ngāti Kahungunu o Te Wairoa, Ngāti Ruapani, Rongowhakaata, Moriori)
- Michele Embling, Chair, XRB Board (until Aug 2025)
- Sheree Ryan, member, XRB Board (Ngāti Maniapoto, Ngāti Rereahu, Waikato, Hauraki)
- Wendy Venter, Chief Executive, XRB (from Jan 2025)

<sup>7</sup> Te Tai Ōhanga The Treasury, [He Ara Waiora](#)

<sup>8</sup> This was shared with us by Tonga Karena, (previously) Te Rau Whakaihioho, Parininihi ki Waitōtara (PKW), Puna Wano-Bryant, Te Rautitikura, PKW



The Kaitiaki Group met for the final time in August 2025. Ngā mihi nui for their invaluable leadership, wisdom and unwavering commitment throughout the development of He Tauira. Their guidance has been instrumental in ensuring its authenticity, integrity and enduring relevance for Aotearoa New Zealand.

## 2.2 Wānanga and development

### Wānanga process to identify core elements for framework

To begin, an iterative and in-depth wānanga process was followed to identify core elements of an intergenerational impact reporting framework relevant to Māori reporting entities, and to ensure He Tauira was balanced and applicable to the diverse perspectives of Māori across Aotearoa New Zealand. By calling on hunga whaipānga from around the motu to collaborate, the team sought to ensure that Māori concepts and ways of knowing and being were the foundation of this framework. The wānanga process involved engagement with 50 Māori entities and engaging with over 80 individuals from July 2022 through to June 2023.

The table identifies the mātāpono that emerged from a thematic analysis of information, voices and insights shared by wānanga participants. These mātāpono guided the essential elements and key reference points that needed to be considered in the drafting of He Tauira, ensuring its relevance, application, and authenticity with respect to te ao and mātauranga Māori.

Mātāpono	Explanation in the context of He Tauira
<b>Whakawhanaungatanga</b> (Building relationships)	The process of building and nurturing relationships, emphasising the importance of connection, respect, and rapport between individuals or groups.

Mātāpono	Explanation in the context of He Tauira
<b>Kotahitanga</b> (Communicate, share knowledge)	The act of communicating and sharing knowledge to foster unity and cooperation, emphasising the value of working together towards a common goal.
<b>Whakamana</b> (Empathy, strength)	The concept of empathy and strength, acknowledging the significance of empowering and uplifting others while recognising their inherent worth and potential.
<b>Mana motuhake</b> (Self-determination)	The principle of self-autonomy and self-determination, highlighting the importance of individuals and communities having control over their own decisions, actions, and destiny.
<b>Ngā uri whakaeke</b> (Succession)	The idea of succession, referring to the passing down of responsibilities, knowledge, and leadership roles from one generation to the next, ensuring continuity and growth.
<b>Taonga tuku iho</b> (Ancestral knowledge)	Ancestral knowledge and treasures passed down through generations, encompassing the wisdom, practices, and cultural heritage of Māori ancestors that hold significance for present and future generations.
<b>Kaitiakitanga</b> (Guardianship)	The principle of guardianship and stewardship, recognising the responsibility of safeguarding and preserving the environment, resources, and cultural heritage for future generations.

### Internal refinement and review

Following the wānanga series, staff (including the PwC team) worked closely with the Kaitiaki Group to construct the components that make up He Tauira, based on the whakaaro gathered from wānanga participants and the mātāpono. These internal discussions followed an iterative process to ensure these components were reflective of Māori concepts and kupu, so it would resonate with entities and their hunga whaipānga.

The initial concept was inspired by the maramataka (Māori lunar calendar) to highlight that each entity has its own unique narratives to share. This then transformed, with the inspiration drawn from the concept of a wharehau to encapsulate the unique internal and external components of a wharehau that highlights the entity's authentic and purposeful intentions, understandings and perspectives. The images for He Wharehau were created by Kimi Moana Whiting, Te Whānau-ā-Apanui based on original artwork by Jahmaine Kaya-Lee Opetaiā-Rapana, Ngāti Maniapoto, Waikato Maniapoto, Ngāpuhi.

During this period the draft framework was named He Tauira. The term 'tauira' holds significant meaning and finds its application in various contexts. In one of these contexts, a tauira is seen as an exemplar, template, precedent, or model. 'He Tauira' symbolises the progression of something from its inception to a more mature and advanced state. Just like a seed transforms into a fully grown tree, or a building takes shape from its foundation to completion, 'He Tauira' signifies the transformative journey of growth and learning.

## 2.3 Testing and implementation

### Critical review by technical advisors

In October 2023 the draft was shared with a selected group of technical advisors who were primarily identified as a result of the wānanga series. The technical advisors represented a range of Māori entities from a range of geographies, as well as a member of the XRB Board. Feedback was shared at an in-person wānanga. Several technical advisors subsequently shared written feedback. Most of the feedback from the technical advisors was incorporated into He Tauira.

The technical advisors and the positions they held at the time were:

- Angela Edwards, Partner, BDO
- Karen Vercoe, Deputy Chief Executive Māori, Strategy and Performance, Department of Internal Affairs
- Leesah Murray, Chief Executive Officer, Houkura - Independent Māori Statutory Board
- Mike Bradbury, member, XRB Board
- Rikirangi Gage, Chief Executive Officer, Te Rūnanga o Te Whānau
- Sam Judd, Chief Executive Officer, Sustainable Coastlines
- Dr Tiwha Puketapu, Chair, Ātihaui-Whanganui Incorporation
- Trevor Moeke, Poutiaki – Director Te Ao Māori, Strategy and Performance, Te Tai Ohanga, The Treasury.

### Trial to test practical application

The next stage was a trial which went from July 2024 through to June 2025. The trial was designed to test the practical application of the framework with Māori reporting entities. Its primary aim was to evaluate the useability, relevance and adaptability of He Tauira in real world contexts and to gather insights that would inform future iterations of the framework.

Trial entities were encouraged to integrate He Tauira alongside their existing reporting processes. They could use it to guide strategic planning, external engagement, or reporting their intergenerational impact.

The entities involved in the trial were: Te Nehenehenui, Wakatū Incorporation, Te Korowai o Ngāruahine Trust, Tauhara North No.2 Trust, Te Waka Pupuri Pūtea, Waikato-Tainui, Āti hau-Whanganui Incorporation, Ngāti Awa Group Holdings Ltd, Te Kotahitanga o Te Atiawa, Parininihi ki Waitōtara.

For more information on the trial see the *He Tauira post-trial report on the [XRB website](#).*

### 3. Ngā mihi nui

The XRB extends its appreciation to the individuals and organisations who supported the development of He Tauira, including members of the Kaitiaki Group, trial entities, technical advisors, and those who participated in wānanga and workshops.

We welcome feedback, please email us at [sustainability@xrb.govt.nz](mailto:sustainability@xrb.govt.nz)

