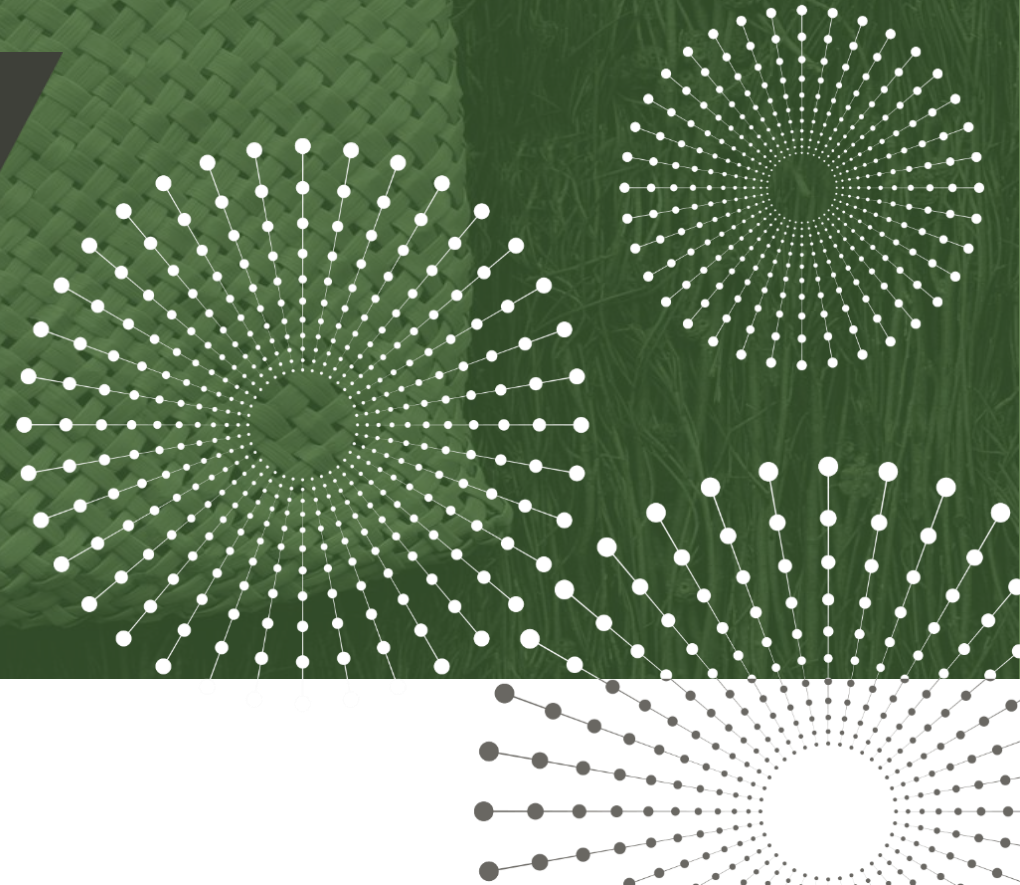




He Tauira post-trial report

Overview of the trial, its objectives, key findings
and overall outcomes

October 2025



Contents

1	Executive summary	3
2	Background and purpose of the trial.....	4
2.1	He Tauira is a voluntary conceptual reporting framework	4
2.2	Developed to improve intergenerational impact reporting	4
2.3	Co-developed through wānanga.....	4
2.4	Objectives of the He Tauira trial	4
3	Trial to test practical application.....	5
3.1	Design and methodology.....	5
3.2	Implementation of He Tauira	6
3.3	Outcomes, insights and lessons learned.....	7
4	Embedding lessons into practice	10
4.1	Support staged implementation	10
4.2	Provide tailored guidance and tools	10
4.3	Explore broader applicability	10
4.4	Monitor and evaluate ongoing use	10



Images for He Wharenui created by Kimi Moana Whiting, Te Whānau-ā-Apanui based on original artwork by Jahmaine Kaya-Lee Opetaiā-Rapana, Ngāti Maniapoto, Waikato Maniapoto, Ngāpuhi.

1 Executive summary

This report presents the findings from the 12-month trial of He Tauira, a voluntary conceptual reporting framework published by the External Reporting Board (XRB). He Tauira aims to enable an entity to reflect upon and communicate its intergenerational impact. It is designed to help an entity share its impact in a way that is meaningful for it and its *hunga whaipānga*¹.

Drawing from *te ao Māori* and *mātauranga Māori*, He Tauira uses the metaphor of He Wharehui to structure its components. The framework was co-developed through extensive *wānanga* with Māori entities and advisors, ensuring it reflects a wide range of lived experiences and perspectives.

The trial involved a diverse group of Māori entities, including *iwi*, incorporations, and trusts, who applied He Tauira alongside their existing reporting processes. The trial confirmed that He Tauira is adaptable, grounded in relational thinking, and capable of enhancing both internal decision-making and external reporting.

Entities used the framework to guide strategic planning, stakeholder engagement, and reporting about long-term value creation. Entities also used He Tauira to clarify their *tūāpapa* (purpose), reframe strategic plans, and strengthen relationships with *hunga whaipānga*, including non-human parties.

Entities reported that He Tauira prompted deeper reflection on identity and aspirations, supported more inclusive conversations, and encouraged innovation in reporting. The trial also demonstrated that

long-term thinking can be meaningfully applied in commercial contexts and annual reporting cycles, helping entities balance short-term performance with broader outcomes.

Key lessons learned from the trial include the importance of clarifying *hunga whaipānga* early, ensuring clarity on purpose, and adopting a staged approach to implementation of the framework.

This report outlines how the XRB will embed learning into practice, including tailored guidance and enabling broader applicability beyond Māori entities.

Overall, the trial validated He Tauira as a useful and transformative framework. It enables entities to communicate their impacts in ways that reflect their values, relationships, and aspirations across generations.



¹ An alternative term for ‘stakeholders’ that encompasses all human and non-human parties who have direct or indirect rights or interests, or are impacted by, the activities or decisions of an entity.

2 Background and purpose of the trial

2.1 He Tauira is a voluntary conceptual reporting framework

He Tauira is a voluntary conceptual reporting framework co-developed by the External Reporting Board (XRB). It was developed in response to increasing demands for information beyond that provided by non-financial reporting frameworks and that reflects the unique context of Aotearoa New Zealand. He Tauira aims to enable an entity to reflect upon and communicate its intergenerational impact. It is designed to help an entity share its impact in a way that is meaningful for it and its *hunga whaipānga*.

The framework draws deeply from *te ao Māori* and *mātauranga Māori*, acknowledging the immense value that indigenous perspectives can bring to financial reporting. It uses the metaphor of He Wharehau (the meeting house) to structure its components, which include foundational elements (*tūāpapa*), aspirations (*tāhuhu*), core pillars (*pou*), transitional spaces (*wāhi*), and guiding principles (*tikanga*).

2.2 Developed to improve intergenerational impact reporting

The XRB recognised that financial reporting frameworks often do not capture the full spectrum of value creation, especially for Māori entities whose decision-making is grounded in holistic, intergenerational, and relational worldviews.

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.

2.3 Co-developed through wānanga

He Tauira was co-developed through an extensive *wānanga* process between June 2022 and June 2023 involving over 80 individuals and 50 Māori entities. This collaborative approach ensured the framework was grounded in lived experience and diverse Māori perspectives. The development was guided by a Kaitiaki Group and supported by technical advisors, with iterative feedback shaping the final draft.

‘Whakapapa of He Tauira’ provides more detail of this process and is available on the [XRB website](#).

The companion guide, *Mā te mahi*, was created to help entities get started with implementation. It provides practical steps, reflective questions, and examples from trial entities to support the journey from initial engagement to reporting. *Mā te mahi* is also available on the [XRB website](#).

2.4 Objectives of the He Tauira trial

The He Tauira trial aimed to:

- test the usability and relevance of the framework
- explore how entities interpret and apply its concepts
- identify challenges and opportunities in implementation
- gather feedback to refine the framework for broader use
- understand the value added to entities who applied it.

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

3 Trial to test practical application

3.1 Design and methodology

The He Tauira trial was designed to test the practical application of the framework within Māori reporting entities. Its primary aim was to evaluate the usability, relevance, and adaptability of He Tauira in real-world contexts, and to gather insights that would inform future iterations of the framework.

3.1.1 Diverse group of trial participants

The trial involved a diverse group of Māori entities, selected to represent a range of organisational types, sizes, and reporting maturity levels. These entities were recognised as having a strong focus on intergenerational wellbeing and environmental stewardship. These entities were invited to apply He Tauira alongside their existing reporting processes, allowing for comparative insights and integration testing.

Participants included:

- Māori trusts and incorporations
- iwi entities including Post-Settlement Governance Entities and commercially focussed entities.

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.



3.1.2 Phases of the 12-month trial

The trial was conducted over a 12-month period from July 2024 to June 2025. The trial used wānanga to explore concepts, share experiences. It was structured into three key phases for each entity:

Orientation and preparation

- Entities received the He Tauira framework and Mā te mahi
- Introductory workshops and wānanga were held to support understanding and planning
- Entities conducted internal stocktakes to assess readiness and identify existing practices aligned with He Tauira

Implementation and reflection

- Entities began applying He Tauira to selected initiatives or the current reporting process
- XRB collected feedback through regular engagement with entities which gave an opportunity to share learnings and highlight any areas of difficulty or value

Review and reporting

- XRB collated feedback from entities and recorded suggested improvements
- Highlights of learnings from the first six months were incorporated into Mā te mahi
- Insights were used to refine the framework, particularly the prompts for reporting, and guide future support resources

3.1.3 Assessing the effectiveness of the trial

The trial assessed the effectiveness of He Tauira based on:

- clarity and accessibility of the framework
- alignment with Māori values and worldviews

- integration with existing reporting practices
- ability to support meaningful engagement with hunga whaipānga
- potential to enhance transparency, trust, and strategic decision-making.

3.2 Implementation of He Tauira

3.2.1 Approach to implementation varied

Trial entities implemented He Tauira in a variety of ways, reflecting the framework's flexibility and emphasis on authenticity. Rather than prescribing a single method, the trial encouraged entities to 'learn by doing', adapting the framework to their own context, priorities, and reporting maturity. This approach aligned with the kaupapa Māori foundation of He Tauira, which values relational, iterative, and reflective practice.

Entities were supported by the companion guide Mā te mahi which outlined suggested steps for getting started. These steps included:

- understanding the entity's purpose (tūāpapa) and aspirations (tāhuhu)
- identifying and engaging with hunga whaipānga (human and non-human parties)
- conducting a stocktake of existing reporting practices and strategic documents
- selecting a focus area or initiative to which to begin to apply the framework.

"He Tauira helped us to clarify who is important for our reporting and why"

3.2.2 Implementation activities varied

Implementation activities varied across entities but commonly included one or more of the following activities.

- Strategic planning: Some entities used He Tauira to inform or revise their strategic plans, reviewing their goals and values against the framework's suggested components.
- Board and governance engagement: Entities often began by engaging their boards to secure support and align on purpose and aspirations.
- Stakeholder mapping: Most entities identified their hunga whaipānga and clarified their reporting needs, including whānau, iwi, environmental elements (e.g., awa, maunga), and external partners.
- Framework alignment: Many entities mapped their existing reporting structures to the He Tauira components, identifying gaps and opportunities for improvements.
- Pilot reporting: Entities trialled He Tauira by applying it to a specific initiative or their current reporting.

"We have used He Tauira as a tool to identify gaps in our existing reporting framework"

3.2.3 Entities were supported throughout the trial

Throughout the trial, entities were supported by several activities.

- Wānanga: Facilitated sessions provided opportunities for sharing learning, discussion on implementation issues, and feedback on value.
- Guided questions: The framework's prompts helped entities reflect deeply on their values, relationships, and long-term impacts.
- Online hui: XRB invited entities to quarterly online hui to discuss progress, act as a sounding board and share learnings across the trial entities.
- In-person Hui: XRB hosted two in-person group sessions (July 2024 and May 2025) with entities that provided them with an opportunity to share experiences and insights with one another, fostering a community of practice.

Representatives of the trial entities expressed the value of having a community to share with and learn from, and a desire to stay connected after the trial has ended.

3.3 Outcomes, insights and lessons learned

3.3.1 The value He Tauira delivered

The He Tauira trial generated a rich set of insights into how Māori entities engage with intergenerational impact reporting. While each entity's experience was unique, several common themes emerged that highlight both the value of the framework and the practical challenges of implementation. Entities reported that He Tauira:

- supported more transparent and resonant reporting practices leading to more informed and integrated decision making and increased trust and confidence
- encouraged deeper reflection on identity, purpose, and long-term aspirations

- prompted more inclusive and values-based conversations within organisations
- helped clarify relationships with hunga whaipānga, especially non-human parties.

“It has sparked intense discussions on the articulation of our tūāpapa within our entity as a starting point.”

“Thinking about hunga whaipānga caused us to move our tūpuna to the front and the Board to the back of our report.”

3.3.2 Adapt the framework to fit different contexts

Entities also faced several challenges when implementing He Tauira:

- Time and resource constraints: Implementing He Tauira required significant time and effort, especially in the early stages. Some entities struggled to allocate sufficient capacity.
- Board and organisational buy-in: Securing support from governance bodies was a critical step, and in some cases, required extensive discussion, education and influence.
- Unfamiliarity with Māori concepts and reo: While the framework provides literal translations and explanations of concepts into more business language, some readers from within and outside the trial required more time to understand the concepts and language used.
- Overwhelming scale of holistic thinking and reporting: Several individuals from within and outside the trial gave caution around trying to adopt the entire framework at once.

- Integration with existing reporting: Entities had to navigate how He Tauira aligned with or complemented existing financial and non-financial reporting frameworks.

Entities adapted He Tauira to suit their different contexts. Examples included:

- segmenting hunga whaipānga into legal, commercial, and social licence categories
- using video and social media for more accessible and engaging reporting
- reframing annual reports to centre whānau and whenua
- being upfront about challenges and poor performance
- aligning the wharehenui metaphor with internal strategy and decision-making
- applying He Tauira to a specific project or initiative rather than whole of entity reporting.

These practices demonstrate how entities are making He Tauira their own, adapting it to reflect their values, context, and aspirations. It also demonstrates the framework’s versatility and its potential to transform not just reporting, but organisational thinking and culture.

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

3.3.3 Key lessons learned from the trial

Several key lessons emerged from the trial:

- **Start with purpose:** Entities that began by clarifying their tūāpapa found it easier to apply the rest of the framework. A clear sense of identity and purpose provided a strong foundation for reflection and reporting.
- **Clarify hunga whaipānga early:** Several entities found that identifying and understanding their hunga whaipānga, and their reporting needs, was a key early step in applying He Tauira. This process often revealed previously unacknowledged relationships – particularly with non-human parties such as awa, maunga, or whenua – and helped entities reframe their accountability and reporting priorities. In some cases, clarifying hunga whaipānga prompted a reassessment of the entity’s purpose (tūāpapa) and aspirations (tāhuhu), reinforcing the interconnectedness of the framework’s components.
- **Engage early and often:** meaningful engagement with hunga whaipānga was critical. Entities that involved stakeholders early in the process were better able to align their reporting with community expectations.
- **Iterate and adapt:** He Tauira is not a template – it requires interpretation and adaptation. Entities benefited from taking a staged approach, applying the framework to specific initiatives before scaling up.
- **Balance tradition and innovation:** While rooted in Māori tradition, He Tauira also encouraged innovation in reporting frequency and formats, including the use of video, social media, and storytelling.

“Social media has helped us show progress in a way that resonates with our whānau.”

3.3.4 Long-term thinking in a commercial context

The trial confirmed that He Tauira resonates strongly with Māori values and worldviews. Its structure, anchored in the metaphor of He Wharenuī, provides a culturally grounded yet flexible framework for entities to reflect on their purpose, aspirations, and intergenerational impact.

Importantly, the trial demonstrated that these concepts are universal in their application. For example, using pou mokopuna and tuarongo to embed long-term thinking in iwi-owned commercial entities. Trial entities also used He Tauira to challenge or reframe their strategic plans, clarify their business models, and communicate their value creation in ways that extended beyond short-term financial performance.

The trial showed that He Tauira can support more holistic and future focused reporting, even within commercial structures. It encourages entities to move beyond compliance and toward reporting that reflects their values, relationships, and long-term commitments. This approach not only enhances authenticity and trust but also strengthens strategic clarity and stakeholder engagement.

3.3.5 Use He Tauira to drive transformation

The trial confirmed that He Tauira is more than a reporting tool, it is a catalyst for organisational change. Entities used it to challenge and reframe strategic plans, clarify business models, and communicate value creation beyond short-term financial performance.

4 Embedding lessons into practice

The He Tauira trial provided valuable insights into how the framework is interpreted and applied in practice. The XRB will respond to these insights by embedding them into the ongoing development and support of the framework. This section outlines the specific actions the XRB will take to strengthen He Tauira and support its future use.

4.1 Support staged implementation

XRB will promote a phased approach to implementation, recognising that entities benefit from starting small and building confidence over time. Mā te mahi will be updated to include examples of staged pathways and practical entry points.

4.2 Provide tailored guidance and tools

To support implementation and ensuring the framework is accessible to a variety of audiences, the XRB will continue to develop additional resources such as case studies and tailored guidance. These will be designed to maintain the integrity of the framework while offering practical support for staff, executive and governance.

The XRB will also continue to explore how He Tauira can be linked to other relevant frameworks and tools.

4.3 Explore broader applicability

Future development of He Tauira will continue to be guided by kaupapa Māori principles and shaped in partnership with Māori entities. The XRB will ensure that updates reflect diverse perspectives and uphold the cultural integrity of the framework.

While He Tauira was developed with Māori entities in mind, the trial demonstrated its relevance for a wider range of entities. The XRB will continue to explore how non-Māori entities can engage with the

framework in a respectful and meaningful way, and what support they may require.

The XRB will explore options to support ongoing learning, such as establishing a community of practice and hosting regular wānanga.

4.4 Monitor and evaluate ongoing use

To ensure He Tauira continues to evolve in response to user needs, the XRB will establish mechanisms for ongoing feedback and evaluation. This may include periodic reviews, user surveys, and opportunities for entities to share their experiences and innovations.