

From compliance to cultural continuity: Māori non-profit resilience as an exemplar for global reporting

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Abstract

Purpose – Non-profit organisations (NPOs) face growing pressure to demonstrate resilience amid crises, yet conventional performance reporting frameworks struggle to capture its multidimensional nature. Standard metrics emphasise financial stability but overlook adaptive capacities grounded in cultural values, relationships and collective memories. This study aims to use Māori NPOs as an empirical case to explore how Indigenous approaches to resilience can inform more robust performance measurement globally.

Design/methodology/approach – The authors use Manawa Ora, an Indigenous model of resilience that demonstrates how culturally grounded strategies can be integrated into crisis response to analyse the annual reports of 19 Māori non-profit organisations. They then examine He Tauira, a conceptual framework for non-financial reporting launched in late 2025, assessing its potential to capture dimensions of resilience that conventional frameworks overlook.

Findings – The authors analysis reveals how organisations enact and communicate resilience through culturally grounded practices. Māori organisations demonstrate resilience through their commitment to cultural values, mobilising ancestral knowledge and exercising self-determination. These practices challenge Western resilience frameworks that privilege individual leadership and short-term adaptation. He Tauira successfully captures these dimensions, demonstrating how Indigenous-led reporting frameworks can communicate relational, intergenerational and culturally embedded aspects of resilience that standard metrics cannot quantify.

Practical implications – He Tauira represents the first conceptual framework globally centred on Indigenous values while designed for all entities. Their analysis identifies transferable principles for resilience reporting applicable to any non-profit organisation where performance depends on stakeholder relationships, community embeddedness and long-term commitments rather than solely on financial resources. Indigenous perspectives offer insights to guide developments in performance measurement and reporting for NPOs globally.

Originality/value – Indigenous perspectives are missing from extant studies of organisational resilience, yet their analysis reveals how Indigenous perspectives and Indigenous reporting frameworks capture critical



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relational and intergenerational performance dimensions, contributing to the non-profit organisations' resilience and accounting literature.

Keywords Resilience, Non-financial reporting, He Taurira

Paper type Research paper

Glossary of te reo Māori terms used

They use several terms from te reo Māori (the Māori language), an official language in Aotearoa New Zealand. For ease of reference, they provide English translations here. They note that many of these words have multiple meanings, but their aim to provide the most relevant translation for the context of this paper.

<i>Ahikā</i>	= Burning fires of occupation; symbolises continuous presence and connection to land;
<i>Aroha</i>	= Love, compassion, care;
<i>Hapū</i>	= Sub-tribe; kinship group comprising several whānau;
<i>He aroha mutunga kore</i>	= Eternal, boundless love;
<i>He Taurira</i>	= Exemplar, template, model; name of the conceptual framework examined in this study;
<i>Iwi</i>	= Tribe, people, nation; largest kinship group;
<i>Kaimahi</i>	= Workers, employees, staff members;
<i>Kaitiaki/ngā kaitiaki</i>	= Guardian(s), steward(s);
<i>Kaitiakitanga</i>	= Guardianship, stewardship, environmental management;
<i>Kaupapa</i>	= Purpose, principles, ideas, cause; the underlying foundation or philosophy;
<i>Kaupapa Māori</i>	= Māori principles, Māori-centred approach; research methodology grounded in Māori worldviews;
<i>Kaumātua</i>	= Elder(s), respected senior member(s) of the community;
<i>Kia pakari tonu ai</i>	= To remain strong, resilient and steadfast over time;
<i>Kotahitanga</i>	= Unity, togetherness, solidarity;
<i>Mahuta mai te onehungahunga</i>	= Emerging from the dust/hardship; symbolises resilience, renewal and emergence from adversity;
<i>Mahi</i>	= Work, activity, tasks, action;
<i>Mana</i>	= Prestige, authority, status, spiritual power; reflects dignity and respect;
<i>Mana motuhake</i>	= Sovereignty, self-determination, separate identity and autonomy;
<i>Manaakitanga</i>	= Hospitality, kindness, generosity, care and support for others;
<i>Manawa Ora</i>	= Breath of life; name of the Indigenous resilience framework used in this study;
<i>Marae</i>	= A sacred communal and ceremonial meeting ground central to Māori society;
<i>Maranga</i>	= To rise, awaken, stand up; symbolises collective call to action and renewal;
<i>Mātauranga Māori</i>	= Māori knowledge, epistemology, wisdom and understanding;
<i>Mauri</i>	= Life force, essence, vital energy or spirit;
<i>Mihi</i>	= Greeting, acknowledgement, tribute, expression of respect;
<i>Moemoeā</i>	= Dream, vision, aspiration for the future;
<i>Mokopuna</i>	= Grandchildren, descendants, future generations;
<i>Pākehā</i>	= New Zealander of European descent;
<i>Papatūānuku</i>	= Earth Mother; personification of the land and source of life;

<i>Pokohiwi ki te pokohiwi</i>	= Shoulder to shoulder; standing together in unity;
<i>Pou/ngā pou</i>	= Pillar(s), post(s), support(s); structural and metaphorical supports;
<i>Pou Hononga</i>	= Pillar of the ecosystem of connections (He Tauira framework element);
<i>Pou Mokopuna</i>	= Pillar of intergenerational impact (He Tauira framework element);
<i>Pou tokomanawa/ngā pou tokomanawa</i>	= Critical pillar(s), main supporting post(s);
<i>Pou Tāhu</i>	= Pillar of strategic focus (He Tauira framework element);
<i>Pou Tuarongo</i>	= Pillar of institutional/ancestral knowledge (He Tauira framework element);
<i>Poupou/ngā poupou</i>	= Supporting element(s), side pillar(s); customisable framework elements;
<i>Pūmahara</i>	= Collective memory, remembrance; ancestral narratives and shared history;
<i>Rangatahi</i>	= Young people, youth, the younger generation;
<i>Rangatira/ngā Rangatira</i>	= Chief(s), leader(s), person(s) of rank;
<i>Rangatiratanga</i>	= Chieftainship, sovereignty, self-determination, leadership and authority;
<i>Tāhuhu</i>	= Ridgepole; represents aspiration and vision in the He Tauira framework;
<i>Tangata</i>	= People, person;
<i>Tangata Tiriti</i>	= People of the Treaty; non-Māori living in Aotearoa under the Treaty of Waitangi;
<i>Tāne</i>	= Men, males;
<i>Te ao Māori</i>	= The Māori world; Māori worldview, customs, values and ways of being;
<i>Te reo Māori</i>	= The Māori language;
<i>Te Tiriti o Waitangi</i>	= The Treaty of Waitangi; founding document of New Zealand, signed in 1840;
<i>Te Tumu</i>	= The trunk; represents external interaction in the He Tauira framework;
<i>Te Ture Whenua Māori Act</i>	= Māori Land Act; legislation governing Māori land;
<i>Tikanga</i>	= Customs, correct procedures, laws, principles; cultural protocols;
<i>Tino rangatiratanga</i>	= Absolute sovereignty, self-determination; complete autonomy and control;
<i>Tūāpapa</i>	= Foundation; represents identity and purpose in the He Tauira framework;
<i>Tūpuna/ngā tūpuna</i>	= Ancestor(s), grandparent(s);
<i>Wāhi</i>	= space, place; in He Tauira, represents spaces to transition and navigate change;
<i>Waiata</i>	= Song, chant, traditional or contemporary Māori song;
<i>Wairua/wairuatanga</i>	= Spirit, spirituality; spiritual essence and practices;
<i>Waka</i>	= canoe, vessel; symbolises collective journey and shared purpose;
<i>Wānanga</i>	= conference, forum, meeting; important traditional cultural, religious, historical genealogical or philosophical knowledge;
<i>Whakataukī</i>	= proverb, saying, traditional expression of wisdom;
<i>Whakatupuranga</i>	= generation; intergenerational legacy and continuity;
<i>Whānau</i>	= family, extended family; primary kinship group;
<i>Whanaungatanga</i>	= relationships, kinship, sense of family connection and belonging;
<i>Whakapapa</i>	= genealogy, lineage, connections, descent; relational ties to people, place and ancestors;
<i>Wharenui</i>	= meeting house; central communal gathering place in Māori culture; and
<i>Whenua</i>	= land, country; also means placenta, reflecting the deep connection between people and land.

Note(s): Vowel with macrons (ā, ē, ī, ō, ū) indicate long vowel sounds in te reo Māori and affect pronunciation and meaning.

1. Introduction

Accounting as a technical, social and moral practice can support actions towards building a resilient future (Carnegie *et al.*, 2023). As a global society, we are responding to escalating economic, environmental and social crises (Branicki *et al.*, 2023; Nyström *et al.*, 2019; Olsson *et al.*, 2015). The accounting profession increasingly plays a role in navigating uncertainty and fostering adaptive, sustainable organisations and institutions (Bracci and Tallaki, 2021; Burnet, 2023; Hillmann and Guenther, 2021; Linnenluecke, 2017). Within accounting, resilience has emerged as a critical concern, prompting reflection on the role of accountants to record, report and evaluate efforts to support social, organisational and institutional resilience (Rinaldi *et al.*, 2025). Recent scholarship distinguishes between accounting *for* resilience, how accounting tools and logics support resilience-building and accounts *of* resilience, how resilience is measured, reported and audited (Rinaldi *et al.*, 2025). Drawing on Māori Non-Profit Organisations (NPOs) as an empirical case, this study demonstrates how Indigenous approaches to resilience can inform performance measurement for NPOs globally.

Resilience may be considered a critical success factor for NPOs, given the characteristic stretched resources and demand for services often exceeding availability (Parker, 2024). NPOs play a vital role in addressing critical social needs and are particularly relied upon during crises such as natural disasters, economic downturns and societal disturbances. However, these organisations face significant threats related to funding structures and regulatory frameworks, while simultaneously managing multiple competing stakeholder demands (Parker, 2024; Willems *et al.*, 2024). This challenging environment makes resilience a strategic priority: NPOs must be structured and operated in ways that enable them to withstand both external pressures and internal vulnerabilities to ensure their continued effectiveness. As such, there is a pressing need to expand the scope of financial and non-financial performance measurement to incorporate adaptive, cognitive, behavioural and relational capacities that support NPOs in transforming through crises (Parker, 2024).

Yet conventional approaches to non-financial performance measurement have been criticised for quantifying and monetising social, cultural and environmental issues (Bebbington *et al.*, 2023; Boyce and McDonald-Kerr, 2020). This approach can obscure and relegate pressing issues of concern and deliver performance reports and outcomes that do not align with broad stakeholder interests (Boyce and McDonald-Kerr, 2020; Lodhia *et al.*, 2021). Specifically, those approaches based on Western accounting frameworks tend to prioritise individualistic, human-centred outcomes to the detriment of social and ecological well-being (Powell and McGuigan, 2023). A growing literature on Indigenous perspectives on accounting and accountability offers alternative approaches to this human-centred commodification of planetary resources (Narayan and Oru, 2024; Norris *et al.*, 2022; Scobie *et al.*, 2023). However, limited research has examined how Indigenous perspectives of resilience can be operationalised within non-financial reporting frameworks and whether such frameworks are capable of capturing relational, intergenerational and culturally grounded dimensions of organisational life.

This study brings Indigenous perspectives of resilience into dialogue with emerging non-financial reporting frameworks through an empirical analysis of Indigenous Māori NPOs [1]. These perspectives provide alternative accountability logics, ones that honour intergenerational outcomes, cultural continuity and ethical governance embedded in local worldviews. Past research has identified the potential for the study of resilience systems within marginalised groups to build understandings of how resilience is generated and sustained (Duit, 2016). Drawing on Māori organisations as an empirical case, we demonstrate how relational and culturally grounded perspectives can reframe resilience as a spiritual, intergenerational and

ethical practice (Spiller *et al.*, 2020; Tassell-Matamua *et al.*, 2021). These characteristics have relevance beyond Māori NPOs to inform future avenues for resilience reporting globally. This research therefore draws on Indigenous perspectives on resilience to inform reporting frameworks that capture relational, intergenerational and cultural dimensions. In this way, we are guided by the questions: *What are Indigenous perspectives of resilience and how can these perspectives inform NPO performance measurement?*

We use a two-stage analytical approach. First, we use the *Manawa Ora* framework, an Indigenous model of resilience, to qualitatively analyse the annual reports of 19 Māori NPOs, identifying how these organisations enact and communicate resilience through culturally embedded practices. Second, we examine *He Tauira*, a newly developed conceptual framework for non-financial reporting based on Māori perspectives but intended for use by any reporting entity in Aotearoa New Zealand, assessing whether it captures the resilience dimensions we identified in organisational reports. Findings suggest that the cultural accountability frameworks embedded in Māori organisations prioritise *mana* (status, prestige), stewardship and *whakapapa* (genealogy)-based ethics. These frameworks enable NPOs to navigate disruption, such as climate crises and economic volatility, while protecting collective identities and ensuring the well-being of their communities (Lambert, 2015; Lambert and Scott, 2019). Indigenous perspectives provide an urgent and necessary corrective to dominant performance paradigms, particularly as accounting and auditing practices grapple with the demands of resilience in the face of climate change, pandemics, economic instability and geopolitical tensions (Barbera *et al.*, 2020; Parker, 2024).

Through this research, we contribute to the NPO literature a case study of Indigenous perspectives on resilience that offers transferable principles for rethinking performance measurement in diverse organisational contexts in both NPO and for-profit domains. As such, we invite accounting researchers, auditors and policymakers to shift from performance measurement as surveillance to performance measurement as stewardship, from metrics to *mana* and from short-term performance indicators to relational and intergenerational values defined jointly with stakeholders that foster long-term flourishing. These findings challenge accounting researchers, standard-setters and NPO practitioners to reconsider how resilience is measured and reported. Our analysis suggests reporting can meaningfully communicate resilience by articulating shared organisational identity, relationship ecosystems, intergenerational knowledge and long-term impacts. These insights offer guidance for NPOs of all types seeking to conceptualise and demonstrate resilience in meaningful ways.

The remainder of this paper is structured as follows. We proceed in the next section with a review of the relevant literature relating to NPO resilience and non-financial performance reporting, identifying gaps that Indigenous perspectives can address. We then introduce Indigenous-led reporting frameworks and the *Manawa Ora* conceptual model of resilience. We outline our methodological approach and summarise findings from our qualitative analysis of Māori NPO reports, applying the *Manawa Ora* framework to identify how these organisations enact and communicate resilience. Our discussion relates these findings to *He Tauira*, a voluntary conceptual framework for non-financial reporting launched in late 2025, demonstrating how Indigenous frameworks enable culturally grounded performance measurement. We conclude with implications for accounting scholarship and practice.

2. Literature review

In this review, we critically examine existing frameworks of resilience and emphasise the critical need for incorporating Indigenous knowledge systems and perspectives to cultivate more robust and equitable approaches to NPO resilience (Henry and Pene, 2001;

Spiller *et al.*, 2020). The review highlights the crucial interplay between leadership, organisational culture and the adoption of culturally relevant strategies in fostering resilience within the non-profit sector (Witmer and Mellinger, 2016).

2.1 Resilience and non-financial performance reporting for non-profit organisations

NPOs are vital societal actors, providing essential services that bolster community well-being and address critical social needs. NPOs are increasingly intertwined with the public sector through funding, public service delivery and calls for public accountability (Mitchell and Schmitz, 2019). Crisis management in the sector requires rapid decision-making amid competing stakeholder demands (Parker, 2024). The capacity of NPOs to navigate these challenges, to adapt and thrive amidst adversity, is not merely desirable; it is fundamental to a functioning and equitable society (Bhamra *et al.*, 2011). Yet few academic studies have explored resilience reporting strategies within the sector (Herrero and Kraemer, 2022), nor do we know whether performance measurement in the sector contributes to NPO resilience.

Measuring the performance of NPOs increasingly requires moving beyond traditional financial indicators to account for relational, social and cultural dimensions of value creation. Conventional resilience frameworks emphasise individual leadership capacity and financial resources, overlooking the collective, relational practices through which many organisations, particularly community-based and Indigenous NPOs, build resilience (Guess, 2004; Vickers and Kouzmin, 2001). This shift is particularly important in communicating resilience, where standardised performance metrics often fail to capture the adaptive, intergenerational and community-based practices that underpin long-term sustainability. Recent scholarship has called for accounting frameworks that support both the evaluation (accounting of) and cultivation (accounting for) of resilience, particularly within community-based and Indigenous contexts (Bebbington *et al.*, 2023; Cho *et al.*, 2022; Parker, 2024).

Recent scholarship also recommends embedding resilience as a strategic objective and using resilience indicators to evaluate organisational performance (Shaw and Maythorne, 2013). Such reporting frameworks are expected to support organisational resilience through enhanced decision-making and long-term planning (Bracci and Tallaki, 2021). Yet, for the most part, existing models of accounting and reporting are inadequate for achieving long-term change because they are unable to account for the interconnections and interdependencies in the ecosystems within which organisations operate (Cho *et al.*, 2022). New approaches are needed that better reflect and meet the needs of diverse stakeholders.

As Parker (2024) argues, there is a pressing need to expand the scope of financial and non-financial performance measurement to incorporate adaptive, cognitive, behavioural and relational capacities that support NPOs in transforming through crises. Frameworks such as Integrated Reporting have attempted to broaden performance measurement beyond financial metrics to encompass multiple capitals and long-term value creation (IIRC, 2013), yet challenges remain in capturing relational, cultural and intergenerational dimensions, particularly relevant to community-based and Indigenous organisations (Craig *et al.*, 2022). Introducing Indigenous values into financial and non-financial performance measurement, such as the idea of a “quadruple bottom line” which measures cultural as well as social, environmental and financial performance (Craig *et al.*, 2022; Scrimgeour and Iremonger, 2004), can deepen our understanding of resilience beyond continuity to intergenerational perseverance, enabling entities to retain their integrity while navigating uncertainty.

2.2 Towards indigenous-led reporting frameworks

In response to these measurement gaps, the External Reporting Board (XRB) – Aotearoa New Zealand’s independent accounting and assurance standards-setting body – has

developed *He Tauira*, a conceptual framework for non-financial reporting designed for use by all entities, not solely Māori organisations. Developed in consultation with over 50 Māori entities, *He Tauira* (meaning “exemplar” or “template”) enables entities to communicate their intergenerational impact and value creation in culturally meaningful ways (XRB, 2024a, 2024b).

Unlike conventional reporting frameworks that privilege financial metrics and short-term outputs, *He Tauira* is structured around the metaphor of *He Wharenui* (meeting house), with interconnected elements representing ancestral knowledge, relational networks, strategic focus and future aspirations. While not explicitly designed as a resilience framework, *He Tauira*’s grounding in Māori epistemologies positions it to capture the adaptive, spiritual and collective dimensions of organisational strength that standard reporting overlooks. *He Tauira* represents a significant development in non-financial reporting, offering a practical example of how Indigenous perspectives can inform performance measurement frameworks. By centring intergenerational impact and relational accountability, it challenges conventional accounting logics that privilege quantifiable, short-term outcomes or value creation for shareholders rather than broader stakeholders. To understand how Indigenous perspectives reframe resilience, we next examine the conceptual foundations of Māori resilience and introduce the *Manawa Ora* framework.

3. Indigenous frameworks for resilience

3.1 Contrasting indigenous perspectives of resilience

A contrast emerges when comparing Western and Indigenous resilience frameworks. Western approaches often prioritise analytic, systems-based and individualistic models, focusing on structured approaches, adaptability and the individual’s responsibility for navigating challenges (Folke *et al.*, 2010; Xu and Kajikawa, 2018). This emphasis on individual agency can overlook the crucial role of social networks, cultural practices and historical context in shaping resilience (Sterling *et al.*, 2020).

The existing resilience literature has involved limited participation of Indigenous peoples in the design and implementation of resilience frameworks (Dorji *et al.*, 2024; Mbah *et al.*, 2021). The few studies that have explored Indigenous perspectives have noted the potential for Indigenous values of community recovery and social resilience to enhance disaster response and risk mitigation strategies (Kenney and Phibbs, 2014). Yet these studies rarely examine Indigenous resilience as a distinct epistemological system. For Indigenous communities, such as Māori in Aotearoa New Zealand, resilience is understood not as a reactive trait or an isolated organisational function, but as a relational, spiritual and intergenerational practice grounded in community values (Spiller *et al.*, 2020; Tassell-Matamua *et al.*, 2021; Wolfgramm *et al.*, 2021).

Indigenous communities have demonstrated resilience in the face of colonisation, environmental degradation and other historical traumas (Kawharu *et al.*, 2017; Rotarangi and Stephenson, 2014). Their experiences highlight the profound importance of culturally relevant strategies, community cohesion and the integration of traditional knowledge systems in building resilience (Haar and Staniland, 2016). In many Indigenous communities, leadership operates within a relational framework, emphasising collaboration and shared responsibility (Spiller *et al.*, 2020). Māori resilience also emphasises resistance to systemic inequities and a commitment to self-determination, recognising that resilience is not solely about adapting to existing power structures but also about actively challenging and transforming them (Penehira *et al.*, 2014). This stresses the need for decolonised resilience frameworks that centre Indigenous narratives and leadership (Smith, 2012; Williams, 2021).

Indigenous resilience perspectives advance both “accounting for” and “accounts of” resilience (Bebbington *et al.*, 2023; Cho *et al.*, 2022). They serve as analytical tools to reinterpret what constitutes value, impact and performance within Indigenous and community-based NPOs. They provide governance frameworks to assess performance not by compliance with external metrics, but by the integrity of *whakapapa* (genealogy), *tikanga* (laws and customs) and relational accountability. These perspectives offer critical interventions that expose how existing accounting practices may make invisible or undermine culturally meaningful expressions of resilience. To operationalise these perspectives, we turn to *Manawa Ora*, a specific framework of Māori resilience.

3.2 *Manawa Ora: a framework of indigenous resilience*

In this research, we draw on the “*Manawa Ora*” framework to conceptualise Māori perspectives of resilience. Developed by Wolfgramm, Houkamau and Love (2021), *Manawa Ora*, meaning “Breath of Life”, conceptualises Māori resilience as a holistic and relational practice grounded in ancestral knowledge, cultural identity and self-determination. Created in response to the COVID-19 pandemic, the framework was designed to illuminate how Māori communities maintained wellbeing and collective strength through crisis by drawing on traditional values and intergenerational relationships (Wolfgramm *et al.*, 2021). Rather than framing resilience as an individual capacity or organisational technical function, *Manawa Ora* repositions resilience as a collective heartbeat, a dynamic system of relationships that maintain cultural, spiritual and social continuity.

The framework demonstrates how culturally grounded strategies can integrate into crisis response while maintaining cultural integrity and adapting to changing circumstances.

The model consists of four interrelated elements:

- (1) *Whakapapa* (genealogy and belonging): emphasising collective identity and the intergenerational transmission of knowledge and responsibility through *whānau* (family), *hapū* (sub-tribe) and *iwi* (tribal) ties.
- (2) *Pūmahara* (collective memory): reflects the influence of ancestral narratives and shared histories as sources of strength, continuity and future-facing responsibility.
- (3) *Te ao Māori* (cultural worldviews): represents *tikanga Māori* (customary principles), *mātauranga Māori* (epistemology) and ethical values such as *manaakitanga* (hospitality, kindness) and *kaitiakitanga* (guardianship, resource management) as central to governance and wellbeing.
- (4) *Rangatiratanga* (self-determined leadership): which affirms Indigenous sovereignty, authority and the right to lead according to *kaupapa* Māori, grounded in *Te Tiriti o Waitangi* (the Treaty of Waitangi).

These dimensions are not discrete but overlap dynamically, forming an interdependent system of cultural resilience that is enacted, rather than possessed. *Manawa Ora* builds on long-standing Māori resilience practices and integrates relational, spiritual and ecological aspects of wellbeing that are often absent in Western conceptualisations.

Although the framework has been referenced in emerging scholarship on Māori management and Indigenous wellbeing, it remains underused as a methodological tool. Accordingly, this study operationalises *Manawa Ora* to qualitatively analyse Māori NPO reports, offering one of the first applications of the model at the organisational level.

Recent work by Spiller *et al.* (2020) complements *Manawa Ora* by theorising Indigenous leadership as a relational and spiritual practice embedded in ecosystems of care, *whakapapa* and cultural purpose. Likewise, Tassell-Matamua *et al.* (2021) provide critical insights into

Māori notions of spirit and spirituality as enablers of resilience, reinforcing the role of *wairuatanga* (spirituality) and intergenerational strength in sustaining Indigenous communities through adversity. By integrating *Manawa Ora* with Indigenous performance narratives, this research expands current frameworks of resilience to include *mana*-enhancing practices, intergenerational accountability and relational leadership as key components of sustainable NPO performance in Aotearoa New Zealand.

While *Manawa Ora* provides our analytical lens for understanding resilience, we also examine *He Tauira*, an emerging conceptual framework, to assess its capacity to communicate the dimensions of resilience that Māori NPOs enact. Below, we describe the structure of *He Tauira* before returning to it in our findings.

3.3 *He Tauira* - Reporting indigenous organisational performance

He Tauira was developed by the XRB through consultation with 50 Māori entities between 2020 and 2024 and piloted with 9 reporting entities prior to its official launch in late 2025 (XRB, 2025a). The conceptual framework is intended for broad application across the for-profit and non-profit sectors, Indigenous and non-Indigenous businesses and organisations, targeting a wide group of stakeholders in its reporting approach [2]. The term “*He Tauira*” means exemplar or template, signifying a transformative journey of growth through learning (XRB, 2024b). The framework enables entities to articulate their pathway from now into the future.

The XRB describes the purpose of *He Tauira* to as follows:

Enable an entity to reflect upon and communicate its intergenerational impact. It is designed to help entities share the story of the value they create in a meaningful way (XRB, 2024a, p. 2).

The framework has been developed using Māori approaches to decision-making and reporting, described as “holistic” and offering a “profound understanding and respect for the broader impacts of decisions” (XRB, 2024b, p.4). *He Tauira* is modelled on the metaphor of *He Wharenui*, the Māori meeting place. The architecture of *He Wharenui* has symbolic meaning, with features designed to represent connections between the natural and spiritual worlds (McKay, 2004). *He Wharenui* typically features architectural design that represents the balancing of spiritual, physical, emotional and social well-being, alongside intricate carvings depicting genealogical connections to tribal ancestors. *He Wharenui* are often named after a significant ancestor and when Māori enter, they greet the space as a person (Hoete, 2020).

This architectural metaphor structures *He Tauira* because the interconnected elements (foundations, pillars, spaces) mirror how organisational performance emerges from interconnected systems. Just as a meeting house requires all elements functioning together, *He Tauira* similarly functions as a model of balanced organisational wellbeing (see Figure 1).

Reporting entities can use the interconnected elements of the framework for their reporting (see Table 1).

Together, *Manawa Ora* and *He Tauira* provide complementary lenses for analysing Māori resilience: one conceptualising how resilience is enacted, the other providing a framework for how it can be reported. We use *Manawa Ora* as our analytical framework for examining Māori NPO reports and assessing the alignment of *He Tauira* with the resilience practices we identified. Our methodological approach is outlined below.

4. Research design

For this research, we drew on methodological principles of *Kaupapa Māori* (Māori-centred methodology) and decolonising research to centre and privilege Indigenous perspectives of

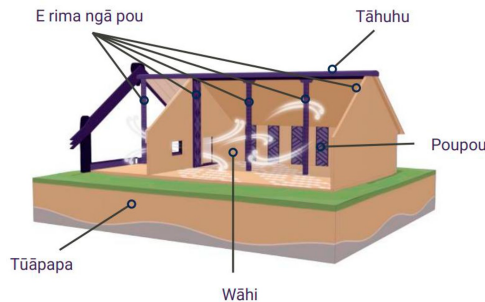


Figure 1. *He Tauira* framework
Source: XRB

Table 1. Key elements of the *He Tauira* conceptual framework

Framework element	Description
<i>Tāhuhu</i> aspiration and vision	<i>Tāhuhu</i> acts structurally as the ridgepole for the roof of <i>He wharenui</i> . It acts as the crown of the <i>wharenui</i> , reaching towards the heavens and embodying the aspirations and dreams of the entity. The <i>tāhuhu</i> is connected to the <i>tūāpapa</i> (identity, purpose) through the <i>mauri</i> (life force, essence) that flows through the interconnected <i>pou tokomanawa</i> (critical pillars)
<i>Tūāpapa</i> identity and purpose	<i>Tūāpapa</i> represents continuous connection with <i>papatūānuku</i> (the earth mother, i.e. symbol of the land, life force, foundation for all things), offering stability, grounding and a profound interconnectedness with all elements of life
<i>E rima ngā pou</i> Five focus areas:	<i>Ngā pou tokomanawa</i> are the critical pillars that connect the <i>tūāpapa</i> and the <i>tāhuhu</i> ; they symbolise the connections between the entity’s foundations and its aspirations. The <i>pou tokomanawa</i> represent core elements that each entity must reflect upon and which, together, provide for the achievement of positive and sustainable intergenerational impact. Each entity makes these focus areas meaningful in its own way. They are: <i>Pou tuarongo</i> institutional knowledge, <i>pou hononga</i> ecosystem of connections, <i>pou mokopuna</i> intergenerational impact, <i>pou tāhu</i> strategic focus, <i>Te tumu</i> external interaction
<i>Poupou</i> supporting elements	<i>Ngā poupou</i> offer a dynamic aspect, allowing for flexibility and adaptability for the entity. <i>Poupou</i> are additional supporting pillars, providing entities with a customisable space to express their <i>kaupapa</i> (ideas and principles), stories and values
<i>Wāhi</i> spaces to transition	The role of the <i>wāhi</i> 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

Source(s): Adapted from XRB 2024, p. 5

knowledge creation (Mikahere-Hall, 2017). Our method of inquiry was appreciative and interpretivist (Cooperrider et al., 2008), taking Māori entities’ annual reports and performance reports as the object of our analysis. As researchers, the first author is Pākehā (of European descent) and the second author is Tongan. We are both *Tangata Tiriti* (people of the Treaty), that is, non-Māori who live in Aotearoa. We are guided by our responsibilities to uphold *te Tiriti*, described by Bishop Manuhua Bennett as “a sacred covenant entered into by the Crown and Māori, based on the promises of two people to take the best possible care they can of each other” Bennett, quoted in Reese (2023). We hope in this research to honour

this responsibility by privileging *te ao Māori* (Māori perspectives) and highlighting a novel form of reporting that encourages Māori organisations to flourish culturally, politically and economically.

Through a close reading of Māori entities' annual reports, our objective was to immerse ourselves deeply in the report narratives, to interpret content related to the resilience of each organisation and relate that content to each element of the *Manawa Ora* framework. In doing so, we were able to develop deeper understandings of Māori NPO resilience. Our study focuses on Māori NPOs, as these entities make their financial and non-financial reports publicly available. There is no single list of all Māori NPOs in Aotearoa, so we constructed a data set based on the national charities database. There are around 28,000 registered charities in Aotearoa, of which 1,963 are Tier 1 and Tier 2 entities, required to publish an annual statement of performance. We focused on this group of entities because smaller entities do not have the same disclosure requirements and so were less likely to have publicly available information related to their resilience strategies. From the list of 1,963 Tier 1 and Tier 2 entities, we manually confirmed whether each was identified as a Māori NPO [i.e. met the criteria of an Indigenous organisation according to [Foley \(2013\)](#) that at least one person holding equity in the organisation identifies as Indigenous, the organisation identifies itself as Indigenous owned and is accepted by the wider community as an Indigenous organisation]. This involved initially screening the list of entities for the categories "Māori Trust Board", "Marae Reservation" and "On Land Under *Te Ture Whenua Māori Act*". Others were identified by other publicly available information, such as the entity's stated purpose and visiting their website for more detailed information on organisational purpose and governance. This screening process reduced the list to 261 organisations.

For each organisation, we then searched for their publicly available annual (financial) report and/or service performance (non-financial) report. Where these were available, we then manually screened the reports for mentions of "resilience". We identified 73 reports with some mention of "resilience", [\[3\]](#) which we then reviewed carefully to determine the extensiveness of their narrative descriptions of resilience within their organisations. This reduced our sample size to 19 organisational reports (see the [Appendix](#) for a full list of reports sampled). We then performed a detailed, qualitative analysis of these 19 "best examples" reports, using our key resilience themes from the *Manawa Ora* framework to help guide our analysis. The sampled organisations operate commercial portfolios across several sectors, including forestry, fisheries, agriculture, tourism, land and property and provide diverse services to their local communities, including housing, health, education, cultural revitalisation, community support and environmental conservation. These diverse sectoral contexts provide broad insights into how resilience is accounted for, including where environmental exposure, funding structures and community obligations shape organisational responses to crisis.

Our process for selecting the sampled annual reports is summarised in [Table 2](#).

As previously mentioned, we used a two-stage analytical approach. First, we use the *Manawa Ora* framework to guide our qualitative analysis of how resilience is enacted and expressed. The *Manawa Ora* model conceptualises resilience as relational, intergenerational and culturally grounded, structured around four concepts: *whakapapa*, *pūmahara*, *te ao Māori* and *rangatiratanga*. These concepts were used as sensitising themes during coding to identify resilience expressions in narrative report sections, strategy statements and organisational accounts of community engagement. This qualitative analysis involved close reading each report multiple times and coding sentences or paragraphs according to the *Manawa Ora* framework. As our coding progressed, we developed additional sub-themes for each element of the framework. This analysis supported our interpretation of key resilience

Table 2. Sample selection and screening process

Stage	Criteria	No.	% of previous stage
1. Initial population	All registered charities in Aotearoa New Zealand	28,000	–
2. Reporting threshold	Tier 1 and Tier 2 entities (required to publish annual statement of performance)	1,963	7.0
3. Māori NPO identification	Categories: Māori trust board, Marae reservation or on land under Te Ture whenua Māori act, plus manual verification via websites/purposes	261	12.8
4. Public report availability	Māori NPOs with publicly available annual reports	133	50.9
5. Resilience mention	Reports containing any mention of “resilience”	73	54.9
6. Final sample	Reports with extensive discussion of resilience (multiple sections, detailed descriptions of resilience strategies/responses)	19	26.0

Note(s): Data collection period: 2022–2024 annual reports published by December 2024

strategies related to each element and helped us understand the interconnections between them. During our qualitative coding, we further coded the report contents for the critical or crisis issues that triggered resilience responses. We were interested too in the words and phrases used by Māori NPOs when describing their resilience. We initially free-coded these phrases and then systematically categorised and re-coded them to form clusters of resilience narratives, as detailed in the findings section below.

Second, we evaluated *He Tauira*, a newly developed conceptual framework, to assess its potential to capture the resilience dimensions identified in stage one. *He Tauira* was released in draft form by the XRB in December 2024 and launched officially in late 2025; hence, at the time of data collection, there were no publicly available reports that made use of the framework. Instead, our analysis evaluates *He Tauira*’s design and guidance documents rather than actual entity reports using the framework. For this research, we evaluated the XRB’s published guidance for reporting entities looking to adopt *He Tauira* (XRB, 2024a, 2024b) to understand the framework’s structure, underlying principles and intended use. We examined these guidelines to assess the framework’s alignment with the dimensions of resilience identified through our *Manawa Ora* analysis of NPO reports. This involved identifying thematic overlaps, such as intergenerational impact, foundational grounding, cultural values and strategic leadership and aligning them with the *pou* (pillars) and spatial concepts of *He Tauira*. This methodological step enabled us to examine how Indigenous concepts of resilience can complement and extend formal reporting frameworks, providing culturally grounded pathways for evaluating organisational wellbeing and impact.

Importantly, *He Tauira* was *not* used as a coding or analytic lens in the first stage. Instead, it was examined after the thematic analysis as a potential reporting framework through which Māori organisational resilience may be formally represented. Hence, *Manawa Ora* informed the analysis of data, while *He Tauira* was the object of comparative evaluation for reporting suitability.

4.1 Brief illustration of the coding process

To enhance analytic transparency, we briefly illustrate how the *Manawa Ora* framework informed the interpretation of the sampled reports. Our analysis combined deductive and

inductive approaches. The four Manawa Ora dimensions (*whakapapa*, *pūmahara*, *te ao Māori* and *rangatiratanga*) served as sensitising concepts guiding the identification of resilience expressions within narrative sections and descriptions of organisational practice.

As analysis progressed, recurring patterns within each dimension were grouped into sub-themes to capture how resilience was enacted across organisational contexts. This enabled us to interpret resilience not as isolated activities but as culturally grounded practices embedded in relationships, leadership, collective memory and intergenerational responsibility.

The reports were also examined for the crisis conditions that appeared to activate or intensify resilience, including economic volatility, climate-related disruption and the enduring impacts of colonisation. These pressures were analysed in relation to the Manawa Ora dimensions to understand how organisations mobilised culturally grounded capabilities in response to adversity. In parallel, we attended to the metaphors, phrases and narrative framings used by organisations to describe resilience, clustering these into broader narrative forms that are reflected throughout the findings.

Importantly, this iterative process moved beyond descriptive categorisation towards interpretive explanation, enabling us to understand resilience as a relational and culturally grounded organisational capacity rather than merely a response to episodic shocks. [Table 3](#) provides illustrative examples of how excerpts were interpreted across crisis contexts and Manawa Ora dimensions.

During the analysis process, we cross-checked our coding, including via a statistical review of our coding similarities using the intercoder function in NVivo, which indicated a kappa coefficient score of 0.85. We considered this to indicate a good level of coding similarity between the two authors ([Milne and Adler, 1999](#)). As a research team, we met regularly to review and discuss our emergent findings.

5. Findings

Our analysis of the sampled NPO reports reveals a rich expression of resilience through culturally embedded practices, values and relationships. Drawing on the *Manawa Ora* framework, this section organises the findings thematically and supports them with extracts from the documents. Taken together, these findings suggest that resilience within Māori NPOs is not simply mobilised during periods of disruption, but is structurally embedded within relational, cultural and intergenerational organisational foundations.

Building on this analytical approach, we now examine how each dimension of Manawa Ora is expressed across the sampled organisations.

5.1 Enacting resilience in Māori non-profit organisations (Manawa Ora analysis)

During our analysis, we identified expressions in each of the sampled reports that relate to all four aspects of resilience from the *Manawa Ora* model, indicating that each aspect of

Table 3. Illustrative example of a coding application

Report excerpt	Crisis context	Manawa Ora dimension	Analytical interpretation
"We navigated these rough waters with resilience."	Cyclone/economic disruption	Whakapapa; rangatiratanga	Collective navigation and leadership in responding to adversity
"Deep ties to the whenua, especially through whakapapa"	Enduring socio-cultural grounding	Whakapapa	Identity-based resilience anchored in ancestral connection to land

resilience is present and important to Māori organisations and their stakeholders. We explore each aspect in turn.

5.1.1 *Whakapapa (genealogy, connection, collective mindset)*. *Whakapapa* was a foundational theme and the most prominent in the sampled reports, expressing the interconnections between people, place and identity. *Whakapapa* encompasses connections to *whānau*, *whenua* and *tūpuna* (family, land, ancestors). This theme reiterates resilience as a collective mindset, grounded in community wellbeing and the significant strength in togetherness.

Examples from the sampled reports include *He Waka Tapu*, highlighting their “deep ties to the whenua, especially through whakapapa” ([He Waka Tapu, 2004](#), p.7). *Ngāti Kuri* emphasised resilience as understanding that each ancestor, each life, each event, is both a beginning and part of an ongoing journey: “Our whakapapa is a series of never-ending beginnings” ([Ngāti Kuri Trust Board, 2023](#), p. 44). *Whakapapa* for Māori is understood intergenerationally, described as “Whakatupuranga: Leave a legacy for future generations” ([Koata Limited, 2022](#), p. 1) and by the aspiration of “being good ancestors” ([Ngāti Rarua Iwi Trust, 2023](#), p. 31).

Te Aroha Noa community services Trust described *whakapapa* as both a historical and living practice by building connection through community events: “with the faith, aroha and support of our whānau and community [...] we see new growth” ([Te Aroha Noa Community Services Trust, 2023](#), p.4). Further, *whakapapa* includes genealogical ties to the natural and spiritual worlds: “The environment and people are interconnected. Look after the environment and the environment will look after you” ([Koata Limited, 2022](#), p. 33). Hence, being a “good ancestor” means taking care of the *whenua* (land) to help future generations thrive.

5.1.2 *Te ao Māori (worldviews, customs and values)*. *Te ao Māori* was consistently evident in values-based governance, rituals and culturally grounded services. This aspect of resilience reflects respect for *tikanga* Māori (customs, laws and principles) and connection to cultural identity. For iwi or hapū members, resilience is established through their connection to being Māori, speaking *te reo* (the Māori language), sharing knowledge of traditions and protecting customary knowledge.

For example, *Whenua Iti Trust* articulates its core values based on *mātauranga Māori* (epistemological) values of: “Whakamana, Kaitiakitanga, Manaakitanga, Whanaungatanga” ([Whenua Iti Trust Incorporated, 2023](#), p.3), meaning empowerment, stewardship, generosity and relationships. *Te Rūnanga o Toa Rangatira* celebrates cultural revitalisation: “Revitalisation of our language was the clear winner” ([Te Rūnanga o Toa Rangatira, 2023](#)) while *He Waka Tapu* confirms that *kaupapa* Māori (Māori principles) is a core organisational value: “Our efforts have been guided by our unwavering commitment to kaupapa Māori principles and values” ([He Waka Tapu, 2004](#), p.7).

Many organisations refer to *te ao Māori* and the related concept of *tikanga* (customs) as sources of guidance and accountability. Observing these practices gives people “strength and integrity” while also determining community resource allocation and “enabling shared prosperity, community resilience and self-determination” ([Ngāti Kuri Trust Board, 2023](#), p.12). Connecting to Māori customs can support resilience by helping families “feel connected and supported” ([Koata Limited, 2022](#), p.2) to each other and to their ancestors.

5.1.3 *Rangatiratanga (sovereignty and leadership)*. *Rangatiratanga* emerged in expressions of self-determination, leadership and political agency. *Rangatiratanga* as resilience relates to both organisational leadership and the organisation’s mission to maintain or extend sovereignty over the *whenua* (land). For example, progress towards treaty settlements or the use of iwi resources to repurchase tribal lands from the Crown.

[Te Rūnanga o Toa Rangatira \(2023, p.8\)](#) documented “141 hectares of *whenua* returned to *Ngāti Toa*”. Similarly, [Ngāti Koata Limited \(2022, p.3\)](#) reflected on the Crown’s apology to the iwi “for its failure to properly respect the *rangatiratanga* of *Ngāti Koata*” and their progress to repurchase tribal lands over the past 15 years.

Many organisations are continuing to fight for their *rangatiratanga* over tribal lands and waters. For example, Te Aupōuri Iwi Development Trust describes their efforts to assert *mana motuhake* (sovereignty) over their tribal waters: “we will not support any development of an ocean sanctuary without sufficient engagement from the Crown” ([Te Aupouri Iwi Development Trust, 2023 p.32](#)). [Ngāti Kuri Trust Board \(2023, p.22\)](#) similarly outlined their frustration that “Māori continue to be denied their inherent rights to exercise *rangatiratanga* and *mana motuhake* over things Māori”.

Several organisations mentioned specific individual leaders and their legacies, such as *Te Aroha Noa* Community Services Trust, which framed leadership through the legacy of a leader who had recently passed away and encouraged members “to express their gratitude and collectively grieve their loss” ([Te Aroha Noa Community Services Trust, 2023, p. 9](#)). Others referred more broadly to the leadership of *kaumātua* (elders), board members and employees whose guidance is integral to the organisation’s progress. These framings connect leadership to wider political and ancestral struggles to enact sovereignty and reclaim land rights.

5.1.4 *Pūmahara (collective memory)*. The fourth aspect of resilience relates to *pūmahara* or the collective memory, that grounds organisational identity in ancestral narratives and historical experience. While this theme appeared less frequently in the reports, it nonetheless featured in every report we read. *Pūmahara* highlights the shared ancestral connection and resilience passed down through the generations to the present, giving the organisation its underlying purpose to uphold the ancestors’ vision.

For example, [Te Whānau o Waipareira \(2023, p.1\)](#) framed its legacy through historical milestones, reflecting on urban Māori migration in the 1950s and 1960s, while *Te Rūnanga o Whaingaroa* invoked ancestral *mana* (greeting) in its *mihi* (acknowledgement): “Mahuta mai te onehungahunga [...]”, meaning “emerging from the dust” or “rising out of the dry, barren earth.” The phrase carries a powerful metaphorical meaning, symbolising resilience, renewal and emergence from hardship. Other reports connected to the legacy of the ancestors and expressed gratitude for their wisdom: “He mihi nui ki ngā tūpuna, whose wisdom continues to shape our work today” ([He Waka Tapu, 2004, p. 4](#)). These phrases express deep gratitude and reverence for ancestral knowledge and sacrifice. Some also shared the origin story of the *hapū* (sub-tribe) or *iwi* (tribe) and connections to the eponymous ancestor; for example, *Ngāti Koata* express their connection to the *waka* (ancestral canoe) of *Tainui* and the ancestress *Koata*.

These examples of collective memory and continual connection to past generations are reflected in the *whakataukī* (proverb) “Ka mua Ka muri: Walking backwards into the future” ([He Waka Tapu, 2004 p.26](#)). This *whakataukī* represents the concept of non-linear or spiralling time in *te ao Māori* (Māori worldview) ([Randazzo and Richter, 2021](#)); a temporal perspective that “time exists on a continuum where the past, present and future are interconnected through our ancestors and their actions” ([He Waka Tapu, 2004 p.26](#)).

These examples show how shared memories inspire resilience, remind communities of their collective strength and guide future directions. Organisational performance is not merely assessed in short-term outputs but in the legacy left for future generations.

5.2 Relationality and connections

Our analysis suggests that these four aspects of resilience are interdependent and overlapping, reflecting a Māori perspective of holistic connections between the natural and

spiritual worlds (Spiller *et al.*, 2020; Tassell-Matamua *et al.*, 2021). These interconnections challenge the linear categorisation and quantification of performance reporting.

Whakapapa (genealogy) connects to *pūmahara* (collective memory) as the continuation of the ancestral spirit, passing on knowledge and *mana* to current and future generations. Looking after *whānau* is considered an intergenerational responsibility and ancestral connections to land are a significant motivator to reclaim whenua lost during colonisation.

Te ao Māori (customs, values, worldviews) and *whakapapa* are connected through the relational ties that bring about the passing down of intergenerational knowledge. Cultural practices may be safeguarded by sharing knowledge with the next generation and individuals feel connected to *whānau* through shared language, stories, customs and sacred places. Similarly, *pūmahara* and *te ao Māori* are connected through passing down the stories and knowledge of the ancestors from one generation to the next.

Rangatiratanga (leadership and sovereignty) and *whakapapa* are connected through sovereignty over land and ancestral connections to land. Those holding positions of authority as leaders and decision-makers are also often connected to their ancestry. *Rangatiratanga* also connects to *te ao Māori* through *mana* (prestige). Holding knowledge such as fluency in *te reo Māori* (language) and *tikanga* (laws, customs) gives a person authority within the *iwi* (tribe). The right to sovereignty over the *whenua* (land) is connected to being the holders of knowledge.

Rangatiratanga and *pūmahara* are connected through the shared memory of the ancestors' journey to Aotearoa and spiritual connections to sacred places, such as ancestral rivers or mountains, provide a continuous connection to *tangata* (people) and *whenua*. The collective memory must be preserved to uphold connections to place and rights to self-determination.

These spiralling, cyclical connections between these aspects of resilience suggest an overlapping interconnectedness that permeates Māori organisations to create resilience. These interconnections also illuminate how Māori NPOs sustain organisational resilience amid structural pressures such as funding constraints, governance obligations and diverse stakeholder expectations, demonstrating that resilience is not only culturally grounded but institutionally enacted.

5.3 Crisis issues and resilience

As established in the literature, NPOs face significant threats related to funding uncertainty, overstretched resources and competing stakeholder demands (Parker, 2024; Willems *et al.*, 2024). Yet for the Māori NPOs included in this study, the pressures they identified related to economic volatility, climate change and ongoing impacts of colonisation, requiring organisations to demonstrate adaptive capacity to diverse stakeholders. Their responses reflect relational obligations and long-term stewardship, grounded in *te ao Māori*, illustrating how Māori NFPs are responding to contemporary sustainability concerns.

The 2022–2024 period presented acute economic challenges in Aotearoa New Zealand and revealed a funding vulnerability for many Māori NPOs, distinct from grant-dependent organisations. Māori NPOs often rely on commercial investment portfolios, derived from Crown settlements for breaches of the Treaty of Waitangi, to fund community and environmental initiatives. These portfolios are often concentrated in primary sectors such as forestry, agriculture, fishing and property and prove vulnerable to multiple simultaneous shocks. In the period under study, many organisations faced compounding pressures with recessionary conditions, high interest rates and cost-of-living crises affecting their revenue sources (Te Aupouri Iwi Development Trust, 2023). For example, Ngāti Pahauwera (2023) reported an 18% decline in equity value directly attributable to Cyclone Gabrielle's impact

[4] on forestry and horticultural assets, while (Te Aupouri Iwi Development Trust, 2023) described significant disruptions to its fishing and agricultural businesses, including labour shortage and declining Chinese demand for beef. Property-based assets experienced valuation declines due to “inflation soaring, interest rates rising and property valuations falling” (Te Rūnanga o Toa Rangatira, 2023, p.9). Ngāti Kuri Trust Board, 2023, p.25). articulated the economic pressures explicitly: “The inflation pressures, high interest rates and the high cost of living have meant organisations that would normally make comfortable surpluses are now struggling to even break even”

For community members, these cost-of-living pressures meant whānau required increased support, as Te Aupōuri observed: “Many whānau continue to feel under pressure” (2023, p.15). Rangitāne o Wairau similarly reported that communities faced “increasing costs for the staples like rent, power, food and fuel” (2023, p.12).

Organisations responded to these funding pressures through strategic resilience measures grounded in intergenerational thinking. Te Runanga O Ngāti Awa emphasised their long-term orientation: “As intergenerational investors, we know that strategic investment is a long game that will provide consistent and secure returns over time” (2023, p.36). Te Rūnanga o Toa Rangatira reported taking “a natural retreat in our acquisition mahi [...] time to take stock and work on our systems and processes” (2023, p.67), demonstrating adaptive capacity. Te Aupōuri identified diversification as a strategic response: “Volatility in deep sea fishing [...] has highlighted the need for us to roll up our sleeves and build income streams separate to quota lease and dividends” (2023, p.31).

Critically, organisations reported these financial pressures and strategic responses transparently to stakeholders, demonstrating accountability during adversity. This practice of articulating financial pressures and adaptive responses illustrates how resilience can be communicated through performance narratives that encompass strategic positioning, values alignment and long-term commitments. Our findings highlight the relevance of these resilience elements in the annual report to demonstrate transparent stakeholder reporting.

Many organisations also identified enduring, longer-term issues that required sustained efforts to respond and adapt. The ongoing impacts of colonisation are one example of an ongoing crisis issue facing many Māori organisations. Large-scale land confiscations in the 19th century, suppression of language and cultural practices and systematic exclusion from economic and political systems have enduring impacts for Māori people. These impacts manifest themselves in various ways, for example, the ongoing struggle to reclaim Māori land from the Crown, persistent inequities in socio-economic status for Māori with ongoing impacts on health and wellbeing and loss of language and traditional knowledge. Colonisation has impacted the natural world as well, for example, through the introduction of invasive non-native species (flora and fauna), harming native species, fisheries, waterways. The sampled organisations were upfront about these challenges and identified that long-term approaches are required to address these enduring issues, such as investing in education to empower future generations (Koata Limited, 2022). They expressed their determination to continue pursuing their land claims through decades-long legal processes (Ngāti Kuri Trust Board, 2023).

A more recent crisis issue has arisen from the immediate and long-term threats of climate change, impacting organisations and families. Māori communities face elevated vulnerability due to ancestral connections to coastal and rural lands exposed to flooding, erosion and infrastructure fragility, compounded by historic underinvestment in Māori infrastructure and the enduring impacts of colonisation (Bailey-Winiata *et al.*, 2024). Several reports outlined impacts of Cyclone Gabrielle beyond the economic effects previously discussed, including displaced families and destroyed community livelihoods. Ngāti Rarua

expressed a common concern: “approximately 63% of [their] assets are held in *whenua*, most of which are low-lying, therefore vulnerable to sea level rise” (2023, p.32).

Others identified new opportunities in response to these challenges. For example, (Te Aupouri Iwi Development Trust, 2023 p.27) described their response to changing climatic conditions by investing in carbon farming to generate “resilient income streams on *whenua* that is of low agricultural value.” For *Ngāti Rarua Iwi Trust*, the *iwi* is placing its hopes in the next generation of *Rangatira* (leaders) who want to be part of the solution.

From this analysis, we also offer an interpretation of “success” as defined in Māori NPO reports. Resilience reporting reframes “success” from measures of short-term output, such as financial results or services delivered, to progress towards long-term aspirations for collective well-being. As expressed by Raukawa (2023, p. 11):

The ongoing success of our *iwi* comes from the unity and success of the many parts of our collective, working together for the good of the whole, from our *kaumātua* (elders), our *marae*, the strong guidance and monitoring of our trustees, and the passion and hard *mahi* of our *kaimahi*.

We further reflect on the narrative framing of resilience and its achievement in the next section.

5.4 Conceptualising resilience

Resilience across the Māori NPO reports was consistently framed through culturally grounded concepts, metaphors and values. These organisations embedded their responses to adversity in narratives of *whakapapa*, collective wellbeing, ancestry and intergenerational accountability. In this section, we reflect on the narrative framing of resilience and its connection to metaphorical concepts rooted within *mātauranga Māori*. This narrative framing is important because it highlights organisations’ fundamental values that matter most in their non-financial reporting to stakeholders.

Narratives of collective strength resonate with Māori values of relationality and relational accountability. Te Rūnanga o Whaingaroa (2023, p.3) expressed collective strength with the phrase “Whāngaroa Whakamaui kia tina!”, referencing collective unity and commitment to a shared purpose, embodying unity and collective resolve. Similarly, the phrase “Kia pakari tonu ai” (Koata Limited, 2022, p.2) may be loosely translated as an intention to remain strong, resilient and steadfast over time.

Relationality was also expressed in metaphorical imagery, such as the phrase “pokohiwi ki te pokohiwi” (standing shoulder to shoulder) (Te Whānau o Waipareira, 2023, p. 55), while Te Aroha Noa provided relational safety through “a safe space for *Tāne* (*men*) to share their experiences and support one another.” These findings collectively illustrate that Māori resilience is enacted through interdependence, care and the weaving together of people, past and purpose. Connected to relationality and collective strength, the Whenua Iti Trust Incorporated (2023, p.2) references “He aroha mutunga kore”; a love that is eternal and without end. In *te ao Māori* (the Māori worldview), this form of love is often invoked to honour the enduring relationships between people and their ancestors and between *tangata* (people) and *whenua* (land).

Beyond these metaphors of strength and compassion, resilience narratives for Māori NPOs reference action and renewal. For example, Te Whānau o Waipareira (2023, p. 21) mobilises the call to rise in its “Maranga” (arise, awaken) campaign, symbolising a collective call to action, healing and renewal. As an initiative, *Maranga* acknowledges the importance of ensuring continued support for affected communities while also honouring the wellbeing of those at the forefront of response efforts.

The narrative of resilience as an enduring strength across time was further captured in the metaphor of *Ahikā* or the “burning fires of occupation”, a symbol of organisational continuity and rootedness. [He Waka Tapu \(2004, p.7\)](#) invokes *Ahikā* to describe enduring presence: “The name ‘*Ahikā*’ symbolises the burning fires of occupation, reflecting our continuous presence and deep ties to the whenua”. This notion of sustained presence and connection to place reflects a broader resilience strategy grounded in cultural belonging and identity.

Seafaring metaphors offered culturally resonant imagery of resilience through adversity. For example, [Ngāti Rarua Iwi Trust \(2023, p. 16\)](#) writes that “we navigated these rough waters with resilience,” while [Ngāti Pahauwera \(2023, p. 8\)](#) state: “Our CEO and his team have kept the ship steady throughout the cyclone and the recovery period [...] our committed team [...] have their eyes on the horizon so we can create a better world for our mokopuna.” Similarly, [Raukawa \(2023, p. 12\)](#) acknowledges their marae trustees for “the knowledge and commitment they bring to steering our waka.” [Koata Limited \(2022, p. 2\)](#) expressed connection to their ancestral *waka* in the *whakataukī*: “*He waka kootuia kaahore e tukutukua ngaa mimira* – A canoe that is interlaced will not become separated at the bow. In unity there is strength.” These *waka* (canoe) metaphors reflect not only movement through challenge but collective navigation, strategic vision and relational leadership. This imagery further reinforces the central role of collective cohesion and collaboration as key components of resilience. Importantly, the framework’s architecture enables organisations to represent resilience in relation to funding volatility, governance responsibilities and stakeholder accountabilities, positioning these pressures as conditions navigated through culturally grounded strategy and relational leadership. These narrative framings suggest that resilience is evaluated through culturally grounded values, indicating that performance is assessed in ways that extend beyond financial or output-based measures. As noted above, success is communicated as steady progress towards community aspirations, grounded in collective strength and ancestral wisdom.

5.5 Evaluating *He Tauira* as a conceptual framework for resilience

In this stage of the analysis, we evaluate *He Tauira*, a recently developed conceptual framework for non-financial reporting (described in Section 3.3), to determine whether it is capable of capturing the resilience dimensions identified in Sections 5.1–5.4. *He Tauira* is not used here as a coding tool or analytical lens; instead, its usefulness as a conceptual framework is assessed based on our analysis of Māori NPO reports. This distinction clarifies that our concern is not only how Māori NPOs enact resilience but how such resilience may be represented in formal reporting practices. We summarise our mapping of the connections between *Manawa Ora* and the *He Tauira* reporting framework in [Table 4](#) below.

These alignments reveal that the XRB’s *He Tauira* framework reflects core dimensions of resilience identified in Māori NPO reporting practices. The framework’s grounding in Māori values such as *whakapapa*, ancestral knowledge, cultural values and self-determination positions it to report the relational, intergenerational and culturally embedded aspects of organisational strength that conventional metrics overlook. Overall, this evaluation shows that *He Tauira* offers a culturally grounded reporting structure that can meaningfully represent relational, intergenerational and place-based resilience, providing an alternative to dominant performance frameworks that prioritise short-term, output-orientated measures. These dimensions of resilience reporting are relevant to NPOs globally, not only Māori entities, as we discuss further in the next section.

Table 4. Mapping of elements in *Manawa Ora* to the *He Taurira* reporting framework, supported by examples from Māori NPO reports

Manawa Ora element	He Taurira element	Evidence from NPO reports
Whakapapa (genealogy and collective identity)	<i>Tūāpapa</i> (foundation/identity) and <i>pou hononga</i> (ecosystem of connections)	Represents intergenerational identity and responsibility; it emphasises long-term impacts and continuity, as seen in aspirations to be “good ancestors”. For example, He waka Tapu’s emphasis on “deep ties to the whenua through whakapapa” and Koata limited’s commitment to “working together for the wellbeing of all” reflect a foundational identity rooted in relationships
Pūmahara (collective memory)	<i>Pou tuarongo</i> (institutional/ancestral knowledge)	Anchors the organisation in ancestral knowledge and strategic wisdom, exemplified in the concept of “ <i>Ahika</i> ” and enduring legacy. Organisations invoke ancestral narratives to guide present action. Te Runanga o Whaingaroa invokes “ <i>Mahuta mai te onehungahunga</i> ” (emerging from hardship through ancestral strength) to exemplify how collective memory informs organisational purpose. The XRB describes this pillar as encompassing “institutional memory and ancestral knowledge in guiding present and future decision making” (XRB, 2024b, p.21)
Te ao Māori (cultural worldviews, values)	<i>Poupou</i> (supporting cultural elements) and <i>tūāpapa</i> (cultural grounding)	Organisations Centre tikanga and mātauranga māori in governance. Whenua iti trust’s articulation of core values (<i>whakamana, kaitiakitanga, manaakitanga, whanaungatanga</i>) and He waka Tapu’s commitment to “ <i>kaupapa māori principles</i> ” demonstrate how shared values structure decision-making. He Taurira’s <i>poupou</i> provides a customisable space for expressing these values
Rangatiratanga (self-determined strategy)	<i>Tāhuhu</i> (aspirations/vision) and <i>pou tāhu</i> (strategic vision)	Organisations assert sovereignty and strategic agency. Te pā’s alignment with “ <i>tino rangatiratanga</i> ” and Te apūwhiri’s assertion of “ <i>mana motuhake over tribal waters</i> ” reflect self-determined leadership. These map to He taurira’s <i>tāhuhu</i> (aspirational vision) and <i>pou tāhu</i> (strategic direction)
Crisis navigation (resilience in practice)	<i>Wāhi</i> (spaces to transition)	Organisations articulate transitions through crisis based on <i>kaupapa</i> Māori governance and leadership sovereignty. Reports describe COVID adaptations, climate responses and economic pressures, reflecting navigation through challenging circumstances. He Taurira’s <i>wāhi</i> provides explicit space to “articulate current position, anticipated challenges and the transition it is undergoing” (XRB, 2024b, p. 35)

6. Discussion

Conventional literature on organisational resilience has predominantly focused on risk management, adaptive capacity and continuity planning within managerial and accounting domains (Barbera *et al.*, 2020; Linnenluecke, 2017). Such frameworks often reflect linear, control-orientated logics aligned with neoliberal performance regimes (Parker, 2024), privileging financial metrics, auditability and short-termism. As Bebbington *et al.* (2023) and Burnet (2023) contend, dominant accounting systems remain ill-equipped to recognise such socio-ecological and cultural dimensions of resilience, often marginalising Indigenous value systems and their distinctive temporalities. In contrast, the findings of this study highlight a culturally grounded ontology of resilience, in which resilience is neither instrumental nor episodic but relational, intergenerational and spiritually anchored.

By analysing organisational reports through the Manawa Ora framework, our study demonstrates that resilience within Māori NPOs is understood as a collective, inherited and future-orientated responsibility. The emphasis on *mokopuna* (future generations) resonates with Indigenous ontologies that perceive time as spiralling and interconnected, where past, present and future are continuously in dialogue (Randazzo and Richter, 2021; He Waka Tapu, 2004). The roles of *Pūmahara* (collective memory) and *Pou Tuarongo* (ancestral knowledge) are particularly significant in this context, as they position organisational knowledge as cumulative, ancestral and forward-guiding. These organisations communicate resilience through narratives of cultural assertion and guardianship: reclaiming land, investing in youth leadership, adapting to climate impacts and maintaining ancestral connections. When faced with challenges, Māori NPO reports articulate resilience not as recovery to a prior state, but as steady progress towards cultural regeneration. Such reporting exemplifies how organisations can communicate transformative resilience where the goal is not institutional preservation but accomplishing shared objectives over an extended time horizon (Branicki *et al.*, 2023; Cho *et al.*, 2022). This challenges mainstream resilience discourses that view change as disruption to be managed, rather than an opportunity for collective transformation.

Existing NPO resilience literature emphasises financial resources and leadership capacity as primary resilience factors (Parker, 2024; Willems *et al.*, 2024) and typically focuses on grant-dependent organisations (Parker, 2024). However, Māori NPOs' experiences challenge this framing. Those organisations with substantial commercial portfolios faced acute funding pressures from interconnected climate, economic and geopolitical shocks affecting primary sector investments. Their responses channelled intergenerational commitments to guide strategic responses. This suggests that relational and temporal dimensions can guide resilient responses, particularly when interconnected crises compound community impacts. A critical implication of these findings is a redefinition of what constitutes a "successful year". Rather than being evaluated primarily through financial surplus or growth, success is articulated through the maintenance of relationships, protection of cultural identity, support of whānau wellbeing and progress towards intergenerational aspirations.

The alignment between *Manawa Ora*'s four dimensions and the architectural elements of *He Tauiira* reveals why the reporting framework succeeds in capturing Indigenous resilience: both emerge from the same epistemological foundations. Rather than imposing external metrics onto Indigenous organisations, *He Tauiira* provides a conceptual framework that reflects how resilience is already understood and enacted within Māori NPOs. The structural metaphor of the *wharehenui* (meeting house) is particularly significant. Just as a meeting house requires strong foundations (tūāpapa), supporting pillars (pou) and connecting spaces to function as a whole, organisational resilience emerges from the integration of identity,

knowledge, relationships and strategic vision. The framework's architecture mirrors how Māori organisations build resilience through maintaining the integrity of interconnected cultural, social and spiritual systems. This relational architecture underscores that resilience is sustained not by any one element alone, but through the balance and interplay of cultural values, memory, leadership and relationality. Therefore, a key contribution of this study is to show how resilience can be reported through culturally aligned performance frameworks. This addresses calls from [Bebbington et al. \(2023\)](#) and [Parker \(2024\)](#) for frameworks supporting both accounts *of* and *for* resilience. By enabling organisations to articulate their progress through interconnected pressures, such frameworks make visible how resilience emerges from integrated organisational systems rather than isolated capacities.

The findings also contribute to an emerging literature that rethinks accountability through Indigenous lenses. Values of *whanaungatanga* (relationships) and *manaakitanga* (care and hospitality), embedded within Māori NPO reports, signal a shift from accountability as compliance towards accountability as reciprocity and stewardship ([Spiller et al., 2020](#); [Tassell-Matamua et al., 2021](#)). This reframing aligns with calls to expand accounting's scope to include spiritual, cultural and ecological responsibilities ([Aranda et al., 2012](#); [Parker, 2024](#)). Within this context, performance is *relational*, not defined by economic efficiency or outputs. It is the ability to sustain mana-enhancing relationships, uphold *whakapapa* (genealogy) and *rangatiratanga* (leadership) and leave a legacy for future generations ([Scobie et al., 2023](#); [Scobie et al., 2025](#)). More broadly, this suggests performance reporting can meaningfully articulate an organisation's commitment to stakeholder relationships, community accountability and long-term sustainability. These goals may not translate easily into quantifiable KPIs but reflect deeply meaningful expressions of organisational integrity and resilience. Importantly, in its guidance to reporting entities adopting *He Tauira*, the XRB encourages a bottom-up articulation of performance, where communities and beneficiaries shape how value is defined and communicated through face-to-face *wānanga* (discussions) ([XRB, 2025b](#)). This contrasts with top-down global reporting frameworks and represents a shift towards participatory and relational accountability. Thus, our findings contribute to accounting scholarship by reframing organisational resilience as an object of reporting and accountability, rather than solely a managerial or operational capacity. In doing so, the paper highlights the importance of cultural epistemologies in shaping what is recognised, valued and made visible in performance reporting.

The development of culturally grounded reporting frameworks such as *He Tauira* is also significant given emerging principles of Indigenous data sovereignty, which assert that communities have the right to control how data about them is collected, interpreted and communicated. Conventional data systems often marginalise Indigenous perspectives through decontextualised and deficit-orientated representations ([Marriott et al., 2025](#)). In contrast, *He Tauira* enables organisations to define, record and report performance narratives in ways which emphasise collective benefit, self-determination, responsibility and ethics ([Carroll et al., 2020](#)). These principles resonate with Māori resilience practices by centring people, purpose and relational accountability.

The implications for accounting are significant. Rather than developing additional quantitative resilience metrics, our analysis suggests reporting frameworks can meaningfully communicate resilience by providing space for organisations to articulate performance and accountability using alternative vocabularies and indicators of value that extend beyond financial returns. While these insights emerge from Māori organisational contexts, the principles are transferable to NPOs operating in diverse cultural settings. Indeed, *He Tauira* has been developed for all reporting entities in Aotearoa New Zealand, not only Māori NPOs. Organisations seeking to report resilience beyond financial metrics can adopt

analogous reporting structures that articulate organisational identity and foundational values, institutional knowledge and learning from past crises, relationship ecosystems with communities and stakeholders, long-term impacts and intergenerational responsibilities. Building on our analysis, we identify several pathways through which Indigenous resilience principles can inform global reporting practices. Future performance measurement must extend beyond financial and ESG metrics towards integrated value systems. For example, the quadruple bottom line highlights the opportunity to account simultaneously for economic, social, environmental and cultural outcomes. These shifts suggest that operationalising resilience in global reporting does not require replicating Indigenous frameworks, but rather adopting their underlying principles to reconfigure how performance is conceptualised, governed and communicated.

This approach shifts reporting from demonstrating compliance with external standards to communicating organisational integrity, relational accountability and sustained commitment to mission. For example, their foundational identity and values, the knowledge systems that guide their crisis response, their relationship ecosystems and strategies for navigating transitions. Such frameworks can embed the underlying principles that resilience emerges from, such as identity, relationships, memory and self-determination. *He Tauira* demonstrates that this is achievable within formal reporting frameworks, offering a model for how accounting can honour relational, cultural and spiritual dimensions of organisational life. These implications apply to NPO reporting contexts globally. While Māori organisations face context-specific challenges, the challenge to communicate multidimensional resilience to stakeholders is universal.

7. Conclusion

NPOs face growing pressure to demonstrate resilience, yet conventional reporting frameworks struggle to capture its multidimensional, relational nature. This study examined how Māori NPOs enact and communicate resilience through culturally embedded practices. Drawing on the *Manawa Ora* resilience framework, we analysed 19 Māori NPO annual reports to identify expressions of resilience grounded in *whakapapa*, *pūmahara*, *te ao Māori* and *rangatiratanga*. We then assessed the alignment between these practices and *He Tauira*, an emerging framework for culturally responsive non-financial reporting.

Our findings contribute to accounting scholarship in three ways. First, we advance understandings of organisational resilience by operationalising an Indigenous framework of community resilience at the organisational level. *Manawa Ora*, developed to conceptualise Māori community wellbeing during the COVID-19 pandemic (Wolfgramm *et al.*, 2021), has not previously been applied as an empirical tool for organisational analysis. Our application reveals that organisational resilience operates through the same cultural, relational and intergenerational dimensions. This challenges Western organisational resilience literature, which typically conceptualises resilience as individual leadership capacity, financial buffers or technical adaptability. By contrast, we show that Māori NPOs enact resilience through collective practices: maintaining *whakapapa* connections, drawing on *pūmahara* (ancestral knowledge), grounding decisions in *te ao Māori* values and exercising *rangatiratanga* (self-determination). Organisations are resilient not because individuals within them are resilient, but because their systems embody and enact cultural continuity. More broadly, these perspectives have implications for NPOs operating in contexts where mission alignment, community relationships and long-term commitments are central.

Second, we provide the first academic analysis of *He Tauira*, demonstrating that reporting frameworks can embed resilience. A central contribution of this paper is to show that resilience can be *accounted for* when reporting frameworks align with the cultural logics

through which resilience is enacted. Through evaluating the *He Tauira* conceptual framework, we demonstrate that Indigenous-designed reporting structures can represent dimensions of resilience that remain invisible in dominant non-financial reporting systems. *He Tauira* offers a model for accounting standard-setters globally: non-financial reporting frameworks can provide a structured space for organisations and their stakeholders to jointly articulate the cultural, relational and temporal dimensions that underpin their capacity to navigate crises.

Third, we demonstrate transferable principles for resilience reporting. Our analysis illustrates how Indigenous reporting frameworks challenge dominant performance paradigms by centring annual report narratives on stewardship and relational ethics rather than financial metrics and short-term outcomes. By capturing core sustainability issues including environmental stewardship, social well-being and community accountability, the annual report offers reporting entities an opportunity to demonstrate their long-term value creation. This responds to calls for accounting frameworks that support both the evaluation and cultivation of resilience (Bebbington *et al.*, 2023; Parker, 2024) by offering practical guidance for developing reporting structures that capture adaptive, spiritual and collective dimensions that conventional metrics systematically overlook. These culturally relevant approaches reflect a commitment to engaging with Indigenous communities in the co-creation and implementation of resilience frameworks (Willems *et al.*, 2024).

This study has limitations. Our sample of 19 Māori NPOs represents only entities that extensively discussed resilience in their reports. Future research could examine broader samples and include interviews with report preparers to understand how organisations operationalise *He Tauira* in practice. Our analysis evaluates the design and potential alignment of *He Tauira* with Māori NPO resilience practices, examining the framework's guidance documents rather than actual organisational reports using the framework, as *He Tauira* was launched after our data collection period. This approach enabled us to assess whether the framework's structure reflects how organisations already conceptualise resilience. Future research can now examine the adoption and implementation of *He Tauira* in practice to inform or revise strategic plans against the framework's components. We encourage longitudinal studies tracking how organisations operationalise the framework, how reporting practices evolve and how *He Tauira* influences organisational decision-making and stakeholder relationships over time. Such implementation studies will complement our foundational analysis of framework-practice alignment.

As NPOs face increasing pressures from climate change, economic instability and social disruption, Indigenous perspectives of resilience offer urgent and necessary correctives to dominant performance paradigms. By embracing relational, culturally grounded approaches to performance measurement, we can move towards models of NPO resilience that genuinely serve the needs of all communities. While grounded in Māori contexts, the implications extend to NPOs globally. Many NPOs operate through relational, community-embedded and intergenerational commitments, yet their reporting systems privilege short-term, metric-driven outcomes. Our findings suggest that adopting culturally grounded reporting models, whether Indigenous, community-designed or values-centred, can enable organisations to account for forms of value that matter to the communities they serve.

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Notes

- [1.] Aotearoa New Zealand's colonial history is governed by Te Tiriti o Waitangi (the Treaty of Waitangi, 1840), a founding document establishing partnership between the British Crown and Māori, the Indigenous peoples of Aotearoa. Historical breaches of the Treaty, including large-scale land confiscation, suppression of language and culture, and exclusion from governance, have led to ongoing socio-economic disparities. Since the 1990s, the New Zealand government has negotiated Treaty of Waitangi settlements with Māori tribes to address historical breaches. Settlements typically include financial redress (cash payments ranging from NZ\$10 million to over NZ\$400 million), return of culturally significant lands, and formal Crown apologies. Iwi establish governance entities, often structured as NPOs, to manage settlement assets and invest returns in community services, cultural revitalisation, and economic development. Many Māori NPOs manage commercial portfolios derived from these Treaty settlements to fund community services and cultural revitalisation.
- [2.] The XRB notes that, as a conceptual framework, *He Tauiira* can be used in conjunction with other non-financial reporting approaches, such as Integrated Reporting or Service Performance Reporting, and that these approaches can be complementary. The XRB provides guidance for organisations looking to adopt *He Tauiira* alongside other reporting frameworks on its website <https://www.xrb.govt.nz/sustainability-reporting/he-tauiira/resources/>. A detailed comparison of these frameworks is beyond the scope of the present study.
- [3.] We acknowledge that selecting reports initially based on explicit references to “resilience” may privilege Western terminology. Indigenous organisations may express resilience through culturally embedded concepts rather than using this term directly. We therefore screened the sample of 73 reports carefully to ensure we included reports with narratives that referenced ‘resilience’ using metaphorical or figurative language. We share our findings on the terminology and conceptualisation identified in the reports in section 5.4. Nonetheless, because our approach identifies cases where resilience is explicitly articulated, it may exclude conceptually relevant reports. We acknowledge this as a potential limitation of our study.
- [4.] Cyclone Gabrielle was a severe tropical cyclone that devastated parts of the North Island of Aotearoa New Zealand in February 2023. It was the deadliest weather event in New Zealand in 50 years.

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Appendix: List of sampled reports

The reports below were sampled and analysed in the present study:

List of sampled reports.

- [He Waka Tapu, 2004](#)
- [Koata Limited, 2022](#)
- [Kokiri Trust Group, 2023](#)
- [Mahitahi Hauora, 2024](#)
- [Ngāti Kuri Trust Board, 2023](#)
- [Ngāti Rarua Iwi Trust, 2023](#)
- [Ngāti Pahauwera, 2023](#)
- [Rangitāne o Wairau, 2023](#)
- [Raukawa, 2023](#)
- [Te Aroha Noa Community Services Trust, 2023](#)
- [Te Aupouri Iwi Development Trust, 2023](#)
- [Te Rūnanga o Ngāti Awa, 2023](#)
- [Te Rūnanga o Toa Rangatira, 2023](#)
- [Te Pā, 2023](#)

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- Ngâpuhi Iwi Social Services Limited, 2023
 - Te Rûnanga o Tûranganui a Kiwa 2023
 - Te Rûnanga o Whaingaroa 2023
 - Te Whânau o Waipareira, 2023
 - Whenua Iti Trust Incorporated, 2023.

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