



Community investment: Resources

Overview

This guidance document introduces the concepts of how non-financial resources, or gifts-in-kind, can be incorporated into a community investment strategy or programme and is meant for managers and coordinators involved with sustainability and community relationships. It is a starting point for Sustainable Business Council (SBC) members who are either beginning, redefining or progressing their community investment (CI) and community engagement programmes.

Te ao Māori is an inclusive and holistic view held by the indigenous people of Aotearoa New Zealand. Throughout the guide we aim to encourage you to consider perspectives of local mana whenua as histories, practices and traditions will differ between iwi, hapū and whānau. We recognise these differences and support the application of correct tikanga and kawa within the rohe your organisations operate within.

We acknowledge Te Tiriti o Waitangi/The Treaty of Waitangi as a key guiding document of importance in the context of business in Aotearoa, New Zealand as well as within the context of community investment. Partnership between Māori and the Crown is imperative to the success of both Māori and tangata Tiriti. It is important to acknowledge the complex history of Aotearoa, New Zealand and invite organisations to understand the ongoing mahi required to ensure Te Tiriti o Waitangi is respected and upheld throughout their operations. While the guide includes te ao Māori views and mātauranga Māori, we highly recommend our members connect with local iwi and hapū to build meaningful relationships and to respectfully include the appropriate tikanga where and when required. The guide will encourage you and your organisation to lean into te ao Māori concepts and we encourage curiosity and courage in your leadership to do the same.

This document aims to provide practical steps for designing a non-financial community investment programme to create a comprehensive and impactful approach for activating the 'S' in ESG in a systematic and integrated way and so strengthens its connection to and augmentation of each element.

There are some great consultancies and community agencies out there that support the work outlined herein. This document was developed to provide an overview of the process and is not a substitute for utilising experts.



The guiding principle – Te rourou

The rourou is a small flax plaited kete (basket) used to carry food.

Whakatauki (proverb): Nā tō rourou, nā taku rourou ka ora ai te iwi

With your food basket and my food basket the people will thrive.

Te rourou is a representation of sharing and reciprocity. Sharing resources and skills and holding space for others is a long-term investment and can contribute to a culture and relationship context that feels safe for staff and organisations to share knowledge and resource for mutual benefit.

The principle of te rourou can be applied both internally and externally by sharing and receiving knowledge and resource in a respectful manner. Honouring the pathway of those who hold knowledge have journeyed to reach a status of expert and being receptive is important.

Introduction to resource

A resource-based, or gifts-in-kind (GIK), programme involves a company donating or making available physical goods, services and facilities as part of their community investment programme. GIK resources range from surplus inventory, technology or equipment to professional services like consulting, marketing, or legal advice. GIK can also include access to facilities such as boardrooms, gardens and storage space.

Implementing a GIK programme can help companies maximise their impact while utilising existing resources. Here's a step-by-step guide on how to create such a programme, along with an overview of its benefits.



Steps to set up a gifts-in-kind programme

1. Define programme goals and alignment with business strategy

- **Identify key areas of need:** Determine the needs and opportunities with your target communities or partner organisations. Understand how your products, services and facilities can provide tangible benefits to all parties.

This step may include reaching out to community groups or representatives of those groups within your organisation, particularly if your target community is Māori, or a community that represents a minority group. Understanding the needs by listening to those groups is the best way to get it right the first time and avoid any misunderstandings. Many groups will want to realise their own rangatiratanga (self-determination and sovereignty) and giving them this voice early in your process helps do that.

When working with Māori groups, ensure parameters are set to protect any mātauranga (indigenous knowledge/wisdom) and intellectual property that is shared. Thinking practically, this may be formalised in a specific clause in a terms of reference or other legal document outlying the owners of that knowledge, and appropriate recognition and acknowledgement throughout the partnership such as highlighting the original owners in documentation.

Remember to reward any team members who are giving expertise outside of their normal roles. The way you acknowledge and reward staff who have gone over and above their normal roles will depend on your organisation's rewards and recognition programmes. Some options include recognising their work in performance reviews, highlighting their mahi on your internal communications channels, gift cards with an appropriate cash koha, or the ability for that staff member to take extra paid leave.

- **Align with company objectives:** Ensure the GIK programme aligns with your company's broader ESG or corporate social responsibility (CSR) and commercial goals and objectives.



2. Engage internal stakeholders

- **Get buy-in:** Communicate the benefits of the programme to senior leadership and other internal stakeholders, showcasing how it aligns with corporate values, business plans and can enhance reputation. For more information on this, check out our CI Overview guide.
- **Collaboration:** Once you have buy in, involve teams from procurement, inventory management, logistics, legal departments and/or other departments as needed. This helps ensure seamless coordination, especially when identifying surplus goods, handling logistics, and understanding legal or compliance requirements.

If multiple departments are involved, you may want to set up an informal working group to support and inform effective planning and delivery.

When engaging internal stakeholders, consider which representatives of different communities you have internally and how their perspectives and lived experience may add value. Including your internal Māori staff in this process is a good way to get an understanding of how your programme could be co-designed to include benefits to Māori in your communities. Remember not to overload your indigenous staff with extra work – ensure their extra time and expertise above what they already do is valued. Consider formalising CI activities as part of their role so that their contribution can be recognised and rewarded.

- **Seek out your social intrapreneurs:** Identify and connect with staff members who are already actively engaged with a charity or community.

3. Inventory assessment and logistics planning

- **Identify eligible goods/services/facilities:** Audit surplus inventory, gently used items, or unused services your company can provide. These can include anything from technology, office supplies and professional services to unused meeting and storage spaces as well as spaces for community gardens. Access to in-house training facilities and programmes are also incredibly valuable resources to include in the audit. Be aware and consider of any legal or health & safety issues that might need to be covered off before committing to act.
- **Logistics:** Plan for warehousing, transportation and delivery to ensure efficient distribution to communities or nonprofits. Consider partnering with logistics companies or nonprofits with established distribution channels. Ensure your partner organisation needs and is ready to receive what you are offering.

4. Choose the right partners

- **Research and check potential partners:** Identify nonprofit and other organisations that have a strong understanding of the needs within your target community and are willing to meaningfully engage with the company. Be clear what the reciprocity in the relationship will be.
- **Form long-term partnerships:** Building lasting relationships with nonprofits can ensure sustainable and consistent impact for all concerned. Depending upon the depth of the relationship, finding partners who understand the business imperatives behind the relationship and are willing to reciprocate value is an important factor in determining the overall success and impact of the engagement.

As an organisation operating in Aotearoa New Zealand and recognising Te Tiriti o Waitangi, this is a good opportunity to be a positive Treaty partner by authentically engaging with local mana whenua (hapu and iwi), Māori businesses, organisations and communities. Understanding the history of the area(s) your organisation operates in and the organisation's history with mana whenua is important to acknowledge. Partnering with these groups will enrich your knowledge and help establish a sense of belonging. Ensure you include conversations about measurement – iwi and hapū may have a unique way of measuring what success looks like, or what their beneficiaries value.

5. Create guidelines for recipients and partners

- **Eligibility criteria:** Establish clear criteria and parameters for which organisations can benefit from accessing the company's GIK and under which circumstances. For instance, the criteria could include:
 - a more traditional annual/quarterly/etc donation of GIK that's open to charities working in education/environment/financial hardship/etc; and/or
 - a chosen partner(s) accessing in-house training facilities or programmes in return for setting up and managing a community garden on company grounds.



- **Terms of engagement:** All parties need to be very clear about what their expectations are for the relationship, timelines, investment (both ways) and the exit process. Working to known quantities provides a high degree of transparency and supports clear planning and reporting for all parties. It's also very useful to establish some clear guidelines on how to manage the relationship when it is not proceeding as originally intended. For more information, visit The Partnering Initiative ([Home - The Partnering Initiative](#)).

6. Monitor and measure impact

- **Track community investments:** Keep a detailed record of the goods and services donated, including their value and where they were distributed.
- **Evaluate community impact:** Work with partners to measure the impact of the donations and contributions for the communities served. This can include qualitative feedback (stories, testimonials) and quantitative data (number of people benefitting).

As mentioned above, iwi and hapū may have a unique way of measuring what success looks like, or what their beneficiaries value and want to see. There may be biomarkers that they use (mauri of restored streams for example) that non-Māori organisations are not tracking. It is worth having these conversations early in the process to ensure the programme is designed to capture the information.

- **Report results:** Share the outcomes of the programme internally and externally. Use reports, case studies, and success stories to showcase your company's impact.

7. Promote and communicate the programme

- **Internal communications:** Share the programme's successes with employees to boost morale and engagement. Highlight how their work contributes to broader community and company well-being.
- **External communications:** With the partner's permission, promote the GIK programme through press releases, social media, or corporate newsletters. This can enhance your company's brand reputation and showcase its commitment to the community. NOTE: Being independently recognised by the organisations participating or benefitting from the company's contributions delivers a more powerful message and avoids any accusations of greenwashing.



Benefits of a gifts-in-kind programme

Sharing resources and knowledge benefits everyone involved

1. Benefits to the community

- **Immediate relief:** GIK donations and contributions provide recipients with critical resources they may otherwise struggle to afford or access.
- **Capacity building:** Pro- or Lo-Bono (a.k.a discounts for community organisations) professional services e.g., IT support, legal counsel, help recipients to enhance their operations and achieve their mission more effectively.
- **Economic support:** Surplus goods can be repurposed to address local needs, reducing waste and providing low-cost or free access to necessary items.

2. Benefits to your company

- **Strengthened corporate reputation:** Companies that actively participate in their communities are often seen as responsible and community-focused, enhancing their reputation with customers, employees, and investors.
- **Increased employee engagement:** Employees feel a greater sense of pride working for a company that prioritises being an active corporate citizen. This boosts morale, loyalty, and retention.
- **Sustainability and waste reduction:** Donating or distributing surplus inventory reduces the environmental impact of waste, contributing to a company's sustainability goals.
- **Tax deductions:** Depending on the country, GIK donations can provide companies with tax benefits, particularly when donating to registered charities.
- **Community relationships:** A GIK programme can deepen relationships with local communities, fostering goodwill and potential partnerships that may lead to business opportunities in the future.
- **Relationships with tangata whenua:** A GIK programme can create or maintain good working relationships with tangata whenua (iwi/hapu/whānau/mana whenua/Māori businesses and community groups) which benefits your organisation and the staff who are working with them. Ensure any agreements entered are honoured and are enduring, as tangata whenua continue to exist long after roles are filled within an organisation.

Conclusion

Establishing a GIK resource programme allows companies to leverage existing resources and utilise key skillsets to make a meaningful impact in the communities in which they have an interest. By following the steps outlined in this guide and continuously evaluating the programme's effectiveness, companies can contribute to societal well-being while enhancing their own reputation and sustainability efforts. Whether it's excess inventory, time, or services, GIK provides a flexible, impactful way for companies to engage in CSR while making a tangible difference.