

PARA KORE

Annual Report 2024

Oranga Taiao
Oranga Mārae
Oranga Whānau





Rārangi Upoko

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Mō Para Kore

About Para Kore

KO WAI MĀTOU?

Para Kore Marae Incorporated is a kaupapa Māori, not-for-profit, with a vision of Oranga Taiao, Oranga Marae, Oranga Whānau.

We educate and advocate from a Māori worldview for zero carbon, zero waste whānau, hapū, iwi and hapori Māori. With kaimahi and partnerships throughout the motu, Para Kore supports resilience within Māori communities through mātauranga Māori behaviour change programmes and services.

Para Kore provides programmes, wānanga, support, mentoring, resources, and reusable products to marae, whānau, hapū, iwi, groups, entities and hapori throughout Aotearoa. Additionally, advocacy, advisory and consultancy services are provided by specialist kaimahi to commercial and public sector clients.

The work of Para Kore contributes to building a circular economy, soil and kai sovereignty and supporting climate justice and action. The Para Kore whānau are passionate about and committed to collective action for a zero carbon, zero waste Aotearoa New Zealand that enables mana Māori motuhake and regenerates Ranginui and Papatūānuku.

PAE TAWHITI | VISION

Oranga Taiao, Oranga Marae, Oranga Whānau.

E whakapono mātou ki te kōtuituitanga o te oranga o te taiao, rangatiratanga o te iwi Māori, me te oranga o te whānau.

We aspire to the wellbeing of the natural world which we see as interconnected with the wellbeing and self-determination of marae, whānau, hapū, iwi and hapori Māori.

PAE TATA | MISSION

Ka pūtake mai ngā akoranga me ngā kaupapa ka kōkirihia e mātou i te tirohanga Māori, hei whakaū i te ao para kore.

We educate and advocate from a Māori worldview for zero carbon, zero waste whānau, hapū, iwi and hapori Māori.

CULTURAL IDENTITY, VALUES AND MINDSET

The cultural identity, values and mindset that we contribute to, recognises inseparable connection with our hākuī Papatūānuku, our matua Ranginui and our atua whānau (the natural world). We seek the abandonment of the mindset that aims for profits above all else and does not recognise the interconnectedness of life.

Our values of manaakitanga, whakapapa, kaitiakitanga and māramatanga, guide our activities and our work with others.

KŌRERO WHAKAMĀRAMA | BACKGROUND

Para Kore began in late 2008 from a series of meetings held at Waikato Regional Council. In July 2009, Para Kore, under the umbrella of Xtreme Zero Waste (Raglan), was successful in their application to the Ministry for the Environment's Sustainable Management Fund for three consecutive years of funding.

The first year completed a successful 12-month trial with three Waikato marae: Poihakena Marae in Whaingaroa/Raglan, Turangawaewae Marae in Ngaruawahia and Kirikiriroa Marae in Hamilton.

E uaratia ana a Para Kore hei wāhanga pū o roto i te rāngai para kore o Aotearoa, e whai wāhi atu ana ki ngā rōpū mahi, ki ngā rōpū waihanga kaupapa, ki ngā komiti, ki ngā paepae kōrero i te whānuitanga o te kaupapa para kore, mai i te whakawhanake kaupapahere ā-motu, ki te mahi i ngā haukāinga puta noa. E pūmau tonu ana ngā mātāpono i takea mai ai a Para Kore, e pono ana te āhua o tā mātou mahi, e kohara ana, e manawanui ana ō mātou tāngata. Nō reira e hoa mā, ki te hoe!



Ngā Pou Rautaki

Our Strategic Pou



Oranga Taiao

Enhance Te Ao Māori Sustainability Education and Practice

Para Kore supports resilience within Māori communities through mātauranga Māori behaviour change programmes and services.



Oranga Marae

Strengthen and Influence Long-Term Partnerships

With whanaungatanga, we nurture collaboration, connectivity and collective action with our partners. To increase positive impact for Māori communities.



Oranga Whānau

Improve Organisational Systems and Processes

We are always learning, reflecting, and providing feedback to improve how we work and how we deliver behaviour change programmes and services.



Te Pūrongo a te Heamana me te Kaihautū Matua

Chair and Kaihautū Matua Report



Tuia ki runga Tuia ki raro Tuia ki roto Tuia ki waho
Ka rongō te ao Ka rongō te pō
Haumi e, hui e, taiki e

Ahakoā nō te tau 2023/2024 tēnei pūrongo ka mihi ki ngā mate katoa o te wā. E te Kiingi Tuuheitia Pootatau Te Wherowhero VII, moe mai, okioki e.

Ka mihi hoki a Malibu Hamilton rāua ko Poihaere Morris, he kaitautoko pūmau ēnei o te kaupapa nei me ngā kaupapa huhua tiaki taiao. Ko Poihaere tētahi o ngā mema poari tuatahi. Moe mai i roto i te aroha pūmau.

Ka rere te aroha ki a Davina Thompson, kua huri a ia ki tua o te ārai, kua hoki ki a Hine-nui-te-pō. He kaiārahi mō Te Arawa a Davina i ngā tau o mua. He toa, he wahine kaha, he rangatira, he māmā kaha ki te kōkiri i ngā kaupapa huhua mō te painga o te iwi te take. Moe mai e te mareikura.

Ā, ka rere te aroha ki ngā mate katoa huri noa i te ao.

Kāti ake, ēnei mate ka honoa ki a koutou mate, ā, ka tangihia, ka poroporoakingia rātau katoa. Ka huri ki a tātau te hunga ora, ā, ka mihi.

Tēnā tātau e te whānau

It's our pleasure to give a brief overview of the mahi, events and activities over the past year.

ORANGA TAIAO: ENHANCING TE AO MĀORI SUSTAINABILITY EDUCATION AND PRACTICE

This year, Para Kore has made significant strides in enhancing Te Ao Māori sustainability education and practice with more than 350 wānanga delivered over the past year to 5130 participants and 181 tonnes diverted from our rōpū we work with.

The way Para Kore delivers education is changing in that we now provide many different programmes and services outside of our flagship programme, Oranga Taiao. For example, the past year has seen the development of a new food waste programme being offered throughout Aotearoa, called He Mana tō te Kai, which covers the systems of kai through whakapapa, māramatanga, kaitiakitanga and manaakitanga. The programme involves learning useful tips, reducing kai waste and money and making a plan to raise the inherent mana of kai.

We also have a brand new two year long, Oranga Kura programme, developed in partnership with Xtreme Zero Waste and nine Waikato District schools. The goal of the Oranga Kura programme is for schools to reduce their waste by 50%.

Our partnership with Waikato District Council has also seen the development of Carbon Cycle Compost hubs in Te Kauwhata, Rahui Pokeka, and recently planning for Ngaruawahia. Our work in this space has been featured in a Webinar with NZAEE (New Zealand Association of Environmental Education) and Te Whakatika (Aotearoa New Zealand Journal of Professional Practice for Outdoor and Environmental Learning).

This year, Para Kore with Te Waka Kai Ora, Aotearoa Composters Network and the Zero Waste Network formed a kāhui for a two-year Waste Minimisation Fund Tiriti-dynamic project supporting small and medium-scale composting initiatives across Aotearoa. Funding for the project came from the Ministry for the Environment's Waste Minimisation Fund (\$800,000) and the Clare Foundation (\$200,000). The project involves developing a detailed business case, building partnerships and capability through education and training, and evaluating the impacts and outcomes of small and medium-scale composting.

Te Mātāwai funding this year enabled us to translate our wānanga and resources, as well as offer internal upskilling of our kaimahi in te reo.

This year, Para Kore completed a three-year Waste Minimisation Fund project with Te Whānau-ā-Apanui, co-designing waste minimisation strategies

to support their goals. The project met all of its objectives, with a co-designed plan addressing the key aspirations of some Te Whānau-ā-Apanui whānau. Of the 26 rōpū involved, 21 reduced waste, supported by 55 wānanga that exceeded expectations. Notably, partnerships with Ōpotiki District Council and BayTrust have been formed to maintain progress and support ongoing community efforts. Ka mihi ki a Papa Wharewera, Te Ataarangi Parata rātau ko Brenda Waititi, nā rātau tēnei kaupapa i kawē.

ORANGA MARAE: STRENGTHENING AND INFLUENCING LONG-TERM PARTNERSHIPS

Our new strategy for Oranga Marae initiatives includes strengthening relationships and seeking aligned local partnerships for collaborative delivery to increase local ownership of Para Kore and grow positive social norms throughout Aotearoa. This has recently happened in Murihiku (Invercargill) with the local peka (branch) of the Māori Women's Welfare League now delivering Para Kore wānanga.

The past year has been one of strengthening relationships - a relationship has flourished with our tuakana Te Waka Kai Ora (National Māori Organics Authority of Aotearoa), with two collaborative maara kai projects, one in Te Upoko o te Ika and a whānau maara kai project in Te Whānau ā Apanui. Going forward, we plan to identify further areas where we can mahi tahi for our combined objectives of kai and soil sovereignty. Hei Aha te Moumou Kai (our food waste project), continues our relationship with Toi Tangata (a national Māori agency that specialises in healthy living and healthy learning based on Māori knowledge) and, more recently, a new partnership has developed with E Kai Māori (Reconnecting our culinary cultural heritage to our marae across the country).

Our partnership with the Institute of Environmental Science and Research (ESR) is ongoing as we continue our work on an evaluation tool for our

wānanga. Together, we aim to create an app to improve waste data collection for both our rōpū and kaimahi. We are also involved in a biowaste project with ESR called Ōhanga Āmiomio.

Hollie Russell continued our involvement with the Tangata Whenua Coalition led by Matt Peryman for an ambitious Global Plastics Treaty. This international agreement negotiated by 175 countries (if lobbyists don't get in the way) will develop a legally binding instrument on plastic pollution, including in the marine environment, based on a comprehensive approach that addresses the full life cycle of plastics.

As well as all these national projects throughout Aotearoa, regional kaimahi have continued to engage with local partners, councils, whānau, marae, hapū, iwi and community entities.

Hui ā rohe were delivered throughout the motu, beginning in Te Hiku in April 2024, followed by Wairarapa, Whakatāne, Whangārei, Whaingaroa and Taranaki hui in June 2024. The hui theme was Toitū te Taiao, Toitū te Tangata, focusing on collective mahi for collective impact.

As mentioned in past reports, we are working to change the perception that 'Para Kore are the recycling people'. Recycling is linear, a false solution that doesn't address or solve a problem and worse, it often makes people feel okay about consumption. We therefore want to ensure that our education focuses on circular systems - especially reduce and reuse.

Marketing campaigns this year promoted many composting, gardening and food waste reduction topics. Both Instagram followers and Substack engagement increased and followers continue to rise.

Funding to mention is a successful Lotteries application for \$40,000 to further the development of online education.



Highlight conferences attended this year included Aotearoa Plastic Pollution Alliance hui (APPA) in late 2023 in Whaingaroa and He Whenua Rongo (Indigenous Seed, Soil and Kai Sovereignty) conference at Mahurehure Marae and Papatūānuku Kōkiri Marae in April 2024.

ORANGA WHĀNAU: IMPROVING ORGANISATIONAL SYSTEMS AND PROCESSES

In our commitment to Oranga Whānau, we have prioritised improving our project management cycle to streamline and enhance efficiency and effectiveness. This involved a pilot and implementation of a new project management cycle within our new work platform called Click-Up. This project management work was supported by our organisational management consultant, whose expertise also supports our development with strategy, communications, marketing, data and platforms.

Our internal kaimahi training was held at Te Potaka Marae in Taranaki from 5-8 March 2024, bringing 14 kaimahi together physically and strategically, setting a solid base for the upcoming year. Highlights included the te reo Māori only slots and connecting with local places of significance such as Parihaka and Te Rere o Kapuni.

This year, we completed a three-year strategy, and the feedback received was that we must be crystal clear about what we do. Considering existential threats due to climate change, we updated our mission statement, introducing references to climate change and behaviour change. Our mission statement reads like this now: We educate and advocate from a Māori worldview for zero carbon, zero waste whānau, hapū, iwi, and hapori Māori. Para Kore supports resilience within Māori communities through mātauranga Māori behaviour change programmes and services.

The key challenges for building our strategy are financial viability and how to work in ways that attract ongoing investment and business for our mission. In a world of collapsing ecosystems and without Aotearoa New Zealand having a coherent pathway to reduce greenhouse gas emissions to targets made through the Paris Agreement, Para Kore is even more relevant. We are determined to find how to be of the highest value to our country, our atua whānau and our people. We have prepared for this work over the last year by setting goals to review and update our programmes based on behaviour change with public, transparent disclosure of data to enable feedback loops and motivate action. Our goal is to be a critical and valued partner to whānau, hapū, iwi and hapori Māori, and to achieve this, we must strongly demonstrate our relevance and usefulness.



Despite the huge amount of work in front of us, we have had to pivot majorly with the loss of significant funding, which has led to a reduction in services and the loss of some of our kaimahi. This has been gutting, and the Board would like to mihi to all of our kaimahi. We also express disappointment with the government's extractive capitalism model, which prioritises short-term economic gains over the long-term health of our environment and communities. It undermines the sustainability efforts we champion and threatens the well-being of our mokopuna. We urge the government to adopt policies that support sustainable development and respect the values of Te Ao Māori, ensuring a balanced and equitable future for all.

To close off, we make it clear that Para Kore stands in solidarity with Palestine, and we unequivocally condemn the violence, dispossession and ongoing genocide of Palestinians by the Israeli Defence Force. As a Kaupapa Māori organisation built on values of whakapapa, kaitiakitanga, manaakitanga and māramatanga, we echo the call of all countries and communities that have criticised Israel's attacks on Gaza, and we urge the New Zealand Government to do the same by immediately sanctioning Israel and granting humanitarian visas for Palestinians who have whānau members living here in Aotearoa.

Ka huri ki te ao hou, e Te Arikiniui Kuini Nga wai hono i te po, nei rā te mihi aroha ki a koe. Ara mai rā he toa wahine, he toa kaha ki te ārahi i te ao Māori, i te ao whānui. Ka mihi te ngākau ki tō ihi, tō wehi, tō wana me tō tapu.

Toitū te kupu
Toitū te mana
Toitū te taiao
Toitū te Tiriti

Arohanui nā Megan Somerville māua ko Jacqui Forbes

04

Ngā Whakatutukitanga

Our Achievements 2023-24





05

Stories of Change

Te Kauwhata Primary School: Leading the Way in Community Composting



Te Kauwhata Primary School students get stuck in with the work of turning their food waste into compost.

Te Kauwhata Primary School achieved a remarkable milestone in its decade-long environmental journey when a CarbonCycle Company hot compost unit was installed to establish the first community compost hub in the district.

It began as a call to help manage the school's food waste, but, with the Te Kauwhata Community Gardens just across the road, another opportunity became apparent. This was now also a story about generating nutrient rich soil on site for local food growing initiatives, as much as it was about reducing food waste going to landfill.

Nearly one year since installing the hot compost unit, the initiative has now been fully transferred to the local community, marking a significant step towards sustainable waste management.

Para Kore kaiārahi, Paul Murray has been working with Te Kauwhata Primary School and says "It started with us, and now it's fully theirs." He said that the installation of the four-bay hot composting unit, on the grounds of Te Kauwhata Primary School, was the result of the school requesting further support from Waikato District Council (WDC) to get a more comprehensive composting system going.

"They had previously successfully managed worm farms and compost bays, and they were diverting food waste to a pig farmer."



Te Kauwhata Primary School students, Paul Murray, Rhonda Irvine and the team of Carbon Cycle following the install of the four-bay compost hub.

"They were wanting something that could process all kinds of food waste, safely, effectively and efficiently on site," Paul said.

So, WDC approached Para Kore to assist with the school's request for more support.

"We suggested the idea of a hot compost unit being used as a community compost hub that other groups in the wider community, such as other schools, early childhood centres, and the local college down the road, could also contribute to and benefit from," Paul said.

Te Kauwhata Primary School had already built a strong relationship with the local community through the school's gardens.

"They developed a trading relationship with a shop in town selling their garden produce. They also sold their produce on the main street - they had a special hand pulled wagon for this - and also grew certain plants as fundraisers," Paul said.

Paul said that Te Kauwhata Community Gardens' lead, Rhonda Irvine was approached for the job.

"She is an expert with what to do with the compost as well. She grows magic," Paul said.

Te Kauwhata Composting Hub Manager Rhonda Irvine said she had been composting for more than 30 years.

"Paul thought I'd be good to get on board since I'm really into composting.

"I was at the school for many years and have been working in our community garden, doing the compost and selling seedlings to fund it."

Rhonda said that she had managed to increase the usage of the composting unit by the wider community.

"Now, I bring community [food] waste and rally people to contribute to the hub.

"We've got four composting cubes, and they're all full and ready to be emptied and the compost used," she said.

Rhonda said she tends to the compost hub twice a week and that a driving force is the enthusiastic involvement of the students.



With the support of CarbonCycle, Community Compost Manager Rhonda Irvine, turns the heated pile from one bin to another.

"The kids are excellent at sorting food waste into the bins.

"They have an environmental group that works alongside me, ensuring the right carbon balance in the compost," she said.

Rhonda said that the Carbon Cycle hot composting system is surprisingly quick at processing food waste, faster than the conventional compost bins used in the community garden.

"It's an amazing system that transforms food waste rapidly...it gobbles up the food waste quickly and works very efficiently," she said.

Rhonda said that a key to the composting hub's success has been the dedicated work of the students at Te Kauwhata Primary School.

"Some days, the kids manage the entire process themselves.

"They could take this initiative and run it themselves," she said.

Kōhanga Reo Halves Landfill Waste Through Kope Laundry Project



Some of the reusable kope and wipes received through the Waipa District Council's funding drying on the rack also provided through the fund.

In a passionate commitment to Papatūānuku, a small kōhanga reo in Cambridge has eagerly embraced the opportunity to be part of Kope Laundry Project funded by the Waipa District Council.

Before the project, Te Kōhanga Reo o Te Ko Utu sent an average of 35-50 disposable nappies (kope) to landfill each week. Since starting the Kope Laundry Project, however, they have significantly reduced this number, now averaging just 18 disposable nappies per week being sent to landfill.

Para Kore kaiārahi Ngakau Harris-Peke, who previously supported the kōhanga reo through the Oranga Taiao programme, said that the kōhanga staff, particularly lead kaiako Whaea Liz Tauroa,

were always keen to reduce the waste that they produced.

"Whaea Liz is very good, she knows Para Kore and is pretty mindful already," Ngakau said.

She said that the kōhanga reo had previously received reusable cloth kope, from the Community Organisation Grants Scheme (COGS), but that they were met with a major challenge.

“I’m pretty sure we were sending a bag of disposable nappies a day [to the bin] now it’s cut down to maybe two a week,”

SHANNON BRESLIN

“[Disposable] Kope produces a lot of waste and it’s a hard one to tackle when there are no systems in place.

“It’s expensive to set a reusable kope system up and kōhanga don’t have a lot of money,” Ngakau said.

With the backing of Waipā District Council, Ngakau applied for financial support through the Waipā Waste Minimisation Community Fund to strengthen the Kope Laundry Project.

She highlighted that the funding supplied essential resources for a robust laundering system including a washing machine, additional cloth nappies, reusable wipes, buckets, and a clothes-drying rack.

Te Kōhanga Reo o Te Ko Utu lead kaiako Whaea Liz Tauroa said that the timing of the project was ideal for the kōhanga, given the strong interest among staff in transitioning to reusable kope.

“We always try to do good by Papatūānuku.

“It was perfect timing when Ngakau approached us.

“Shannon, who’s the mum washing our kope, she came just a couple of weeks before Ngakau approached and she was using cloth kope herself,” Whaea Liz said.

She said that switching to the cloth kope initially caused a minor setback with some children experiencing rashes, possibly due to velcro straps, and that they’ve since changed over to cloth kope secured with snap fasteners.

Whaea Liz said that another nice change was moving from disposable wet wipes to reusable wipes made of bamboo fabric.

“We use the [reusable] wipes on all the kids and it’s so nice for them that we’re wiping them with nice warm cloths instead of cold wipes.”

Whaea Liz attributed much of the system’s success to Shannon, a parent and part-time staff member, who she said diligently maintained a regular routine and assured that the system will remain in use moving forward.

“She takes the kope home, twice a week, where she washes them, dries them and brings them back.”

Shannon Breslin, who has the laundry system set up in her own home, described the process as straightforward, and emphasised that a little extra effort saved nappies from ending up in landfill.

“Being at my whare makes it easier. The teachers have adjusted to the kope just fine and once you’re in the routine of it, it’s such an amazing process.

“I’m pretty sure we were sending a bag of disposable nappies a day [to landfill] now it’s cut down to maybe two a week,” Shannon said.

She said that participating in the Kope Laundry Project was an “amazing opportunity” to be a part of something beneficial to, not just the kōhanga but also, the environment.

“It’s great and I hope others get involved in similar projects as it has potential to be much bigger.”

Saoirse Breslin, 3, helps her mum, Shannon, retrieve the used kope from the kōhanga van during her afternoon return home.



'Rubbish Rangers' Lead the Way in Sustainable Waste Diversion



Kaipaki School students can't wait to get to "Mrs Bee's" class to become Rubbish Rangers.

A rural Waikato school, which started its Para Kore journey in 2018, has crafted a distinctive and sustainable waste diversion system. By involving its students as enthusiastic 'Rubbish Rangers,' Kaipaki School has achieved one of the lowest waste diversion scores ever recorded by Para Kore, setting a remarkable example of environmental stewardship.

Para Kore kaiārahi Paul Murray has been supporting Year 5 and 6 teacher Erin Bracken, known as "Mrs. Bee," and her students to help reduce the school's landfill waste.

He noted that the school's first-ever waste audit revealed that 94% of their waste was divertable. However, over time, the school has made significant improvements in their divertable waste score.

"From year to year, they've made significant leaps and bounds. This year, their divertable waste is at fourteen per cent.

"It's the lowest score that I've heard of with waste diversion in my history of Para Kore," Paul said.

He said the "most significant" change in the school's waste diversion data could be attributed to a variety of factors and that the system that they've adopted is a sustainable one.

"They've created this change and there's no going back... It's embedded into the school's culture," he said.

"When they get to my class, they become a Rubbish Ranger and that's very exciting for them."

ERIN BRACKEN

Kaipaki School teacher Erin Bracken expressed that she was "very happy" with the school's performance in waste diversion scores and credited Paul Murray's ongoing support as a significant factor in their success.

"Paul's just phenomenal with the kids. Someone coming in like that builds the mana and it makes it a bigger project," she said.

Erin also attributed the project's success to the unwavering support from both the staff and students at the school.

"With new staff, I also have seen the need for ongoing training to ensure the programme continues and we continue to reduce waste.

"We've talked to all the kids about sorting their rubbish and with younger kids coming forward [through the school], that is actually what drives it," she said.

Erin mentioned that the younger children at the school were eager to progress to her class to actively participate in the project.

"When they get to my class, they become a Rubbish Ranger and that's very exciting for them," she said.

Rubbish Rangers are students from the Year Five and Six class who sort the rubbish from each classroom before the end of each school day, preventing it from reaching the main collection bin. They also provide feedback to individual classes on their waste management.



Kaipaki school student Rubbish Rangers sorting the school's waste.

"We've reduced what's going out because we separate it. We only put out one bin at a time to monitor what's going on," Erin said.

She highlighted that the project has been designed to ensure sustainability and that there were plans in the near future to combat the school's food waste.

"Having this programme structured the way we have, it can just carry on every year no matter who the teacher is".

"We've just received funding for two Carbon Cycle [compost] bins so we're hoping to do our food waste at school and to eventually branch out towards the community."

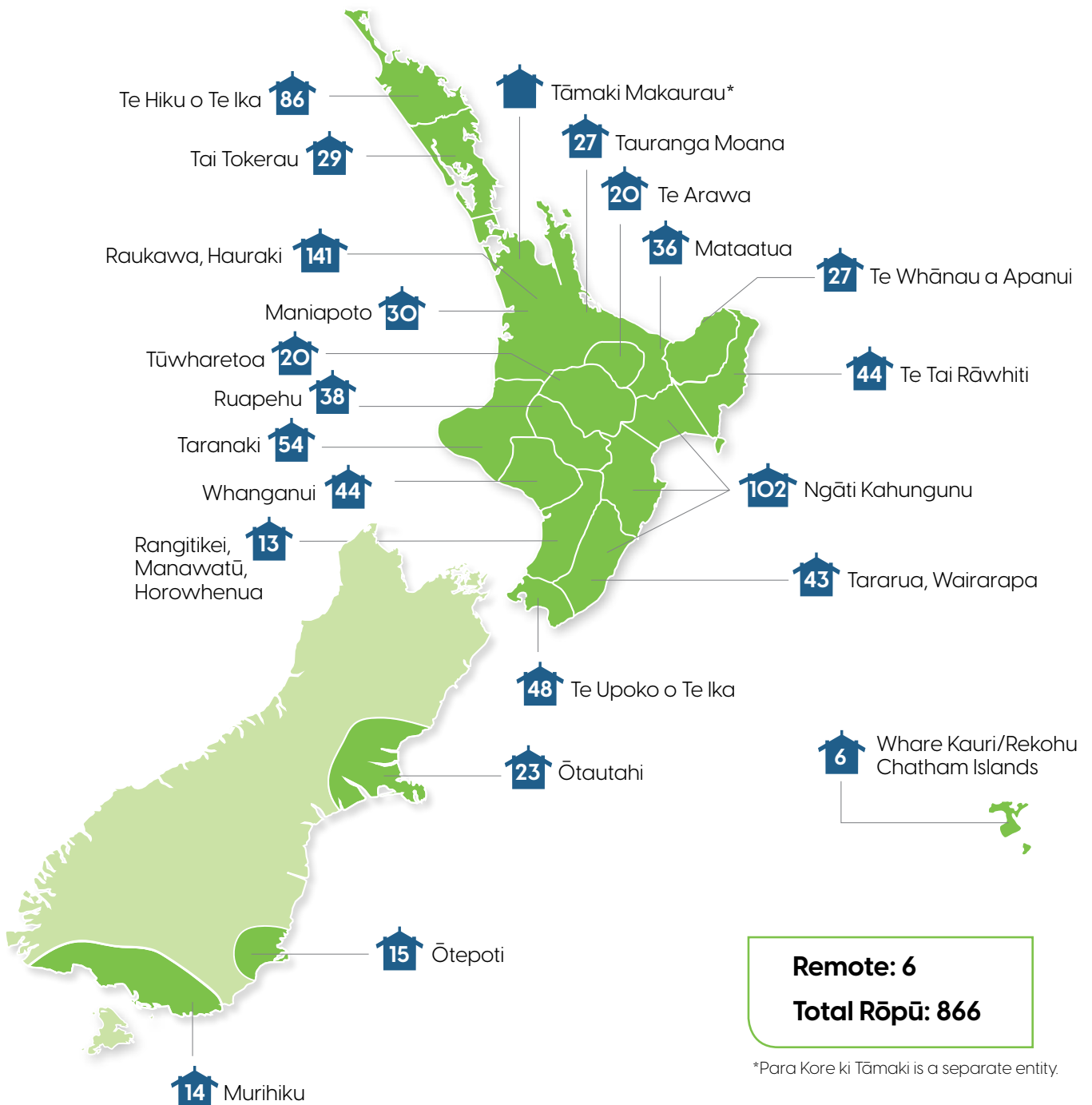
Erin said that she believed the students were acquiring essential life skills that would extend beyond their school years.

"It's the long term impact on not just the kids but their whānau...that's the biggest thing," she said.

06

Ngā Rōpū Para Kore

Para Kore Rōpū



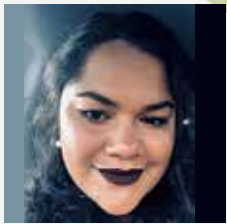
Remote: 6
Total Rōpū: 866

*Para Kore ki Tāmaki is a separate entity.



Ngā Kaimahi

This lists the kaimahi who worked with Para Kore between July 1 2023, and June 30 2024, for all or part of this period.



Amelia Clarke
Kaiārahi



Alice Norton
Financial Controller



Aroha Paranihi Beckham
Kaiārahi



Arohanui West
Social Media



Brenda Waititi
Kaiārahi



Cynthia Wairau
Kaiārahi



Dorothy Maclachlan
Executive Assistant



Grace Ormond
Kaiārahi



Hollie Russell
Team Leader



Hone Toia
Kaiārahi



Jacqui Forbes
Kaihautū Matua



Jane Morrell
Team Leader



Jodie Munn
Kaiārahi



Karamea Puriri
Funding Specialist



Krystle Harborne
Programme Coordinator

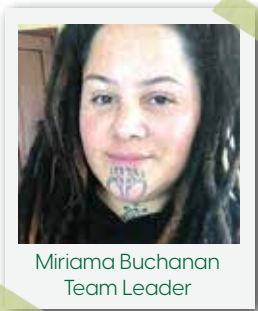
08

Ngā Kaimahi

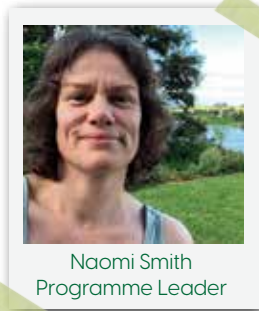
This lists the kaimahi who worked with Para Kore between July 1 2023, and June 30 2024, for all or part of this period.



Marce Ahern
Administrator



Miriama Buchanan
Team Leader



Naomi Smith
Programme Leader



Ngakau Harris-Peke
Kaiārahi



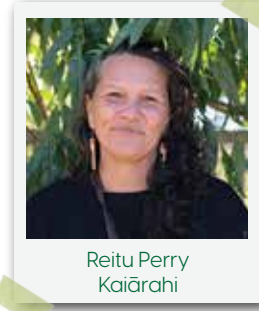
Paul Murray
Training Specialist



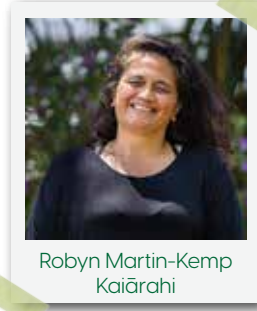
Pine Campbell
Kaiārahi



Quintin Kingi
Kaiārahi



Reitu Perry
Kaiārahi



Robyn Martin-Kemp
Kaiārahi



Sam Te Tau
Kaiārahi



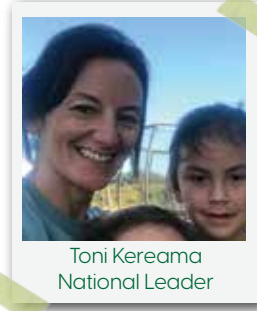
Te Ataarangi Parata
Kaiārahi



Te Kawa Robb
Kaiārahi



Te Rua Wallace
Kaiārahi



Toni Kereama
National Leader



Waikarere Gregory
Kaiārahi



Te Poari

Governance



Para Kore is governed by a Board consisting of six members.

1. Megan Somerville Chairperson

He uri ahau o Te Atiawa me Taranaki tuturu. I tipu ake au ki Tāmaki Makaurau, engari ko Te Whanganui a Tara me Te Tai Hauauru oku ūkaipō. My passion is social justice: our hononga with each other, recognising our histories and future aspirations, and taking care of Ranginui and Papatūānuku and their uri.

My journey and experience with whānau, hapū and iwi connections guide me in what I do. I have been worked in central government for twenty years and use what I have learned in that work environment to this mahi. I am excited to work with the Board setting the strategic direction and working with and through the Kaihautū Matua and kaimahi to future proof the kaupapa within a Te ao Māori lens. Mouriora.



2. Toni Love

He uri ahau nō Taranaki, nō Te Atiawa ki Te Tau Ihu ahau, ko Waikawa tōku marae. E noho ana ki raro i ngā parirau o Raukawa, ki Ōtaki.

I'm a senior solicitor at Ministry for Business, Innovation and Employment. My passion is law reform and in particular a commitment to and advocacy for, a constitutional arrangement that has Te Tiriti o Waitangi at its centre. My commitment to this began with working in te taiao across a range of kaupapa, such as forest restoration and water monitoring, from which I learnt that the very legislative frameworks claiming to protect our environment were ineffective and wholly inadequate. Becoming a mother made my commitment in this space even more resolute - nō reira me mihi ka tika ki ngā kaitiaki me ngā kaimahi e manaaki ana te taiao.



3. Vanessa Marjoribanks

He uri ahau o Te Whānau a Apanui, Ngāti Tūwharetoa, Ngāti Awa, Tūhoe, Ngāi Tāhū.

A proud Māori and mother to four tamariki, Vanessa is an advocate of human rights, indigenous rights and environmental rights in practice.

4. Heather Ruru

Resigned July 2024

Nō te Tairāwhiti whānui ahau. Ko Ngāi Tai ki Tōrere, ko Te Aitanga-a-Mahaki, ko Te Whakatōhea ngā iwi. E noho ana māua ko taku tama ki Tāmaki Makaurau.

I have over 10 years experience in governance and leadership roles within the not-for-profit, charity and education sectors at national and local level.

I am the co-President of Te Whānau Tupu Ngātahi, Playcentre Aotearoa, a national charitable trust with over 400 early childhood centres nationwide. With a passion for te reo Māori revitalisation and mātauranga Māori, I have completed Toi Reo, Te Taura Whiri Māori language translator certification and the Diploma, Te Pīnakitanga ki te reo Kairangi.

I have a Bachelor of Education degree with a Māori Medium specialisation and I am an experienced total immersion reo Māori kaiako.

Currently, I am a Principal Advisor to the Independent Māori Statutory Board advocating for best outcomes for Māori in Tāmaki Makaurau. I believe solutions to climate change, care and restoration of Papatūānuku and food sovereignty can be found in indigenous knowledge systems. My own values strongly align with the values and vision of Para Kore - Oranga taiao, oranga marae, oranga whānau.

5. Hera Frenz Smith

He mokopuna au no Te Awa Tupua, Ngāti Manawa, Ngāti Maniapoto, Kāti Mahaki o Makaawhio, Tuhourangi, Ngāti Tahu Ngati Whaoa.

Hera is a self-employed professional with 20+ years' experience in natural resource management, public and private entities, iwi governance, and environmental policy. She is committed to prioritising kaupapa that advances the health and well-being of hapū, iwi and communities of Aotearoa. She is actively involved in various projects, including a recent hapūled initiative addressing climate change and emission reduction in the Whanganui River catchment.

Hera holds the role of Deputy Chair for Te Kōpuka nā Te Awa Tupua, strategising solutions for river issues, and plays key roles at Putiki Church and Te Amorangi Ki Te Upoko o Te Ika alongside Bishop Waitohiariki Qualye, the first indigenous female bishop in Aotearoa and the world.

6. Lance Westrupp

He uri whakatipu tēnei mai roto Tauranga Moana, Tauranga tangata, Ngai te Rangi, Ngāti Ranginui, Ngāti Pūkenga. He mokopuna tēnei hoki no te Tairāwhiti, Te Aitanga a Hauiti, Uawa nui a Ruamataua. Heoi, kei Ngaruawāhia au e noho ana!

"Kia whakatōmuri te haere whakamua – I walk backwards into the future with my eyes fixed on the past."

The relevance of this whakatauki highlights a key concept to ensuring better health outcomes for Māori are achieved through the understanding of whakapapa and tikanga. I am passionate about working within a 'By Māori for Māori as Māori' environment. I believe that to achieving or I bring lived experience from a personal and professional perspective that is needed to address barriers and improve equity in access, experience & outcomes for Māori. I currently work as a Principal Advisor Mātauranga Māori to the Deputy Chief Executive at ACC.

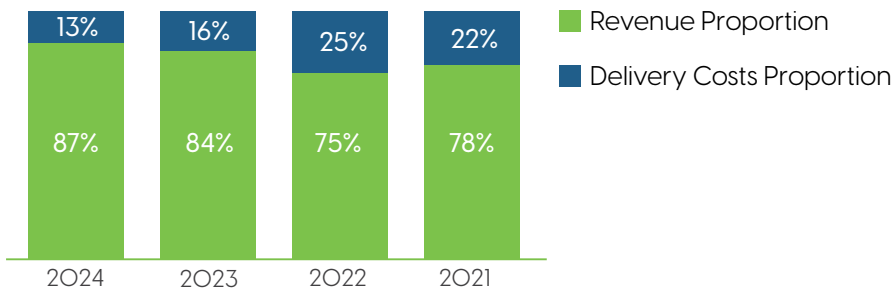
My role is to design and implement change within a structure that is challenged to support the needs of Māori. My contribution to Para Kore's strategy to achieve Oranga Taiao, Oranga Marae, Oranga Whānau, will be to bring my ability to identify opportunities through a Mātauranga Māori lens and provide creative solutions that will influence system change and navigate pathways for our people across the motu.



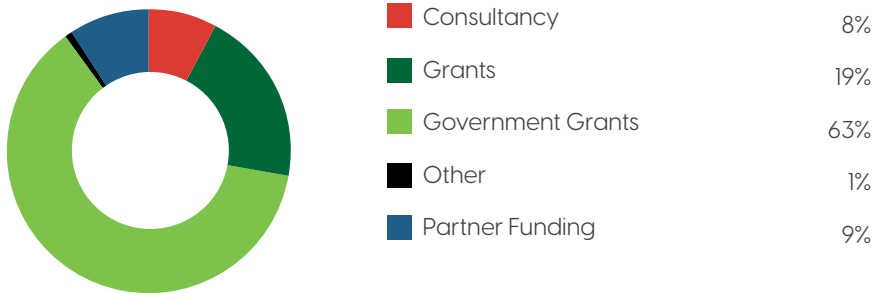
Whakarāpopoto Ahumoni

Financial Report

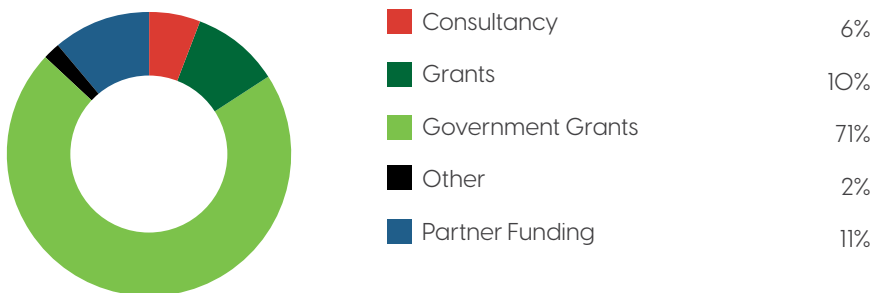
WĀNANGA DELIVERY COSTS



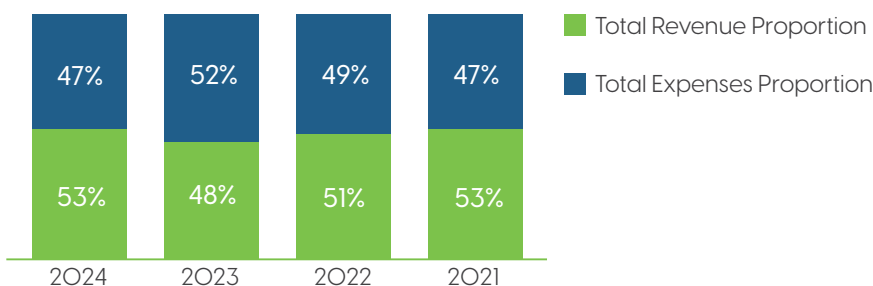
REVENUE 2024



REVENUE 2023



TOTAL EXPENSES/ TOTAL REVENUE



Approval of Financial Report

PARA KORE MARAE INCORPORATED

For the year ended 30 June 2024

The board are pleased to present the approved financial report including the historical financial statements of Para Kore Marae Incorporated for year ended 30 June 2024.



Megan Somerville
Chair of the Board

03 December 2024



Toni Love
Treasurer

03 December 2024

Entity Information

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2024

LEGAL NAME OF ENTITY

Para Kore Marae Incorporated

ENTITY TYPE AND LEGAL BASIS

Incorporated Society and Registered Charity

REGISTRATION NUMBER

CC46404

ESTABLISHED

Established in 2010, Para Kore is a Māori, not-for-profit organisation with a kaupapa based on whakapapa to Papatūānuku.

PAE TAWHITIJI VISION

E whakapono mātou ki te kōtuituitanga o te oranga o te taiao, rangatiratanga o te iwi Māori, me te oranga o te whānau.

We aspire to the wellbeing of the natural world which we see as interconnected with the wellbeing and self-determination of marae, whānau, hapū, iwi and hapori Māori.

PAE TATAI MISSION

We educate and advocate from a Māori worldview for zero carbon, zero waste whānau, hapū, iwi and hapori Māori.

STRATEGIC DIRECTIONS

Oranga Taiao

Enhance Te Ao Māori Sustainability Education and Practice: Para Kore supports resilience within Māori communities through mātauranga Māori behaviour change programmes and services.

Oranga Marae

Strengthen and Influence Long-Term Partnerships: With whanaungatanga, we nurture collaboration, connectivity, and collective action with our partners to increase positive impacts for Māori communities.

Oranga Whānau

Improve Organisational Systems and Processes: We are always learning, reflecting, and providing feedback to improve our work and our delivery of behaviour change programmes and services.

STRUCTURE

Governance:

Our organisation is governed by our Board. We currently have six board members. The board meets every six weeks.

Operational:

The whānau kaimahi of Para Kore consists of employees and contractors.

MAIN SOURCES OF CASH AND RESOURCES

Para Kore receives 82% of its funding from grants; 9% from partners; and 8% from consultancy work, sales, and other general income. Grants are received by central and local government, iwi authorities, and other regional and national funders.

MAIN METHODS USED TO RAISE FUNDS

Our primary method to raise funds is through funding applications, agreements and contracts to deliver waste education services.

RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

To date, none of the Board Members are paid. Some in-kind support is provided by some of the Board Member's employers. Para Kore support committees throughout the country are also attended unpaid members. All those working as Para Kore champions on marae implementing waste minimisation are working voluntarily. Event volunteers often work with Para Kore when we are providing waste minimisation services.

PHYSICAL ADDRESS

186 Te Hutewai Road
RD 2
Raglan 3296

www.parakore.maori.nz
www.facebook.com/parakore
www.instagram.com/parakore_aotearoa/

Statement of Service Performance

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2024

DESCRIPTION OF ENTITY'S OUTCOMES

1. Kaitiakitanga: normalise life without waste.
2. Manaakitanga: we are accessible to every one interested in our kaupapa.
3. Whakapapa and Whanaungatanga: establish, consolidate and maintain strong relationships.
4. Māramatanga: enhance the organisational capability and capacity of Para Kore.

	<i>Actual</i> 2024	<i>Actual</i> 2023
<hr/>		
DESCRIPTION AND QUANTIFICATION OF OUTPUTS		
<hr/>		
Marae and organisations that joined Pare Kore	73	148
Facebook Reach	137,252	284,934
Wananga delivered	350	865

Statement of Financial Performance

PARA KORE MARAE INCORPORATED
As at 30 June 2024

	Notes	Actual 2024	Actual 2023
REVENUE			
Donations, fundraising and other similar revenue	1	1,620,792	1,404,532
Revenue from providing goods or services	1	149,847	92,685
Interest, dividends and other investment revenue		17,336	9,206
Other revenue	1	500	0
Total Revenue		1,788,475	1,506,423
EXPENSES			
Employee related costs	2	1,167,321	1,163,495
Costs related to providing goods or services	2	391,259	454,865
Other expenses	2	15,329	19,433
Total Expenses		1,573,909	1,637,793
Surplus/(Deficit) for the Year		214,566	(131,370)

The attached notes form part of, and should be read in conjunction with, these audited accounts and audit report.

Statement of Financial Position

PARA KORE MARAE INCORPORATED
As at 30 June 2024

	Notes	This year 2024	Last year 2023
ASSETS			
Current Assets			
Bank accounts and cash	3	424,111	336,702
Debtors and prepayments	3	634,202	398,480
Inventory		17,553	17,175
Total Current Assets		1,075,865	752,356
Non-Current Assets			
Property, Plant and Equipment	5	62,847	39,493
Total Current Assets		62,847	39,493
Total Assets		1,138,712	791,848
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	4	125,249	118,557
Goods and services tax	4	113,903	66,270
Unused donations and grants with conditions	4	545,680	467,706
Total Current Liabilities		784,832	652,534
TOTAL LIABILITIES		784,832	652,534
TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)		353,880	139,315
ACCUMULATED FUNDS			
Accumulated surpluses or (deficits)			
Retained earnings/Accumulated funds		139,315	270,685
Current year surplus/(deficit)		214,566	(131,370)
Total Accumulated surpluses or (deficits)		353,880	139,315
TOTAL ACCUMULATED FUNDS		353,880	139,315

The attached notes form part of, and should be read in conjunction with, these audited accounts and audit report.

Statement of Cash Flows

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2024

	This year 2024	Last year 2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Current Assets		
Donations, fundraising and other similar receipts	7,023	8,568
Grants Received	1,337,855	1,540,257
Cash receipts from other operating activities	316,501	235,212
Payments to suppliers and employees	(1,565,006)	(1,666,067)
GST	17,113	(13,418)
Total Cash Flows from Operating Activities	113,486	104,552
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Current Liabilities		
Payments to acquire property, plant and equipment	(26,077)	(16,870)
Total Cash Flows from Investing and Financing Activities	(26,077)	(16,870)
NET INCREASE/(DECREASE) IN CASH	87,409	87,682
BANK ACCOUNTS AND CASH		
Opening cash	336,702	249,020
Closing cash	424,111	336,702
NET CHANGE IN CASH FOR PERIOD	87,409	87,682

The attached notes form part of, and should be read in conjunction with, these audited accounts and audit report.

Statement of Accounting Policies

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2024

BASIS OF PREPARATION

The entity has elected to apply Tier 3 PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

GOODS AND SERVICES TAX (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

INCOME TAX

Para Kore Marae Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

BANK ACCOUNTS AND CASH

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

REVENUE

Income from the sale of products and services is recognised when it is received or falls due. Fund-raising and unconditional donations or koha are recognised when received. Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

ACCOUNTS RECEIVABLE

Accounts Receivable are stated at their anticipated realisable value.

FINANCIAL INSTRUMENTS

Financial instruments in the statement of financial position include cash balances, receivables and payables.

INVENTORIES

Inventories are valued at the lower of cost and net realisable value except where they are acquired through a non-exchange transaction. Inventories acquired through non-exchange transactions are valued at fair value. Weighted average method is used to determine cost.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2024

1. ANALYSIS OF REVENUE

	Account	2024	2023
Donations, fundraising and other similar revenue	Donations Received	7,073	8,568
	Grants	1,613,719	1,395,964
TOTAL DONATIONS, FUNDRAISING AND OTHER SIMILAR REVENUE		1,620,792	1,404,532
Revenue from providing goods or services	Consultancy	149,300	89,439
	Online Education	52	891
	Sale of Goods	495	2,355
TOTAL REVENUE FROM PROVIDING GOODS OR SERVICES		149,847	92,685
Other revenue		500	0
DONATIONS RECEIVED		Actual \$ 2024	Actual \$ 2023
Chive Ltd	50	1,065	
Ethically Kate Ltd	-	1,798	
Growspace Wellington Ltd	-	1,250	
Parish of St George	1,392	1,392	
General	5,631	3,063	
NET DONATION REVENUE RECOGNISED		7,073	8,568

GRANTS RECEIVED	Actual \$ 2024	Actual \$ 2023
Bay Trust	10,000	10,000
Canterbury Waste	10,500	-
Carterton District Council	1,200	-
Charities Aid Foundation America	807	-
Christchurch City Council	8,000	-
Department of Internal Affairs	66,127*	63,500*
Dunedin City Council	8,000	8,000
Eastern & Central Community Trust	7,500	10,000
Far North District Council	5,000	5,000
Foundation North	25,107*	24,277
Hamilton City Council	30,000*	25,000*
Hastings District Council	6,000	7,500
Hutt City Council	-	2,400
JR McKenzie Trust	15,000	33,859*
Kapiti Coast District Council	500	2,300
Kāti Huirapa Rūnaka ki Puketeraki	1,000	1,000
Mahi Tahī Hauora	9,995	-
Manawatū District Council	9,988	-
Matamata-Piako District Council	5,000	10,000*
Masterton District Council	3,000	3,000
Ministry for the Environment	1,525,398*	1,338,846*
Napier City Council	-	5,500
New Plymouth District Council	21,448	8,000
New Zealand Lottery Board	69,935*	30,000
Northland Waste	-	6,000
Opotiki District Council	10,000	-
Otorohanga District Council	-	4,000
Palmerston North City Council	2,200	4,000
Porirua City Council	-	1,300
Rangitikei District Council	-	2,200
Rātā Foundation	5,271	-
Rotorua Lakes Council	1,908	6,000
Rotorua Trust	8,000	-

GRANTS RECEIVED CONTINUED...	Actual \$ 2024	Actual \$ 2023
Ruapehu District Council	-	4,000
South Taranaki District Council	-	4,000
South Wairarapa District Council	1,200	1,200
Taupō District Council	5,000	5,000
Te Ao Mārama Inc	2,000	2,000
Te Hapū o Ngāti Wheke Inc	-	1,000
Te Huinga	14,430	-
Te Mātāwai	86,862*	45,000
Toi Foundation	59,309*	60,000
Trust House Foundation	6,000	-
Trust Waikato	13,600*	10,000
Upper Hutt City Council	-	1,300
Waikato District Council	13,000	5,000
Waikato Regional Council	-	20,000
Waipa District Council	9,465*	13,288
Wairoa District Council	5,000	5,000
Waitaki District Council	5,291	-
Wastenet Southland	-	8,000
WEL Energy Trust	22,104*	16,500
Wellington City Council	5,700*	5,700
Wellington Community Trust	19,850*	20,000
Whakatane District Council	6,000	6,000
Whanganui Community Foundation	11,704*	10,000
Whanganui District Council	6,000	9,000
TOTAL	2,159,399	1,863,670

GRANTS RECEIVED IN ADVANCE	Actual \$ 2024	Actual \$ 2023
Department of Internal Affairs	17,714	9,627
Eastern & Central Community Trust	5,289	-
Foundation North	2,345	5,146
Hamilton City Council	15,000	15,000
JR McKenzie Trust	15,000	-
Mahi Tahi Hauora	9,995	-
Ministry for the Environment	388,560	254,996
New Zealand Lottery Board	40,020	29,135
Rotorua Trust	6,400	-
Te Huinga	14,430	-
Te Mātāwai	4,058	43,853
Toi Foundation	-	59,309
Trust House Foundation	3,434	-
Trust Waikato	-	3,695
Waikato District Council	8,000	-
Waipa District Council	7,197	8,287
WEL Energy Trust	2,238	12,104
Wellington City Council	-	1,000
Wellington Community Trust	-	19,850
Whanganui Community Foundation	6,000	5,704
	545,680	467,706
NET GRANT REVENUE RECOGNISED	1,613,719	1,395,964

**Includes funds carried forward from prior year.*

2. ANALYSIS OF EXPENSES

	Account	2024	2023
Employee Related Costs	ACC Levies	3,762	1,310
	HR Related Expenses	16,013	15,423
	Wages	974,037	963,432
	Subcontractors	173,508	183,330
TOTAL EMPLOYEE RELATED COSTS		1,167,321	1,163,495
Costs related to providing goods or services	Accountancy Fees	3,951	7,037
	Advertising & Promotion	5,307	3,361
	Audit Fees	6,550	8,535
	Bank Fees & Charges	512	477
	Consultancy	20,140	48,900
	Equipment Purchases	4,511	4,078
	Purchases	109,848	156,413
	General Expenses	6,309	6,051
	Hire & Lease of Equipment	10,403	11,876
	Health & Safety	0	1,379
	Insurance	4,019	2,901
	Legal Expenses	0	7,255
	Printing, Postage & Stationery	2,233	8,617
	Professional Development	24,099	18,087
	Protective Clothing	446	35
	Rent	1,356	3,320
	Resource Development	32,999	0
	Storage	15,736	17,435
	Subscriptions, Memberships, Publications	16,459	13,342
	Telephone, Tolls and Internet	1,786	1,741
	Travel & Accommodation	72,992	78,535
	IT Expenses	8,632	38,582
Wānanga costs	42,971	16,907	
TOTAL COSTS RELATED TO PROVIDING GOODS OR SERVICES		391,259	454,865

	Account	2024	2023
Other expenses	Interest	3,426	3,738
	Depreciation	11,886	15,628
	Loss on Disposal of Fixed Assets	17	68
TOTAL OTHER EXPENSES		15,329	19,433

3. ANALYSIS OF ASSETS

	Account	2024	2023
Bank accounts and cash	Kiwibank Account	13,233	5,802
	Kiwibank - O1	4,008	10,594
	Kiwibank - O2	411,708	324,948
	Kiwibank Credit Card	(4,838)	(4,695)
	TSB Account	0	53
TOTAL BANK ACCOUNTS AND CASH		424,111	336,702
Debtors and prepayments	Accounts Receivable	634,202	398,480
TOTAL DEBTORS AND PREPAYMENTS		634,202	398,480

4. ANALYSIS OF LIABILITIES

	Account	2024	2023
Creditors and accrued expenses	Trade Creditors	61,594	31,776
	Accruals		
	Creditors	12,022	14,901
	Wages & PAYE Payable	51,633	71,881
TOTAL ACCRUALS		62,218	86,781
TOTAL CREDITORS AND ACCRUED EXPENSES		125,249	118,557
GST Owing		113,903	66,270
Unused donations and grants with conditions		545,680	467,706

5. PROPERTY, PLANT & EQUIPMENT

	Cost	Closing Book Value	Opening Book Value
<i>Plant & Equipment</i>	111,421	53,620	28,826
<i>Buildings</i>	12,174	9,227	10,667
TOTAL	123,595	62,847	39,493

DEPRECIATION	Rates	Actual \$ 2024	Actual \$ 2023
<i>Plant & Equipment</i>	20%-67%	10,446	14,121
<i>Buildings</i>	13.5%	1,440	1,507
TOTAL		11,886	15,628

6. COMMITMENTS

6.A Operating Lease Commitments

LEASE COMMITMENTS UNDER NON-CANCELLABLE OPERATING LEASES:	Actual \$ 2024	Actual \$ 2023
Not later than one year	-	10,829
Later than one year and not later than five years	-	-
TOTAL	-	29,393

Para Kore Marae Incorporated entered into a lease agreement for Information Technology (IT) Equipment. The agreement commenced on 11 February 2021 at a cost of \$1,547 per month for 36 months.

7. CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at 30 June 2024 (Last year - nil).

8. RELATED PARTIES

Para Kore Marae Incorporated contracts the services of members of the board on a commercial basis.

Toni Love is a board member of the Para Kore Marae Incorporated board and was a solicitor at Whaia Legal. During the year ended 30 June 2024 Whaia Legal provided legal services of \$0. (2023: \$5,130).

9. EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (2023: nil)

10. ABILITY TO CONTINUE OPERATING

The entity will continue to operate for the foreseeable future.



INDEPENDENT AUDITORS REPORT TO THE OFFICERS OF PARA KORE MARAE INCORPORATED

Report on the Performance Report

Opinion

We have audited the performance report of Para Kore Marae Incorporated (the Society) which comprises the entity information, the statement of service performance, the statement of financial performance, statement of cash flows for the year ended 30 June 2024, the statement of financial position as at 30 June 2024, and the statement of accounting policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the accompanying performance report, on pages 24 to 38 and stamped by Anderson Accounting, presents fairly, in all material respects,
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - financial position of Para Kore Marae Incorporated as at 30 June 2024, and of its financial performance, its cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for profit) issued by the New Zealand Accounting Standards Board.

Basis of Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'.

Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Performance Report section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in the Society.

Responsibilities of the Officers for the Performance Report

The Officers are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board and

Auditor's Report



- (c) for such internal control as the Society's officers determine is necessary to enable the preparation of the performance report that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Officers are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and NZ AS1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by [Officers] and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the [entity's] ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the officers regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink that reads 'Anderson Accounting'.

Anderson Accounting
5 December 2024
CAMBRIDGE

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Ngā Hoa Mahi Tahī

Para Kore Partners



Waste Minimisation Fund

Community Environment Fund



Para Kore
Annual Report
2024



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