



Annual Report 2025





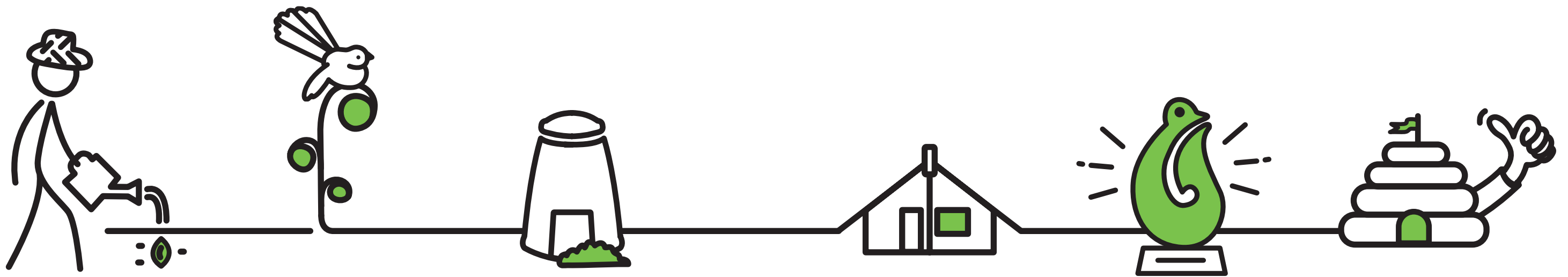
Rārangi Upoko

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He Kōrero mō Para Kore



2008

In late 2008, Environment Waikato (now known as the Waikato Regional Council) initiated a series of meetings to discuss waste on marae which resulted in Xtreme Zero Waste (in Whaingaroa) being asked to put in a funding application to the Ministry for the Environment's Sustainable Management Fund.

2009

In 2009, Xtreme Zero Waste secured three years of funding from the Ministry for the Environment's Sustainable Management Fund for waste minimisation on marae.

Para Kore began in the Waikato and the first pilot involved three marae, Poihakena (in Whaingaroa), Turangawaewae (in Ngaruawahia), and Kirikiriroa (in Hamilton).

The first mission was set as, Hei te 2020, e whai ana i ngā marae katoa o Aotearoa i te para kore. By 2020, all marae in Aotearoa New Zealand are working towards zero waste. Our first vision statement was, Riro Taonga Mai, Hoki Taonga Atu.

2010

In November 2010, Para Kore Marae Incorporated was registered and subsequently received charitable status.

The Para Kore programme focused on setting up recycling and composting systems, as well as providing education, bins and signage. The programme and kaupapa was based on whakapapa to Papatūānuku.

2012 -

Demand grew as kōhanga, kura, community organisations, and companies requested support. Successful Waste Minimisation Fund funding allowed the programme to expand into new regions.

New kaimahi joined Para Kore and training, resources and visual tools were further developed.

2016 - 2017

Para Kore received the National Globe Award (New Zealand) at the Energy Globe Awards, an international environmental award recognising projects from more than 170 countries each year.

Para Kore was a finalist for a Green Ribbon Award in the Kaitiaki Leadership category for its work in waste minimisation with marae.

Para Kore won an Environmental Action in Education award in Taranaki.

2019

The Office of the Prime Minister's Chief Science Advisor profiled Para Kore as a successful case study in waste minimisation, highlighting its community-led, kaupapa-driven approach.

Ngā Pou Rautaki

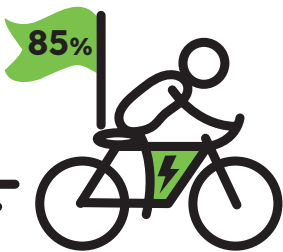
Oranga Taiao - Enhance te ao Māori Sustainability Education and Practice

We reviewed and updated our Mai i Kurawaka, Kope Tautaiiao and He Mana tō te Kai programmes. We created a composting programme called, He Para Kai He Oranga Nuku.



We moved programme and training content into Google Sites so kaiārahi and partners can access resources more easily.

We received a participant satisfaction score of **85%**.



Our website engagement grew, with **22,800** page views and **6,932** engaged sessions this year.

We refreshed and reorganised our intranet, now the Para Kore Whānau Hub.



Oranga Marae - Strengthen and Influence Long-Term Partnerships

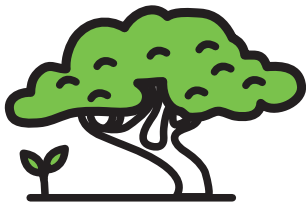


Our branding guidelines were refreshed and updated. These guidelines support consistent visuals, language and identity across all our work.

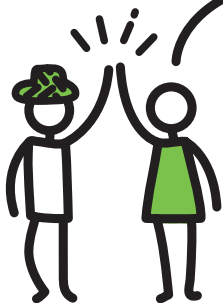


We partnered with mana whenua to reach more whānau and deepen community connections.

We launched a TikTok account and gained over **630** followers and **2400** likes in under three months.



We received more funding from grant applications than what we had budgeted for.



We received a partner satisfaction score of **97%**.

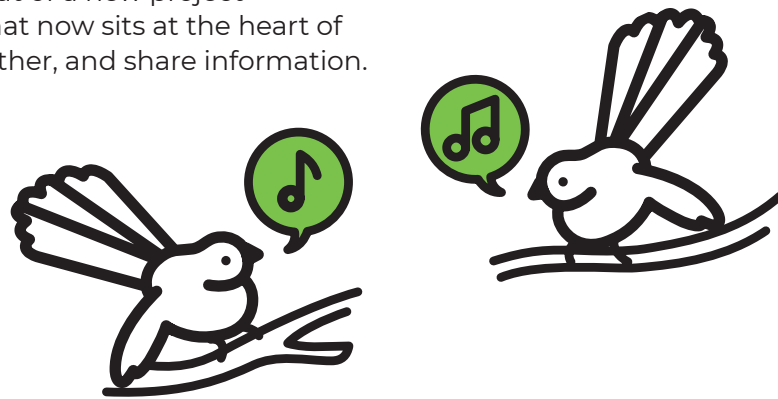


Oranga Whānau - Improve Organisational Performance



Our data and digital strategy has been completed and it reflects how our tools and needs are evolving.

We completed the rollout of a new project management system that now sits at the heart of how we plan, work together, and share information.



Te Pūrongo a te Heamana me te Kaihautū Matua

Megan Somerville & Jacqui Forbes



Politically, this year in Aotearoa has been a deliberate undoing of collective gains we’ve made as a nation. We have witnessed a government intentionally winding back commitments to Te Tiriti o Waitangi and eroding Māori rights and voices through policy and funding cuts. From the dismantling of environmental and conservation protections, to the rolling back of regulatory safeguards for whenua and moana, to attacks on te reo Māori, this has been a year where the Crown’s intent to uphold the racism of colonial control has been undeniable.

While Māori-led and community organisations work every day to protect our taiao, uphold Te Tiriti, and care for our people, we’ve had to do so amidst escalating hostility and attacks.

Globally, the rise of fascism, attacks on international humanitarian law, and an increasingly unstable climate continue to wreak pain and misery on the most vulnerable.

Meanwhile, the status quo clings desperately to false solutions that will never heal what they have broken.

At her first coronation anniversary in September 2025, Arikinui Kuini Nga wai hono i te po, delivered an unequivocal statement,

“Taku Māoritanga, kei roto i taku kōrero Māori, taku Māoritanga, kei roto i taku tiaki i te taiao, taku Māoritanga kei roto i te pānui me te ako i aku hītoria, taku Māoritanga hoki”.

The solutions required for the polycrisis we face in Aotearoa New Zealand are local, Māori, and people-led movements grounded in Māoritanga, whakapapa, reciprocity, and whanaungatanga.

Mātauranga Māori, te reo me ōna tikanga, and our values will lead us forward.

Our role must be to stay focused on real solutions to safeguard the future for our mokopuna.

OUR WORK THIS YEAR

This year, we have continued to grow and refine our behaviour change programmes which are rooted in te ao Māori approaches to composting, food waste, reusable nappies, and ikura (menstruation).

Going forward, we aim to integrate behaviour change into more of our programmes, including our flagship Para Kore programme and Oranga Kura, our zero waste programme for kura.

“Taku Māoritanga, kei roto i taku kōrero Māori, taku Māoritanga, kei roto i taku tiaki i te taiao...”

Arikinui Kuini Nga wai hono i te po

We have engaged mātauranga Māori and behavioural science experts to guide our mahi, ensuring that it is impactful and meaningful for the communities we serve.

Through the delivery of these programmes, we have connected with local marae, whānau service providers, iwi, and whānau, strengthening relationships across the motu. These connections remind us that transformation happens through kanoahi ki te kanoahi interactions between people - through collective commitment and shared action.

Our food waste programme, He Mana tō te Kai, has been a highlight this year, engaging whānau and communities who are passionate about exploring their food sovereignty and deepening their mātauranga Māori around kai. The programme has been delivered both in-person and online, ensuring accessibility and connection across Aotearoa. It also included a series of practical webinars on topics such as preserving and fermenting kai, supporting participants to reconnect with traditional knowledge and practices.

Within Te Waipounamu, our three-year Waste Minimisation Fund project has come to a close, leaving behind stronger systems, new champions, and valuable lessons for future kaupapa.

We continue to evolve our systems and processes to work more effectively together. Continually streamlining our operations makes our work simpler and easier, giving us more time to strengthen our team, enhance collaboration, and better serve the communities we work with.

This year, we transitioned to using Google Sites to hold internal information, developed our CRM and finalised our project management systems in ClickUp.

We also launched the Para Kore Papakupu, in collaboration with He Kupenga Hao i te Reo, on paekupu.co.nz

This year will be the final year that Para Kore is an incorporated society, as we transition to a charitable trust structure, which aligns more closely with our current operating model.

Our board has been following the maramataka, meeting around Rākaunui, and we aim to embed this rhythm more explicitly across all our work going forward.

Despite the challenges ahead, we remain defiantly hopeful and intensely optimistic about the future, knowing that we are on the winning side of history.

People-powered movements are more serious than ever about looking after our people, Papatūānuku and Te Tiriti o Waitangi. The majority of voters supported Māori wards with 74,000 more in favour than against. Across Aotearoa, the tide is turning, as countless people choose to do the right thing, especially in the face of injustice.

Together, through sharing and caring, we are shaping the future, looking after each other and the taiao, thereby protecting the future of our mokopuna.

M. Somerville Jacqui Forbes

Arohanui nā Megan Somerville māua ko Jacqui Forbes

Para Kore Stories

01. Te Waipounamu

Reconnecting Whānau With Traditional Kai Practices

He Mana tō te Kai is a journey to reconnect with kai, whenua, and whakapapa.

The programme supports the restoration of traditional food practices from growing and gathering, to preparing, storing, and sharing and is guided by values like manaakitanga, kaitiakitanga, and māramatanga.

Marion Matenga, a proud mana wahine living in the deep south of Te Waipounamu, joined He Mana tō te Kai with a strong commitment to her whānau and the taiao.

Through her involvement in the programme, Marion decided to learn to dive, expanding her skills beyond her existing whitebaiting experience. With her daughter by her side, her time in the moana and awa was shared online.

As Marion's confidence grew, so did her circle of influence. What began as personal learning soon turned into community inspiration. She began taking others out diving, floundering, and gathering toheroa and kūtai, not just to collect kai, but also to share about karakia, catch-size rules, and tikanga around kai. Her social media stories have sparked widespread interest.

Marion's journey reflects the impact of learning and opening new pathways in the kaupapa of kai, where new interests and skills have not only enriched her own life but also strengthened her whānau.

In Te Waipounamu, stories like Marion's highlight the depth of connection our whānau hold to the whenua, moana, and the practices of our tūpuna. As He Mana tō te Kai continues to grow across the region, whānau are reclaiming traditions, strengthening their own practices, and building confidence to pass this mātauranga on.



Marion's journey reflects the impact of learning and opening new pathways in the kaupapa of kai...



02. Waikato

Ngāruawāhia Primary School Embraces Fully Reusable

In 2025, Ngāruawāhia Primary School completed its transition from serving school lunches in single-use, disposable packaging to fully reusable foodware, cooked onsite in their new commercial kitchen.

Para Kore ki Waikato kaiārahi Paul Murray conducted a case study, funded by the Waikato District Council, which included nine waste audits and staff feedback on these changes. A CarbonCycle hot composting unit was also installed on-site to help deal with the school's kai waste.

The impact of the school's transition was significant. Total lunchtime waste, both packaging and kai, reduced by 95%. Packaging waste and unopened meals were entirely designed out. Food scraps fell by more than half - amazing results achieved through the determination of the school and the support of Waikato District Council, who funded the school to purchase reusable containers, cutlery, and storage equipment.

The transition required problem-solving. Staff had to source containers that tamariki could open on their own, adjust classroom routines to manage washing and storage, as well as teach students how to scrape and sort their food scraps.

As one teacher observed, "Teachers have a little bit extra to do, but it's providing some good learning and life skills."

Rather than resist the new system, students took ownership of it. Juniors and seniors volunteered for tasks, kept track of their equipment, and ate more of the kai because it was made on-site and matched their tastes.

This case study shows what is possible when local funding, school leadership, and practical support come together. Ngāruawāhia Primary now offers a proven model that other schools can adopt with the right support.



95%
Total lunchtime waste, both packaging and kai, reduced.



03. Te Moana a Toi

Composting and Māra Kai Skills Support Whānau

In Te Kaha, the whānau Ormsby took part in our composting and soil-building programme, supported by māra kai education from our kaiārahi ki Te Whānau ā Apanui, Te Ataarangi Parata.

In 2024, the group met regularly to clear their māra site and garden, install a compost bin, and learn how to make compost.

The sessions focused on clear, practical actions the whānau could start using straight away. The whānau learnt about using freely available materials from around home, such as grass clippings, dried leaves, and kai scraps as both nitrogen (greens) and carbon (brown) inputs are needed to build compost and improve soil quality. The sessions also applied maramataka to daily tasks.

Kaumātua described traditional gardening methods, and younger participants compared these to the pressures they face now, including rising food costs and limited access to buying kai. These conversations shaped plans for managing their own resources and growing more kai at home.

The whānau learnt how simple changes in garden and household practices can support healthy soil, reduce waste, and strengthen the wellbeing of the people who rely on that soil to grow their kai.

Te Ataarangi said the programme reflects her own upbringing and her hopes for her community.

"My Pāpā grew kai, preserved it, and made sure nothing was wasted. I want our people to bring those habits back so we can cope with today's fast pace."

By the end of the programme, participants reported increased confidence in composting and growing kai, and said that the hands-on mahi supported whānau wellbeing and connection to their whenua.



“My Pāpā grew kai, preserved it, and made sure nothing was wasted.”



04. Te Taitokerau and Te Hiku

Mai i Kurawaka attracts strong interest in Te Hiku

In Te Hiku, our most popular programme is Mai i Kurawaka, which is based on pūrākau and mātauranga Māori, and aims to restore the mana of menstruation whilst challenging colonial shame.

Para Kore has been invited by mana whenua, including iwi-led whānau service providers, to support wāhine to learn about reusable period products while connecting with whakapapa, atua wāhine, and tikanga Māori.

Partners include Kia Taurima (ANT Trust), Te Hiku Hauora (Hei Tiaki Māmā), Te Rarawa Anga Mua, Waitomo Papakāinga, and other mana whenua initiatives. The programme provided reusable menstrual products to participants, which were always appreciated.

In April 2025, 30 kōhine from Te Rūnanga o Te Rarawa took part in wānanga, guided by Waikarere Gregory, Para Kore Kaiārahi ki Te Hiku.

During the wānanga, kōhine lay on their moenga in the whare hui, listening, asking questions, and sharing their own experiences with the group. They learned how tikanga can shape modern ikura care and how reusable products can reduce waste while supporting personal wellbeing. The interest in sustainable options was immediate, with many wanting to compare products and talk about how they could introduce these ideas to their peers.

The kōrero shifted naturally from stories of our atua wāhine, to how reusable products work, to the everyday challenges kōhine face at kura and home. Participants later said that the wānanga helped them to understand their choices and gave them confidence to talk about ikura at home and at school.

By the end of the programme, it was evident that the learning would travel well beyond the hui. The kōhine left with practical knowledge, a stronger sense of identity, and a clear desire to support change in their communities.



By the end of the programme, it was evident that the learning would travel well beyond the hui.



05. Our mahi in action - Our Impact at a Glance

He Mana tō te Kai

In its second year, the programme, He Mana tō te Kai - Reindigenising our Food Systems, has grown into a vibrant kaupapa reaching from the stern of the waka in Murihiku, all the way to Te Hiku o te Ika.

To date, facilitators across Aotearoa have delivered the programme more than 50 times, supporting over 500 whānau to reconnect with the meaning and mana of kai.

At every wānanga, the programme creates space for whānau to reclaim knowledge passed down by our tūpuna, the stories of our Atua, the rhythms of the maramataka, the tikanga that guided how kai was grown, gathered, harvested, shared, and valued. Whānau have explored practical ways to source, prepare, and store kai that honour their whakapapa, while also strengthening their relationship with the taiao and the responsibilities of kaitiakitanga.

The impact has been profound. Ninety-two percent of participants shared that the programme helped reduce their kai waste, contributing to an overall decrease of more than 50 percent across participating households and communities.

From kāinga, marae and māra to community kitchens, He Mana tō te Kai continues to support whānau and hapū, to revitalise cultural practices, and restore the deep connections between people, whenua, and kai. As He Mana tō te Kai continues to grow across the region, whānau are reclaiming traditions, strengthening their own practices, and building confidence to pass this mātauranga on.



51%
REDUCTION IN
TOTAL KAI WASTE

54kg
REDUCTION OF CO2
EMISSIONS

99%
OF PARTICIPANTS
WOULD RECOMMEND
THE PROGRAMME



Te Poari

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



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 worked in central government for twenty years and use what I have learned in that work environment for 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.



TONI LOVE

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

I'm a senior solicitor at MBIE. I have a commercial background but also have experience in legislative and policy space, with a particular focus on Te Tiriti and te taiao. I've also spent a number of years doing on the ground mahi, including forest restoration and water monitoring.

Becoming a mother has brought into sharp relief how important this mahi is - nō reira me mihi ka tika ki ngā kaitiaki me ngā kaimahi e manaaki ana te taiao.



VANESSA MARJORIBANKS

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

Vanessa Marjoribanks is an advocate for empowerment, social change, community and connection.

Raised in the small town of Kawerau and having gained a Master of Social Sciences at Waikato University, she spent 14 ½ years living in London before returning to Aotearoa with her four children. During her time in London, Vanessa was involved with the grass roots response to the humanitarian crisis. Since returning to live in the Eastern Bay of Plenty, Vanessa has been contributing to Hāpu and community initiatives around equity, resilience and sustainability.



HERA SMITH

Ko Hera Smith ahau. He mokopuna au nō Te Ati Haunui ā Pāpārangi, Ngāti Manawa, Ngāti Whare, Ngāti Maniapoto, Kāti Mahaki o Makaawhio, Tuhourangi me Ngāti Tahu Ngāti Whaoa.

He nihowera ahau mō Ranginui rāua ko Papatūānuku – karawhiua!

It is an absolute privilege to be part of Para Kore, a kaupapa bigger than oneself and stems through whakapapa and relationships to Ranginui rāua ko Papatūānuku. Like many tangata tiaki, I carry a deep commitment to caring for our whenua, our people, and our marae. He ngākau para kore tōku — inspired by our Para Kore team and leadership, and the shared belief that small actions create big change. I am driven by the principles of Oranga Marae, Oranga Tangata, Oranga Taiao, recognising that when our marae are strong, our whānau thrive, and our environment heals. Guided by tikanga, collaboration, and a future-focused mindset, I want to ensure my skills and heart continue to support a sustainable, resilient pathway forward for our whānau, hapū, and communities and the generations to come.

Mouri Ora Para Kore Ora.



JOANNE WAITOA

He uri ahau no Ngāti Porou me Ngāti Rakaipaaka, engari kei Whakaoriori au e noho ana.

I am dedicated to building a Te Tiriti o Waitangi led future with communities and te taiao at the centre. My day job is as a Principal Advisor in Treaty settlement implementation. I have really enjoyed my first year with the Para Kore whānau.

I am involved in community and national level governance where I am passionate about bringing a Te Tiriti and te taiao lens to decision making. I am a trustee of Community Research, Wellbeing Economy Alliance Aotearoa, and Waiwaste Food Rescue.

I am a board advisor to the Repair Network Aotearoa, a member of Masterton District Council's climate advisory group, and elected member of the Masterton Community Trust. A proud unionist, I hold a Hinonga Māngai Māori role within the Public Service Association.



LANCE WESTRUPP

He uri whakatipu tēnei mai roto Tauranga Moana, Tauranga tangata, Ngāi te Rangi, Ngāti Ranginui, Ngāti Pūkenga. He mokopuna tēnei hoki nō te Tairāwhiti, Te Aitanga a Hauiti, Uawa nui a Ruamātua. Heoi, kei Ngāruawāhia 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 bring lived experience from a personal and professional perspective that is needed to address barriers and improve equity in access and experience and 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 Whanau, 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.

Approval of Financial Report

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2025

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 2025.



Megan Somerville
Chair of the Board

26 November 2025



Vanessa Marjoribanks
Board Member

26 November 2025

Entity Information

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2025

LEGAL NAME OF ENTITY

Para Kore Marae Incorporated

ENTITY TYPE AND LEGAL BASIS

Incorporated Society and Registered Charity

REGISTRATION NUMBER

CC46404

PAE TAWHITI | VISION

Oranga Taiao Oranga Marae Oranga Whānau

E whakaponu 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 ngāa koranga me ngā kaupapa ka kōkirihiā e mātou i te tirohanga Māori, kia warokore ai, kia para kore ai ngā whānau, ngā hapū me ngā iwi Māori.

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

STRUCTURE

Governance:

Para Kore is governed by a Board consisting of six members. The Board meets every full moon (Rākanui) via Google Meet.

Operational:

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

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. 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 2025

DESCRIPTION OF ENTITY'S MEDIUM TO LONG TERM OBJECTIVES

Oranga Taiao - Enhance te ao Māori Sustainability Education & Practice

Objective: Design and lead transformative behaviour change programmes grounded in Mātauranga Māori and underpinned by behavioural psychology and climate science

Oranga Marae - Strengthen and Influence Long-Term Partnerships

Objective: Support whānau, hapū, iwi & hapori Māori to embed climate action & waste reduction enhance the organisational

Oranga Whānau - Improve Organisational Performance

Objective: Nurture collective growth through training, mentoring, and peer support within and beyond the organisation

	Actual 2025	Actual 2024
STATEMENT OF SERVICE PERFORMANCE AUDITED INDICATORS		
Number of Wānanga	265	351
Number Engaged (wānanga, presentations, events)	2,348	5,335
Cost of items purchased for distribution at no charge	105,623	105,592
Number of co-delivery partners	12	not measured
Number of mana whenua partners (active)	24	not measured
Litres of kai waste saved from landfill in one week	125.335	26.0425

Statement of Financial Performance

PARA KORE MARAE INCORPORATED
For the year ended 30 June 2025

	Notes	Actual 2025	Actual 2024
REVENUE			
Donations, koha, bequests and other general fundraising activities	1	316,223	157,420
Capital Grants and donations	1	28,720	34,696
Government service delivery grants and contracts		779,458	1,334,454
Non-government service delivery grants and contracts	1	79,100	244,569
Interest, dividends and other investment revenue		23,334	17,336
Total Revenue		1,226,835	1,788,475
EXPENSES			
Employee remuneration and other related expenses	2	903,568	1,167,321
Other expenses related to service delivery	2	311,516	391,259
Other expenses	2	16,549	15,329
Total Expenses		1,231,633	1,573,909
Surplus/(Deficit) for the Year		(4,797)	214,566

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
For the year ended 30 June 2025

	Notes	This year 2025	Last year 2024
ASSETS			
Current Assets			
Bank accounts and cash	3	528,314	424,111
Debtors and prepayments	3	213,877	634,202
Inventory		9,885	17,553
Total Current Assets		752,077	1,075,865
Non-Current Assets			
Property, Plant and Equipment	5	75,018	62,847
Total Current Assets		75,018	62,847
Total Assets		827,095	1,138,712
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	4	123,942	239,152
Goods and services tax	4	354,070	545,680
Total Current Liabilities		478,012	784,832
Total Liabilities		478,012	784,832
Total Assets less Total Liabilities (Net Assets)		349,083	353,880
ACCUMULATED FUNDS			
Accumulated surpluses or (deficits)			
Total Accumulated surpluses or (deficits)		349,083	353,880
Total Accumulated Funds		349,083	353,880

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 2025

	This year 2025	Last year 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Donations, koha, bequests and other general fundraising activities	315,464	153,416
Capital grants and donations	28,720	34,696
Government service delivery grants/contracts	892,252	1,273,429
Non-government service delivery grants/contracts	138,729	182,674
Interest, dividends and other investment revenue	23,334	17,353
Employee remuneration and other related payments	(923,561)	(1,158,403)
Other payments related to service delivery	(316,495)	(403,177)
Other payments	-	(3,426)
GST	(25,519)	16,924
Total Cash Flows from Operating Activities	132,924	113,486
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Current Liabilities		
Payments to acquire property, plant and equipment	(28,720)	(26,077)
Total Cash Flows from Investing and Financing Activities	(28,720)	(26,077)
Net Increase/(Decrease) in Cash	104,204	87,409
BANK ACCOUNTS AND CASH		
Opening cash	424,111	336,702
Closing cash	528,314	424,111
Net change in cash for period	104,204	87,409

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 2025

BASIS OF PREPARATION

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

PRESENTATION CURRENCY

These financial statements are presented in New Zealand dollars (\$), rounded to the nearest dollar.

REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Para Kore and revenue can be reliably measured. Revenue is measured on an accrual basis. The following specific recognition criteria must be met before revenue is recognised.

Donations, Koha, Bequests and other general fundraising activities

Donations are recognised as revenue upon receipt.

General and Capital Grants

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Government and non-government service contracts and grants

Income received from local and central government for service contracts and grants is recognised in the period the services are provided.

Interest

Interest revenue is recognised when received.

GOODS AND SERVICES TAX (GST)

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

INCOME TAX

Para Kore 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.

ACCOUNTS RECEIVABLE

Accounts receivable are stated at their anticipated realisable value

ACCOUNTS PAYABLE

Accounts payable are recorded at the amount owing at balance date for goods or services received.

INVENTORY

Inventory is stated 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

PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are recorded at cost less depreciation, where applicable.

DEPRECIATION

Depreciation has been calculated using rates which are expected to write off the asset over the term of its useful life.

EMPLOYEE BENEFITS

Liabilities for wages and salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

CHANGES IN ACCOUNTING POLICIES

Due to the change in Tier 3 reporting requirements, certain classifications have changed from the prior year, and the comparative figures have been restated accordingly. Other than this 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 2025

1. ANALYSIS OF REVENUE

	Account	2025	2024
Donations, fundraising and other general fundraising activities	Donations Received	7,891	7,073
	Consultancy	304,980	149,300
	Online Education	487	52
	Sale of Goods	-	495
	Other revenue	2,685	500
Total Donations, fundraising and other general fundraising activities		316,223	157,420
DONATIONS RECEIVED		2025	2024
Chive Ltd		60	50
Nimbl Consulting Ltd		5000	-
Parish of St George		1,392	1,392
General		1,439	5,631
Net Donation Revenue Recognised		7,891	7,073
GRANTS RECEIVED		2025	2024
Capital grants and donations		28,720	34,696
Government service delivery grants and contracts**		779,458	1,334,454
Non-government service delivery grants and contracts		79,100	244,569
Net Grants Revenue Recognised		887,278	1,613,719

**The Community Environment Fund (), Para Kore's major source of income, was discontinued in the May 2024 Budget, with the final funding received in November 2024. During the year Para Kore adjusted its operations to address the resulting shortfall in operational funding.

CAPITAL GRANTS RECEIVED	Actual \$ 2025	Actual \$ 2024
New Zealand Lottery Board	10,400	20,516
Te Mātāwai	2,920	14,180
Ministry for the Environment	15,400	-
Net Capital Grant Revenue Recognised	28,720	34,696
GOVERNMENT SERVICE DELIVERY GRANTS RECEIVED	Actual \$ 2025	Actual \$ 2024
Canterbury Waste	-	10,500
Carterton District Council	-	1,200
Christchurch City Council	10,000	8,000
Department of Internal Affairs	79,714*	66,127*
Dunedin City Council	-	8,000
Far North District Council	-	5,000
Hamilton City Council	29,994*	30,000*
Hastings District Council	-	6,000
Kapiti Coast District Council	(500)	500
Manawatū District Council	-	9,988
Masterton District Council	-	3,000
Matamata-Piako District Council	-	5,000
Ministry for the Environment	681,669*	1,525,398*
New Plymouth District Council	-	21,448
Opotiki District Council	-	10,000
Otorohanga District Council	4,000	-
Palmerston North City Council	-	2,200
Rotorua Lakes Council	-	1,908
Ruapehu District Council	2,000	-
South Wairarapa District Council	-	1,200
Taupō District Council	-	5,000
Waikato District Council	8,000*	13,000
Waipa District Council	7,197*	9,465*
Wairoa District Council	-	5,000
Waitaki District Council	-	5,291
WasteNet Southland	8000	-
Wellington City Council	100,000	5,700*
Whakātane District Council	-	6,000
Whangarei District Council	29,994	6,000
Total Government Service Delivery Grants Received	960,068	1,770,925

DEFERRED REVENUE	Actual \$ 2025	Actual \$ 2024
Christchurch City Council	6,931	-
Department of Internal Affairs	17,427	17,714
Hamilton City Council	14,993	15,000
Ministry for the Environment	105,793	388,560
Waikato District Council	2,397	8,000
Waipa District Council	3,075	7,197
Whangarei District Council	29,994	-
	180,610	436,471
Net Government Service Delivery Grants Recognised	779,458	1,334,454

NON-GOVERNMENT SERVICE DELIVERY GRANTS RECEIVED	Actual \$ 2025	Actual \$ 2024
Bay Trust	20,000	10,000
Charities Aid Foundation America	-	807
Eastern & Central Community Trust	5,289	7,500
Foundation North	52,343	25,107
JR McKenzie Trust	15,000	15,000
Kāti Huirapa Rūnaka ki Puketeraki	-	1,000
Mahi Tahi Hauora	9,995	9,995
New Zealand Lottery Board	29,620	49,919
Rātā Foundation	17,060	5,271
Rotorua Trust	6,400	8,000
Te Ao Mārama Inc	2,000	2,000
Te Huinga	14,430	14,430
Te Mātāwai	16,750	72,682
Toi Foundation	-	59,309
Trust House Foundation	3,434	6,000
Trust Waikato	15,000	13,600
WEL Energy Trust	14,238	22,104
Wellington Community Trust	-	19,850
Whanganui Community Foundation	6,000	11,704
	227,559	353,778

DEFERRED REVENUE	Actual \$ 2025	Actual \$ 2024
Bay Trust	652	-
Eastern & Central Community Trust	-	5,289
Foundation North	43,761	2,345
JR McKenzie Trust	-	15,000
Mahi Tahi Hauora	-	9,995
New Zealand Lottery Board	-	40,020
Rātā Foundation	17,060	-
Rotorua Trust	-	6,400
Te Huinga	-	14,430
Te Mātāwai	-	4,058
Trust House Foundation	-	3,434
WEL Energy Trust	4,283	2,238
Wellington Community Fund	82,703	-
Whanganui Community Foundation	-	6,000
	148,459	109,209
Non-Government Service Delivery Grants Recognised	79,100	244,569

2. ANALYSIS OF EXPENSES

Employee Related Costs	Account	2025	2024
	ACC Levies	3,049	3,762
	HR Related Expenses	30,741	16,013
	Wages	624,882	974,037
	Subcontractors	244,896	173,508
Total Employee Related Costs		903,568	1,167,321
Costs related to providing goods or services			
	Accountancy Fees	4,140	3,951
	Advertising & Promotion	13,611	5,307
	Audit Fees	7,200	6,550
	Bank Fees & Charges	768	512
	Consultancy	57,308	20,140
	Equipment Purchases	4,037	4,511
	Purchases	1112,407	109,848
	General Expenses	1,307	6,309
	Hire & Lease of Equipment	-	10,403
	Insurance	3,489	4,019
	Legal Expenses	400	-
	Printing, Postage & Stationery	1,719	2,233
	Professional Development	17,737	24,099
	Programme Development	10,377	32,999
	Protective Clothing	1,143	446
	Rent	-	1,356
	Storage	8,540	15,736
	Subscriptions, Memberships, Publications	16,702	16,459
	Telephone, Tolls and Internet	1,621	1,786
	Travel & Accommodation	36,265	72,992
	IT Expenses	807	8,632
	Wānanga costs	11,938	42,971
Total Costs related to providing goods or services		311,516	391,259

Account	2025	2024
Other expenses		
Interest	-	3,426
Depreciation	15,510	11,886
Loss on Disposal of Fixed Assets	1,039	17
Total Other expenses	16,549	15,329

3. ANALYSIS OF ASSETS

Account	2025	2024
Cash and short-term deposits		
Kiwibank Account	29,330	13,233
Kiwibank - 01	4,504	4,008
Kiwibank - 02	496,089	411,708
Kiwibank Credit Card	(1,608)	(4,838)
Total Cash and short-term deposits	528,314	424,111
Debtors and prepayments		
Accounts Receivable	213,877	634,202
Total Debtors and prepayments	213,877	634,202

4. ANALYSIS OF LIABILITIES

Account	2025	2024
Creditors and accrued expenses		
Trade Creditors	35,152	61,594
Accruals		
Creditors	13,455	12,022
Annual Leave & Holiday Pay	41,419	51,633
Total Accruals	54,874	63,655
GST Owing		
	33,917	239,152
Total Creditors and accrued expenses	123,942	113,903
Deferred Revenue	354,070	545,680

5. PROPERTY, PLANT & EQUIPMENT

2025						
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Plant & Equipment	53,620	28,720	1,039	14,264	-	67,037
Buildings	9,227	-	-	1,246	-	7,981
Total	62,847	28,720	1,039	15,510	-	75,018

2024						
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Plant & Equipment	28,826	35,257	17	10,446	-	53,620
Buildings	10,667	-	-	1,440	-	9,227
Total	39,493	35,257	17	11,886	-	62,847

6. COMMITMENTS

There are no commitments as at balance date (last year - nil)

7. CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at balance date. (last year - nil).

8. RELATED PARTIES

There were no transactions involving related parties during the financial year. (last year - nil)

9. ACCUMULATED FUNDS

	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Year 2025							
Opening balance	-	353,880	-	-	-	-	353,880
Capital contributed by owners	-	-	-	-	-	-	-
Capital returned to owners	-	-	-	-	-	-	-
Surplus/ (Deficit)	-	(4,797)	-	-	-	-	(4,797)
Distributions paid to owners	-	-	-	-	-	-	-
Revaluation movements	-	-	-	-	-	-	-
Distributions paid to owners	-	-	-	-	-	-	-
Transfers from revaluation reserve due to disposal of assets	-	-	-	-	-	-	-
Other movements recognised directly in accumulated funds	-	-	-	-	-	-	-
Closing balance	-	349,083	-	-	-	-	349,083

Auditors Report

	Capital Contrib- uted by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Year 2024							
Opening balance	-	139,315	-	-	-	-	139,315
Capital contributed by owners	-	-	-	-	-	-	-
Capital returned to owners	-	-	-	-	-	-	-
Surplus/ (Deficit)	-	214,566	-	-	-	-	214,566
Distributions paid to owners	-	-	-	-	-	-	-
Revaluation movements	-	-	-	-	-	-	-
Distributions paid to owners	-	-	-	-	-	-	-
Transfers from revaluation reserve due to disposal of assets	-	-	-	-	-	-	-
Other movements recognised directly in accumulated funds	-	-	-	-	-	-	-
Closing balance	-	353,880	-	-	-	-	353,880

10. EVENTS AFTER THE BALANCE DATE

These financial statements represent the final period of trading for Para Kore Marae Incorporated. At 1 July 2025 the activities performed by Para Kore Marae Incorporated were transferred to a new charitable trust - Para Kore Marae Trust. All assets and liabilities were transferred from Para Kore Marae Incorporated to Para Kore Marae Trust at book value.

11. ABILITY TO CONTINUE OPERATING

The entity will continue to operate for the foreseeable future.



INDEPENDENT AUDITORS REPORT TO THE OFFICERS OF PARA KORE MARAE

Report on the Performance Report

Opinion

We have audited the performance report of Para Kore Marae (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 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 30 June 2025;
- the service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the society's measurement bases or evaluation methods;
- the financial position of Para Kore Marae as at 30 June 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

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 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Para Kore Marae 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.

Restriction on Responsibility

This report is made solely to the Officers, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Officers those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Officers as a body, for our audit work, for this report, or for the opinions we have formed.

Responsibilities of the Officers for the Performance Report

The Officers are responsible on behalf of the entity 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 reportin accordance with the Tier 3 (NFP) Standard, and
- (c) for such internal control as the officers determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

Auditors Report




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 ISAs and NZ AS1 (Revised) 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 (Revised), 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 the 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 entity to cease to continue as a going concern.
- Obtain an understanding of the process applied by the society to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- 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.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the society's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the society's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.

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.


Anderson Accounting
29 November 2025
CAMBRIDGE

Ngā Hoa Mahi Tahī





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

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