

Rīpoata ā-Tau
Annual Report
2023 | 2024



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

Glossary

CCRC Act	Criminal Cases Review Commission Act 2019 established Te Kāhui and our mahi.
CE Act	The Crown Entities Act 2004 guides accountability of Crown Entities.
He Huru Manu	A restructure of Te Kāhui that occurred in Whiringi-ā-nuku October 2023.
Kaimahi	Staff, our employees.
Kaikōmihana	Commissioners.
Mahi	Work.
Pou Tātari	Investigation and review manager.
Referral	When Commissioners are satisfied a miscarriage of justice has occurred, they will refer a case to an appeal court for reconsideration.
Rīpoata-ā-Tau	Annual Report.
Tangata	Tangata refers to people. For the purposes of measures included in our Annual Report, tangata usually refers to all people of Aotearoa New Zealand, both Tau Iwi and Tau Tiriti.
Tangata whaiture	People who have applied to have their case reviewed for a possible miscarriage of justice.
Te Kāhui Tātari Ture	The Criminal Cases Review Commission (also Te Kāhui or the Commission).
Te Komiti Haumarū Mōrearea	The Risk and Assurance Committee, a subcommittee of the Te Kāhui Board.
Te Komiti Whakahaere o Ngā Tangata	The People Committee, a subcommittee of the Te Kāhui Board.
Te Pou Tarāwaho	Our Outreach and Education Action plan to inform tangata.
Te Pūrongo Mahi me Ngā Kawatau	Statement of Performance Expectations is an annual accountability document that sets out our performance targets for that year.
Te Tiriti o Waitangi	The Treaty of Waitangi. Foundation document of Aotearoa New Zealand.
Tumu Whakarae	Chief Executive.
Whānau	Family.

Presented to the House of Representatives by Te Kāhui Tātari Ture | Criminal Cases Review Commission pursuant to the provisions of the Crown Entities Act 2004. Te Kāhui Tātari Ture | Criminal Cases Review Commission is an independent Crown entity under the Crown Entities Act 2004, with its role established under the Criminal Cases Review Commission Act 2019.

© This work is protected by copyright owned by Te Kāhui Tātari Ture | Criminal Cases Review Commission.

Ngā Ihirangi

Contents

Wāhanga Tuatahi: Tā Mātou Mahi | Section One: Our Work **5**

Tā te Kaikōmihana Matua me te Tumu Whakarae tirohanga Chief Commissioner and Chief Executive's overview	6
Te tuākī haepapatanga Statement of responsibility	11
Ngā tatauranga-ā-tau The year in numbers	12
Tā mātou mahi What we do	17
Te Kōmihana The Commission	18
Te hurihanga ora ā-take Lifecycle of a case	20
Te Arawhiti Māori-Crown relations	21
Te Pou Tarāwaho Activities focused on those disproportionately affected by the criminal justice system	23
He pou manawa oranga Organisational health and capability	24
Te tahua pūtea kua tukuna mai me te pūtea kua whakapaua hoki e mātou How we are funded and what we spent	30
Te anga whakamua Looking forward	31

Wāhanga Tuarua: Pūrongo Whakahaere me ngā Whakapuakitanga ā-Pūtea | Section Two: Performance Information and Financial Statements **33**

Te Aronga Rautaki Strategic Framework	34
Te Aronui Progress against our key measures for outcomes	35
Ngā Tauākī Pūtea Arotake Audited financial statements	41
Te tauākī whiwhinga pūtea me te whakapaunga utu mō ngā marama e tekau mā rua kua hipa tae atu ki te 30 O Pīpiri Statement of comprehensive income and expenditure for the 12 months ended 30 June 2024	41
Te tauākī tūnga pūtea i te 30 o Pīpiri Statement of financial position as at 30 June 2024	42
Te tauākī nekeneke tūtanga mō ngā marama e tekau mā rua tae atu ki te 30 o Pīpiri Statement of changes in equity for the 12 months ended 30 June 2024	43
Te tauākī kapewhiti mō ngā marama e tekau mā rua tae atu ki te 30 o Pīpiri Statement of cash flows for the 12 months ended 30 June 2024	44
Ngā Whakamārama mō ngā Tauākī Pūtea Notes to the financial statements	45
Te Pūrongo ā te Kaitātari Kaute Motuhake Independent Auditor's report	52





Wāhanga Tuatahi: Tā Mātou Mahi
Section One: Our Work



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

Tā te Kaikōmihana Matua me te Tumu Whakarae tirohanga Chief Commissioner and Chief Executive's overview

*“Ka kuhu au ki te ture, hei matua mō te pani”
I seek refuge in the law for it is a parent to the oppressed*

- Te Kooti Arikirangi Te Turuki

Welcome to our Rīpoata ā-Tau | Annual Report for the year ending 30 Pipiri | June 2024. Our annual report records our activities and achievements during the past year.

Tā mātou mahi | Our work

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui or the Commission) provides an independent review of criminal convictions and/or sentences for individuals who believe they may have suffered a miscarriage of justice. Our criminal justice system occasionally makes mistakes. These mistakes impact an individual's right to justice and have an enduring effect on those who suffered the miscarriage, their broader whānau and the victims of the original crime.

An independent review process is critical for tangata¹ to have confidence in the criminal justice system. It is our role to ensure that each application is given a fair and independent review. This ensures that, where possible, an individual can have the merits of their application thoroughly examined and assessed under the law.

He tirohanga whakamuri | A review of the year

2023/2024 Highlights

- » We made two new referrals.
- » Of our three referrals to date, two referrals have now been confirmed by the appellate courts and 1 is still to be considered.
- » A further 90 cases were reviewed and completed during the year.
- » 75 new applications were received.
- » Commenced a section 12 systemic inquiry into eyewitness identification evidence.
- » Achieved five of our 8 non-financial targets included in the 2023 | 2024 Statement of Expectations. A further 10 additional targets were also achieved.

During 2023 | 2024 we have been actively investigating cases with the aim of substantially reducing the initial backlog of cases we received in 2020|2021.

This year we made **two** new referrals of miscarriages of justice to appellate courts. In total we have made three referrals, two of which have been confirmed by the appeal court and one is still to be considered.

1 Tangata refers to Tau iwi and Tau tiriti, i.e., all New Zealanders, in this Rīpoata ā-Tau | Annual report.

Successful outcome for our first referral

Our first referral was made in December 2022.

In February 2024 the High Court issued its judgment on the Commission's first referral to an appellate court. The appellant, a refugee from a war-torn country, was convicted in the District Court in 2001 of nine offences, the most serious being one charge of male assault on a female and was sentenced to 11 months' imprisonment. At the time he was understood to be 17 years old. The Commission found that he was in fact only 15 years old, which would mean that he was dealt with in the wrong court and was sentenced to imprisonment when he was still a young person – an outcome that was prohibited by legislation.

The High Court found that the appellant's correct date of birth is 8 April 1986, meaning he was 15 years old when convicted and sentenced to imprisonment. The appeal was therefore allowed, the appellant's convictions were set aside, and his sentence quashed. The full text of the judgment and reasons can be found at <https://thelawassociation.nz/wp-content/uploads/2024/02/G-v-New-Zealand-Police-2024-NZHC-189.pdf>

Second referral still to be considered

During Hakihea | December 2023, Commissioners referred the convictions of Mikaere Oketopa (formerly Michael October) for rape and murder to the Court of Appeal after considering new evidence that his admissions to the police were likely to be false confessions, along with other issues concerning reliability of identification evidence, the improbability that Mr Oketopa was at the scene of the crime, and features concerning the integrity of the Police investigation. A copy of the media release can be found on our website <https://ccrc.nz/assets/Media-Releases/FINAL-15-12-2023-Criminal-Cases-Review-Commission-refers-its-second-case-to-an-appeal-court.pdf>

This case is still to be considered by the Court of Appeal.

Third referral to appellate court also successful

In January 2024 the Commission made its third referral to an appellate court. The referral was made after a two-year investigation which uncovered serious concerns about the identification evidence used to convict him.

When the appeal was called in the Criminal Appeals callover list on 1 March 2024 the Crown accepted that there had been a miscarriage of justice, and that the applicant's appeal should be allowed with no retrial ordered. The Court also made orders for suppression of the applicant's name and identifying details. A copy of the media release can be found on our website: <https://www.ccrc.nz/assets/Te-Kahui-Tatari-Ture-The-Criminal-Cases-Review-Commission-has-referred-a-third-case-to-the-appeal-court.pdf>

Updates on applications

	Active				Completed		Total
	Triage	Initial Assess	S25 Invest	Other ²	Reviewed & completed	Referred	
30 June 2024	86	134	28	-	210	3	461
30 June 2023	161	53	24	27	120	1	386
YTD change	(75)	81	4	(27)	90	2	75

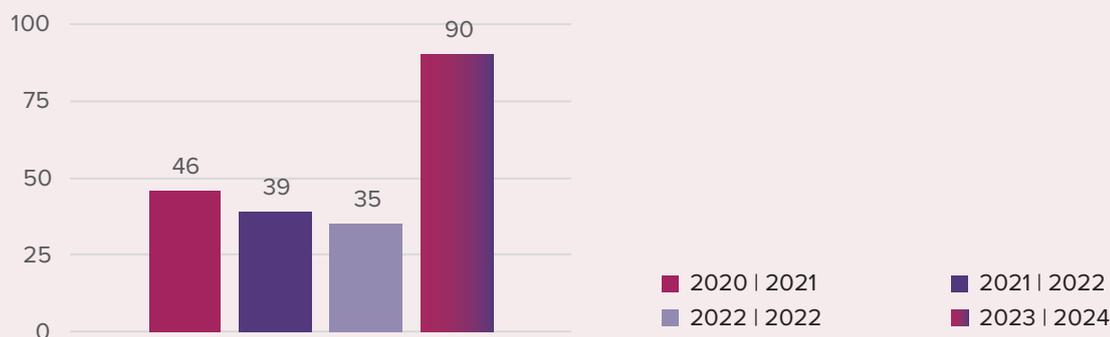
In addition to our referrals, we have now reviewed and completed 210 cases, with 90 closed during the year. This is almost three times the number achieved in the prior year, 2022 | 2023, when we reviewed and completed 32 cases. Cases reviewed and completed during the year took on average 22 days less than the prior year.

We received 75 new applications during the year, making a total of 461 applications received by 30 Pīpiri | June 2024. 248 cases were active of which 28 were in the section 25 investigation stage (2023: 265 active cases, 24 in section 25 investigations). Triage cases reduced to 34% of all active cases, down from 60% in 2023.

Throughout 2023 | 2024 we have prioritised backlog cases, active cases from our initial cohort of 221 applications. Additional resources were applied to these cases. The number of active cases in this cohort has decreased to 69. All backlog cases have now completed triage. Cases which were not progressed to initial assessment or s25 investigation have been investigated to the level required to inform a decision, reviewed and completed.

² Other included cases awaiting decision by Commissioners, subject to a 28 day review process following, or on hold or deferred. For the later graph 'other' are included in their primary status classification. This classification was closed during 2023/24 for external reporting.

Number of cases closed



Many cases accepted by Te Kāhui are complex in nature, taking time to investigate, and require specialist advice. When the investigation process has been completed, Kaikōmihana (Commissioners) will decide whether to refer the case to an appeal court, or not to refer and close the case. More detail on our current caseload can be found on page 12-16.

We used our powers of compulsion to gather necessary information in 35 cases during 2023 | 2024 (2022 | 2023: 40).

With the current demand on our organisation, we have prioritised key initiatives that progress our core work of investigating potential miscarriages of justice. We continue to seek further efficiencies to improve our operations in a financially sustainable way, ensuring that we can fulfil all our statutory roles.

We updated our case procedures during the year and published these on our website. We also agreed an updated protocol for access to court documents and updated our memorandum of understanding with New Zealand Police during late 2023. The purpose of these changes were to improve review time lines, reduce double handling and access to information.

Systemic Inquiry into Eyewitness Identification Evidence

During 2023 | 2024 we launched our first systemic inquiry into eyewitness identification evidence. Section 12 of the Criminal Cases Review Commission Act 2019 (CCRC Act) allows Te Kahui to conduct an inquiry into matters that have led or have the potential to lead to miscarriages of justice if it is in the public interest. When completed an inquiry report will be provided to the Minister of Justice.

Te Pou Tarāwaho | Outreach and Education Action Plan

Te Kāhui seeks to ensure that all tangata who believe they may have suffered a miscarriage of justice are aware of our services, while being agile to adapt to the unique demands of our mahi and the needs of those who may access our services.

Te Pou Tarāwaho | Outreach and Education Action Plan is our approach to conducting meaningful, focused engagement with groups who are disproportionately represented in the criminal justice system and may have suffered a miscarriage of justice or work with those that may have. We are increasing our engagement with Māori, Pacific peoples, women, and those who were youth at the time of their conviction.

We completed a review of Te Pou Tarāwaho during 2023 | 2024 and will continue to embed it in our activities during 2024 | 2025.

During the year we undertook 40 outreach and education activities including 14 to key stakeholders and other groups.

Performance against targets in the 2023 | 2024 Statement of Performance Expectation

This Rīpoata ā-Tau | Annual Report records our performance against our key targets for the year contained in our Statement of Performance Expectations 2023 | 2024. These measures are in response to the demand-driven pressure faced by Te Kāhui from establishment, the growth and change of our organisation and the embedding of the triage process, and other operational efficiencies.

For this reporting period, we have not achieved all our 2023 | 2024 targets. Te Kāhui had eight key measures for outcomes due during 2023 | 2024. Of these, five were met and 3 were not met.

A further six measures are recorded as 'not applicable' reflecting measures with a delivery date in a future period but are included for completeness.

Those not achieved relate to:

the % of Triage reports completed on new applications in 6 months (this measure has been replaced in 2024/25 due to a change of in the triage process to avoid unnecessary delay).

- » Number of section 25 investigations completed in the year - four of five were completed and one was pending at year end. The fifth was approved by Commissioners in June 2024 but was still within its 28-day review period prior to being closed.
- » Number of Te Ao Māori training events for Commissioners, though some Commissioners have participated in external Te Ao Māori training as individuals.

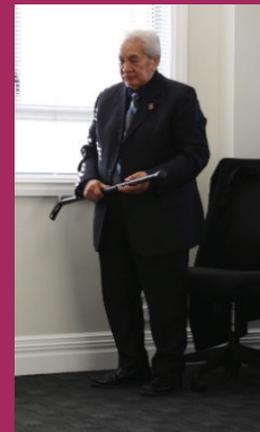
Koro Taki, Kaumatua

We acknowledge the passing of Taakiri mai te Ata Turner. Koro Taki as he was affectionately known served as our kaumatua from the start of Te Kāhui Tātari Ture.

He had a strong sense of community, service to the people, and the pursuit of justice. He lived and embodied our values of kotahitanga, aroha, manaakitanga, kaitiakitanga, te tika me te pona, and hiranga. He loved the kaupapa and the people of Te Kāhui Tātari Ture hence the ease in which he readily supported unconditionally our mahi. He was there for us during the good times - like our mihi whakatau to new kaimahi and of course was there during He Huru Manu (our restructure).

We are grateful to his loved ones Whaea Raatau, his tamariki and mokopuna who shared Koro Taki with us. We are all the better for it.

From the depths of our hearts, thank you Koro Taki for your service to Te Kāhui Tātari Ture.



He ratonga tangata | People-centred services

The key to delivering a people-centred justice service is ensuring that Te Kāhui reflects the diversity of Aotearoa New Zealand. People are at the heart of Te Kāhui, as they have always been. It is essential that everyone who calls Aotearoa home is reflected in the services of Te Kāhui. Our workplace supports this with an inclusive culture and practices that ensure the skills, values and motives of kaimahi are aligned with the work that we conduct. This is central to earning the trust of all tangata.

We were named a finalist in the Diversity Works annual awards for the Ngā Āhutatanga O Te Tiriti Tohu, and in August 2023 we were awarded highly commended for the small-medium organisation category. This tohu acknowledges authentic and committed organisations which demonstrate from a tika and pono perspective achievements and ongoing work to reflect Te Tiriti in their workplaces.

We undertook a health and safety audit during early 2024. This was the first substantive external assurance review of our health and safety systems and was carried out by external experts. The audit identified several areas for future improvement, and these are now being implemented.

He Huru Manu (Restructure)

In August 2023 we announced a proposed change to the organisation structure. Named He Huru Manu, the proposed change outlined a prioritisation of our primary function, to review and investigate claimed miscarriages of justice, and enablement of Te Kāhui to deliver on our Statement of Intent 2023 – 2027. He Huru Manu sought further efficiencies for Te Kāhui and proposed a structure to enable Te Kāhui to succeed in the future.

After consultation with kaimahi, we confirmed the new organisational structure on 11 Mahuru | September 2023.

He Huru Manu put more resources into investigating potential miscarriages and reduced our reliance on contracted investigators. The new structure was implemented on 9 October 2023. We undertook this change process with our uara | values front and centre, ensuring that this process was mana enhancing for all.

It has allowed us to address applications quicker and start clearing the backlog of cases.

Ko Ngā Mahi Mana Whakahaere | Governance

Kaikōmihana | Commissioners evaluated their governance arrangements during early 2024. This resulted in refocussing their meetings more on cases. Te Komiti Whakahaere o Ngā Tangata | People Committee activities were absorbed into the commission meetings, reflecting the importance of kaimahi to our success.

Te Pūrongo Mahi me Ngā Kawatau 2024/25 | Statement of Performance Expectations 2024/25

This year we have been delivering on the first-year priorities of our current Statement of Intent 2023-2027.

In the coming year we plan to continue delivery through our Statement of Performance Expectations 2024 | 2025, contributing to the strategic goal of a safe and just society.

We expect to make more referrals during the coming year and are planning to complete our first systemic inquiry.

More detail on our plans for the next year are available on our website (CCRC.NZ)

Thank you

On behalf of Te Kāhui we acknowledge and thank both Kaikōmihana and kaimahi for their continued efforts and dedication to our mahi during 2023 | 2024.

He aha te mea nui tea o? He tangata he tangata, he tangata.



A handwritten signature in blue ink, appearing to read 'Colin Carruthers'.

Colin Carruthers KC
Kaikōmihana Matua | Chief Commissioner



A handwritten signature in blue ink, appearing to read 'Parekawhia McLean'.

Parekawhia McLean
Tumu Whakarae | Chief Executive

Te tuākī haepapatanga

Statement of responsibility

We are responsible for the preparation of the financial statements and statement of performance for Te Kāhui Tātari Ture | Criminal Cases Review Commission and for the judgements made in them.

We are responsible for any end-of-year performance information provided by Te Kāhui Tātari Ture | Criminal Cases Review Commission under section 19A of the Public Finance Act 1989.

We are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and the statement of performance fairly reflect the financial position and operations of Te Kāhui Tātari Ture | Criminal Cases Review Commission for the period ended 30 Pīpiri | June 2024.

This report covers the period from 1 Hōngongoi | July 2023 to 30 Pīpiri | June 2024.

Signed on behalf of Te Kāhui Tātari Ture Board.



A handwritten signature in blue ink, appearing to read 'Colin Carruthers'.

Colin Carruthers KC
Kaikōmihana Matua | Chief Commissioner



A handwritten signature in blue ink, appearing to read 'Paula Rose'.

Paula Rose QSO OStJ
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner

Dated 17 Whiringa-ā-nuku | 17 October 2024

Ngā taturanga-ā-tau

The year in numbers

Application statistics 1 July 2023 – 30 June 2024

Total applications received since July 2020:

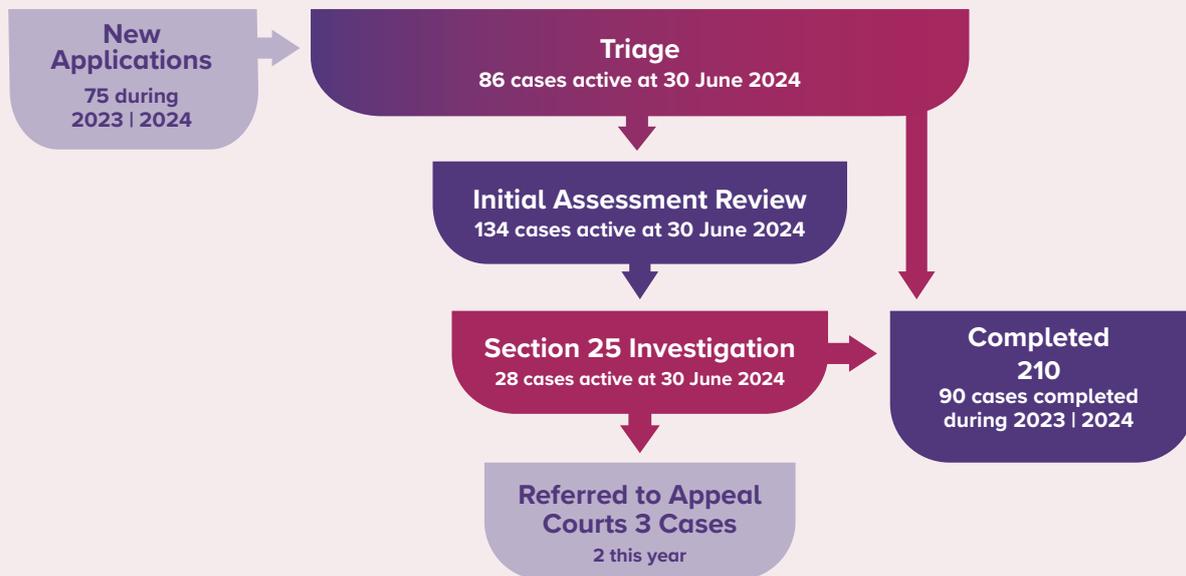
461

Average applications received each month since July 2020:

9.6

Total applications received this financial year:

75



Application status by year received

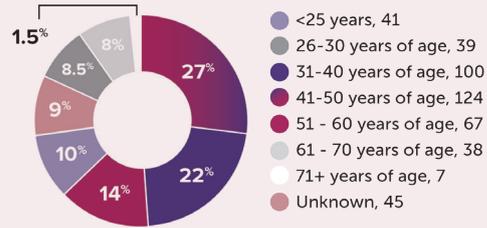


Applicant diversity data

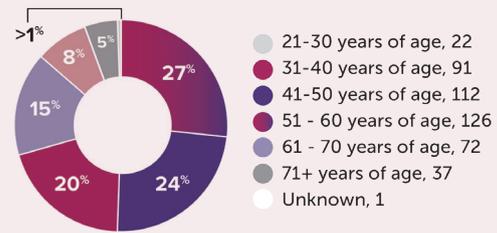
Te Kāhui records diversity data of our tangata whaiture | applicants to understand the backgrounds of the people who apply to our service. Data is gathered at initial application and across the lifecycle of a case. Te Kāhui monitors themes and trends, assessing how our application data compares to the demographic data of people convicted of crimes in Aotearoa.

Age of applicants at time of conviction

Tangata whaiture | applicants with no age recorded either do not have a criminal conviction or have not provided the date of their conviction.

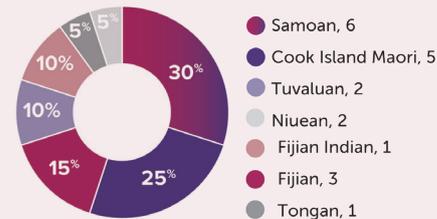
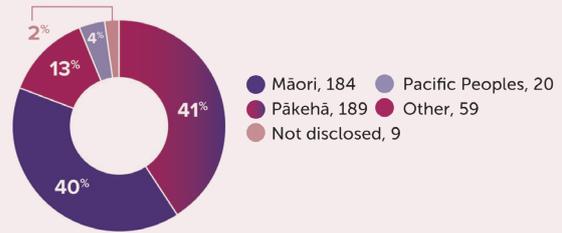


Age of applicants at time of application to Te Kāhui



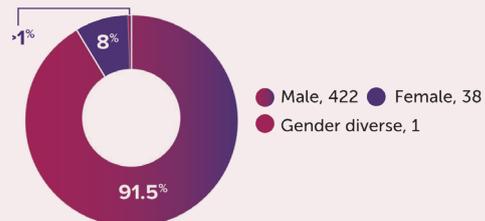
Ethnicity of applicants

Te Kāhui aligns our ethnicity reporting to Te Ara Poutama | Department of Corrections ethnicity data. Te Kāhui captures data on which ethnicity our tangata whaiture | applicants identify with, including where they identify with more than one ethnicity. Te Kāhui reports Pacific Peoples as a total and where tangata whaiture | applicants have provided further Pacific Peoples ethnicity information; this is also recorded.



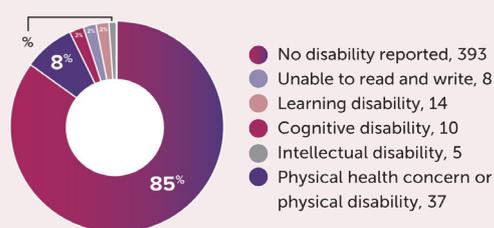
Gender of applicants

Tangata whaiture | applicants self-identify gender.



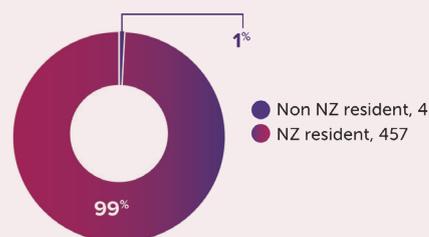
Disability status of applicants

Tangata whaiture | applicants self-identify if they have a disability. Cognitive or intellectual disability data includes foetal alcohol spectrum disorder (FASD), autism, ADHD and other neurodiversities. Physical health concerns are recorded with physical disabilities. As these are self-identified, they may under report the incidence of disability among tangata whaiture | applicants.



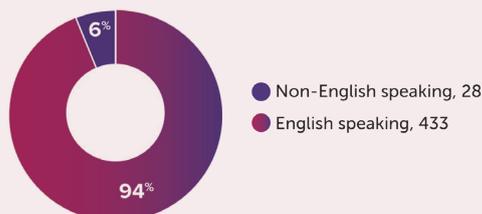
Resident status of applicants

NZ resident data includes tangata whaiture | applicants who hold New Zealand citizenship or residency (a right to be in Aotearoa without a fixed departure date). All other tangata whaiture are recorded as 'Non NZ resident'.



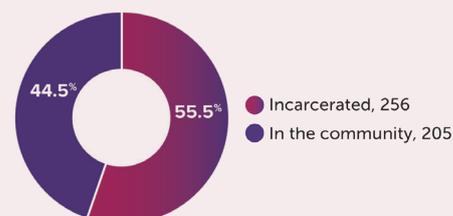
Non-English speaking background of applicants

Non-English speaking background tangata whaiture | applicants records those tangata whaiture who count English as a second (or more) language, or cannot speak English.



Incarceration status of applicants

The incarceration status of tangata whaiture | applicants is updated throughout the life cycle of their application.



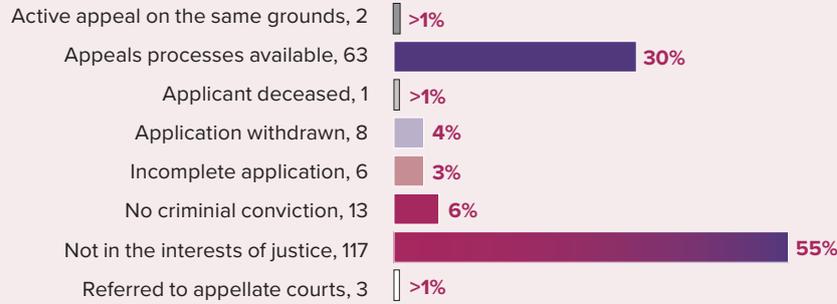
Incarceration location

Arohata Prison	2	Northland Region Corrections Facility	12
Auckland Prison	20	Otago Corrections Facility	9
Auckland Region Women's Corrections Facility	3	Residence	2
Auckland South Corrections Facility	59	Rimutaka Prison	21
Christchurch Men's Prison	5	Rolleston Prison	29
Christchurch Women's Prison	4	Spring Hill Corrections Facility	6
Hawke's Bay Regional Prison	13	Tongariro Prison	23
Invercargill Prison	9	Waikeria Prison	18
Manawatu Prison	7	Whanganui Prison	10
Mt Eden Corrections Facility	4		

Statement of Reason

The Statement of Reason (SOR) outlines the decision of Te Kāhui to either progress or not to progress an application. An SOR is recorded for cases referred to an appeal court and reviewed and completed cases.

The reasons are as follows:



Active appeal on the same grounds is the reason provided when a tangata whaiture | applicant has an active appeal being processed through the courts on the same grounds listed in the application. Te Kāhui must not prematurely intervene if an applicant has appeal rights available.

Appeals process available is the reason provided when a tangata whaiture | applicant has not exhausted all their rights of appeal and Te Kāhui must not prematurely intervene if an applicant has appeal rights available.

Applicant deceased is the reason provided when a tangata whaiture | applicant has passed away, either before the application process began or during the application process, and it is not in the interests of justice to continue the application.

Application withdrawn is the reason provided when a tangata whaiture | applicant has withdrawn their application and does not wish to continue the process.

Incomplete application is the reason provided when a tangata whaiture | applicant has not provided enough detail in their application for Te Kāhui to adequately process it.

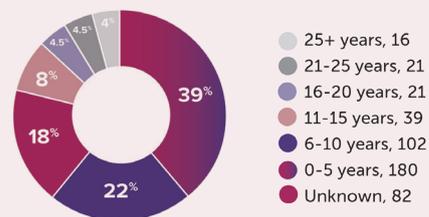
No criminal conviction is the reason provided when a tangata whaiture | applicant has not been convicted of a criminal offence. Te Kāhui is only able to review criminal convictions.

Not in the interests of Justice is the reason provided when Te Kāhui considers that there is little prospect in being able to establish a miscarriage of justice has occurred, or that there is not a sufficient basis to refer an application to the Court of Appeal.

Referred to an appellate court is the reason provided to a tangata whaiture | applicant as a final Statement of Reason, where Te Kāhui has completed an investigation and decided it is in the interests of justice to refer the matter to a higher court.

Conviction age at application

Convictions that are recorded as unknown are those where a date of conviction is unable to be determined.



Request to review sentence and or conviction by applicants

Tangata whaiture | applicants can apply to Te Kāhui for a review of their conviction, sentence, or both.



Applicants who have exhausted all appeal rights

Applications where tangata whaiture | applicants have exhausted all of their appeal rights at the time of application to Te Kāhui.



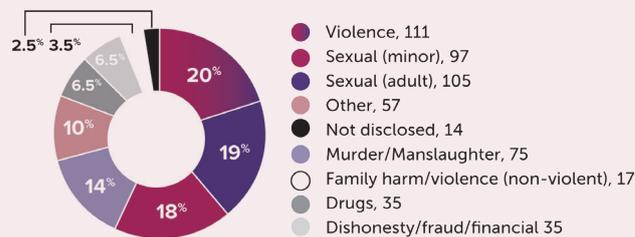
Multiple party conviction status of application

Applications where tangata whaiture | applicants were convicted with others.



Offence type of application

Tangata whaiture | applicants may apply to Te Kāhui on a single application for multiple offences. 54 tangata whaiture | applicants recorded two or more offences in their application.



Tā mātou mahi

What we do

Te āheinga-ā-ture | Our legislative function

We are an independent Crown entity under Part 3 of Schedule 1 of the Crown Entities Act 2004. We were established under the Criminal Cases Review Commission Act 2019.

As set out in the Criminal Cases Review Commission Act 2019 (CCRC Act) (section 11), ‘the primary function of the Commission is to investigate and review convictions and sentences and decide whether to refer them to the appeal court under section 17’. The CCRC Act also gives the Commission the power to initiate and conduct inquiries into general matters that it considers may be related to cases involving a miscarriage of justice or has the potential to give rise to such cases, where the Commission considers it is in the public interest to do so (section 12).

The CCRC Act (section 13) describes that, ‘the Commission must carry out the activities it considers necessary to make its functions known to, and understood by, the public’. This is the Commission’s duty to promote public awareness of its functions.

Additionally, the CCRC Act requires Te Kāhui to report annually on the details and the extent of its engagement with groups disproportionately affected by the criminal justice system, when performing our functions and duties.

Te Kāhui has the power to develop its own procedures to ensure it can effectively carry out its duties and functions. These procedures must be consistent with the principles of natural justice and Te Tiriti o Waitangi | the Treaty of Waitangi (Te Tiriti) and must be made publicly available. These procedures are available on the ccrc.nz website.

Ngā kaupapa-ā-ture | Statutory framework

The following statutes are relevant to the governance functions of Te Kāhui:

- » Criminal Cases Review Commission Act 2019
- » Crown Entities Act 2004³
- » Public Finance Act 1989
- » Public Service Act 2020

A copy of the Criminal Cases Review Commission Act 2019 can be accessed on the New Zealand legislation website: www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html

Te whāinga matua | Our purpose

The purpose of Te Kāhui is to review potential miscarriages of justice and refer appropriate cases back to an appeal court. If a living person convicted of a criminal offence in Aotearoa believes they have been wrongly convicted or sentenced, they can apply to have Te Kāhui independently review their conviction, sentence, or both.

Te rautaki matua o tā mātou mahi | Strategic context for our work

In reviewing and investigating convictions and sentences and deciding whether there has been a miscarriage of justice, Te Kāhui must apply the ‘interests of justice’ test at section 17 of the Criminal Cases Review Commission Act.

Te Kāhui will identify cases where the potential for an unsafe conviction or sentence is so apparent that those cases, on analysis, represent a possible miscarriage of justice which ought to be considered by an appeal court, having regard to the matters it must consider in section 17(2) of the CCRC Act. This includes whether the applicant has exercised their right of appeal, the extent to which the application raises new matters not considered by the courts, the prospects of success, and any other matter the Commission considers relevant.

3 The Crown Entities Act 2004 applies to Te Kāhui except to the extent the Criminal Cases Review Commission Act provides otherwise.

Te Kōmihana

The Commission

Te Kāhui was created for people of all ethnicities and backgrounds, and our establishment arose out of concerns about the independence, timeliness, and quality of investigations into miscarriages of justice. These concerns were expressed over many years by civil society groups, including the New Zealand Public Interest Project, the New Zealand Innocence Project, as well as MPs, journalists, academics, members of the legal profession, investigators and forensic scientists.

As an independent body, our work centres on reviewing criminal convictions and sentences where there is a claimed miscarriage of justice. Te Kāhui can refer cases back to the appeal court, but it does not determine guilt or innocence. Te Kāhui replaces the referral function previously exercised by the Governor-General under section 406 of the Crimes Act 1961, part of the Royal prerogative of mercy.

The Criminal Cases Review Commission Act 2019 received Royal Assent on 16 Whiringa-ā-rangi | November 2019 and came into effect on 1 Hōngongoi | July 2020. The CCRC Act established Te Kāhui and provides a new pathway to identify miscarriages of justice in Aotearoa. Te Kāhui is based in Kirikiriroa | Hamilton, which was a deliberate move to signify our independence from the traditional government and judicial centres of Aotearoa.

Ngā Kaikōmihana | Our Commissioners

At 30 Pīpiri | June 2024, Te Kāhui has seven Commissioners, including a Kaikōmihana Matua | Chief Commissioner and Kaikōmihana Matua Tuarua | Deputy Chief Commissioner.

Ngā Kaikōmihana | Commissioners undertake a dual governance role:

- » The Commission's role is to deliver on the functions as set out in the Criminal Cases Review Commission Act 2019.
- » The Board's role is to deliver a sustainable organisation as a Crown entity as per the Crown Entities Act 2004 and other relevant acts, such as the Health and Safety at Work Act 2015.

Kaikōmihana have a broad range of skills and experience, including experience in community and corporate governance, legal expertise, academia, and in the public sector.

Kaikōmihana meet every two months in a combined Commission and Board meeting. They also participate in workshops in alternate months.

Kaikōmihana have one sub-committee, Te Komiti Haumarū Mōrearea | Risk and Assurance Committee, which meets quarterly. Te Komiti Whakahaere o Ngā Tangata | People Committee was disestablished during the year as all business was ultimately being considered at the full Commission meetings.

Kaikōmihana | Commissioners at 30 Pipiri | June 2024 were:



Colin Carruthers, KC
Kaikōmihana Matua | Chief Commissioner



Paula Rose QSO OSTJ
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner



Nigel Hampton CNZM OBE KC
Kaikōmihana | Commissioner



Dr Virginia Hope MNZM
Kaikōmihana | Commissioner



Professor Tracey McIntosh MNZM (Ngāi Tūhoe)
Kaikōmihana | Commissioner



Kingi Snelgar (Ngāpuhi, Ngāti Whakaue,
Te Whakatōhea, Ngāi Tahu)
Kaikōmihana | Commissioner



Associate Professor Tamasailau Suaalii-Sauni MNZM (Sāmoa, Tonga)
Kaikōmihana | Commissioner

Te hurihanga ora ā-take

Lifecycle of a case

Section 15 of the Criminal Cases Review Commission Act (CCRC Act) empowers Te Kāhui to regulate its own procedures for performing its functions and duties as considered appropriate. In response to the higher-than-expected demand for Te Kāhui services, and to ensure they are as effective and efficient as possible, our case procedures are constantly reviewed for improvements.

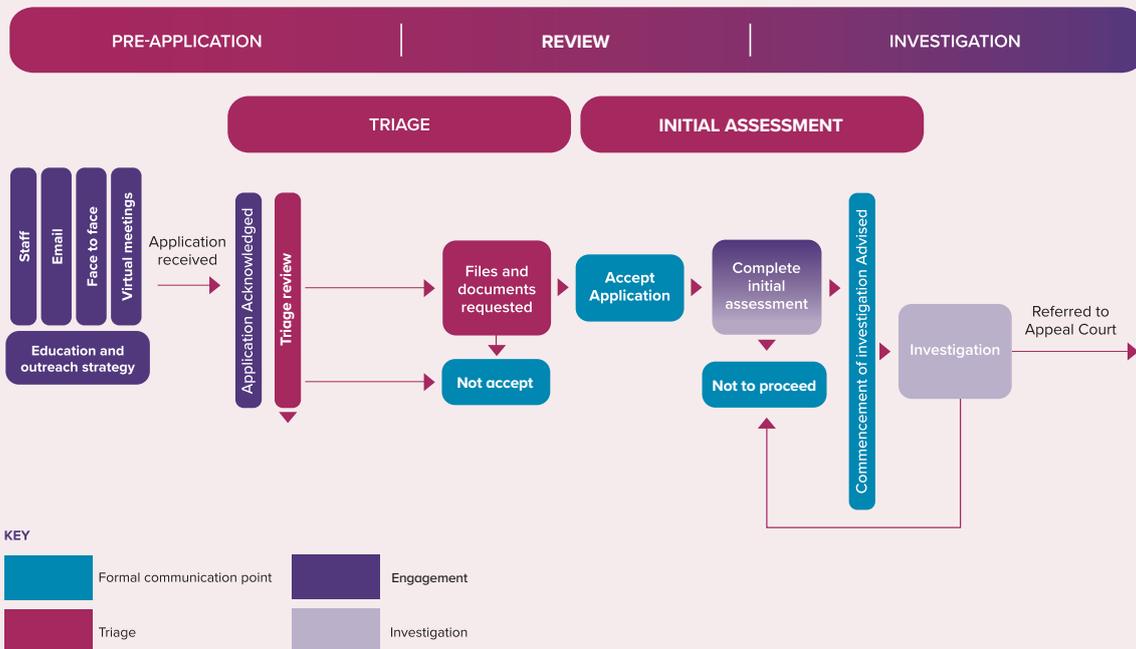
Our current procedures are reflected in the diagram below. The triage process was designed to bring forward the ‘interests of justice’ test at section 17 of the CCRC Act that guides Te Kāhui decision making. The process may involve interviewing the applicant to clarify the grounds raised in their application, considering the application against our published position papers, preliminary enquiries with stakeholders (Courts or Police) as required, and a review by a member of the in-house legal team if we decide not to accept the application. This allows for robust recommendations to be made to Kaikōmihana | Commissioners at the early stages of an application.

The triage process recommends to Pou Tātari whether the application should be accepted for an initial assessment, or not. Conducting an early triage interview to clarify an applicant’s grounds has significant benefits. Those accepted for initial assessment are reported to the Board at each commission meeting.

A portion of applications received prior to the change in case procedures, which had already been accepted for an initial assessment, have gone through a triage process. This was to afford those applicants the benefits of the triage process, specifically a triage interview where appropriate to ensure the grounds of their application were correctly understood. For these cases, the end recommendation is whether the application should progress to a section 25 investigation, or to take no further action.

Every case that has been accepted for an initial assessment requires an Initial Assessment Report be prepared, which is presented to Kaikōmihana | Commissioners at Commission meetings.

Cases that have progressed to a section 25 investigation are fully investigated. Once reviewed they have a formal recommendation made to Kaikōmihana | Commissioners to either refer to an appeal court or not to proceed the case. A decision to refer to an appeal court is always made by Kaikōmihana | Commissioners.



Te Arawhiti

Māori-Crown relations

Te Kāhui is an independent Crown entity that is committed to living up to the name gifted by Waikato-Tainui and proactively being a good Te Tiriti partner. We do this by ensuring that our operating procedures are consistent with Te Tiriti o Waitangi, as outlined in the Criminal Cases Review Commission Act 2019 (section 15).

We seek to be an authentic organisation, committed to strengthening relationships with whānau, hapū and iwi.

Te Kāhui has specific obligations to improve services and outcomes for Māori. We have demonstrated this by continuing to address inequity, developing, and maintaining our cultural capability to engage with Māori, and giving tangible effect to Māori perspectives. This has included incorporating tikanga Māori in our ngā uara | values, policies, practices, and procedures, each contributing to positive outcomes for Māori in the criminal justice system.

In 2022 | 2023 Te Kāhui was a finalist and awarded 'highly commended' for the small-medium organisation category, in the Diversity Works annual awards for Ngā Āhuatanga O Te Tiriti Tohu. This tohu acknowledges authentic and committed organisations which demonstrate from a tika and pono perspective achievements and ongoing work to reflect Te Tiriti in their workplaces.

In this financial year we have demonstrated our ongoing commitment to Māori-Crown relations in the following ways:

Initiative	Outcome
A minimum of one Commissioner with expertise in tikanga and Te Ao Māori must be appointed under the Criminal Cases Review Commission Act 2019.	Two Commissioners with expertise in tikanga and Te Ao Māori. The Criminal Cases Review Commission Act 2019 is complied with.
Establish a relationship with local kaumātua from Waikato-Tainui and use their services.	Mr Taki Turner, a senior kaumātua, was appointed by Waikato-Tainui. Mr Turner recently passed away and a new kaumātua is expected to be appointed during 2024 2025.
Establish a translation service relationship with Waikato-Tainui.	An accredited te reo Māori translator has been appointed by Waikato-Tainui.
Develop a Māori Language Plan to improve cultural capability of staff.	Kia Whakarongo Ake Māori Language Plan was operationalised in early 2023.

Initiative	Outcome
<p>Meet with Māori and Pacific community agencies and Iwi Māori entities to inform them about Te Kāhui.</p>	<p>Engaging with iwi and Pacific communities has enabled us to develop a deeper understanding of their perspectives. It has also given us an opportunity to inform them of the function of Te Kāhui.</p> <p>Attended Māori Women’s Welfare League annual hui.</p> <p>Attended ASB Polyfest (the Auckland Secondary Schools Māori & Pacific Islands Cultural Festival) to raise awareness amongst young people from Pacific communities about services of Te Kāhui engaging with other agencies in attendance leading to invitations to visit offices and speak about our mahi.</p> <p>Hui with Northern Regional Corrections Pasifika Network staff to raise awareness of Te Kāhui and our objective to encourage applications for Pacific peoples.</p> <p>Attended Auckland North Community and Development Shore Pacific Network meeting.</p> <p>Hui with Man Alive to raise awareness of the role of Te Kāhui.</p> <p>Attended a Fono at the Franklin Community Corrections to raise awareness of Te Kāhui for Pacific peoples.</p>
<p>Use Te Reo Māori and Pacific languages as part of standard operating practices including branding guidelines, job titles and signage.</p>	<p>Te Kāhui has developed a standard practice of using karakia, creating and provided an environment to learn te reo Māori to assist with engagement with applicants. Lessons were concluded in December 2023.</p> <p>Te Kāhui marked Te Wiki o Te Reo Māori Māori Language Week and Sāmoan Language Week as part of the annual festivities.</p> <p>Te reo Māori is steadily becoming embedded in our documentation and reports with the continued aim of it being an integral part of our kaupapa.</p>
<p>Providing support to other Crown entities across the public sector to meet their responsibilities and obligations to Māori-Crown relations as appropriate, including leading and participating in Crown entity-specific forums.</p>	<p>Te Kaikōmihana Matua Chief Commissioner and Tumu Whakarae Chief Executive are members of the Independent Crown entity forum and share insights with peers.</p> <p>The Tumu Whakarae Chief Executive chairs the justice sector Crown entity steering group and has facilitated discussions on Māori-Crown relations with other entities.</p>

Te Pou Tarāwaho

Activities focused on those disproportionately affected by the criminal justice system

Te Pou Tarāwaho is the strategic and action plan that was developed and approved in 2021 as way to integrate outreach and education. This is one function of the work of Te Kāhui, supported in legislation in the Criminal Cases Review Commission Act 2019.

The plan was reviewed and updated during 2023 | 2024 for the period 2024-27 with a focus on 4 key objectives. These objectives will enable Te Kāhui to achieve our responsibilities to reduce the number of applications in our backlog, encourage meritorious applications and enhance our interaction and notification of victims.

Objective 1: Increasing Public Awareness of our services: This will ensure those that may benefit from access to our services are aware of Te Kāhui and our mahi.

Objective 2: Attracting Meritorious applications: The more awareness of Te Kāhui, our criteria and our mahi, the more likely we are to receive applications that will move through the different stages of our case procedures for review and/or investigation.

Objective 3: Improving operational efficiencies: This objective will enable us to spend more time in education and outreach, to attract meritorious applications and increase public awareness. It will also enable Te Kāhui to significantly reduce the backlog of applications, enabling us to better serve the needs of individuals affected by miscarriages of justice. Reviews and investigations will be completed in a timely manage enabling us to manage our workload enhancing the experience for applicants.

Objective 4: Enhancing mōrehu | victim engagement: Te Kāhui is committed to ensuring it treats all victims with respect and dignity throughout the duration of our mahi. Te Kāhui places importance on safeguarding the rights of victims and will develop good practice and procedures to ensure this is at the forefront of our mind during any review or investigation.

We will engage closer with victim support groups to establish reciprocal relationships between Te Kāhui and any victim advocate or support groups to ensure information and collaboration when working with victims is provided to support them.

Being the sole jurisdiction worldwide of the Criminal Cases Review Commission that encompasses an outreach and educational role within its legislative framework, its crucial to acknowledge the significance of this role and the distinctive context within Aotearoa.

During the year, Te Kāhui fielded a total of 433 enquiries through phone calls, emails, and text messages. Additionally, the organisation facilitated 255 (of the 433) telephone and video conferences to and from 9 prison sites across Aotearoa. Furthermore, engagement occurred with five victims and their families during the 2023 | 2024 period.

He pou manawa oranga

Organisational health and capability

Te Kāhui | Our people

Te Kāhui operates with a Kaikōmihana Matua | Chief Commissioner and is governed by Ngā Kaikōmihana | Commissioners. Management is led by Tumu Whakarae | Chief Executive Parekawhia McLean (Waikato, Ngāti Maniapoto), who is supported by a senior leadership team. As of 30 Pipiri | June 2024, Te Kāhui employed a total 24 employees (22.775 FTE).

Our workforce is diverse, to reflect the communities that Te Kāhui works with. The profile of the key kaimahi metrics we monitor is below (see diversity and inclusion section). In our fourth year of operation, Te Kāhui continued to focus on supporting our people and ensuring we had the right roles to manage demand. In 2023 | 2024 8 positions were recruited, 6 kaimahi left through the He Huru Manu change process, and two left through voluntary turnover.

These 8 appointments were a mix of both permanent and fixed-term contract employees. The 3 fixed-term roles were made up of 2 Investigators to manage the backlog of cases, and one as parental leave cover in our legal team. The remaining 5 were permanent recruitments and were made of two replacements in the Senior Management team due to the end of a contract and the other moving overseas and moving into a part-time role. The remaining three were roles that were newly created in the He Huru Manu process (one of these staff members joined and left within the same year, and that role is still under recruitment).

Te Kāhui remains dedicated to the continued development of our people, through both formal and informal development opportunities, internally and externally. Te Kāhui places high importance on development, including building capability and using te reo Māori in all Te Kāhui communications. In 2023 | 2024 Te Kāhui developed Poutama Hiranga | Pathway to Excellence. This project identifies training needs of kaimahi at Te Kāhui, right from induction through to development and upskilling opportunities. Poutama Hiranaga will be executed in phases over four years (2023-2026). In 2022 | 2023 Te Kāhui attended the Diversity Works annual awards as it was named as finalist for Ngā Āhuratanga O Te Tiriti Tohu. This tohu acknowledges authentic and committed organisations which demonstrate, from a tika and pono perspective, achievements and ongoing work to reflect Te Tiriti in their workplaces. Te Kāhui was announced as highly commended in the small-medium organisation category for Ngā Āhuratanga O Te Tiriti Tohu.

Te Kāhui is proud of He Pou Manawa Oranga, our annual performance development plan which was co-designed with our people. The framework is a one-size-fits-one approach. Three pou were designed by our employees – Pou Manawa, Pou Whanake and Pou Wairua – which has our people look at their performance, development and wellbeing. Noting our strong ngā uara | values, our kaimahi are asked to demonstrate how they have delivered upon these for the year. Employees have met regularly with their People Leaders to discuss goals, development and support required throughout the year.

In 2023 | 2024 Te Kāhui continued to incorporate Kia Toipoto, the Public Service's action plan to reduce gender and ethnicity pay gaps. Our action plan included our commitment to our Remuneration Strategy and ensures all staff are fairly and equitably remunerated while attracting, recruiting and retaining high-calibre people. Our Kia Toipoto Action Plan is available at ccrc.nz.

Ngā uara me te ahurea | Our values and culture

Te Kāhui is unapologetically people-centred in our design, the way in which we operate, and when making decisions. We have created a values-driven culture, consistent with tikanga Māori and Te Tiriti principles. We are inclusive and prioritise the health, safety and wellbeing of our people.

Te Kāhui is a diverse and inclusive organisation, with a vibrant culture. As we have undergone a change process in 2023 | 2024, it was important to continue to emphasise the importance of our values as part of our culture. Our Health, Safety and Wellbeing Committee play a large part in ensuring all aspects of staff wellbeing are fulfilled, particularly through kaimahi wānanga, mihi whakatau for new staff and social opportunities particularly for our remote kaimahi. Due to our small size, the culture of our organisation is critical for ensuring our people feel valued, connected, and productive.

Our ngā uara | values are:

Manaakitanga: we care for, and acknowledge the equal mana of all.

Aroha: we are respectful and compassionate.

Kaitiakitanga: we are stewards and consciously think about the inter-generational consequences and impact of our advice, actions, and decisions.

Te Tika me Te Pono: we are committed to doing the right thing with transparency, honesty and integrity.

Kotahitanga: we work collectively and are united in our shared purpose to operate as an independent body to investigate and review criminal convictions or sentences, or both, and decide whether there has been a wrongful conviction.

Hiranga: we consistently strive for excellence and leadership within our sector.

These values provide a framework which guides decision-making for our mahi. The values feature in all our corporate policies, documents, frameworks, and guides.

Tikanga Māori continues to be intentionally woven into all aspects of our culture, starting with karakia on a Monday morning to set the week up for success. It is not for Te Kāhui to design initiatives and then have to add in Te Tiriti considerations – doing things tika me te pono and with this intentionality is part of our day-to-day. We hold mihi whakatau for all new kaimahi, and their whānau. Te Kāhui identifies and commemorates important occasions such as Matariki and we mark Koroneihana.

Te Kāhui has had the privilege of having a waiata created for us to sing at all significant events, titled 'Horahia mai'.

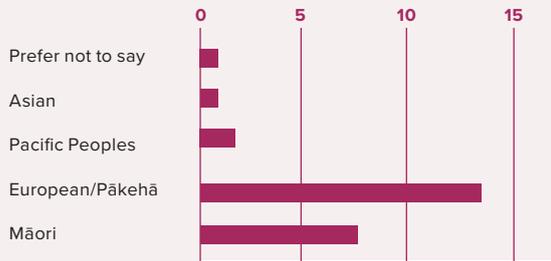
Kotahitanga | Diversity and inclusion

As reflected in the organisational ngā uara | values, we are committed to diversity, inclusion and belonging. We believe our people are integral to the continued building and protection of an authentic people-centred culture.

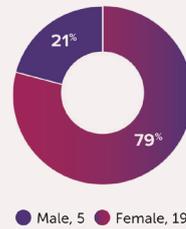
The focus is to continue to build and grow a team that reflects the communities we serve. Our people come from a wide range of backgrounds, and each has lived experience to bring to their role, with unique perspectives and ideas.

Staff Demographic Data

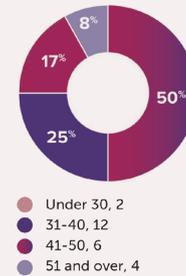
ETHNICITY



GENDER



AGE



TRIBAL AFFILIATIONS OF OUR KAIMAHI

Waikato-Tainui, 3	Ngāi Tahu, 1	Ngāpuhi, 1	Te Rawara, 2
Ngāti Maniopoto, 3	Te Wai o Hua, 1	Ngāti Kahurangi, 1	Tatakamotonga, 1
Ngāti Tamaoho, 1	Ngāti Ngutu, 1	Te Arawa, 1	

Ngā tikanga ā te kaimahi | Good employer practices

Establishing and maintaining good employer practices is a priority, and we continue to look for opportunities to improve and strengthen our approach to each of the elements.

Key Employment Elements

Analysis

Leadership, Accountability and Culture

Te Kāhui Board agreed on performance objectives with the Tumu Whakarae | Chief Executive to Pīpiri | June 2024. These clearly outline leadership, accountability, and culture expectations. The four key objectives are:

- » Leadership
- » Relationships, Reputation and Recognition
- » Operational Management
- » Professional Development

Te Kāhui has created a values-driven, people-centred culture that is consistent with Tikanga Māori and Te Tiriti principles. Te Kāhui embraces and promotes diversity, inclusivity and belonging, and ensures that the health, safety, and wellbeing of our people and their whānau is at the forefront of our decisions.

Recruitment, Selection and Induction

Te Kāhui recruits using best practice and relevant public sector guidance and policies, as well as our Te Kāhui people policy.

All new employees undertake a formal organisational induction programme which has key information, resources and learning included. Each function/team undertakes an in-depth induction programme relevant to each new employee's role upon commencement to ensure people who join Te Kāhui and their whānau feel welcome and safe.

We welcome all new kaimahi and their whānau to Te Kāhui with a mihi whakatau.

Key Employment Elements	Analysis
<p>Employee Development, Promotion and Exit</p>	<p>He Pou Manawa Oranga performance development framework was co-designed with our people. This framework is based on three pou – wairua, manawa and whanake – and includes wellbeing, performance, and development planning.</p> <p>Te Kāhui has a robust people policy in place which includes development, recruitment (including internal promotion), and performance management.</p> <p>When employees leave Te Kāhui, we conduct exit interviews to gain people insights.</p> <p>Poutama Hiranga Pathway to Excellence is Te Kāhui’s training programme that is currently being implemented. The programme is to ensure career pathways and learning and development opportunities are clearly outlined, ensuring a joined-up approach to talent.</p>
<p>Flexibility and Work Design</p>	<p>Te Kāhui operates on a hybrid working model. We embrace all aspects of flexible working, and many employees have flexible working arrangements in place. Te Kāhui has developed hybrid and flexible working guidelines to support our kaimahi. Our response to COVID-19 and our ability to adapt to a changing environment have displayed our leadership in this area.</p>
<p>Remuneration, Recognition and Conditions</p>	<p>Our utu tapiri rautaki remuneration strategy was implemented in 2022 2023. We further developed our Kia Toipoto Action Plan in 2023 2024. These link to He Pou Manawa Oranga performance development framework outcomes for kaimahi.</p> <p>External market rates for remuneration are monitored, and Te Kāhui works with Strategic Pay to assess our positions, enabling the setting of starting salaries and remuneration bands.</p>
<p>Harassment and Bullying Prevention</p>	<p>Te Kāhui created a Code of Conduct at establishment, and this outlines the expected standards of behaviour for Kaikōmihana and kaimahi. Te Kāhui is committed to maintaining our culture to support the prevention of harassment and bullying. We work closely with our people to ensure that a safe and positive working environment and culture exists at Te Kāhui.</p>
<p>Health, Safety and Wellbeing Environment</p>	<p>We take our obligations under the Health and Safety at Work Act 2015 (HSAW Act) seriously. Kaikōmihana Commissioners work closely with management and our kaimahi to ensure that we fulfil our obligations under the HSAW Act. Te Komiti Haumauru Mōrearea Risk and Assurance Committee ensure that we fulfil our obligations under the HSAW Act.</p> <p>Our internal Health, Safety and Wellbeing Committee, which has been in place since establishment. The committee is high-functioning and employee-led.</p> <p>Our people are supported by EAP Services and further psychological support as per our internal procedures.</p> <p>Te Kāhui has a wellbeing programme which aligns to Te Whare Tapa Whā (credit: Tā Mason Durie).</p> <p>Te Kāhui underwent an external Health and Safety Audit in April 2024. We received positive feedback on our transparent health and safety culture as well as recommendations for improvement.</p>

Hauora, Haumaru me te Oranga | Health, Safety and Wellbeing

Te Kāhui unconditionally prioritises health, safety and wellbeing (HSW). We include HSW into all parts of our work and are genuinely committed to the HSW of our people and their whānau. All Te Kāhui governance and management meetings prioritise HSW as the first agenda item.



In 2023 | 2024 the HSW Committee continued to operate in an employee-led way. The voluntary membership of this committee includes at least one member from each Te Kāhui function/team and includes the Pou Ture | Legal Manager as the SLT representative. Additionally, our Tumu Whakarae | Chief Executive is a member of the Public Service Chief Executive Health and Safety Forum. The committee is chaired by our Senior Corporate Advisor who is not part of the management team.

The HSW Committee meets monthly and plays an active part in managing HSW, including reviewing the system, practices, and any risks or issues. All members of the Committee champion engagement and participation with HSW for themselves and teams, and the wider Te Kāhui staff and their whānau. This sustained participation from our people helps to ensure we are working to build a culture of wellbeing and safety awareness across Te Kāhui, while effectively managing risks to our people. Top initiatives carried out by the committee were developing an easily accessible risk assessment form for interviews and driving, updating our COVID-19 protocol, developing a working remotely checklist to ensure all kaimahi are safe to work at home as well as a focus on retaining a social connection across teams.

Our people may have to review difficult case material, so Te Kāhui provides a range of support tools and services to support them. For the 2023 | 2024 year we have maintained 100 percent compliance with our psychological support procedures.

Te Kāhui Board receives a monthly HSW report including all incidents, near misses and unreasonable correspondence. Any significant HSW progress and/or programmes of work are also updated as part of this reporting. Reporting is presented aligned to Te Whare Tapa Whā, something that is uniquely Te Kāhui, and consistent with our Te Whare Tapa Whā based wellbeing programme.

Te Komiti Haumaru Mōrearea | Risk and Assurance Committee is also provided an HSW report at each meeting. This summary reporting is additional to reporting of any significant incidents to Te Kāhui Board, Tumu Whakarae | Chief Executive, or other parties as required (e.g. WorkSafe).

Te Aka Haumaru Tūraru | Risk Management Framework was finalised in Mahuru | September 2021 and has been fully implemented. Key risks are reported to, and monitored by, the Board with other risks. All risks are reviewed regularly to ensure controls are in place and mitigations are effective. Te Kāhui Board has established risk appetite statements to guide management in the acceptable level of risk.

In 2023 | 2024 Te Kāhui underwent an external Health and Safety audit.

Te Kāhui continues to monitor our approach to HSW, with the support of our people.

Te Kāhui recorded the following HSW information relevant to the period of this report:

Type	2023 2024 Actual	2022 2023 Actual
Incident reports related to our key risks	0	0
Incident reports related to discomfort	1	0
Incident reports where superficial or no injury occurred	0	0
Incidents requiring notification to WorkSafe under the Health and Safety at Work Act 2015	0	0
Other reports (including near-miss events)	1	2
Total reports during reporting period	2	2

During 2023 | 2024 NIL work-related Accident Compensation Corporation (ACC) claim were made (2022 | 2023 one).



Te tahua pūtea kua tukuna mai me te pūtea kua whakapaua hoki e mātou

How we are funded and what we spent

Manatū, Manatika | Vote: Justice

We receive funding from the Crown through the 'Vote Justice' appropriation, from the Non-Departmental Output Expenses Service from the Criminal Cases Review Commission (M42). The amount of funding received is outlined below.

The purchase of outputs within this appropriation is solely by the Minister of Justice and is detailed in the Estimates of Appropriations for Vote: Justice.

The appropriation received was used to undertake our statutory functions as outlined in the Criminal Cases Review Commission Act 2019. A Memorandum of Understanding covers the relationship and transfer of appropriation between the Ministry of Justice and Te Kāhui.

Te Hanga ā-Pūtea mō ngā hua kua puta | Financial performance for output class

	2023 2024 Actual	2023 2024 Budget	2022 2023 Actual
	\$	\$	\$
Income			
Funding from the Crown	5,191,000	5,191,000	3,987,000
Interest income	200,131	60,000	149,848
Other income	530	-	1,214
Total income	5,391,661	5,251,000	4,138,062
Total expenses	5,159,960	5,251,000	4,788,940
Net surplus/(deficit)	231,701	-	(650,878)

Te Kāhui has a single output class, which has been identified in the Statement of Performance Expectations 2023 | 2024. This output is the operation of the Criminal Cases Review Commission.

As announced in Budget 2023, Te Kāhui received additional funding commencing from 1 July 2023.

Te anga whakamua

Looking forward

Our priorities for 2024 | 2025, contributing to the outcome of a safe and just society.

- » Completing reviews and investigations in a timely manner.
- » Substantially reducing the backlog of cases.
- » Continuing outreach and education activities to increase awareness of Te Kāhui and its role to potential applicants, their whānau and supporters, victims and their supporters, the wider justice sector, and the public.
- » As resource allows, investigating systemic issues in the justice sector that contribute to miscarriages of justice.
- » Ensuring Te Kāhui operating model sustainably delivers value for money and provides timely assessment of meritorious applications.

We expect to make further referrals of cases to appeal courts as we investigate potential miscarriages of justice. To date, Te Kāhui has made three referrals to appeal courts, two of which have been confirmed by the appeal courts and one is still to be considered.

Applicants continue to apply to Te Kāhui and we expect to receive our 500th application during 2024 | 2025. Many applicants' cases are complex and can take a long time to investigate before a decision can be made to refer, or not.

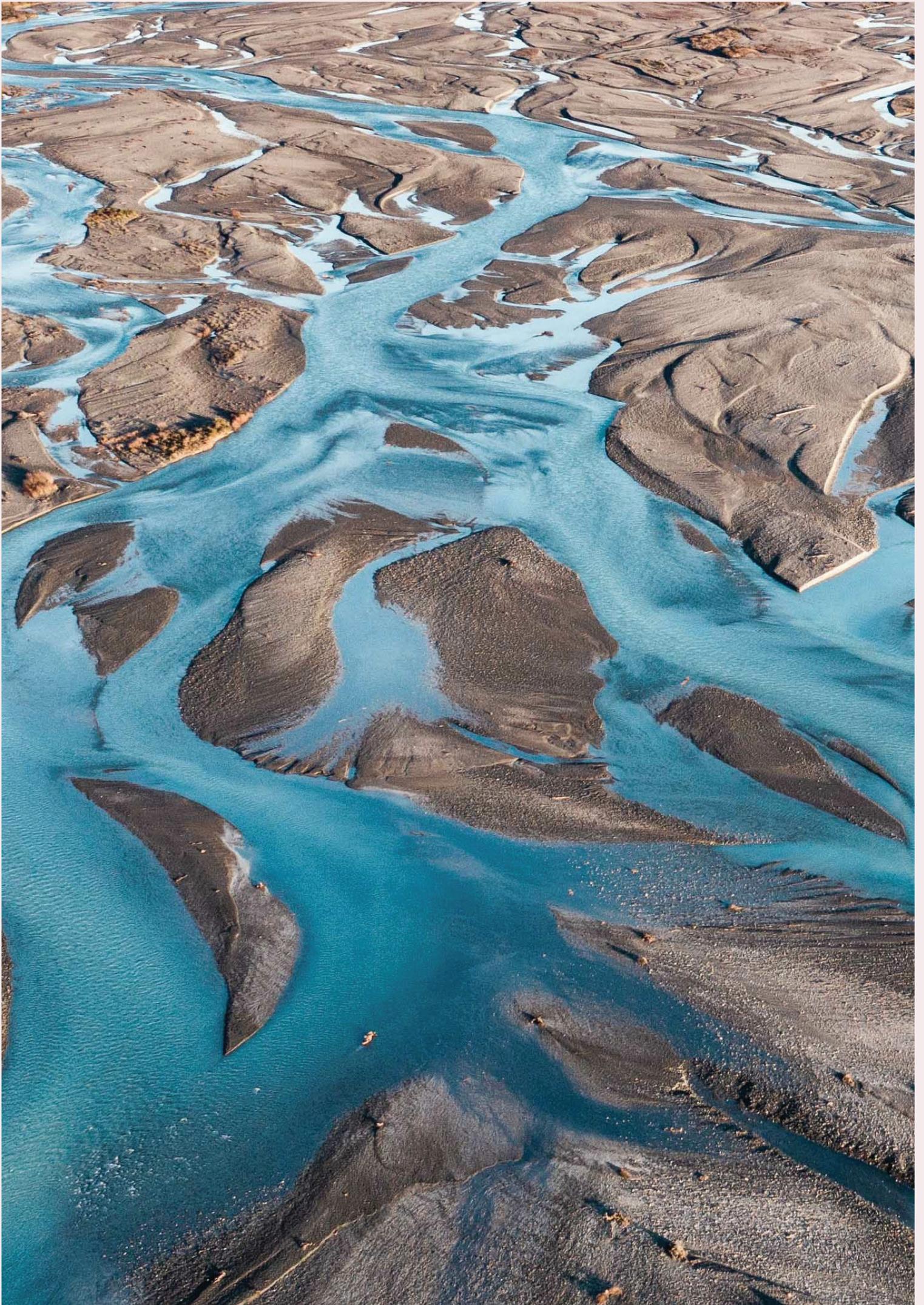
Te Kāhui is committed to the prudent and efficient use of the resources appropriated by the Crown. Our approach, as outlined by the 2023-2027 Statement of Intent, is to manage our caseload within existing resources, including the prudent use of our reserves, acknowledging the risks of potential delays to applicants and their whānau.

During 2024 | 2025 we will progress and complete our first s12 inquiry into Eyewitness Identification Evidence. We work collaboratively with other criminal justice sector agencies on this inquiry and broader work in relation to systemic issues.

Engagement and outreach activities are planned during 2024/25. We target engagement to those who are more susceptible to an unsafe conviction, their whānau, advocates, and/or representatives. During 2024 | 2025 effort will focus on Māori, Pacific peoples, and those currently incarcerated along with support groups that may encounter these people to help them understand our service may be available to them and to apply.

We continue investing into the capability, operating model, and systems. To support our mahi we are planning to implement an investigation case management system. In 2024 | 2025 we will update our talent programme, encompassing the development and recognition of our people.

We aim to contribute to having a safe and just society for all people who call Aotearoa home.





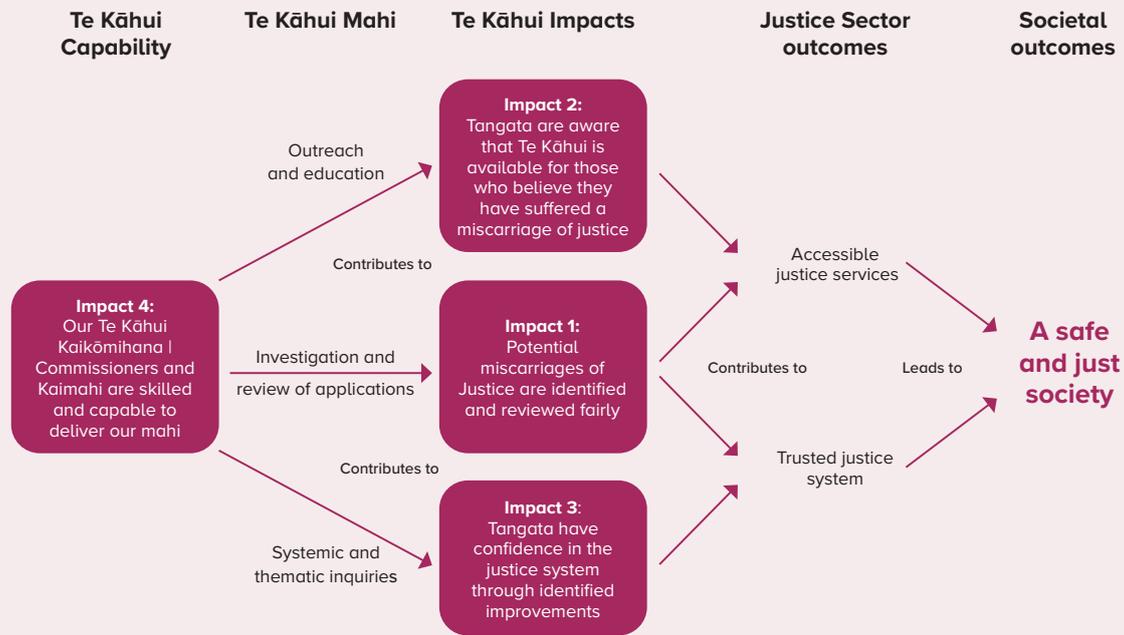
Wāhanga Tuarua: Pūrongo Whakahaere me ngā Whakapuakitanga ā-Pūtea

Section Two: Performance Information
and Financial Statements



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

Te Aronga Rautaki Strategic Framework



The criminal justice sector has an aspirational goal of ‘a safe and just society’. Our mahi contributes to the achievement of this goal. We have identified ‘a trusted justice system’ and ‘accessible justice services’ as the two justice sector outcomes that most align to our mahi, and where we have the opportunity to drive change. Te Kāhui has identified four impacts linked to these two justice sector outcomes, and an update on our progress against these in 2023 | 2024 is detailed in the following section.

Impact 1 – Potential miscarriages of justice are identified and reviewed fairly

Our top priority is to ensure that all applications/cases to Te Kāhui are treated independently, fairly, and efficiently.

Impact 2 – Tangata⁴ are aware that Te Kāhui is available for those with unsafe convictions

We want to ensure that the people that need to know about our services are aware and can access both information on how to apply.

Impact 3 – Tangata have confidence in the justice system through identified improvements

We may initiate and conduct inquiries into general matters that it considers maybe related to cases involving a miscarriage of justice or has the potential to give rise to such cases.

Impact 4 – Our Te Kāhui Kaikōmihana | Commissioners and kaimahi are skilled and capable to deliver our mahi.

Our people are critical to our success. Our Kaikōmihana | Commissioners and kaimahi are skilled, dedicated, conscientious, and culturally aware.

4 Tangata refers to Tau iwi and Tau tiriti, i.e., all New Zealanders, in this context.

Te Aronui

Progress against our key measures for outcomes

In 2023 | 2024 we are measuring outcomes for the first year of our current Statement of Intent 2023-2027. The priorities and targets were included in our Statement of Performance Expectations 2023/24.

As of 30 Pīpiri | June 2024, three referrals have been made to appeal courts; 210 other cases have been reviewed and completed; and 248 cases are active including a cohort of 28 section 25 investigations (2022 | 2023: 255 active).

Te Kāhui has adopted PBE FRS 48, a standard that establishes requirements for improved reporting of service performance information to meet the needs of users of general-purpose financial reports.

For 2023 | 2024, Te Kāhui had eight key measures for outcomes due during 2023 | 2024. Of these, five were met and 3 were not met.

A further six measures are recorded as 'not applicable' reflecting measures with a delivery date in a future period but are included for completeness.

A further 11 additional measures are included in this annual report, of which 10 were achieved. These measures are relevant to measuring our performance during 2023 | 2024 but were not measures included in our 2023 | 2024 Statement of Performance Expectations.

Impact 1 – Potential miscarriages of justice are identified and reviewed fairly

Our top priority is to ensure that all applications/cases to Te Kāhui are treated independently, fairly, and efficiently.

We accelerated the review of applications, leading to two meritorious referrals being made. The number of active cases was reduced, and more cases were reviewed and completed than ever before. We allocated our existing reserves prudently, though due to other efficiencies did not utilise these in 2023 | 2024 as expected.

We maintained the skills and expertise to undertake our mahi, and where necessary will utilise external experts and specialists. This included through the people we recruited but also training provided to Kaikōmihana | Commissioners and kaimahi.

We worked hard to ensure that the information required to undertake the investigations was available without barriers. We did this through our established relationships with our justice sector partners who hold the information required for our investigations. We updated our memorandum of understanding with New Zealand Police and our access protocol with New Zealand Courts.

We aimed to be open, transparent, accessible, and independent in our mahi. We continued to publish all our procedures on our website and will continue our outreach and education programme to those with unsafe convictions or sentences or both.

Our priorities in 2023 | 2024, subject to available funding, were:

- » growing the number of referrals – two new referrals in 2023 | 2024.
- » using reserves to complete more reviews of applications – up to \$300,000 of reserves were allocated to substantially reduce the backlog of cases.
- » actively manage application volumes – prioritisation was given to backlog cases throughout the year, with substantial progress made to earlier applications. More cases were reviewed and completed than ever before.

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
✗	Applications are addressed within agreed timeframes: 40% of Triage Reports completed on new applications ⁵ within 6 months of receipt.	40%	28%	4%
✓	Applicants are aware of the status of their application: % of applications are acknowledged with 3 working days of receipt	95%	100%	100%
✓	Procedures are published on Te Kāhui website	Yes	Yes	Yes

5 For this measure, applications refer to new applications received after 31 Hakihea | December 2022. This appropriation measure was replaced in the Government Budget 2024, applying for 2024 | 2025 to reflect changes in processes.

Prioritisation was given to backlog cases in 2023 | 2024, including backlog cases yet to complete triage. This has meant that applications were not triaged as quickly as expected.

Impact 2 – Tangata are aware that Te Kāhui is available for those with unsafe convictions

We want to ensure that the people that need to know about our services are aware and can access information on how to apply.

During 2023/24 we reviewed Te Pou Tarāwaho, our outreach and education action plan. This helps us to target those who may have had an unsafe conviction or sentence, their families, their advocates, and/or representatives.

Māori and Pacific peoples are overrepresented in the criminal justice system and have less access to appeals. We monitored the proportion of applications from Māori and Pacific peoples (see page 13) and carried out outreach to those groups as a priority. Where other issues are identified limiting access to justice, we will advocate for changes that remove those barriers.

Our priorities in 2023 | 2024, subject to available funding, were:

- » targeted outreach for Māori through relationships with key Tangata Whenua communities – where we engaged with known stakeholders and arranged for presentations in person to be completed. A list of some of those engaged with can be found on pages 21-22.
- » targeted outreach to those incarcerated – we met with Ara Poutama Aotearoa | Department of Corrections head office to discuss how we could engage directly with prison case managers and community probation. We arranged for visits and presentations to case managers in prisons, community probation agencies and prisoners at 9 locations across the motu. Case managers/Probation services were provided with material to display or hand out to prisoners for information about the mahi of Te Kāhui, the criteria to apply and how to make an application.

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
N/A	Community awareness of Te Kāhui services	Measure from 2024 2025	Not yet due	Not applicable
	Proportion of applications from:			
✓	Māori	40%	42%	39%
N/A	Pacific Peoples	Measure from 2024 2025	1%	3%
N/A	Female	Measure from 2025 2026	13%	10%
N/A	People under 39 years old	Measure from 2026 2027	6%	14%

Note: Pacific People, females and people under 39 are still to be prioritised groups for outreach and education. To date no targets of the proportion of applications from these groups have formally been set but rates are measured and included for information purposes only. Further information on the demographics of applicants from these groups can be found on pages 12-16.

Impact 3 – Tangata have confidence in the justice system through identified improvements

We may initiate and conduct inquiries into general matters that it considers maybe related to cases involving a miscarriage of justice or has the potential to give rise to such cases.

We have launched a section 12 inquiry work into eyewitness identification evidence and plan to formally report this during 2024 | 2025.

Through our mahi to address miscarriages of justice and our recommendations on criminal justice system improvements, we seek to reduce disparities.

Our priorities in 2023 | 2024, subject to available funding, were:

- » raising the awareness of Te Kāhui to vulnerable communities – outreach and education activities continue for groups who are overrepresented in the criminal justice sector.
- » raising awareness of issues in the justice sector, including advocacy not covered by systemic inquiries – we do this by formal and informal discussion with relevant agencies. This year as an example, we sent a formal letter to the Commissioner of Police along with research material, highlighting our concerns about the need to add training on confabulation⁶ to the investigative interviewing training programme as it was prevalent in miscarriage of justice, including one of our referrals this year.
- » collaborating with an agency or agencies on a potential systemic inquiry – we continue to collaborate with agencies to identify possible systemic issues.

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
✗	Number of section 25 investigations completed during the year ended 30 June	Five	Four	Three
✓	Awareness and collaboration on a potential systemic inquiry with another agency or agencies	One	Nine	N/a
N/A	Systemic inquiry reports are published on ccrc.nz	All systemic inquiry reports published to website	No systemic inquiries have been completed to date	No systemic inquiries have been completed to date

⁶ Confabulation is a type of memory error in which gaps in a person's memory are unconsciously filled with fabricated, misinterpreted, or distorted information.

Five section 25 investigations were completed during the year, the last was still within a 28-day review period for submissions and has therefore not been counted toward the reported total.

Impact 4 – Our Te Kāhui Kaikōmihana | Commissioners and kaimahi are skilled and capable to deliver our mahi.

Commissioners continue to develop as a high-performing Board leading a high-performing organisation. The Board undertakes an annual Board self-assessment review to ensure its performance and processes reflect best practice. During 2023 | 2024 Commissioners also reviewed meeting arrangements.

Our people are critical to our success. Our Kaikōmihana | Commissioners and kaimahi are skilled, dedicated, conscientious, and culturally aware. We put a premium on research and analytical skills, and the ability to demonstrate sensitivity. Current Commissioners meet the skill requirements of section 9 of the Criminal Cases Review Commission Act 2019.

Our kaimahi embrace our uara | values and the pou | pillars that guide our mahi and the way we manage relationships. These principles include manaakitanga, ensuring that we protect and enhance the mana of all in the way we work. They include whanaungatanga, ensuring that we involve applicants' whānau and support networks, and that we recognise that the issues we deal with can have far-reaching and inter-generational impacts.

We continue to embed Utu Tapiri Rautaki | Remuneration Strategy, which includes guidance on advertising salary bands and other information that improves equity and reduces the likelihood of discrimination.

We continue to apply He Oranga Pou Manawa | Performance Development Framework annually to agree kaimahi goals and identifies tailored development to support everyone. In 2023 | 2024 we commenced a project to implement our talent programme, encompassing these to continue to enable the development and recognition of our people.

Health, safety, and wellbeing are of critical importance to Te Kāhui Board. Our safety and wellbeing system is based on Te Whare Tapa Whā3, focussing on taha tinana (physical health and safety), taha wairua (spiritual wellbeing), taha whānau (family wellbeing and relationships), and taha hinengaro (mental wellbeing). During 2023 | 2024 we commissioned an external audit of our health and safety systems and will implement the identified improvements in later periods.

Te Kāhui is mindful to ensure its Board is well advised, supported, and has access to appropriate training. The Board undertake an annual self-assessment process, which identify improvements in governance and management practices. It ensures the effective use of resources and better-informed decision making.

Our priorities in 2023 | 2024, subject to available funding, were:

- » attracting and retaining Kaikōmihana | Commissioners with the required capability – there was no turnover of Kaikōmihana | Commissioners during 2023 | 2024. Current Commissioners meet the skill requirements of section 9 of the Criminal Cases Review Commission Act 2019 (CCRC Act).
- » training and growing understanding of various cultures, especially those over-represented in the criminal justice system – one session on Te Ao Māori training was completed with Commissioners and Management.

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
✓	Te Kāhui Board has the appropriate skills and is using best practice and Te Kāhui Commissioners undertake an annual self-assessment	Yes	Evaluation completed Te Kāhui Board has the skills required in section 9 CCRC Act	Evaluation Completed Te Kāhui Board has the skills required in section 9 CCRC Act

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
X	Understanding of and competence in Te Ao Māori and specifically Te Tiriti o Waitangi and tikanga. Number of applied wananga (learning opportunities) for Te Kāhui Board per annum	Three	One	One

Commissioners had one joint Te Ao Māori session during 2023 | 2024. Sessions where Commissioners took part in Te Ao Māori training on an individual professional development basis have not been included in the total.

Other measures

Included below are additional measures including those from prior years that were completed during 2023 | 2024. These measures are not official 2023 | 2024 Statement of Performance Expectations measures which are reported above.

Met	Measure	Target	2023 2024 Achievement	2022 2023 Achievement
✓	Case procedures reviewed.	31 Hakihea December 2023	Completed	Not applicable
✓	Establish and complete the 'backlog project' – additional resources to manage the backlog of applications ⁷ .	30 Pipiri June 2024	Completed	Not applicable
✓	Reduce the number of open backlog cases to below 100.	100	69	New measure in 2023 2024
✓	Equity principles are incorporated in staff selection and management, to achieve as diverse a workforce as possible within the limits of our small size.	Te Kāhui equity plan implemented and included in all employment policy documents by December 2023.	Completed	In progress, due date within next reporting period.
✓	He Huru Manu – an organisational structure change to Te Kāhui.	31 Whiringa-ā-nuku October 2023	Completed	Not applicable
✓	Establish and recruit additional resources in the legal and investigation and review teams.	31 Hakihea December 2023	Completed	Not applicable
N/A	Case management system implemented.	31 Hōngongoi July 2024	In progress	Not applicable
✓	Continuation of embedding of Te Pou Tarāwaho Outreach and Education Action Plan.	30 Pipiri June 2024	Completed	Not applicable
✓	Disposal Authority implemented.	Here-turi-kōkā August 2022	Completed	In progress
✓	Attendance at Criminal Bar Association.	Here-turi-kōkā August 2023	Completed	Not applicable
✓	Aotearoa Prison Roadshow.	30 Pipiri June 2024	Completed	Not applicable

7 The backlog project was prioritising cases in our initial cohort (up to and including case 221).

Case procedures were reviewed and Te Kāhui Board approved changes.

The backlog project prioritised backlog cases in our initial cohort (up to and including case 221). In Haratua | December 2023, Commissioners approved a business case to provide additional fixed term resources to address the backlog of cases.

A target was set to reduce the number of active cases to below 100. At 30 June 2023|2024 57 cases were active. The backlog project will be extended to include cases below number 300 in 2024 | 2025.

He Huru Manu was a restructure of Te Kāhui and was Implemented on 9 Whiringa-ā-nuku | October 2023. Senior Legal Advisor and Senior Investigator positions were created; and appointments have been made to both positions.

A focussed approach to outreach and education continues. The Action Plan was reviewed post He Huru Manu organisational change and approved for 2024-2027.

Te Kāhui has had our Disposal Authority in development since late 2020. As at Pīpiri | June 2023 the Disposal Authority was with the Chief Archivist at Archives NZ for review, prior to the Intention to Dispose 30-day public notification commencing. The public notification was completed and the disposal authority was implemented in December 2023.

The Chief Commissioner and kaimahi attended the Criminal Bar Association conference.

Te Kahui works with prisons across Aotearoa to understand capacity to support Te Kāhui with this initiative.

Some additional measure reported in the 2022 | 2023 Annual Report were not included in our Statement of Intent for 2023-2027 or our Statement of Performance Expectations 2023/24 as they are no longer considered relevant. These measures no longer have impact and do not need to be disclosed.

Ngā Tauākī Pūtea Arotake

Audited financial statements

Te tauākī whiwhinga pūtea me te whakapaunga utu mō ngā marama e tekau mā rua kua hipa tae atu ki te 30 O Pīpiri | Statement of comprehensive income and expenditure for the 12 months ended 30 June 2024

	Note	2023 2024 Actual	2023 2024 Budget	2022 2023 Actual
		\$	\$	\$
Income				
Funding from the Crown	2	5,191,000	5,191,000	3,987,000
Interest Income	2	200,131	60,000	149,848
Other Income		530	-	1,214
Total income		5,391,661	5,251,000	4,138,062
Expenses				
Remuneration to Auditors		46,300	56,000	37,626
Depreciation & Amortisation	9	58,676	50,000	109,070
Commissioners	5	480,108	569,780	478,792
Investigation Costs		624,983	550,158	593,489
Personnel	3	2,960,489	2,962,455	2,386,401
IT Services & Subscriptions		250,247	305,232	296,169
Occupancy & Utilities	4	228,306	272,527	205,304
Outreach & Education		19,634	120,000	79,183
Professional Fees		474,182	324,488	563,352
Travel & Accommodation		17,035	40,360	39,554
Total Expenses		5,159,960	5,251,000	4,788,940
Net surplus / (deficit)		231,701	-	(650,878)
Total Comprehensive revenue and expense		231,701	-	(650,878)

Prior period comparatives have been reclassified to be consistent with current reporting period's presentation.

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 17.

Te tauākī tūnga pūtea i te 30 o Pīpiri | Statement of financial position as at 30 June 2024

		2023 2024 Actual	2023 2024 Budget	2022 2023 Actual
	Note	\$	\$	\$
Assets				
Current Assets				
Cash and Cash Equivalents	6	882,079	2,396,068	620,154
Investments	7	2,100,000	-	2,100,000
Receivables	8	123,939	55,000	117,921
Prepayments		46,906	35,000	37,329
Total Current Assets		3,152,924	2,486,068	2,875,404
Non-current Assets				
Property, Plant and Equipment	9	85,770	50,000	109,076
Intangible Assets		6,272	-	-
Total Non-current Assets		92,042	50,000	109,076
Total Assets		3,244,966	2,536,068	2,984,480
Liabilities				
Current Liabilities				
Payables	10	282,919	215,000	248,214
Employee Entitlements	11	186,142	105,000	192,062
Total Current Liabilities		469,061	320,000	440,276
Total Liabilities		469,061	320,000	440,276
Net Assets		2,775,905	2,216,068	2,544,204
Equity				
Accumulated Surplus	13	2,775,905	2,216,068	2,544,204
Total Equity		2,775,905	2,216,068	2,544,204

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 17.

Te tauākī nekeneke tūtanga mō ngā marama e tekau mā rua tae atu ki te 30 o Pīpiri
Statement of changes in equity for the 12 months ended 30 June 2024

		2023 2024 Actual	2023 2024 Budget	2022 2023 Actual
	Note	\$	\$	\$
Balance at 1 Hōngongoi 1 July		2,544,204	2,216,068	3,195,082
Total Comprehensive revenue and expense for the period		231,701	-	(650,878)
Balance at 30 Pīpiri 30 June	13	2,775,905	2,216,068	2,544,204

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 17.

Te tauākī kapewhiti mō ngā marama e tekau mā rua tae atu ki te 30 o Pīpiri
Statement of cash flows for the 12 months ended 30 June 2024

		2023 2024 Actual	2023 2024 Budget	2022 2023 Actual
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts from the Crown		5,191,000	5,191,000	3,987,000
Interest Received		198,838	91,500	92,197
Other Income		826	-	1,214
Goods and Services Tax (net)		(4,720)	-	(13,660)
Payments to Employees and Suppliers		(5,082,081)	(5,201,000)	(4,602,433)
Net Cash Inflow/ (Outflow) from Operating Activities		303,863	81,500	(535,682)
Cash Flows from Investing Activities				
Proceeds from the sale of Property, Plant and Equipment		938	-	-
Proceeds from Disposal of Investments		2,100,000	2,100,000	-
Purchase of Property, Plant and Equipment	9	(33,916)	-	(29,706)
Purchase of Intangible Assets		(8,960)	-	-
Acquisition of Investments		(2,100,000)	-	(2,100,000)
Net Cash Inflow/ (Outflow) from Investing Activities		(41,938)	2,100,000	(2,129,706)
Net (Decrease)/Increase in Cash and Cash Equivalents		261,925	2,181,500	(2,665,388)
Cash and Cash Equivalents at the beginning of the Financial Period	6	620,154	214,568	3,285,542
Cash and Cash Equivalents at the end of the Financial Period	6	882,079	2,396,068	620,154

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 17.

Ngā Whakamārama mō ngā Tauākī Pūtea

Notes to the financial statements

Whakamārama 1 Tauākī Kaute Pūtea-ā-Kaupapa here | Note 1 Statement of accounting policies

Hinonga pūrongorongo | Reporting entity

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is an independent Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in Aotearoa | New Zealand. The relevant legislation governing the operation of Te Kāhui includes the Crown Entities Act 2004 and the Criminal Cases Review Commission Act 2019.

The role of Te Kāhui is to review potential miscarriages of justice and refer appropriate cases back to an appeal court. Te Kāhui employs specialist staff to investigate possible miscarriage of justice cases and reviews cases under its own procedures. These procedures are consistent with the principles of natural justice and Te Tiriti o Waitangi | the Treaty of Waitangi.

Te Kāhui has designated itself a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Te Kāhui are for the twelve months ended 30 Pīpiri | June 2023 and were approved by Te Kāhui Board on 17 Whiringa-ā-nuku | October 2024.

Te huarahi whakariterite | Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the financial period.

Tauākī whakaū | Statement of compliance

The financial statements of Te Kāhui have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice ("NZ GAAP").

The financial statements have been prepared in accordance with PBE Standards Reduced Disclosure Regime. The criteria under which the Te Kāhui is eligible to report in accordance with PBE Standards RDR (PBE IPSAS 1 RDR 28.3) are:

- » It does not have public accountability.
- » It has total expenses between \$5 million and \$33 million.

The financial statements comply with the PBE Standards Reduced Disclosure Regime.

Te tuari pūnaha moni | Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar.

He pitopito kōrero mō ngā Kaupapa here kaute pūtea | Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Tāke Hokohoko | Goods and services tax (GST)

Items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expenditure.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Tāke moni whiwhi | Income tax

Te Kāhui is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Tahua pūtea | Budget figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tuari utu whakahaere kaupapa here | Cost allocation policy

Te Kāhui has determined the cost of outputs using the cost allocation system outlined below.

- » Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific output.
- » Direct costs are charged directly to outputs. Indirect costs are allocated using predetermined percentages based on the previous period actual spent for each output class.

Whakapae kaute pūtea whakataunga tata me te āwhiwhiwhi | Critical accounting estimates and assumptions

In preparing these financial statements Te Kāhui has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Whakamārama 2 Whiwhinga pūtea | Note 2 Income

Kaute Pūtea kaupapa here | Accounting policy

The specific accounting policies for significant income items are explained below:

a. Pūtea nā te Karauna | Funding from the Crown (Non-exchange Revenue)

Te Kāhui is primarily funded from the Crown, which is non-exchange revenue. This funding is restricted in its use for the purpose of Te Kāhui meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

Te Kāhui considers there are no conditions attached to the funding and it is recognised as income at the point of entitlement, which is the start of the appropriation period to which the funding relates.

The fair value of income from the Crown has been determined to be equivalent to the amounts due in the funding arrangement.

b. Itareti whiwhinga pūtea | Interest income (Exchange Revenue)

Interest income is recognised by accruing interest using the effective interest rate of the investment.

c. Ētehi atu whiwhinga pūtea | Other income (Exchange Revenue)

Other income is recognised at the time the services are rendered.

Whakamārama 3 Ngā utu-ā-kaimahi | Note 3 Personnel costs

Kaute pūtea kaupapa here | Accounting policy Ngā utu | Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Kaupapa pūtea penihana | Superannuation schemes

Employer contributions to KiwiSaver are accounted for as defined contribution superannuation scheme and are expensed in the surplus or deficit as incurred.

Te āta tiro ki ngā utu ā-kaimahi me ētehi atu kōrero | Breakdown of personnel costs and further information

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Salaries and wages	2,797,498	2,203,487
Defined contribution plan employer contributions	80,731	63,952
Increase in annual leave (note 11)	8,471	22,075
Other personnel costs	73,789	96,887
Total personnel costs	2,960,489	2,386,401

Utu mō ngā kaimahi | Employee remuneration

Total remuneration paid or payable that is or exceeds \$100,000:

Total remuneration paid or payable	2023 2024 Actual	2022 2023 Actual
\$100,000 and \$110,000	5	2
\$110,000 and \$120,000	3	1
\$150,000 and \$160,000	-	1
\$170,000 and \$180,000	-	1
\$190,000 and \$200,000	1	-
\$200,000 and \$210,000	1	-
\$260,000 and \$270,000	-	1
\$290,000 and \$300,000	1	-

Ngā utu whakamutunga | Cessation payments

During the twelve months ended 30 Pipiri | June 2024 due to changes in the organisation's priorities, Te Kāhui made redundancy payments of \$68,914. Te Kāhui also made salary in lieu of notice for an amount of \$66,221. Both payments are recognised as part of personnel expenses (2022 | 2023: none)

Whakamārama 4 Ētehi atu utu | Note 4 Specific expenses

Kaute pūtea kaupapa here | Accounting policy

Whakahaere rīhi | Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the period of the lease. Lease incentives are recognised in the surplus or deficit as a reduction of rental expenditure over the lease term.

Whakahaere rīhi | Operating lease as lessee

Te Kāhui leases one property. This lease expires on 31 Haratua | May 2026 and Te Kāhui has the rights of renewal for three further terms of three years.

There are no restrictions placed on Te Kāhui by any of its leasing arrangements.

Wāhi mahi me ngā wāhi whai painga | Occupancy & Utilities

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Rent	154,150	143,139
Utilities and supplies	74,156	62,165
Total occupancy & utilities	228,306	205,304

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Not later than one year	112,000	112,000
Later than one year and not later than five years	102,667	214,667
Total non-cancellable operating lease	214,667	326,667

Whakamārama 5 Kaikōmihana | Note 5 Commissioners

The Remuneration Authority | Te Mana Utu Matua set the maximum remuneration rates for Commissioners.

Remuneration includes payment for the dual role that each Commissioner holds – as both a Commissioner and a Board member. Remuneration paid includes payment for Committee attendances.

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Board fees	442,608	426,772
Travel expenses	27,500	52,020
Total commissioner and governance expenses	480,108	478,792

No Board member received compensation and other benefits in relation to cessation.

Whakamārama 6 Pūtea pae tata | Note 6 Cash and cash equivalents

Kaute Pūtea kaupapa here | Accounting policy

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

Te āta tiro ki ngā pūtea pae tata me ētehi atu kōrero | Breakdown of cash and cash equivalents and further information

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Cash on hand and at bank	882,079	320,154
Short-term deposits	-	300,000
Total cash and cash equivalents	882,079	620,154

Whakamārama 7 Haumitanga tūmau | Note 7 Investments

Kaute Pūtea kaupapa here | Accounting policy

Bank term deposits are initially measured at the amount invested. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Ngā tātaritanga haumi me ētehi atu kōrero | Breakdown of investments and further information

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Term deposits	2,100,000	2,100,000
Total investments	2,100,000	2,100,000

All the term deposits for the year have terms between 9 and 12 months and interest rates vary between 6.00% and 6.15%. (2022 | 2023: between 9 and 12 months; and interest rates between 5.24% and 5.70%)

Whakamārama 8 Ngā nama mai me ngā nama atu | Note 8 Receivables

Kaute Pūtea kaupapa here | Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL) – see note 15 for more detail on ECL.

Te āta tiro ki ngā nama mai me ngā nama atu | Breakdown of receivables

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Receivables from exchange transactions		
Accrued interest	58,950	57,651
Receivables from non-exchange transactions		
GST receivable	64,989	60,270
Total receivables	123,939	117,921

Whakamārama 9 Āhukatanga ōkiko | Note 9 Property, plant and equipment

Kaute pūtea kaupapa here | Accounting policy

Āhukatanga ōkiko | Property, plant and equipment

Property, plant and equipment consist of the following asset classes: computer equipment, furniture and fittings and leasehold improvements.

All classes are initially recorded at cost.

Ngā tāpiritanga | Additions

Property, plant, and equipment is initially recognised at cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value at acquisition date.

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably.

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably.

Hekenga wāriu | Depreciation

Depreciation is calculated on a straight-line basis on all property, plant and equipment, at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

Asset Class	Estimated Useful Life	Depreciation Rate
Computer equipment	1.5 to 3 years	33.33 to 67%
Furniture and fittings	3 to 12 years	8.5 to 33.33%
Leasehold improvements	Term of the lease	Term of the lease

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed.

Waimaero āhukatanga ōkiko | Impairment of property, plant and equipment

Te Kāhui does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Waimaero rawa | Non-cash generating assets

Property, plant and equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount the asset's carrying value exceeds its recoverable service value. The recoverable service value is the higher of an asset's fair value less costs to sell, and its value in use.

Impairment is recognised through surplus or deficit.

Depreciation and amortisation expense

The total depreciation and amortisation expense of \$58,676 (2022 | 2023: \$109,070) in the Statement of Comprehensive Revenue and Expense is made up of depreciation of \$55,988 (2022 | 2023: \$82,396) and amortisation of \$2,688 (2022 | 2023: \$26,674)

Te āta tiro ki ngā āhukatanga ōkiko | Breakdown of property, plant and equipment and further information

Movements for each class of property, plant and equipment are as follows:

	Computer equipment \$	Furniture and fittings \$	Leasehold Improvements \$	Total \$
Cost or Valuation				
Balance at 1 Hōngongoi July 2022	113,162	95,698	125,386	334,246
Balance at 1 Hōngongoi July 2023	132,029	106,537	125,386	363,952
Additions	32,216	1,700	-	33,916
Adjustment / Disposals	(1,234)	-	-	(1,234)
Balance at 30 Pīpiri June 2024	163,011	108,237	125,386	396,634
Accumulated Depreciation				
Balance at 1 Hōngongoi July 2022	87,289	26,001	59,190	172,480
Balance at 1 Hōngongoi July 2023	114,023	40,488	100,365	254,876
Depreciation expenditure	19,531	11,438	25,019	55,988
Balance at 30 Pīpiri June 2024	133,554	51,926	125,384	310,864
Book value of property, plant and equipment				
1 Hōngongoi July 2022	25,873	69,698	66,196	161,767
1 Hōngongoi July 2023	18,006	66,049	25,021	109,076
At 30 Pīpiri June 2024	29,457	56,311	2	85,770

There are no restrictions over the title of the property, plant and equipment of Te Kāhui, nor are any property, plant and equipment pledged as security for any liability.

Whakamārama 10 Ngā nama kia utua atu | Note 10 Payables and accrued expenses

[Kaute pūtea kaupapa here | Accounting policy](#)

Short-term payables are recorded at the amount payable and are subsequently measured at amortised cost.

	2023 2024 Actual \$	2022 2023 Actual \$
Payables under exchange transactions		
Payables	232,796	182,836
Accrued expenses	50,123	65,378
Total payables and accruals	282,919	248,214

Whakamārama 11 Ngā āheinga ā-kaimahi | Note 11 Employee entitlements

[Kaute pūtea kaupapa here | Accounting policy](#)

Ngā āheinga kaitūao | Short term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Te āta tiro ki ngā āheinga ā te kaimahi | Breakdown of employee entitlements

	2023 2024 Actual \$	2022 2023 Actual \$
Current portion		
Annual leave	115,163	106,692
Salary accrual	70,979	85,370
Total employee entitlements	186,142	192,062

Whakamārama 12 Kaupapa warawara | Note 12 Contingencies

Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pīpiri | June 2024 (2022 | 2023 Actual: NIL).

Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pīpiri | June 2024 (2022 | 2023 Actual: NIL).

Whakamārama 13 Tūtanga | Note 13 Equity

[Kaute pūtea kaupapa here | Accounting policy](#)

Equity is measured as the difference between total assets and total liabilities.

Te āta tiro ki te tūtanga me ētehi atu kōrero | Breakdown of equity and further information

	2023 2024 Actual \$	2022 2023 Actual \$
Balance at 1 Hōngongoi 1 July	2,544,204	3,195,082
Surplus/(deficit) from 1 Hōngongoi July – 30 Pīpiri June operations	231,701	(650,878)
Total equity at 30 Pīpiri 30 June	2,775,905	2,544,204

Whakamārama 14 Tauutuutu rongorua | Note 14 Related party transactions

Related party disclosures have not been made for transactions that are:

- » within a normal supplier or client/recipient relationship; and
- » on terms and conditions no more or less favourable than those that it is reasonable to expect Te Kāhui would have adopted in dealing with the party at arm's length in the same circumstances.

Ngā utu mō ngā Pou Matua | Key management personnel compensation

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Board members		
Remuneration (note 5)	442,608	426,772
Full time equivalent members ⁸	7	7
Leadership team including contractor		
Remuneration	1,075,737	857,669
Full time equivalent members	4.8	4.3
Total key management personnel compensation	1,518,345	1,284,441
Total full-time equivalent personnel	11.8	11.3

Key management personnel include the Tumu Whakarae | Chief Executive, Pou Ture | Legal Manager and Pou Tātari | Investigation and Review Manager, Pou Ratonga Rangapū | Corporate Manager, Kaitohutohu Pūtea | Financial Advisor and Pou Matua | Engagement and Communications Manager. Full-time equivalents are calculated based on hours worked.

Additional information

During the year ended 30 June 2024, one of Te Kāhui's key management personnel went on parental leave. A contractor was engaged for cover and remuneration paid to that contractor during the year was \$209,318. This amount has been included as part of the leadership team's remuneration in the table above from 1 Hōngongoi | July 2023 to 30 Pipiri | June 2024.

Ngā utu mō ngā mema poari | Board member remuneration

The total value of remuneration paid or payable to each Board member during the twelve months was:

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Colin Carruthers	182,280	174,720
Paula Rose	68,172	65,328
Kingi Snelgar	37,725	36,600
Virginia Hope	37,725	36,600
Tracey McIntosh	37,725	36,600
Nigel Hampton	37,725	36,600
Tamasailau Suaalii-Sauni	37,725	36,600
Debbie Chin	3,531	2,669
Malcolm Inglis	-	1,055
Total Board Remuneration	442,608	426,772

Debbie Chin is a committee only member, and not a Board member or Commissioner of Te Kahui. She was appointed on 27 February 2023

Malcolm Inglis was a committee only member, and not a Board member or Commissioner of Te Kahui. Malcolm resigned on 14 October 2022.

Whakamārama 15 Ngā Whakapaunga Utu | Note 15 Financial instruments

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the financial instruments. They are initially recognised at fair value. Directly attributable transaction costs are capitalised against the instruments, unless they are classified at fair value through surplus or deficit (FVTSD).

Te Kāhui derecognises a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or Te Kāhui has transferred its rights to receive cash flows from the asset. Te Kāhui derecognises a financial liability when the obligation is extinguished.

Ngā hua aronui e utu aunoa ana | Financial assets measured at amortised cost

On initial recognition, financial assets are classified, and subsequently measured under the following categories under PBE IPSAS 41 Financial Instruments: amortised cost; fair value through other comprehensive revenue and expense (FVTOCRE); or FVTSD.

Te Kāhui's financial assets are classified at amortised cost as they represent solely for payments of principal and interest, held for the purpose of collecting contractual cash flows of the underlying assets.

Financial assets classified at amortised cost are subsequently measured using the effective interest

⁸ Due to the difficulty in determining the full-time equivalent for Board members, the full-time equivalent figure is taken as the number of Board members.

rate method, less any expected credit losses (ECL) per PBE IPSAS 41.

Although Te Kāhui's financial assets are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated allowance is trivial.

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Cash and cash equivalents (note 6)	882,079	620,154
Investments (note 7)	2,100,000	2,100,000
Accrued Interest (note 8)	58,950	57,651
Total financial assets measured at amortised cost	3,041,029	2,777,805

Ngā whakapaunga utu | Financial liabilities measured at amortised cost

On initial recognition, financial liabilities are classified either at amortised cost or FVTSD under PBE IPSAS 41.

Te Kāhui's classified its financial liabilities are classified at amortised cost as they are not held for trading.

	2023 2024 Actual	2022 2023 Actual
	\$	\$
Payables (note 10)	232,796	182,836
Accrued Expenses (note 10)	50,123	65,378
Total financial liabilities measured at amortised cost	282,919	248,214

Whakamārama 16 Hui amuri mai i te rangi whakamutunga o te tau pūtea | Note 16 Events after the balance date

There were no significant events after the balance date.

Whakamārama 17 He whakamārama i āhuatanga motuhake o roto i te tahuha pūtea | Note 17 Explanation of major variances against budget

The 2023 | 2024 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2023 to 30 Pipiri | June 2024. The Statement of Performance Expectations 2023 | 2024 budget covers the period 1 Hōngongoi | July 2023 to 30 Pipiri | June 2024.

Explanations for significant variances from the budgeted figures of Te Kāhui are as follows:

Te Tauākī whiwhinga pūtea me te whakapaunga utu | Statement of comprehensive income and expense

Interest income

Due to higher interest rates and levels of investment sought, several term deposits were invested throughout the year which generated additional interest income.

Investigation consultants

Additional resources were utilised for expert advice and to assist with resourcing to progress cases on a timely basis.

Outreach and education

A new delivery approach for Outreach and education was considered during the year, resulting in a significant underspend.

This new delivery approach will be implemented in 2024 | 2025 and is a continued focus for Te Kāhui.

Professional fees

Increased support for parental leave cover and procurement of a new Case Management System (CMS) was sought during the year.

The new CMS is expected to be implemented in 2024 | 2025, with Te Kāhui currently finalising the acceptance process.

Te Tauākī Tūnga Pūtea | Statement of financial position

Cash and Investments

Timing of expenses during the year resulted in higher levels of investments in term deposits. This has resulted in a lower cash position but higher than budgeted investments.

Te Tauākī Kapewhiti | Statement of cash flows

A better-than-expected cash flow from operating activities position was recorded due to increased interest received alongside a reduction in the expected payments to employees and suppliers.



KPMG
247 Cameron Road, Level 2
PO Box 110
Tauranga 3140
New Zealand
T: +64 7 578 5179

Te Pūrongo ā te Kaitātari Kaute Motuhake Independent Auditor's report

To the readers of Te Kāhui Tātari Ture | Criminal Cases Review Commission's financial statements and performance information for the year ended 30 June 2024

The Auditor-General is the auditor of Te Kāhui Tātari Ture | Criminal Cases Review Commission (the Commission). The Auditor-General has appointed me, Glenn Keaney, using the staff and resources of KPMG New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on his behalf.

Opinion

We have audited:

- » the financial statements of the Commission on pages 41 to 51, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive income and expenditure, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- » the performance information which reports against the Commission's statement of performance expectations and appropriation for the year ended 30 June 2024 on pages 34 to 40.

In our opinion:

- » the financial statements of the Commission:
 - › present fairly, in all material respects:
 - › its financial position as at 30 June 2024; and
 - › its financial performance and cash flows for the year then ended; and
 - › comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure; and
- » the Commission's performance information for the year ended 30 June 2024:
 - › presents fairly, in all material respects, for each class of reportable outputs:
 - › its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - › its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - › presents fairly, in all material respects, for the appropriations:
 - › what has been achieved with the appropriation; and
 - › the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure appropriated or forecast to be incurred; and
- » complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 17 October 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Commissioners and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.



Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Commissioners for the financial statements and the performance information

The Commissioners are responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Commissioners are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Commissioners are responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Commissioners are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Commissioner's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are 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 carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's Statement of Performance Expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- » We identify and assess the risks of material misstatement of the financial statements and the performance information, 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.
- » We 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 Commission's internal control.



- » We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.
- » We evaluate the appropriateness of the performance information which reports against the Commission's statement of performance expectations and appropriation.
- » We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioners and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission'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 financial statements and the performance information 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 Commission to cease to continue as a going concern.
- » We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Commissioners 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Commissioners are responsible for the other information. The other information comprises the information included on pages 1 to 33, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

Glenn Keaney

KPMG New Zealand

On behalf of the Auditor-General

Tauranga, New Zealand



**Te Kāhui
Tātari Ture**

Criminal Cases
Review Commission

0800 33 77 88 | Monday - Friday, 9am - 5pm

info@ccrc.nz

New Zealand Criminal Cases Review Commission
PO Box 9168, Hamilton 3240

ccrc.nz