

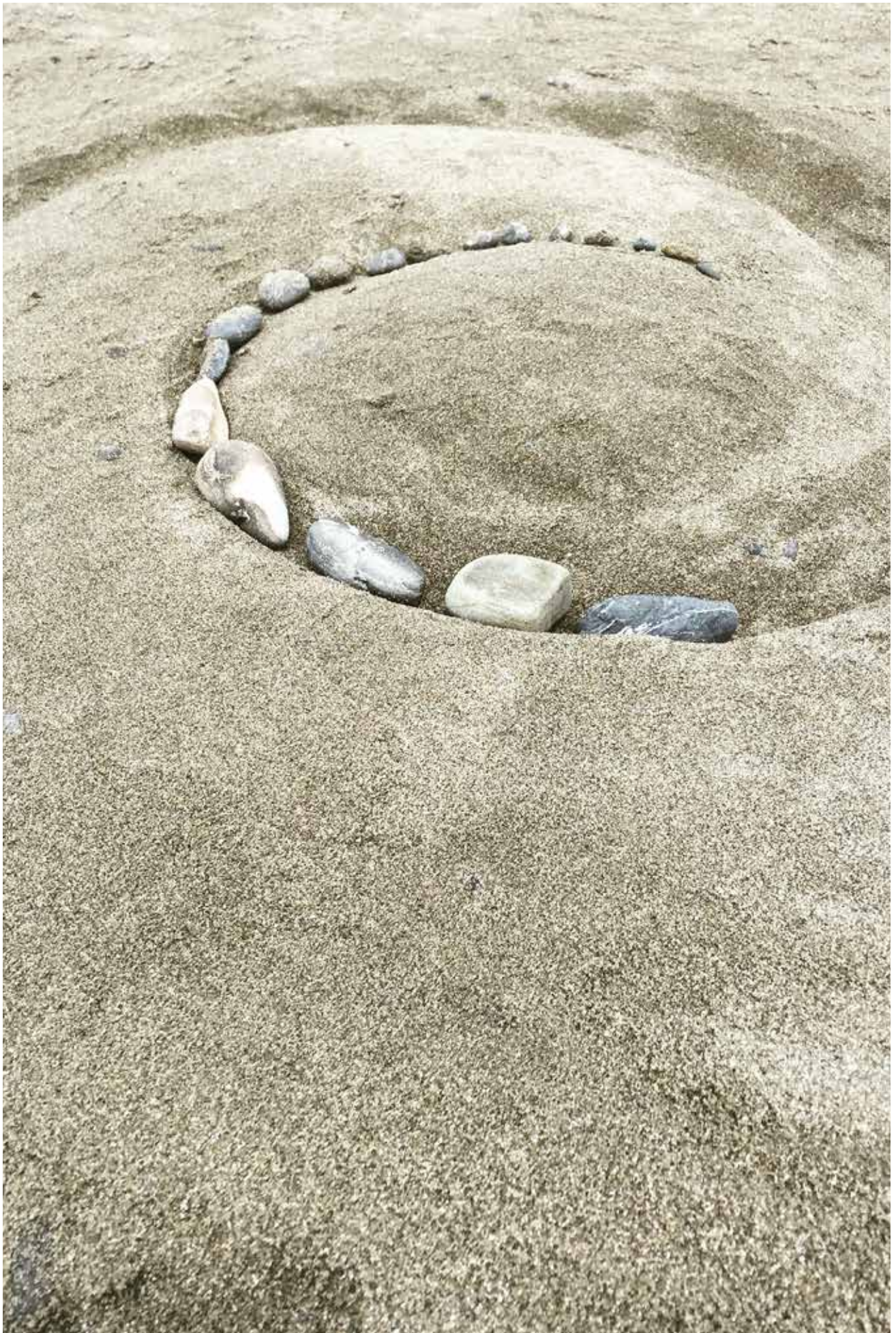


**Te Kāhui  
Tātari Ture**

Criminal Cases  
Review Commission

**Te Pūrongo Mahi me Ngā Kawatau  
Mō te tau ka mutu 30 Pipiri 2023**

**Statement of Performance Expectations  
For the year ending 30 June 2023**





# He Kupu Whakataki

## Foreword

**He whenua mātoitoi, he whenua kura, he whenua taangaengae. Whakamau ki Manuaitū, ki Pukerengarenga, tūtū kau ana ngā pūruru kahikatea ki Ōmaero. Oraora kau ana ngā kākaho o Te Kaharoa. Nō reira, haere mai ki a au ki Te Papa-ō-Rotu ki te au te rena, ki te urunga tē taka, te moenga tē whakaarahia. Ahakoa he iti taku ngohi, he rei kei roto. Paimārire.**

### **Our priorities for 2022/23, contributing to the outcome of a safe and just society.**

- » First referral to appeal court
- » Implementation of Te Pou Tarāwaho, the outreach and education strategy
- » Delivery of additional outreach and engagement activities to increase awareness of Te Kāhui Tātari Ture and its role to potential applicants, their whanau and supporters, the wider justice sector, and the public.
- » Increased resources for investigations and reviews, funded from reserves
- » Investigate systemic issues in the justice sector
- » Ensure Te Kāhui Tātari Ture operating model sustainably delivers value for money and provides timely assessment of meritorious applications.

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) presents this Statement of Performance Expectations in a dynamic time for Aotearoa, as the country emerges from the social, cultural, environmental, economic, and spiritual impacts of COVID-19.

Te Kāhui anticipates this coming year will provide important steps for those who may have suffered a miscarriage of justice. First referrals of cases are expected to occur later this calendar year. More engagement and outreach activities and increasingly speedier reviews will be possible as the pandemic impacts reduce.

The Government has an ambitious goal of having a safe and just society for all people who call Aotearoa home. Over the course of the last 24 months, Te Kāhui has considered how it can contribute to this goal through its own mahi. We comment on some of these matters below.

At the time of establishment, there was very little data available to inform expectations on the demand on the services offered by Te Kāhui. Over the course of the past 24 months, there has been significant learning and the level of demand has become clearer.

In the first 24 months we received more cases than our initial funding provided for. As publicity is generated from the first referrals and outreach and education activities increase post COVID-19, we are anticipating this trend to accelerate with case levels almost 100% higher than anticipated.

This elevated level of demand so early in the journey of Te Kāhui is positive validation that these services have long been needed and required by the Aotearoa criminal justice sector. The extent to which demand has exceeded our funding creates a level of unmet need, where cases are not progressed as quickly as they should be.

Te Kāhui is committed to the prudent and efficient use of the resources appropriated by the Crown. With the initial appropriation based on best knowledge at the time of circa 125 cases per annum and the real demand approaching twice that level, Te Kāhui faces a challenge.

Our approach is firstly to manage the caseload as best we can within existing resources, through both appropriations and the prudent use of reserves, acknowledging the risks of potential delays to applicants and their whānau. This Statement of Performance Expectations is prepared on that basis. Concurrently we will seek to engage with the Government and its advisors to reassess our funding projections with the aim of establishing a long-term sustainable appropriation level for 2023/24. To support this work a baseline funding review was undertaken in 2021/22 and the implementation of recommendations are included in this Statement of Performance Expectations.

As the level of unmet need became apparent Te Kāhui has reviewed its policies and procedures, operating model, organisational culture, and structure. The review of the organisational structure assessed whether the original design was best suited to meet the growing demands on the services provided by Te Kāhui.

It also assessed whether the existing structure enabled Te Kāhui to sustainably meet its strategic outcomes while ensuring that delivery and available resources were well balanced and appropriately prioritised for the next year of operation. A modified structure and set of case procedures was implemented in June 2021. This included introducing a triage system to ensure that applications are reviewed efficiently and best utilising current existing resources, given the increased demand on services. Other recommendations from the baseline funding review are currently being implemented or are planned to be implemented during 2022/23.

This has meant investing into the capability, model and structure, and systems to ensure Te Kāhui can function as an important safety valve on the criminal justice system in Aotearoa.

A key element to Te Kāhui fulfilling its function, is its people. Te Kāhui is attracting talented professionals across different fields to support its mahi. One of the priorities is to ensure the health, safety, and well-being of employees. To this extent a health, safety, and wellness programme was implemented in the first year of operation and proactive steps will be taken to grow and mature this approach for future years.

There is more to do to ensure the profile and positioning of Te Kāhui as a new entity in the justice sector and public service, as well as more broadly across the country.

Te Kāhui continues to strengthen its reputation by positioning itself strategically within the wider justice sector to ensure Te Kāhui shares its story, in the right way, with the right people, including those who need to be aware of its services.

Te Pou Tarāwaho, our outreach and education strategy puts into place targeted engagement with those who are more susceptible to an unsafe conviction, their whānau, advocates, and/or representatives.

With the insights and learning to date, we now have more evidence to drive our decisions in relation to the forecast information used to prepare this Statement of Performance Expectations for the financial year ahead.

Building on the success of continuing to work collegially across the justice sector, Te Kāhui aims to deliver its full mandate to contribute to having a safe and just society for all people who call Aotearoa home.

Nā māua iti nei, nā



Colin Carruthers, QC  
**Kaikōmihana Matua | Chief Executive**



Parekawhia McLean  
**Tumu Whakarae | Commissioner**



# Tauākī Whakamana ā Te Kāhui

## Te Kāhui Statement of Authorisation

This Statement of Performance Expectations is presented to the House of Representatives in accordance with the requirements of 149C of the Crown Entities Act 2004.

This Statement of Performance Expectations sets out the proposed performance targets and forecast financial information for the year ahead. It is produced in accordance with section 149E of the Crown Entities Act 2004 and aligns with the Statement of Intent 2020 - 2023 and describes the performance measures alongside the annual forecast financial information for Te Kāhui.

The Statement of Performance Expectations should be read in conjunction with the Statement of Intent.

The forecast financial information and underlying assumptions in this document have been authorised as appropriate for issue by Te Kāhui Tātari Ture | Criminal Cases Review Commission in accordance with its role under the Crown Entities Act 2004.

It is not intended to update the forecast financial statements after presentation.

Signed by our commissioners on 30 June 2022.



Colin Carruthers, QC  
**Kaikōmihana Matua**  
**Chief Commissioner**  
**Chair, Te Komiti Whakahaere**  
**o Ngā Tāngata | People Committee**



Paula Rose QSO OSTJ  
**Kaikōmihana Matua Tuarua**  
**Deputy Chief Commissioner**  
**Chair Te Komiti Haumarū**  
**Mōrearea | Risk and**  
**Assurance Committee**



Nigel Hampton  
CNZM OBE QC  
**Kaikōmihana | Commissioner**



Professor Tracey McIntosh  
MNZM (Ngāi Tūhoe)  
**Kaikōmihana | Commissioner**



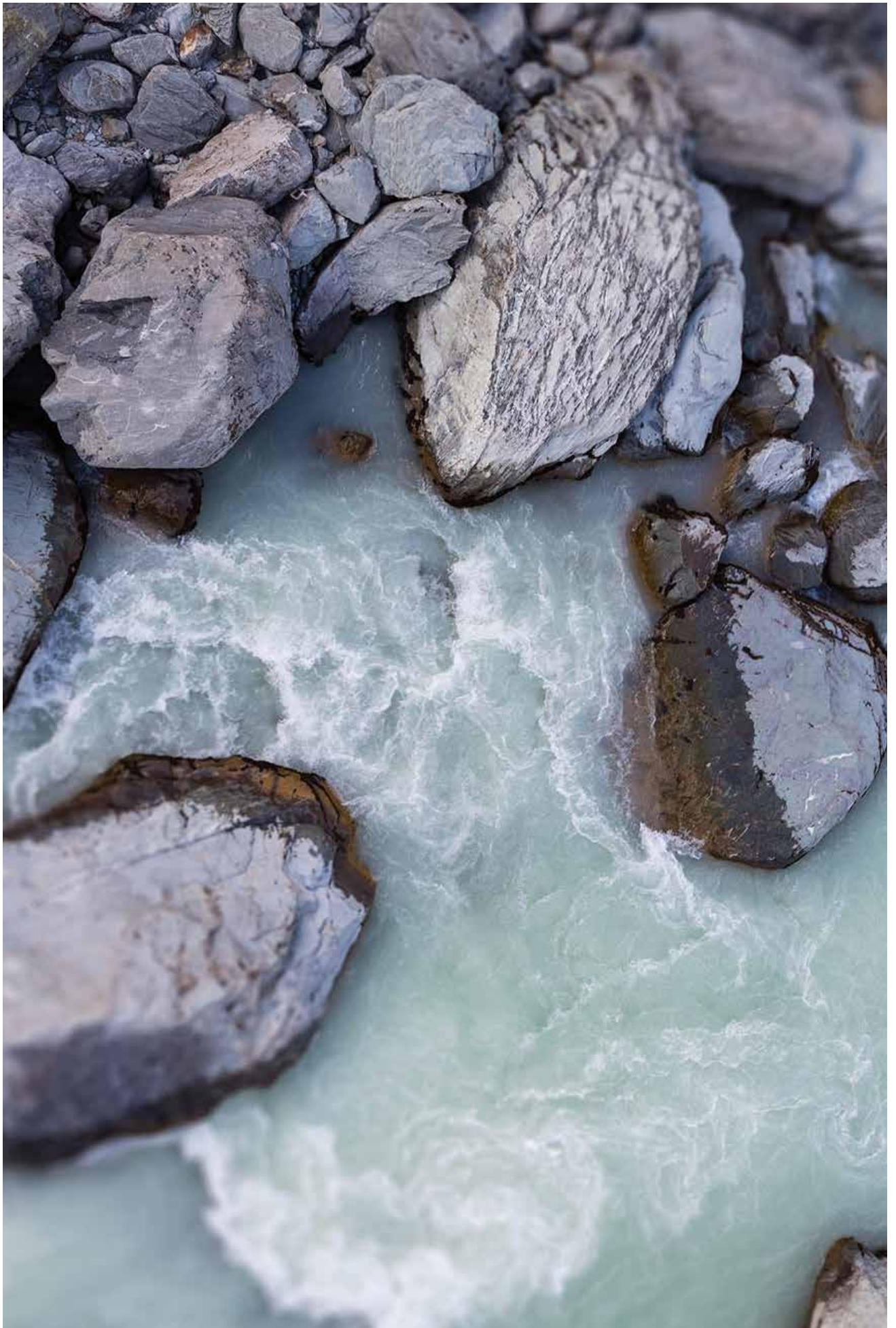
Dr Virginia Hope MNZM  
**Kaikōmihana | Commissioner**



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



Associate Professor Tamasailau Suaalii-Sauni  
**Kaikōmihana | Commissioner**





# Ngā Rārangi Take Contents

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<b>He Kupu Whakataki   Foreword</b>	<b>2</b>
<b>Tauākī Whakamana ā Te Kāhui   Te Kāhui Statement of Authorisation</b>	<b>4</b>
<b>Te Whakatakinga   Introduction</b>	<b>7</b>
<b>Te Mana Whakahaere a-Ture   Legislative Mandate</b>	<b>7</b>
<b>Te Minita Haepapa   Responsible Minister</b>	<b>8</b>
<b>Te Aronga Rautaki Mō ā Mātou Mahi   Strategic Direction for Our Work</b>	<b>8</b>
Ngā Whāinga Rautaki o Pae Tawhiti   Strategic Long-Term Outcomes	8
Ngā Whakatara Rautaki me Kaupapa Tūraru   Strategic Challenges and Risks	9
Te Aronga Rautaki   Strategic Framework	12
Ngā Whāinga Matua mō Te Tau   Annual Strategic Priorities	11
<b>Ko Ngā Mahi Mana Whakahaere   Governance</b>	<b>12</b>
<b>Ko Ngā Uara   Values</b>	<b>14</b>
<b>Ngā Tikanga Matatika   Our Code of Ethics</b>	<b>15</b>
<b>He Ao Hou   A New World</b>	<b>17</b>
<b>Te Tahua Pūtea   Funding</b>	<b>19</b>
<b>Te Paearu Mahi   Performance Assessment</b>	<b>20</b>
Ngā Mahi Arotake Tono   Application Review and Investigations	20
Ngā Mahi Whakatairanga   Outreach and Education	21
Ā Mātou Tāngata   Our People	22
<hr/>	
<b>Annex 1:</b>	
<b>Ngā Tauākī Pūtea mō 2022/23 -2024/25   Prospective Financial Statements 2022/23 – 2024/25</b>	<b>23</b>
Forecast Statement Of Comprehensive Income For The Year Ended 30 Pipiri   June 2023	23
Forecast Statement Of Financial Position For The Year Ended 30 Pipiri   June 2023	24
Forecast Statement Of Net Cash Flows For The Year Ended 30 Pipiri   June 2023	25
Forecast Statement Movements In Equity For The Year Ended 30 Pipiri   June 2023	26
Tauākī Kaute Pūtea ā-kaupapa here   Statement of accounting policies for the year ended 30 June 2023	26



## Te Whakatakinga Introduction

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Te Kāhui provides in this Statement of Performance Expectations for 2022/2023 the measures for performance and identifies its targets for the financial year. Results against these targets and the longer-term priorities and outcomes, as set out in the Statement of Intent 2020-2023, will be reported against In the Annual Report 2022/23.



## Te Mana Whakahaere a-Ture Legislative Mandate

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The Criminal Cases Review Commission Act 2019 established Te Kāhui Tātari Ture as an Independent Crown Entity on 1 July 2020.

The following legislation is most relevant to the governance functions of Te Kāhui:

- » Criminal Cases Review Commission Act 2019
- » Crown Entities Act 2004
- » Public Finance Act 1989
- » Public Service Act 2020

The Crown Entities Act 2004 applies to Te Kāhui except to the extent the Criminal Cases Review Commission Act 2019 provides otherwise.

A copy of the Criminal Cases Review Commission Act 2019 can be accessed on the New Zealand legislation website at the link below:

<http://www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html>

A suite of background documents on the development of the Criminal Cases Review Commission Act can be accessed on the Ministry of Justice website at the link below:

<https://www.justice.govt.nz/justice-sector-policy/key-initiatives/criminal-cases-review-commission/>





## Te Minita Haepapa Responsible Minister

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Te Kāhui will inform the Minister of Justice (responsible Minister) on its activities, for the purposes of financial security and ensuring outputs are delivered.

Te Kāhui will inform the Minister, as appropriate, on any issues that may result in significant media, public or parliamentary attention. It will also work constructively with the Ministry of Justice as the Minister's Monitoring Agency.

Te Kāhui will provide the Minister with quarterly performance reports covering key results and performance highlights, any emerging issues, and significant performance variances or risks.



## Te Aronga Rautaki mō ā Mātou Mahi Strategic Direction for Our Work

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The role of Te Kāhui is to identify cases where the potential unreliability of an applicant's conviction or sentence, or both, is so apparent that those cases represent a possible miscarriage of justice, and so ought to be considered by an appeal court.

It is important that the services of Te Kāhui are delivered in a way that is accessible, effective, timely and fair, and brings better justice outcomes particularly for Māori and Pacific peoples across the country.

Te Kāhui has regard to the interests of justice when it reviews and investigates convictions and/or sentences and decides whether to refer them back to the appeal court.

The strategic role and purpose of Te Kāhui aligns with the Government's vision of delivering people-centred justice services that contributes to a safe and just Aotearoa.

### Ngā Whāinga Rautaki o Pae Tawhiti Strategic Long-term Outcomes

To support the Government's priority of improving the well-being of all New Zealanders and their whānau and families across a range of portfolio areas, including justice, we have identified and set out in our Statement of Intent 2020-23 five strategic long-term outcomes for Te Kāhui.

These strategic long-term outcomes are:

1. modern justice services that contribute to a safe and just Aotearoa;
2. improved access for anyone who believes they have suffered a miscarriage of justice in relation to a criminal conviction or sentence in a New Zealand court;
3. increased public trust and confidence in the justice sector;
4. a diminished sense of alienation from, and dissatisfaction with, the criminal justice system; and
5. improved justice outcomes for Māori and Pacific peoples.

## Ngā Whakatara Rautaki me Kaupapa Tūraru Strategic Challenges and Risks

### Ngā tono ki Te Kāhui | Applications to Te Kāhui

The unforeseen level of applications for the services of Te Kāhui validates the decision to establish it and means there is a clear need within the justice sector. The demand has impacted the ability of Te Kāhui to review applications in a timely manner. This continues to be a critical issue for Te Kāhui as it has had to reprioritise workloads and work programmes to meet demand in the next year of operation. This has been mitigated to a degree and is elaborated further in this document.

### Mate Korona | COVID-19

Working within the context of COVID-19 has impacted on the way in which Te Kāhui set up the organisation which resulted in a significant underspend in the establishment phase. The organisation was established in a financially prudent manner while travel was limited.

In terms of the post COVID-19 operational context, there were delays on travel in certain parts of the country during different protection levels which impacted on the ability to meet applicants to discuss the details of their applications. Where possible, such meetings have been prioritised where there is a business need, such as obtaining critical information required by investigators, or managing a complex application.

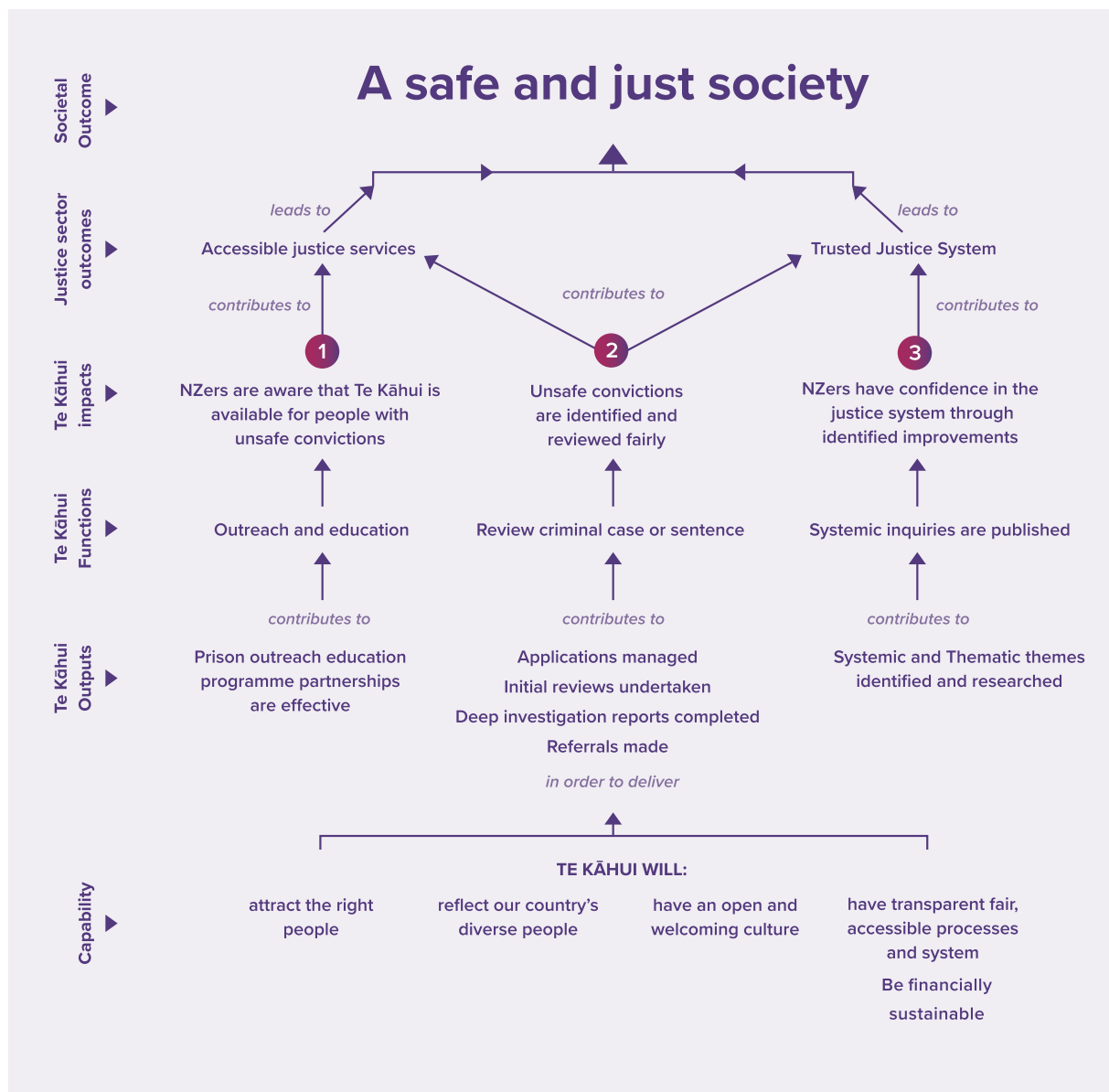
In 2022/23 Te Kāhui is assuming the impact of the pandemic will be significantly reduced and therefore has planned for an increased level of outreach and education activities. Should further Covid-19 variations impact on Te Kāhui then we will seek to find alternate ways to progress our mahi

### Te māhere mahi | Operating model

Te Kāhui has invested in developing an appropriate operating model to meet the unexpected volume and complexity of current cases and potential future demand on services. Further information to this model can be found under section He Ao Hou | A New World.

The operating model continues to be tested to ensure its efficacy and efficiency. During 2021/22 a baseline funding review was undertaken and the recommendations are now being implemented.

# Te Aronga Rautaki Strategic Framework



To further support these long-term outcomes the strategic framework provides the focus and informs the strategic priorities for the 2022/23 operational year.

## Impact 1 – New Zealanders are aware that Te Kāhui is available for those with unsafe convictions

We remain a relatively new organisation in the New Zealand justice system. 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. This year we will start implementing Te Pou Tarāwaho, our outreach and education strategy and action plan. This will help us to target those that may have had an unsafe conviction or sentence, their families, their advocates, or representatives.

Te Kāhui will work hard to ensure that the information that is required to undertake the investigations is available without barriers. We will do this by developing our established relationships with the institutions that hold the information required for the investigation. By 2022/2023 we expect to have Memorandum of Interest with all organisations/institutions that hold files pertinent to miscarriages of justice.

## **Impact 2 – Unsafe convictions are identified and reviewed fairly**

Te Kāhui Tātari Ture aims to be open, transparent, accessible, and independent in all its mahi. This year we will publish all our procedures on our website and continue our outreach and education programme to those with unsafe convictions or sentences or both.

Where appropriate, Te Kāhui will utilise external experts and specialists to achieve fair outcomes of reviews.

## **Impact 3 – New Zealanders have confidence in the justice system through identified improvements**

Te Kāhui has the power to 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. Te Kāhui Tātari Ture through the assessment, investigation and analysis of cases will implement section 12 inquiry work on two emerging systemic issues and provide two preliminary reports by the end of the 2022 calendar year.

## **Ngā Whāinga Matua mō te Tau Annual Strategic Priorities**

Te Kāhui currently reports its performance against:

- » the functions set out in Criminal Cases Review Commission Act 2019;
- » the strategic long-term outcomes set out in the Statement of Intent 2020-2023;
- » the Government's vision of delivering people-centred justice services that contributes to a safe and just Aotearoa New Zealand; and
- » the Minister of Justice's letter of expectations, outlining the priorities and how Te Kāhui is expected to contribute.

To achieve the best possible outcome against the impacts listed above while operating within limited resources, we prioritise our efforts. The strategic priorities for Te Kāhui for 2022 – 2023 include:

### **Te Whakahaere tonu | Balancing the growing demand**

By Poutū-te-rangi | March 2022, the number of applications received for reviews of convictions or sentences, or both, had exceeded 280, of which 212 were active with 77 applications completed and closed. This number is expected to continue to increase in line with current application rates and could exceed initial annual forecasts by 100%. Te Kāhui has introduced a triage system that provides a more streamlined process to review and process new applications in a timely and efficient manner. The case procedures have been adjusted to ensure that they remain fit for purpose. While an essential improvement, neither of these measures enable us to fully meet current demand levels on a sustainable basis.

Te Pou Tarāwaho, outreach and education commenced in 2021/22. The next phase is to invest in the operationalisation of the outreach and education action plan which will raise awareness amongst stakeholders and the public across the country. This includes engaging those who are more susceptible to unsafe convictions or sentences, or both, and promoting the primary function of investigating and reviewing criminal convictions and sentences. This important outreach step will increase the demand for Te Kāhui services.

### **Ā mātou Tāngata me te whakahaere o ā mātou mahi | Our people and operation model**

A key focus for Te Kāhui is to ensure that all applications are assessed independently, fairly, and efficiently. This work programme has been prioritised. Te Kāhui will continue to embed its operating model and develop an organisational culture that is able to meet its strategic outcomes.

Staff recruitment will continue to be a priority for Te Kāhui to find the right candidates for vacant roles in its operating model and ensure the organisation reflects the diversity of this country.

### **Ngā mahi mana whakahaere | Governance**

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

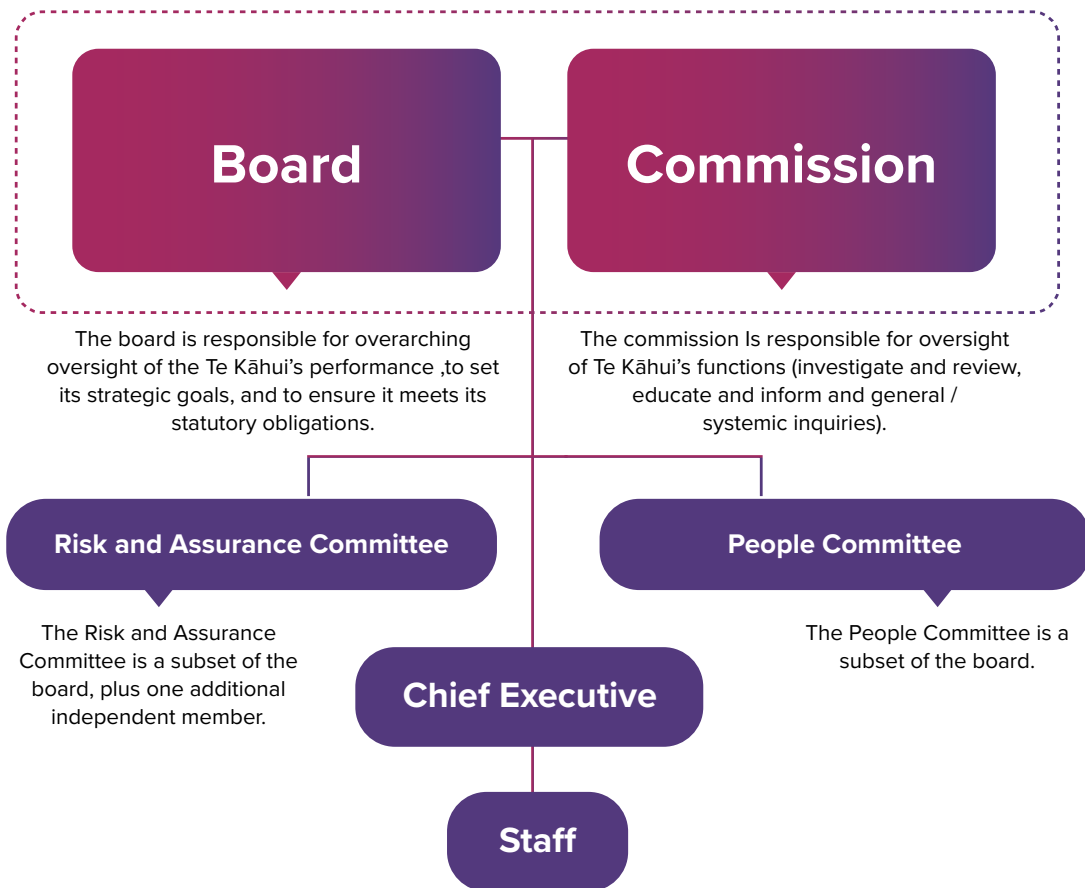


# Ko Ngā Mahi Mana Whakahaere Governance

From a governance perspective, Te Kāhui has a dual role:

- » To deliver on its functions as set out in the Criminal Cases Review Commission Act 2019.
- » To deliver a sustainable organisation as an independent Crown Entity as per the Crown Entities Act 2004 and other relevant acts, such as the Health and Safety at Work Act 2015.

Our governance structure is as follows: Te Kāhui Commissioners have a dual role, to act as the Te Kāhui Board, providing governance to the organisation and to act as Commissioners in the role established by the Criminal Cases Review Commission Act 2019.



As a Board we are committed to ensuring that we take a strategic focus to the operations of Te Kāhui, ensuring we are sustainable as we mature. We are constantly reviewing policies, practices, and procedures to reflect best governance practice and what is most suitable for the unique nature of the mahi undertaken by Te Kāhui.

Part of our governance role requires that Te Kāhui is fit-for-purpose and has, and continues to find, ways to improve the model and services to be accessible and adaptable. As a result, we believe that we are in a solid place where we will and can be more responsive and agile to meet the needs of all people who call Aotearoa New Zealand home.

Te Komiti Haumarū Mōrearea | Risk and Assurance Committee is a sub-committee of the Board and includes a Chartered Accountant as an independent member. The Committee meets quarterly and provides a necessary assurance step to support Te Kāhui to reach its strategic goals and statutory obligations.

Te Komiti Whakahaere o Ngā Tāngata | People Committee is a sub-committee of the Board. It meets quarterly and advises the Board on all matters pertaining to the employment of the Chief Executive as well as strategic HR policy and statutory compliance.

Oversight and decisions regarding applications is primarily managed through bi-monthly Commission meetings. The Commission meeting focuses on individual case work and Commissioners provide guidance and, direction for the investigation and review team to test and determine the best appropriate course of enquiry with each case before Te Kāhui.

The justice sector plays a crucial role in ensuring the protection of individual rights, maintaining trust, and supporting democracy. This is a critical function in respect of all individuals who pass through the justice system. However, those who are more susceptible to social, cultural, environmental, economic, and spiritual inequities have greater needs. Te Kāhui is prepared to invest and work hard to maximise the impact of its work in this respect.

We are committed to ensuring that we receive quality information through a variety of sources to make informed decisions. We seek to base these decisions on evidence and be informed by the lived experiences of the applicants who apply to Te Kāhui. To ensure we can gain this information, we have formalised and agreed to two new formal aspects of the organisation: Uara | Values; and Tikanga Matatika | Code of Ethics. These will help inform the expectations as an organisation moving forward and guide people when making decisions.





## Ko Ngā Uara Values

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Te Kāhui has worked to create and foster a culture that is based on the design principles agreed by Te Kāhui establishment team. To better meet the strategic direction and foster an open and welcoming culture, values were developed during 2020/21 to guide staff and Commissioners.

Te Kāhui have formally adopted the new Uara | Values to serve as Pou | Pillars to inform the way in which Te Kāhui conducts its mahi.

As a values-based organisation Te Kāhui endeavours to ensure that these values flow through every part of the organisation. The policies and procedures align with these values. The values serve as a reminder as the organisation embarks on its goal to contribute to a safe and just Aotearoa New Zealand.

### Ngā Uara | Values

- » Manaakitanga: we acknowledge the mana of others as having equal or greater importance than one's own.
- » Aroha: we are respectful, compassionate, and humble.
- » 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 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 possible miscarriage of justice.
- » Rangatiratanga: we consistently strive for excellence.

We will enable this by:

- » consistently applying a partnership approach to everything that we do
- » influencing and supporting the justice sector for all New Zealanders
- » ensuring we draw on the lived experiences of those who we work with; and
- » through our work helping to reduce the number of Māori within the justice system.



## Ngā Tikanga Matatika Our Code of Ethics

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In May 2021, as part of the governance work undertaken, a Kawenata | Charter was created that describes the way in which Commissioners will work and ensure an ethical approach to investigating criminal convictions and sentences where there is a claimed miscarriage of justice.

Ngā Kaikōmihana | Commissioners have committed:

- » not to contravene, or cause or agree to Te Kāhui Tātari Ture contravention of the Crown Entities Act 2004 or Criminal Cases Review Commission Act 2019;
- » to exercise the powers and discretions conferred upon them in good faith and honestly in the interests of, and for the benefit of Te Kāhui Tātari Ture
- » not to delegate decisions or act under a third party's direction, except as permitted by law;
- » not to act for their own benefit, or for the benefit of any third party;
- » not to disclose information or make use of it, except when required for Te Kāhui Tātari Ture to perform its functions and as permitted by law;
- » not to promote personal interests by making or pursuing a gain in circumstances in which there is a conflict (i.e., real, potential, or perceived) between the Board Member's personal interests and those of Te Kāhui Tātari Ture;
- » to ensure proper use of Te Kāhui Tātari Ture resources and that any expenditure is not wasteful, excessive, or inappropriate for a Crown entity;
- » not to receive undisclosed gifts; and
- » not to work for Te Kāhui Tātari Ture in any professional capacity (e.g., be a paid consultant), in addition to their Board Member role. This restriction is noted in the Cabinet Fees Framework for Crown Entity Board Members and the Minister's Letter of Appointment.

Te Kāhui Tātari Ture Board Members will ensure they exhibit the highest standards of ethical and professional behaviours required to undertake their board role effectively.

These behaviours include (but are not limited to):

- » Cultural competency. Board Members will seek to use Te Reo Māori on all forms of communication particularly statutory accountability documents and uphold the values drawn from Te Ao Māori in policies, procedures, and reporting documents. Board Members will have a level of awareness, understanding and ability to apply tikanga Māori in appropriate settings.
- » Strategic perspective. Board Members need to be able to think conceptually and see the 'big picture'. They should focus, as much as possible, on the strategic goals and overall progress in achieving those rather than on operational detail.
- » Integrity. Board Members must demonstrate the highest ethical standards and integrity in their personal and professional dealings. They should also challenge and report unethical behaviour by other Board Members.
- » Independent judgement. Board Members need to bring to the board objectivity and independent judgement based on sound thought and knowledge. They need to make up their own mind rather than follow the consensus.
- » Courage. Board Members must be prepared to ask the tough questions and be willing to risk rapport with fellow Board Members to take a reasoned, independent position.



- » Respect. Board Members should engage constructively with fellow Board Members, entity management and others, in a way that respects and gives a fair hearing to their opinions. To foster teamwork and engender trust, Board Members should be willing to reconsider or change their positions after hearing the reasoned viewpoints of others.
- » Collective responsibility. Board Members must be willing to act on, and remain collectively accountable for, all decisions even if individual Board Members disagree with them. Board Members must be committed to speaking with one voice once decisions are taken on entity strategy and direction.
- » Participation. Board Members are expected to be fully prepared, punctual, and regularly attend for the full extent of board meetings. Board Members are expected to enhance the quality of deliberations by actively asking questions and offering comments that add value to the discussion.
- » Financial literacy. Boards monitor financial performance and thus all Board Members must be financially literate. They should not rely on other Board Members who have financial qualifications and should undertake training to improve their own financial skills where necessary.





## He Ao Hou A New World

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The demand on services is validation of the need for criminal review services within the Aotearoa criminal justice sector. As an organisation that continues to move from strength to strength it provides unique opportunities for Te Kāhui.

Within the establishment phase, it was estimated that there would be 125 applications in the first year based on information that was available. As earlier indicated, while there were expectations of a small, early spike in applications which came to fruition, there has been a sustained increase of applications, with 289 in the 21 months to the end of Poutū-te-rangi | March 2022. This may grow further as outreach and education activities increase and there is publicity about referrals from the commission.

The Scottish model also experienced similar patterns. It received a higher-than-expected number of applications until its fourth year of operation when numbers stabilised. Te Kāhui is unique in its approach as it is the only Criminal Cases Review Commission in the world to have an outreach and educative function as part of its legislation. Our outreach and education activities raise awareness of Te Kāhui and its role with stakeholders and the public and assists people to apply for review of their cases by reducing barriers.

There continues to be strong regional and national interest in the work of Te Kāhui from across Aotearoa. Given the high-profile nature of a small number of applications before Te Kāhui, there is certain to be international interest.

Te Kāhui has completed the establishment phase and is moving to a more mature operating environment.

### **Te Mahere Hou | A New Model**

As has been alluded to previously, Te Kāhui has received 289 applications as of 31 Poutū-te-rangi | March 2022. This is well over the initial 125 cases forecasted. Of these cases, 47 are homicide related applications, many of which will require careful review and analysis of voluminous files which will be demanding on internal and external resources.

At the pre-application stage, there is a higher-than-expected demand for requests to facilitate engagement. These are geographically spread across Aotearoa. This travel requirement has meant that management have had to reprioritise strategic engagements to engage with those at a higher risk of miscarriage.

The initial team structure assumed that Te Kāhui would outsource several corporate services as well as sending whole files out to legal counsel and investigators for review.

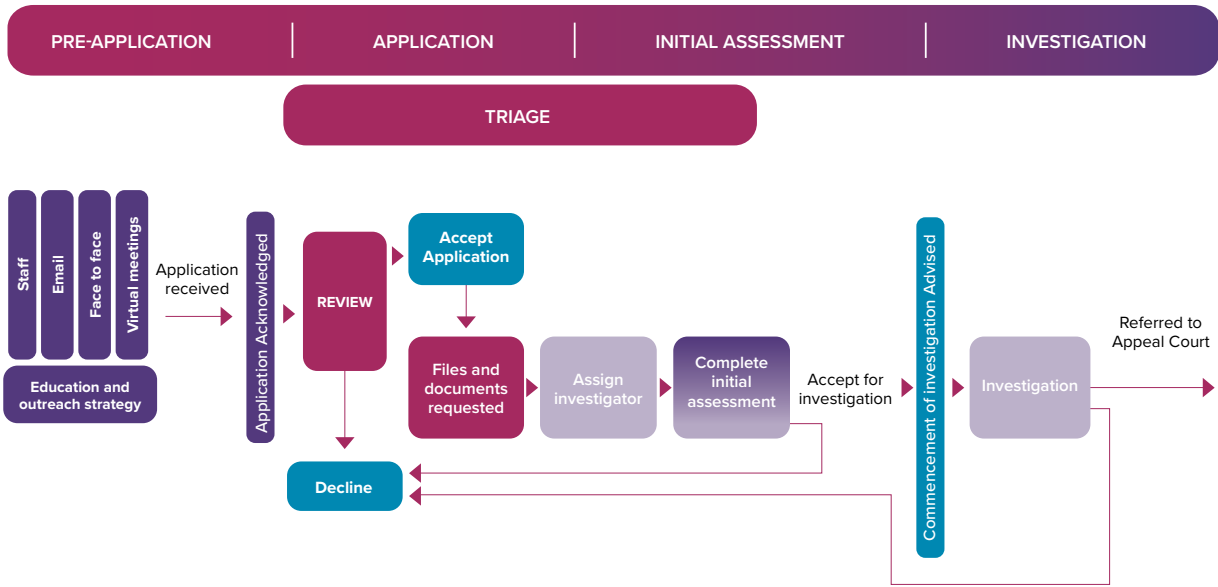
As Te Kāhui has reviewed case processes, it has become clear that it would be more complex to utilise external resources to manage the statutory mandated case workload.

Te Pou Tarāwaho, the outreach and education strategy commenced in 2021/22. Outreach and education activities are targeted towards people who according to domestic and international research could be at risk of experiencing an unsafe conviction. This approach will ensure that Te Kāhui are finding further meritorious applications. These activities will be staggered to reduce the risk of an upsurge in applications with no merit, which will place a high resource demand across the investigation and review team.

During June 2021, to support increasing demand, Te Kāhui streamlined the assessment of applications to improve efficiency and to manage its already high workload for the year ahead.

In 2022/23, Te Kāhui proposes to increase resourcing to continue supporting our strategically aligned operating model (see diagram below) to ensure that we can meet the strategic outcomes and demand for our services. At least initially this will be funded from reserves.

**Our Operating model:**



**KEY**





# Te Tahua Pūtea Funding

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## Te Pūtea Arotau | Scope of appropriation

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 and the Commission's Statement of Intent 2020/21 to 2023/24.

During the 2022/23 financial year, Vote: Justice revenue will be \$3.987 million (GST exclusive). All figures in this document are GST exclusive. Budget 2022 confirmed 4-year funding for the Criminal Cases Review Commission of \$15.948 million:

- » \$3.987 million per financial year (+GST)
- » Te Kāhui will receive this by way of appropriation from the Ministry of Justice. Ministry of Justice is invoiced for this appropriation quarterly.

A Memorandum of Understanding covers the relationship and transfer of appropriation between the Ministry of Justice and Te Kāhui.

## Te Whakarāpopototanga o te Utu Whakahaere | Summary of outputs and output expenses

Vote:	Justice
Appropriation:	Services from the Criminal Cases Review Commission
Description:	This appropriation is intended to achieve the operation of the independent review of suspected miscarriages of justice and any secondary functions outlined in the statute
Output class:	Operation of the Criminal Cases Review Commission

## Te Matapae Pūtea | Forecast financial statements

The forecast financial statements provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of Te Kāhui for the year ending 30 June 2023 in accordance with s 149G of the Crown Entities Act 2004.



# Te Paearu Mahi Performance Assessment

Te Kāhui has where possible identified its key measures, and output targets, however, there are challenges especially in that often time-related measures are impacted when a third party involved. This is particularly felt with applications that require information from different agencies. These factors make it challenging to identify useful, quantifiable, and attributable outcome measures to judge future performance.

As many other factors influence the outcomes of Te Kāhui, to suggest that the Commission’s activities alone have resulted in a particular outcome is not only misleading but may take credit (or blame) for the work of other individuals or agencies. Nevertheless, we have described the type of measures we will use and, where possible, have included some current numeric indicators and the expected outcomes to be achieved.

## Ngā Mahi Arotake Tono | Application Review and Investigations

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURES	OUTPUT TARGETS - 2022/23
A safe and just society	Trusted Justice System	Unsafe convictions are identified and reviewed fairly.	Given the over representation of Māori and Pacific peoples in the criminal justice system we will ensure that an appropriate proportion of applications from Māori and Pacific applicants move through to a section 25 investigation. <sup>1</sup>	40% of applications accepted by the Commission for s25 investigation in 2022-23 are from applicants identifying as Māori or Pacific peoples
		Applicants have confidence in Te Kāhui processes and are aware of the status of their application.	Applications accepted by the Commission for initial assessment in 2022-23 will have an initial assessment report presented to the Commission within six months of being accepted	50%
			Applications will be acknowledged within three working days of receipt.	95%
			Commission decisions on applications will be communicated to applicants within 60 working days of the decision. <sup>2</sup>	90%
		Decisions are soundly reasoned.	All proposed recommendations on cases put before Commissioners for decision are legally reviewed.	100%

1 This measure also contributes to the Justice Sector Outcome of “Accessible Justice Services”.

2 A period of 60 working days allows for the delivery method to be tailored to each applicant’s needs, taking into account their particular circumstances. For example, a face-to-face meeting in a correctional facility with the support of an interpreter may be the most appropriate way to deliver a decision to a particular applicant.

### Ngā Mahi Arotake Tono | Application Review and Investigations (continued)

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURES	OUTPUT TARGETS - 2022/23
A safe and just society	Trusted Justice System	New Zealanders have confidence in the justice system through identified improvements.	Deliver two preliminary reports to Commissioners on systemic inquiry work.	Deliver two reports to Commissioners by 31 December 2022.

### Ngā Mahi Whakatairanga | Outreach and Education

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURES	OUTPUT TARGETS - 2022/23
A safe and just society	Trusted Justice System / Accessible Justice Services	New Zealanders are aware that Te Kāhui is available for people with unsafe convictions or sentences.	Raise awareness amongst key stakeholder groups about the functions and role of Te Kāhui across the criminal justice sector.	10 Te Pou Tarāwaho – Outreach and Education Action Plan initiatives completed targeted towards at-risk groups in the criminal justice sector.  95% of applicants are contacted within 20 working days of being accepted to ensure they are aware of the processes and procedures.

## Ā mātou tāngata | Our People

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURES	OUTPUT TARGETS - 2022/23
A safe and just society	Trusted Justice System / Accessible Justice Services	New Zealanders have confidence in the justice system through identified improvements.	<p>Attracting and retaining engaged, skilled, knowledgeable, adaptable, efficient and values-driven team players with the tools, information, and training necessary to perform to a high level.</p> <p>Health and safety best practice is well implemented and appropriately monitored and reported.</p> <p>Equity principles are incorporated in staff selection and management, to achieve as diverse a workforce as possible within the limits of our small size.</p> <p>Our infrastructure is secure and fit for purpose.</p>	<p>Each staff member has an annual assessment of individual training needs and a professional development plan as part of He Oranga Pou Manawa.</p> <p>Remuneration strategy implemented by September 2022.</p> <p>Annual staff survey conducted to ascertain levels of satisfaction and engagement. Results show improvement against 2021/ 2022 baseline.</p> <p>Te Kāhui Commissioners undertake an annual self-assessment around their exercise of their powers and governance.</p> <p>Safety hazards are addressed within three months and significant hazards<sup>1</sup> are attended to immediately.</p> <p>Te Whare Tapa Whā   Staff Wellbeing dashboard developed, implemented, and monitored with reporting to Te Kāhui Board by September 2022.</p> <p>Te Kāhui equity plan implemented and included in all employment policy documents by December 2023.</p> <p>Security Maturity Assessment completed by December 2023.</p> <p>Disposals Authority implemented August 2022.</p>

1 Significant hazards are those likely to result in a significant injury or death.



## Annex 1: Ngā Tauākī Pūtea mō 2022/23 - 2024/25 | Prospective Financial Statements 2022/23 – 2024/25

### Forecast Statement of Comprehensive Income for the year ended 30 Pipiri | June 2023

Revenue	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
Revenue from the Crown	3,987,000	3,987,000	3,987,000	3,987,000
Interest Income	6,822	9,000	8,500	3,000
Other Income	850	-	-	-
<b>Total Revenue</b>	<b>3,994,672</b>	<b>3,996,000</b>	<b>3,995,500</b>	<b>3,990,000</b>

Expenditure	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
Remuneration to Auditors	54,538	58,771	63,206	64,470
Depreciation and Amortisation	151,795	151,793	155,285	158,392
Governance	422,067	477,772	488,760	498,536
Investigation Consultants	549,310	906,794	927,650	446,203
IT Services and Subscriptions	160,288	314,892	322,135	328,577
Occupancy and Utilities	238,691	288,578	295,215	287,120
Outreach and Education	16,966	98,250	100,510	36,520
Personnel	1,617,560	2,263,379	2,329,469	2,173,230
Professional Fees	508,216	534,734	547,033	557,973
Travel and Accommodation	15,599	46,512	47,582	48,533
<b>Total Expenditure</b>	<b>3,735,030</b>	<b>5,141,475</b>	<b>5,276,845</b>	<b>4,559,554</b>
<b>Net Comprehensive Income for the Year</b>	<b>259,642</b>	<b>(1,145,475)</b>	<b>(1,281,345)</b>	<b>(609,554)</b>



## Forecast statement of financial position for the year ended 30 Pipiri | June 2023

Assets	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
<i>Current Assets</i>				
Cash and Cash Equivalents	3,341,176	2,322,905	1,132,793	370,311
Prepayments	32,000	33,280	34,611	35,995
GST	70,000	75,000	80,000	85,000
<b>Total Current Assets</b>	<b>3,443,176</b>	<b>2,431,185</b>	<b>1,247,404</b>	<b>491,306</b>
<i>Non-Current Assets</i>				
Property, Plant and Equipment	173,932	102,598	31,264	200,001
Intangibles	22,885	-	-	-
<b>Total Non-Current Assets</b>	<b>196,817</b>	<b>102,598</b>	<b>31,264</b>	<b>200,001</b>
<b>Total Assets</b>	<b>3,639,993</b>	<b>2,533,783</b>	<b>1,278,668</b>	<b>691,307</b>
Liabilities	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
<i>Current Liabilities</i>				
Accounts Payable	225,000	235,000	245,000	255,000
Accrued Expenses	110,000	120,000	130,000	140,000
Other Current Liabilities	122,000	141,265	147,495	149,688
<b>Total Current Liabilities</b>	<b>457,000</b>	<b>496,265</b>	<b>522,495</b>	<b>544,688</b>
<b>Net Assets</b>	<b>3,182,993</b>	<b>2,037,518</b>	<b>756,173</b>	<b>146,619</b>
Equity	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
<b>Total Public Equity</b>	<b>3,182,993</b>	<b>2,037,518</b>	<b>756,173</b>	<b>146,619</b>

## Forecast statement of net cash flows for the year ended 30 Pipiri | June 2023

Cash flows from operating activities	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
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*Cash will be provided from:*

Receipts from Crown Revenue	3,987,000	3,987,000	3,987,000	3,987,000
Other Income	850	-	-	-
Interest Received	6,822	9,000	8,500	3,000
<i>Cash will be applied to:</i>				
Payments to suppliers and employees	3,517,660	4,953,000	5,097,965	4,421,658
Goods and services tax (net)	7,694	3,696	3,696	3,696
<b>Net cash flows from operating activities</b>	<b>469,318</b>	<b>(960,696)</b>	<b>(1,106,161)</b>	<b>(435,354)</b>

Cash flows from investing activities	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
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*Cash will be applied to:*

Purchases of property, plant and equipment	45,550	57,575	83,951	327,128
<b>Net cash flows from investing activities</b>	<b>(45,550)</b>	<b>(57,575)</b>	<b>(83,951)</b>	<b>(327,128)</b>

Cash flows from financing activities	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
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<b>Net increase(decrease) in cash held</b>	<b>423,768</b>	<b>(1,018,271)</b>	<b>(1,190,112)</b>	<b>(762,482)</b>
Cash at the start of the year	2,917,408	3,341,176	2,322,905	1,132,793
<b>Cash at the end of the year</b>	<b>3,341,176</b>	<b>2,322,905</b>	<b>1,132,793</b>	<b>370,311</b>

*Represented by:*

<b>Cash and cash equivalents</b>	<b>3,341,176</b>	<b>2,322,905</b>	<b>1,132,793</b>	<b>370,311</b>
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## Forecast statement movements in equity for the year ended 30 Pipiri | June 2023

Crown equity	Forecast 21/22	Budget 22/23	Estimate 23/24	Estimate 24/25
<b>Opening Public Equity</b>	<b>2,923,351</b>	<b>3,182,993</b>	<b>2,037,518</b>	<b>756,173</b>
Net Comprehensive Income for the Year	259,642	(1,145,475)	(1,281,345)	(609,554)
<b>Closing Public Equity</b>	<b>3,182,993</b>	<b>2,037,518</b>	<b>756,173</b>	<b>146,619</b>

### Tauāki Kaute Pūtea ā-kaupapa here Statement of Accounting Policies for the year ending 30 Pipiri | June 2023

#### 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 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. Te Kāhui's ultimate parent is the New Zealand Crown.

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 is designated a public benefit entity (PBE) for financial reporting purposes.

The forecast financial statements for Te Kāhui are for the year ended 30 Pipiri | June 2023.

#### Te huarahi whakariterite | Basis of preparation

The forecast financial statements of Te Kāhui have been prepared 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 forecast financial statements have been prepared in accordance with Tier 2 New Zealand Public Benefit Entity (NZ PBE) International Public Sector Accounting Standards (IPSAS). These prospective financial statements are compliant with Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements (PBE FRS-42).

The forecast financial statements have been prepared, using a number of assumptions and estimates, as an indication of Te Kāhui's future financial performance. Actual financial results achieved for the period covered are likely to vary from the information presented, potentially in a material manner.

The forecast financial statements have been prepared on a going concern basis and have been applied consistently for the forecast period.

The forecast financial statements have been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for assets.

#### Te tauri pūnaha moni | presentation currency

The forecast financial statements are presented in New Zealand dollars, rounded to the nearest one dollar. The functional currency of Te Kāhui is New Zealand dollars.

Use of judgements, estimates and assumptions

In preparing these forecast financial statements, Te Kāhui has made estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Where material, information on major assumptions is provided in the relevant accounting policy. The estimates and associated assumptions are based on current expectations and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

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

The following significant accounting policies have been adopted in the preparation and presentation of the forecast financial statements:

### **Whiwhinga pūtea | Income**

#### *Pūtea nā te Karauna | Funding from the Crown*

Te Kāhui is primarily funded from the Crown. 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. This is considered to be 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.

#### *Itareti whiwhinga pūtea | Interest income*

Interest income is recognised by accruing on a time proportional basis the interest due for the investment.

#### *Ētehi atu whiwhinga pūtea | Other income*

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

### **Ngā utu-ā-kaimahi | Personnel costs**

#### *Ngā utu | Salaries and Wages*

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

#### *Kaupapa pūtea penihana | Superannuation schemes*

Defined contribution schemes, including employer contributions to KiwiSaver are accounted for as defined contribution superannuation scheme and are expensed in the surplus or deficit as incurred.

### **Ētehi atu utu | Other expenses**

#### *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 2023 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.

### **Ngā nama mai me ngā nama atu | Receivables and prepayments**

Short-term receivables are recorded at the amount due, less any provision for un-collectability. A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amounts expected to be collected.

### **Pūtea pae tata | Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash in banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

### **Āhuatanga 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*

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.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to 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.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

#### *Whakareinga | Disposals*

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported in the surplus or deficit.

### *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:

Computer equipment	2-3 years	40-67% straight line
Office equipment	5 years	20% straight line
Furniture and fittings	3-12 years	8.5-30% straight line
Leasehold improvements	3 years	33-37.5% straight line

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

### *Ngā rawa me ngā āhuatanga 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.

### *Ngā rawa kore whai pūtea | non-cash generating assets*

Property, plant and equipment held at cost that have a finite useful life are 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 by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

### **Te whakataui i te rawa me te oranga o ngā āhuatanga ōkiko | Estimating useful lives and residual values of property, plant and equipment**

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant, and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Te Kāhui, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expenditure recognised in the surplus or deficit and carrying amount of the asset in the statement of financial position. Te Kāhui minimises the risk of this estimation uncertainty by:

- » physical inspection of assets; » asset replacement programmes;
- » review of second-hand market prices for similar assets; and
- » analysis of prior asset sales.

Te Kāhui has not made significant changes to past assumptions concerning useful lives and residual values

### **Ngā rawa pā kore | Intangible assets**

#### *Ngā pūmana rorohiko me ngā whakawhanaketanga | Software acquisition and development*

Computer software licences are capitalised based on the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset.

Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are expensed when incurred. Costs associated with the ongoing development and maintenance of the website of Te Kāhui are expensed when incurred.

#### *Utua aunoa | Amortisation*

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of the major class of intangible assets have been estimated as follows:

Asset Class	Estimated Useful Life	Depreciation Rate
Software	3 years	40% straight line

#### *Te āhua o ngā rawa pā kore | Impairment of intangible assets*

Refer to the policy for impairment of property, plant, and equipment. The same approach applies to the impairment of intangible assets.

#### *Nama atu | Payables*

Creditors and other payables, comprising trade creditors and other accounts payable, are recognised when Te Kāhui becomes obliged to make future payments resulting from the purchase of goods and services.

Short-term payables are recorded at the amount payable.

#### **Ngā āheinga ā-kaimahi | Employee entitlements**

##### *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.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

#### **Whakawhāiti | Accruals**

An accrual is recognised for future expenditure of uncertain amount or timing when:

- » there is a present obligation (either legal or constructive) as a result of a past event;
- » it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation; and
- » a reliable estimate can be made of the amount of the obligation

#### **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 under the Income Tax Act 2007. Accordingly, no provision has been made for income tax.

#### **Tauākī kapewhiti | Cashflow Statement**

The Cash Flow Statement is prepared exclusive of GST, which is consistent with the method used in the statement of comprehensive income.

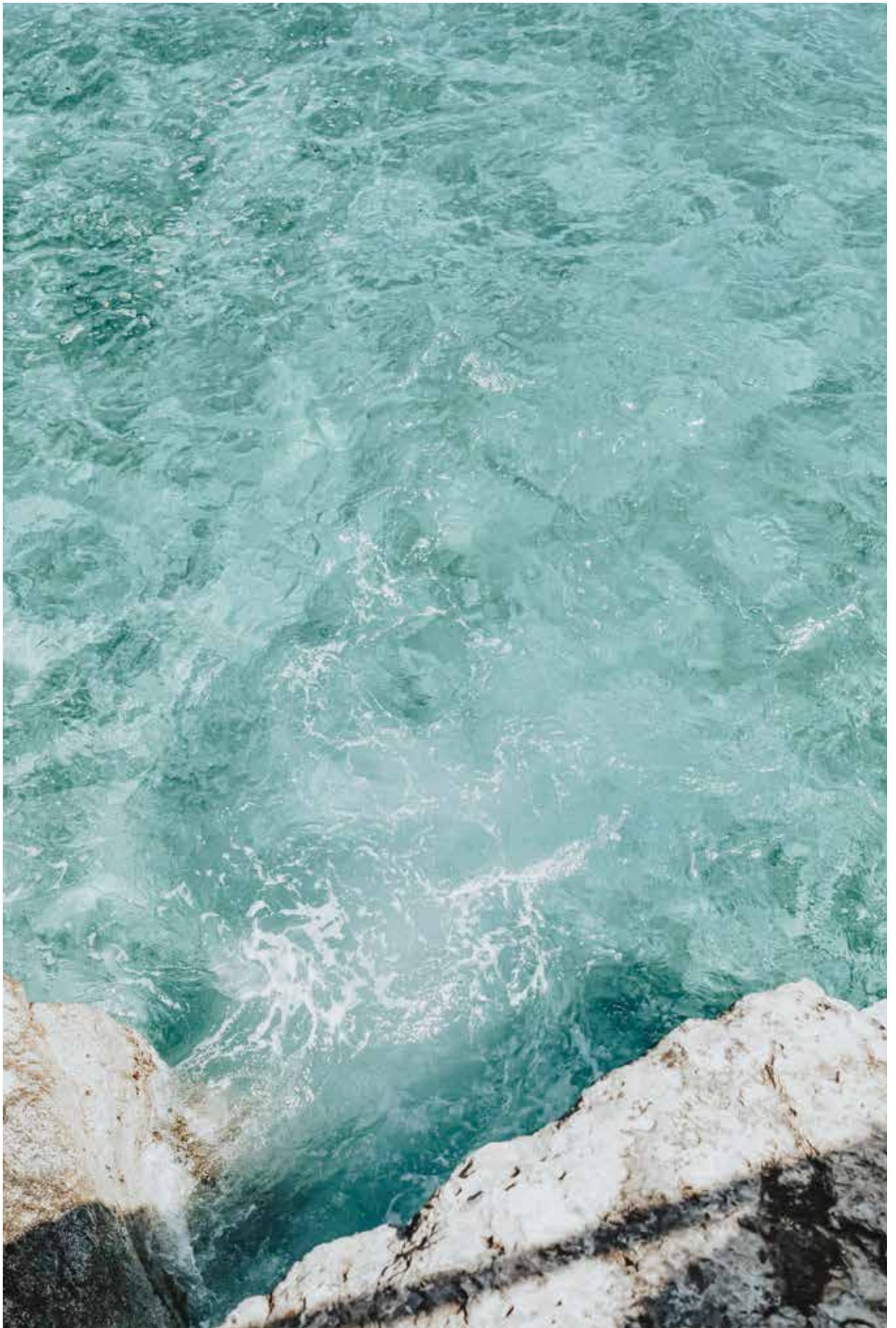
Definitions of the terms used in the cash flow statement are:

“Cash” includes coins and notes, demand deposits and other highly liquid investments readily convertible into cash and includes a on call borrowings such as bank overdrafts, used by the entity as part of its day-to-day cash management.

“Investing activities” are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.

“Financing activities” are those activities relating to changes in equity of the entity.

“Operating activities” include all transactions and other events that are not investing or financing activities.





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

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Te Kāhui Tātari Ture

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