



Te Kāhui Tātari Ture Criminal Cases Review Commission

Rīpoata ā-Tau | Annual Report 2024/2025

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.

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

*Hutia te rito o te harakeke
Kei whea te kōmako e kō?
Kī mai ki ahau
He aha te mea nui o tēnei ao?
Māku e kī atu
He tangata, he tangata, he tangata.*

*If you remove the heart of the flax bush
Where will the bellbird sing from?
If you say to me
What is the most important thing in this world?
I will reply to you.
It is people, it is people, it is people.*

Aotearoa New Zealand has established criminal appeal pathways, but miscarriages of justice do occur. Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) was established under the Criminal Cases Review Commission Act 2019 as an independent Crown entity to safeguard against miscarriages of justice. Our role is to review and investigate convictions and sentences, and to refer them back to courts when it is in the interests of justice.

Te Kāhui received applications from 1 Hōngongoi | July 2020 onwards. By 30 Pipiri | June 2022 a total of 308 had been received, a far greater number than anticipated and of which 218 remained unresolved at that date. We refer to those unresolved applications as “the backlog”.

Reducing that backlog has been a key performance expectation of the Government. This year we were able to resolve a further 41 of those applications so that as at 30 Pipiri | June 2025, 81 of the backlog applications remain to be resolved.

From 1 Hōngongoi | July 2022 to 30 Pipiri | June 2025 we have received a further 244 applications, 91 of which we received in the 2024/25 year. We also resolved 57 of those more recent applications this year.

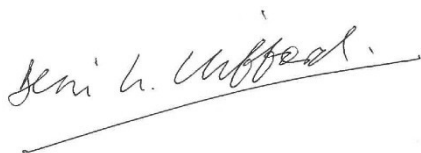
Taken overall, then, by 30 Pipiri | June 2025 Te Kāhui had received a total of 552 applications and resolved, including 4 by referral to an appellate court, 310 of that total.

At Te Kāhui we are mindful of the need to act expeditiously and efficiently, and to avoid unnecessary delay in considering and determining applications. At the same time, we are equally mindful of the need to review and investigate thoroughly. Getting that balance right is vital. The need to do so on an ongoing basis has informed our objectives moving forward:

1. We will continue to apply additional resources to complete our review and investigation of the backlog applications, which we consider reflected the accumulated need as at 1 Hōngongoi | July 2020 for the establishment of an entity like Te Kāhui.

2. We will review our processes and procedures to build on our experience in our first five years of reviewing and investigating individual applications and of identifying and inquiring into matters of a general nature related to miscarriages of justice.
3. We will improve the efficacy of our outreach to groups that appear to be disproportionately affected by the criminal justice system.

We are committed to reporting plainly and transparently on our success or otherwise in achieving those objectives.



Hon Denis Clifford
Kaikōmihana Matua | Chief Commissioner



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.

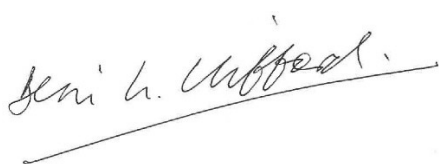
We are responsible for any end-of-year performance information provided by Te Kāhui Tātari Ture | Criminal Cases Review Commission under section 19A of the Public Finance Act 1989.

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 Pipiri | June 2025.

This report covers the period from 1 Hōngongoi | July 2024 to 30 Pipiri | June 2025.

Signed on behalf of Te Kāhui Tātari Ture | Criminal Cases Review Commission Board.



Hon Denis Clifford
Kaikōmihana Matua | Chief Commissioner

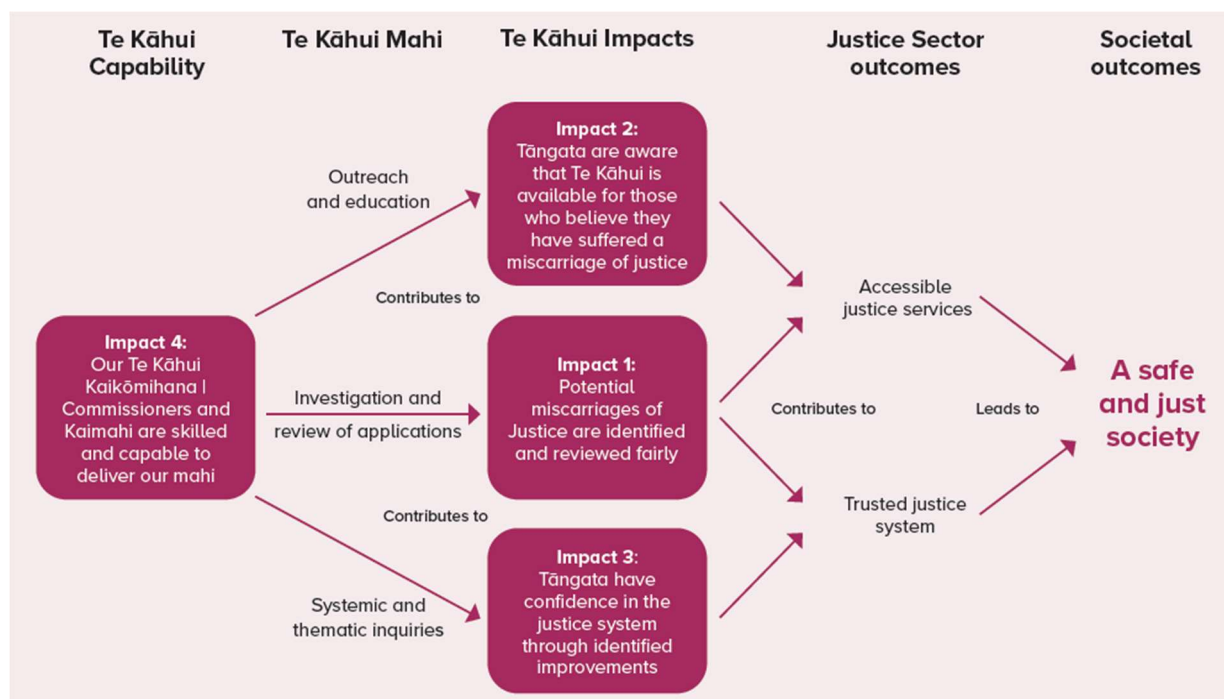


Paula Rose QSO
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner

Dated 16 Whiringa-ā-nuku 2025 | 16 October 2025

Kokenga ā ngā whāinga rautaki | Progress on strategic intentions

Our mahi contributes to the criminal justice sector goal of a safe and just society. This year we have delivered progress across our strategic intentions as outlined in our [Statement of Intent 2023-2027](#).



The table below summarises our priorities and achievements in 2024/2025.

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

Priority	Progress
Complete more active cases in triage and initial assessments.	We reviewed and completed 98 cases, reducing active cases.
Complete more section 25 investigations.	We completed five section 25 investigations (up from four in 2023/2024), bringing the total since establishment to 11.
Process improvement where required.	We completed several process improvement projects this year, including systems and reporting, and a file management system.

Impact 2 – Tangata are aware that Te Kāhui is available for those who believe they have suffered a miscarriage of justice

Priority	Progress
Targeted outreach for Māori and Pacific peoples.	We carried out targeted outreach with Māori and Pacific groups (e.g. Inaia Tonu Nei: Māori Justice Summit).
Targeted outreach to those incarcerated.	We engaged with all 18 correctional facilities across Aotearoa.

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

Priority	Progress
Formal section 12 inquiry, with report to the Minister of Justice.	We continue to work towards providing a report to the Minister on or before 30 Pipiri June 2026.
Raising awareness of issues in the justice sector, including advocacy [of issues] not covered by systemic inquiries.	We continue to raise awareness of justice issues outside of systemic inquiries, both formally and informally.

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

Priority	Progress
Attraction and retention of ngā Kaikōmihana with the required capability (ongoing).	We continue to prioritise training and development for ngā Kaikōmihana.

Aromatawai i ngā whakahaerenga me ngā whakaaturanga | Assessment of operations and performance

Assessment of operations

In 2024/25 we measured outcomes against the second year of the Statement of Intent 2023-2027. The priorities and targets came from our Statement of Performance Expectations 2024/25. Each impact is listed with subsequent performance outcomes and results.

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

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
✓	At least 40% of applications received during a financial year have completed Triage at the end of that financial year	40%	68%	36%
✓	Applicants are aware of the status of their application: % of applications are acknowledged with 3 working days of receipt	95%	97%	100%
✓	Procedures are published on Te Kāhui website	Yes	Yes	Yes

Impact 2 – Tangata are aware that Te Kāhui is available for those who believe they have suffered a miscarriage of justice

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
✓	Number of external visits to meet with, discuss and or present to stakeholders ¹ (introduced 2024/25)	10	12	5
✓	Engagement with new organisations not previously	2	7	4

¹ Stakeholders identified on our stakeholder engagement list as part of the current Outreach and Engagement Plan.

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
	engaged (introduced 2024/25)			
	Proportion of applications from:			
	Māori	>40%	38%	42%
	Pacific Peoples	5%	5%	1%
N/A	Female ²	Measure from 2025 2026	15%	13%
N/A	People under 39 years old ³	Measure from 2026 2027	41%	6%
	Number of Correctional facilities that have been engaged with	9	18	18

We did not meet the target of 40%, with Māori applications. Overall applications were at a record high, with increases in female, Pacific Peoples, and people aged under 39. We will continue to strengthen outreach to maintain Māori engagement.

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

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
	Number of section 25 investigations completed during the year ended 30 June	Seven	Five	Four ⁴
	Awareness and collaboration on a potential	One	One	Nine

² Female is a still to be prioritised group for outreach and education. To date no targets of the proportion of applications from female applicants have formally been set but rates are measured and included for information purposes only.

³ People under 39 (at time of conviction) is a still to be prioritised group for outreach and education. To date no targets of the proportion of applications from people under 39 have formally been set but rates are measured and included for information purposes only.

⁴ Four section 25 investigations were completed during the 2023/24 year, the last was still within a 28-day review period for submissions at 30 June 2024 and therefore was counted toward the reported total for 2024/25.

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
	systemic inquiry with another agency or agencies			
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

We did not meet the target for completed section 25 investigations. We are prioritising progress on these investigations in 2025-2026 to lift completion rates.

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

Met	Measure	Target	2024/25 Achievement	2023/24 Achievement
✓	Te Kāhui Board has the appropriate skills, 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
✓	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	Three	One

The Board of Commissioners has exercised judgement in selecting and presenting the performance measures above, focusing on those most meaningful for accountability and decision-making. The Board of Commissioners have chosen to present the performance measures above after consideration of other information published in the annual report of Te Kāhui, our website www.ccrcc.nz and elsewhere. Some additional measures reported in the 2023-2024 Annual Report are not included in our Statement of Performance Expectations 2024/25, as they are no longer considered relevant or impactful.

Pārongo mutunga tau mō ngā whakaaturanga tika | Year-end performance information on appropriations

Manatū, Manatika | Vote: Justice

Te Kāhui Tātari Ture is funded through the 'Vote Justice' appropriation, Non-Departmental Output Expenses Service from the Criminal Cases Review Commission (M42). The amount of funding received is outlined below.

In 2024/2025 this funding was used to deliver our statutory functions as outlined in the Criminal Cases Review Commission Act 2019. All estimates' measures are reported in the 'Assessment of Operations and Performance' section of this Ripoāta-a-tau | Annual Report. A Memorandum of Understanding with the Ministry of Justice sets out the arrangements and transfer of management of this appropriation.

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

	2024/25 Actual	2024/25 Budget	2023/24 Actual
	\$	\$	\$
Income			
Funding from the Crown	4,854,000	4,854,000	5,191,000
Interest income	186,021	95,340	200,131
Other income	0	0	530
Total income	5,040,021	4,949,340	5,391,661
Total expenses	5,192,841	5,236,102	5,159,960
Net surplus/(deficit)	(152,820)	(286,762)	231,701

Te Kāhui has a single output class, which has been identified in the Statement of Performance Expectations 2024/25. This output is the operation of the Criminal Cases Review Commission.

He pou manawa oranga | Organisational health and capability

Ngā Kaikōmihana | Our Commissioners

At 30 Pipiri | June 2025, Te Kāhui has seven Commissioners, including a Kaikōmihana Matua | Chief Commissioner and Kaikōmihana Matua Tuarua | Deputy Chief Commissioner.

Ngā Kaikōmihana | Commissioners have a dual governance role:

- Delivering on the functions as set out in the Criminal Cases Review Commission Act 2019.
- Ensuring the organisation is sustainable as a Crown entity under the Crown Entities Act 2004
- Ensuring the organisation is compliant with other relevant legislation including the Health and Safety at Work Act 2015.

Information on ngā Kaikōmihana can be found on our website www.ccrcc.nz

Te Kāhui | Our people

As of 30 Pipiri | June 2025, Te Kāhui employed a total 25 employees (24.4 FTE).

Ngā Uara | Our values

Our ngā uara | values are: **Manaakitanga, Aroha, Kaitiakitanga, Te Tika me Te Pono, Kotahitanga, Hiranga**. Our values shape our workplace culture.

Ngā tikanga ā te kaimahi | Good employer practices

As an independent Crown entity, we are committed to good employer practices and equal employment opportunities and continue to strengthen our approach.

Key Employment Elements

Leadership, accountability and culture	Our Tumu Whakarae Chief Executive has annual performance goals, set by Te Kāhui Board, linked to leadership, accountability, and culture expectations. Te Kāhui fosters a values-driven, people-centred culture that reflects Tikanga Māori and Te Tiriti principles.
Recruitment, selection and induction	Our recruitment and induction follow public sector guidance and our Kaupapa here ā-Tāngata People Policy.
Employee development, promotion and exit	Our Kaupapa here ā-Tāngata People Policy covers the full employee lifecycle. Annual performance plans are based on three pou – wairua wellbeing, manawa performance and whanake development planning.
Flexibility and work design	We operate a hybrid working model and support flexible working.

Key Employment Elements

	We monitor external market rates and use Strategic Pay to assess our positions and set remuneration bands. We have implemented Utu Tapiri Rautaki Remuneration Strategy.
Harassment and bullying prevention	Our Code of Conduct sets clear standards for ngā Kaikōmihana and kaimahi. We maintain a safe, positive workplace culture and provide confidential external reporting channels.
Health, safety and wellbeing environment	Our Board and its subcommittee, Te Komiti Haumarū Mōrearea Risk and Assurance Committee, oversee health, safety and wellbeing. We fulfil our obligations under the Health Safety at Work Act and support kaimahi wellbeing through regular monitoring and engagement.

Hauora, Haumarū me te Oranga | Health, Safety and Wellbeing (HSW)

Health, safety and wellbeing are regularly reported to the Te Kāhui Board including risk, performance and incident data and trends. This reporting is aligned to Te Whare Tapa Whā⁵.

We have an employee led Health, Safety and Wellbeing Committee (HSWC). Our Te Komiti Haumarū Mōrearea | Risk and Assurance Committee regularly seeks assurance from management on health, safety and wellbeing matters.

An external Health and Safety Audit was completed in April 2024, with implementations of recommendations underway.

In 2024/25 there were no work-related Accident Compensation Corporation (ACC) claims made, and no work-related notifiable injuries, illnesses, or incidents reported to WorkSafe NZ or Public Health.

⁵ Credit: Tā Mason Durie.

Te Arawhiti | Māori-Crown relations

We carry out our functions consistently with the principles of Te Tiriti o Waitangi. Section 53 of the CCRC Act recognises the disproportionate impact of the criminal justice system on Māori and the importance of initiatives to address that disparity. We ensure our role is known to, and understood by, the community, including and especially Māori.

Tikanga Māori is embedded in our ngā uara | values, policies, practices, and outreach and education.

At 30 Pīripi | June 2025, almost 40% of applications received by Te Kāhui were from Māori.

In 2024/25 Te Kāhui was a finalist in Te Kawa Mataaho | Public Service Commission Spirit of Service Awards - Te Tohu mō Whai Ratonga - Māori Crown Relationships category. Te Tohu mō Whai Ratonga celebrates outstanding public service contributions to supporting Māori Crown relationships through auahatanga (innovation), whakapūmāutanga (durability) and kōwhiringa (opportunities).

We have demonstrated our ongoing commitment to Māori-Crown relations in the following ways:

Initiative	
Section 9(2) of the CCRC Act states at least one member of the Commission “...must have knowledge or understanding of te Ao Māori and tikanga Māori”	Two Kaikōmihana Commissioners appointed by the Minister of Justice have expertise in tikanga and Te Ao Māori.
Section 15(3) of the CCRC Act states that “The Commission’s procedures must be consistent with the rules of natural justice and the principles of the Treaty of Waitangi (te Tiriti o Waitangi)”	The word “procedures” is undefined in the Act. We have broadly interpreted this to mean the accepted way that Te Kāhui operates including discharging our obligations aligned to the principles of the Te Tiriti o Waitangi.
Develop a Māori Language Plan to improve cultural capability of kaimahi.	Kia Whakarongo Ake Māori Language Plan was established in 2023 to build cultural capability. Te reo Māori is embedded in our documentation and reports, and we celebrate Te Wiki o Te Reo Māori Māori Language Week each year.
Engagement with tangata whaiture applicants	Tikanga Māori is used when engaging with Māori applicants where this is requested. Tangata whaiture applicants and their whānau have shared their appreciation and value of this approach. ‘Te Pou Tarāwaho’ (refer page 18) focuses on Māori given their over-representation in the criminal justice system as offenders and victims.
Raising awareness amongst Māori	We engage with iwi and Māori entities to strengthen understanding and relationships (eg. annual Māori Women’s Welfare League Conference, Inaia Tonu Nei: Māori Justice Summit).

Te Pou Tarāwaho | Activities focused on those disproportionately affected by the criminal justice system

Te Pou Tarāwaho | Outreach and Education Strategy guides how we engage with communities most affected by the justice system. In 2024/25 our outreach focused on Māori, Pacific peoples, and people in prison.

Progress against the four key objectives was as follows:

Objective 1: Increasing public awareness of our services: We held engagement and outreach sessions with diverse groups across this year. We continue progress on our outreach and engagement action plan, with those disproportionately affected by the justice system.

Objective 2: Attracting meritorious applications: Diversity of our applications has increased over our first four years of operation, and our reviewed strategy for 2025 – 2029 will continue to build on this with expanded performance measures for FY 2025/26.

Objective 3: Improving operational efficiencies: Progress was made in closing backlog cases and improving timeliness of communications and guidance to tangata whaiture.

Objective 4: Enhancing mōrehu | victim engagement: We continued to engage with experts, Police, and advocates to ensure victims' perspectives were considered in our mahi.

Tauāki ahumoni ā-tau | Annual 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 Pipiri | Statement of comprehensive revenue and expense for the year ended 30 June 2025

		2024 2025 Actual	2024 2025 Budget	2023 2024 Actual
	Note	\$	\$	\$
Income				
Funding from the Crown	2	4,854,000	4,854,000	5,191,000
Interest Income	2	186,021	95,340	200,131
Other Income		-	-	530
Total income		5,040,021	4,949,340	5,391,661
Expenses				
Fees paid to Auditors	3	54,214	53,245	46,300
Depreciation & Amortisation	10	34,814	51,304	58,676
Commissioners	6	487,983	561,383	480,108
Investigation Costs		504,928	378,804	624,983
Personnel	4	3,022,454	3,122,106	2,960,489
IT Services & Subscriptions		352,969	469,224	250,247
Occupancy & Utilities	5	233,046	236,628	228,306
Systemic Issues		-	26,676	-
Outreach & Education		18,592	39,996	19,634
Professional Fees		462,236	265,968	474,182
Travel & Accommodation		21,605	30,768	17,035
Total Expenses		5,192,841	5,236,102	5,159,960
Net surplus / (deficit)		(152,820)	(286,762)	231,701
Total Comprehensive Revenue and Expense		(152,820)	(286,762)	231,701

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

Te tauākī tūnga pūtea i te 30 o Pipiri | Statement of financial position as at 30 June 2025

		2024 2025 Actual	2024 2025 Budget	2023 2024 Actual
	Note	\$	\$	\$
Assets				
Current Assets				
Cash and Cash Equivalents	7	867,217	514,465	882,079
Investments	8	2,000,000	2,100,000	2,100,000
Receivables	9	108,615	55,000	123,939
Prepayments		67,578	35,000	46,906
Total Current Assets		3,043,410	2,704,465	3,152,924
Non-current Assets				
Property, Plant and Equipment	10	92,848	109,076	85,770
Intangible Assets		12,021	-	6,272
Total Non-current Assets		104,869	109,076	92,042
Total Assets		3,148,279	2,813,541	3,244,966
Liabilities				
Current Liabilities				
Payables	11	299,474	240,025	282,919
Employee Entitlements	12	225,720	135,000	186,142
Total Current Liabilities		525,194	375,025	469,061
Total Liabilities		525,194	375,025	469,061
Net Assets		2,623,085	2,438,516	2,775,905
Equity				
Accumulated Surplus	14	2,623,085	2,438,516	2,775,905
Total Equity		2,623,085	2,438,516	2,775,905

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

Te tauākī nekeneke tūtanga mō ngā marama e tekau mā rua tae atu ki te 30 o Pipiri | Statement of changes in equity for the year ended 30 June 2025

		2024 2025 Actual	2024 2025 Budget	2023 2024 Actual
	Note	\$	\$	\$
Balance at 1 Hōngongoi 1 July		2,775,905	2,725,278	2,544,204
Total Comprehensive Revenue and Expense for the period		(152,820)	(286,762)	231,701
Balance at 30 Pipiri 30 June	14	2,623,085	2,438,516	2,775,905

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

Te tauākī kapewhiti mō ngā marama e tekau mā rua tae atu ki te 30 o Pipiri | Statement of cash flows for the year ended 30 June 2025

		2024 2025 Actual	2024 2025 Budget	2023 2024 Actual
	Note	\$	\$	\$
Cash Flows from Operating Activities				
Receipts from the Crown		4,854,000	4,854,000	5,191,000
Interest Received		207,728	95,340	198,838
Other Income		-	-	826
Goods and Services Tax (net)		(6,383)	-	(4,720)
Payments to Employees and Suppliers		(5,121,111)	(5,184,798)	(5,082,081)
Net Cash Inflow/(Outflow) from Operating Activities		(65,766)	(235,458)	303,863
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		(39,096)	(51,304)	(33,916)
Purchase of Intangible Assets		(10,000)		(8,960)
Acquisition of Investments		(2,000,000)	-	(2,100,000)
Net Cash Inflow/(Outflow) from Investing Activities		50,904	(51,304)	(41,938)
Net (Decrease)/Increase in Cash and Cash Equivalents		(14,862)	(286,762)	261,925
Cash and Cash Equivalents at the beginning of the Financial Period	7	882,079	801,227	620,154
Cash and Cash Equivalents at the end of the Financial Period	7	867,217	514,465	882,079

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

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 Pipiri | June 2025 and were approved by Te Kāhui Board on 16 Whiringa-ā-nuku | October 2025

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, and comply, with PBE Standards Reduced Disclosure Regime ("PBE Standards RDR"). Te Kāhui is

eligible to report in accordance with PBE Standards RDR because:

- It does not have public accountability as defined under XRB A1 *Application of the Accounting Standards Framework*.
- It has total expenses of less than \$33 million.

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 (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, 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.

Ngā panonitanga i ngā kaupapahere mahi kaute | Changes in accounting policies

Amendments to PBE IPSAS 1 *Presentation of Financial Reports* became effective for periods ending 31 Hakihea | December 2024 and is mandatory for 30 Pipiri | June 2025 reporting dates. The amendments update the required disclosures for fees relating to

services provided by an entity's auditor. The fees must be disaggregated into specified categories. This is not a change in accounting policies per se, but the disclosure requirements have been made - see note 3.

There have been no other changes in accounting policies. All policies have been applied on the basis consistent with those from previous financial statements.

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.

Whakamārama 3 Utu mō ngā kaitātari kaute | Note 3 Remuneration to auditors

The appointed auditor of Te Kāhui is KPMG. Total fees paid to KPMG this year is \$54,214 (2023/2024: \$46,300) for the audit of financial statements and statement of service performance for Te Kāhui. No other services were provided by KPMG during the year (2024: no other services).

Whakamārama 4 Ngā utu-ā-kaimahi | Note 4 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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Salaries and wages	2,793,672	2,797,498
Defined contribution plan employer contributions	83,692	80,731
Increase in annual leave (note 12)	18,721	8,471
Other personnel costs	126,369	73,789
Total personnel costs	3,022,454	2,960,489

Utu mō ngā kaimahi | Employee remuneration

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

Total remuneration paid or payable	2024 2025 Actual	2023 2024 Actual
\$100,000 and \$110,000	2	5
\$110,000 and \$120,000	4	3
\$120,000 and \$130,000	1	-

Total remuneration paid or payable	2024 2025 Actual	2023 2024 Actual
\$190,000 and \$200,000	-	1
\$200,000 and \$210,000	2	1
\$290,000 and \$300,000	1	1

Ngā utu whakamutunga | Cessation payments

There were no cessation payments during the year (2024: Redundancy payments of \$68,914 and a salary in lieu of notice for \$66,221).

Whakamārama 5 Ētehi atu utu | Note 5 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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Rent	149,116	154,150
Utilities and supplies	83,930	74,156
Total occupancy & utilities	233,046	228,306

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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Not later than one year	102,667	112,000
Later than one year and not later than five years	-	102,667
Total non-cancellable operating lease	112,000	214,667

Whakamārama 6 Kaikōmihana | Note 6 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.

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Board fees	452,741	442,608
Travel expenses	35,242	27,500
Total commissioner and governance expenses	487,983	480,108

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

Whakamārama 7 Pūtea pae tata | Note 7 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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Cash on hand and at bank	867,217	882,079
Total cash and cash equivalents	867,217	882,079

Whakamārama 8 Haumitanga tūmau | Note 8 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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Term deposits	2,000,000	2,100,000
Total investments	2,000,000	2,100,000

All the term deposits for the year have terms between 6 and 12 months and interest rates vary between 3.66% and 5.85%. (2023 | 2024: between 9 and 12 months; and interest rates between 6.00% and 6.15%).

Whakamārama 9 Ngā nama mai me ngā nama atu | Note 9 Receivables

Kaute Pūtea kaupapa here | Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL) measured using the simplified ECL model of recognising lifetime ECLs for short-term receivables.

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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Receivables from exchange transactions		
Accrued interest	37,243	58,950
Receivables from non-exchange transactions		
GST receivable	71,372	64,989
Total receivables	108,615	123,939

Whakamārama 10 Āhutatanga ōkiko | Note 10
Property, plant and equipment

Kaute pūtea kaupapa here | Accounting policy

Āhutatanga 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	Expected term of the lease ⁽ⁱ⁾	Term of the lease

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

(i) During the financial year, Te Kāhui made leasehold improvements. The current office lease expires on 31 May 2026, but negotiations are currently underway to extend the lease for another three years. The depreciation rate applied to those new leasehold improvements assume Te Kāhui will successfully extend its lease for another three years.

Waimaero āhutatanga 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 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 \$34,814 (2023 | 2024: \$58,676) in the Statement of Comprehensive Revenue and Expense is made up of depreciation of \$30,563 (2023 | 2024: \$55,988) and amortisation of \$4,251 (2023 | 2024: \$2,688)

Te āta tiro ki ngā āhuatanga 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 2023	132,029	106,537	125,386	363,952
Balance at 1 Hōngongoi July 2024	163,011	108,237	125,386	396,634
Additions	17,069	14,165	7,862	39,096
Disposals	(1,455)	-	-	(1,455)
Balance at 30 Pipiri June 2025	178,625	122,402	133,248	434,275
Accumulated Depreciation				
Balance at 1 Hōngongoi July 2023	114,023	40,488	100,365	254,876
Balance at 1 Hōngongoi July 2024	133,554	51,926	125,384	310,864
Depreciation expenditure	20,956	9,282	325	30,563
Balance at 30 Pipiri June 2025	154,510	61,208	125,709	341,427
Book value of property, plant and equipment				
At 30 Pipiri June 2023	18,006	66,049	25,021	109,076
At 30 Pipiri June 2024	29,457	56,311	2	85,770
At 30 Pipiri June 2025	24,115	61,194	7,539	92,848

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 11 Ngā nama kia utua atu | Note 11 Payables and accrued expenses

Kaute pūtea kaupapa here | Accounting policy

Tukipū | General

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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Payables under exchange transactions		
Payables	247,783	232,796
Accrued expenses	51,691	50,123
Total payables and accruals	299,474	282,919

Whakamārama 12 Ngā āheinga ā-kaimahi | Note 12 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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Current portion		
Annual leave	133,884	115,163
Salary accrual	91,836	70,979
Total employee entitlements	225,720	186,142

Whakamārama 13 Kaupapa warawara | Note 13 Contingencies

Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pipiri | June 2025 (2023 | 2024 Actual: NIL).

Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pipiri | June 2025 (2023 | 2024 Actual: NIL).

Whakamārama 14 Tūtanga | Note 14 Equity

Kaute pūtea kaupapa here | Accounting policy

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

Whakamārama 15 Tauutuutu rongorua | Note 15 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

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, and Kaitohutohu Pūtea | Financial Advisor. Full-time equivalents are calculated based on hours worked.

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Board members		
Remuneration (note 6)	452,741	442,608
Full time equivalent members ⁶	7	7
Leadership team		
Remuneration	1,072,860	1,075,737
Full time equivalent members	3.8	4.8
Total key management personnel compensation	1,525,601	1,518,345
Total full-time equivalent personnel	10.8	11.8

Ngā utu mō ngā mema poari | Board member remuneration

The total value of remuneration paid or payable to each Board member during year was:

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Denis Clifford ⁽ⁱ⁾	108,290	-
Colin Carruthers ⁽ⁱ⁾	77,140	182,280
Paula Rose	70,920	68,172
Kingi Snelgar	39,000	37,725
Tracey McIntosh	39,000	37,725
Tamasailau Suaalii-Sauni	39,000	37,725
Emma Finlayson-Davis ⁽ⁱⁱ⁾	22,925	-
Suzanne Robertson ⁽ⁱⁱ⁾	22,925	-
Virginia Hope ⁽ⁱ⁾	16,075	37,725
Nigel Hampton ⁽ⁱ⁾	12,800	37,725
Debbie Chin ⁽ⁱⁱⁱ⁾	4,666	3,531
Total Board Remuneration	452,741	442,608

- (i) Ceased being Board members on 30 November 2024.
(ii) New Board members appointed 1 December 2024.
(iii) Debbie Chin is a committee only member, and not a Board member or Commissioner of Te Kāhui.

⁶ 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.

**Whakamārama 16 Ngā Whakapaunga Utu |
Note 16 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.

The financial assets of Te Kāhui 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 rate method, less any ECL per PBE IPSAS 41.

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

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Cash and cash equivalents (note 7)	867,217	882,079
Investments (note 8)	2,000,000	2,100,000
Accrued Interest (note 9)	37,243	58,950
Total financial assets measured at amortised cost	2,904,460	3,041,029

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 financial liabilities are classified at amortised cost as they are not held for trading.

	2024 2025 Actual	2023 2024 Actual
	\$	\$
Payables (note 11)	247,783	232,796
Accrued Expenses (note 11)	51,691	50,123
Total financial liabilities measured at amortised cost	299,474	282,919

Whakamārama 17 Hui amuri mai i te rangi whakamutunga o te tau pūtea | Note 17 Events after the balance date

There were no significant events after the balance date. (2023 | 2024: Nil)

Whakamārama 18 He whakamārama i āhuatanga motuhake o roto i te tahua pūtea | Note 18 Explanation of major variances against budget

The 2024/25 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2024 to 30 Pipiri | June 2025. The Statement of Performance Expectations 2024/25 budget covers the period 1 Hōngongoi | July 2024 to 30 Pipiri | June 2025.

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

Te Kāhui continued investing in term deposits in 24/25. Several term deposits with terms of 9 – 12 months were invested early in the year due to expected reduction in investment return, generating additional interest income.

Investigation costs

Investigation resources were utilised to address the backlog of cases and tracked overbudget due to additional expert and specialist resources utilised throughout the year.

Investigation expenditure is budgeted to increase in 2025/26 for further specialist and expert advice to address open cases.

Professional fees

Increased support was required for parental leave cover for a key management position.

IT Services and Subscriptions

Decreased IT support costs due to a planned systems change did not materialise.

Te Tauākī Tūnga Pūtea | Statement of financial position

Cash and Investments

A more conservative investment approach was taken this year due to the economic conditions and expected inflationary pressures. This resulted in a higher than budgeted closing cash position and a slightly lower than budgeted closing Investments position.

Te Tauākī Kapewhiti | Statement of cash flows

A better-than-expected cash flow from operating activities position was recorded due a reduction in expected payments to employees and suppliers and better than expected interest return from term deposits.



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INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TE KĀHUI TĀTARI TURE | CRIMINAL CASES REVIEW
COMMISSION'S
ANNUAL FINANCIAL STATEMENTS AND ASSESSMENT OF OPERATIONS AND
PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

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, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, 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 that include a summary of significant accounting policies and other explanatory information on pages 14 to 26; and
- the assessment of operations and performance for the year ended 30 June 2025 on pages 6 to 8.

Opinion

In our opinion:

- The annual financial statements of the Commission:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; 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.
- The assessment of operations and performance fairly presents, in all material respects, the Commission's service performance for the year ended 30 June 2025. In particular, the assessment of operations and performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurred,as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's Statement of Performance Expectations for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 16 October 2025. This is the date at which our opinion is expressed.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* 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 annual financial statements and the assessment of operations and performance

The Commissioners are responsible on behalf of the Commission for preparing:

- Annual financial statements that fairly present the Commission's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- An assessment of operations and performance that:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurredas compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's Statement of Performance Expectations for the financial year; and
 - complies 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 annual financial statements, and an assessment of operations and performance that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, and assessment of operations and performance, the Commissioners are responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Commissioner's responsibilities arise from the Crown Entities Act 2004, the Criminal Cases Review Commission Act 2019 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the annual financial statements and the assessment of operations and performance

Our objectives are to obtain reasonable assurance about whether the annual financial statements, and the assessment of operations and performance, 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 the annual financial statements, and the assessment of operations and performance.

For the budget information reported in the annual financial statements, and the assessment of operations and performance, 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 annual financial statements, and the assessment of operations and performance.

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 annual financial statements, and the assessment of operations and performance, 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 Commission.
- We evaluate whether the assessment of operations and performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly presents the actual performance of the Commission for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioners.
- We evaluate the overall presentation, structure and content of the annual financial statements, and the assessment of operations and performance, including the disclosures, and whether the annual financial statements, and the assessment of operations and performance 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 all of the information included in the annual report, but does not include the annual financial statements, and the assessment of operations and performance, and our auditor's report thereon.

Our opinion on the annual financial statements, and the assessment of operations and performance 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 annual financial statements, and the assessment of operations and performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the assessment of operations and performance 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) 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 Kearney
KPMG New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand

Glossary

Term	Explanation
Appellate court	Court to which a referral is made.
Application	A request to consider a potential miscarriage of justice received from tangata whaiture.
Backlog	The subset of the initial 308 applications received up to 30 June 2022, numbered 0000 to 0307, that have not yet been closed or referred.
CCRC Act	Criminal Cases Review Commission Act 2019, which established Te Kāhui and our mahi.
CE Act	The Crown Entities Act 2004, which guides accountability of Crown entities.
Closed	See <i>Reviewed and closed</i> .
Investigation	Applications that have been accepted and are either in the initial assessment or section 25 investigation stages of our procedures but are not ready to be closed or referred.
Justice sector partners	The agencies, bodies and entities that we engage with across the criminal justice sector, including Police, Courts, Independent Police Conduct Authority, Law Commission, Waitangi Tribunal and non-government agencies.
Kaimahi	Staff, our permanent and fixed-term employees.
(Ngā) Kaikōmihana	Commissioner or Commissioners.
Mahi	Work.
Miscarriage of justice	A miscarriage of justice is any error, irregularity, or occurrence in or in relation to or affecting the trial that— (a) has created a real risk that the outcome of the trial was affected; or (b) has resulted in an unfair trial or a trial that was a nullity.
Mōrehu	Victims. Refers to the victims of the crimes that are subject to review and investigation.
Pou Ratonga Rangapū	Corporate Manager.
Pou Tātari	Investigation and Review Manager.
Pou Ture	Legal Manager.
Referral	Where the Commission considers that it is in the interests of justice to do so they may refer an applicant's convictions and or sentence case to an appeal court. The appeal court will then consider the case as if it were a first appeal. See section 17 CCRC Act.
Reviewed and completed	Those cases where the Commission has decided not to refer or to take no further action.
Rīpoata-ā-Tau	Annual Report.
Systemic issue	Systemic issues are matters of a general nature that the Commission considers may be related to cases involving a miscarriage of justice, or that have the potential to give rise to such cases. See section 12 CCRC Act.
Tangata	Tau iwi and Tau tiriti, i.e., all New Zealanders.
Tangata whaiture	People who have applied for review of their conviction and/or sentence.
Tauāki Takune	Statement of Intent (SOI), which is a long-term strategic accountability document.
Te Kāhui Tātari Ture	The Criminal Cases Review Commission (also known as Te Kāhui).
Te Komiti Haumarū Mōrearea	The Risk and Assurance Committee, a subcommittee of Te Kāhui Board.
Te Pou Tarāwaho	Our Outreach and Education strategic plan to inform tangata of the Commission and our role in the criminal justice sector.
Te Pūrongo Mahi Me Ngā Kawatau	Statement of Performance Expectations (SPE), an annual accountability document that sets out our performance targets for the year ended 30 June.
Te Tiriti o Waitangi	The Treaty of Waitangi, a foundational document of Aotearoa New Zealand.
Triage	Process to review new applications that are being considered for possible investigation.
Tumu Whakarae	Chief Executive.
Whānau	Family.