

# Rīpoata ā-Tau | Annual Report

2022 | 2023



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

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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# Wāhanga Tuatahi: Tā Mātou Mahi

## Section One: Our Work



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

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

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

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is proud to present our Rīpoata ā-Tau | Annual Report for the period ending 30 Pipiri | June 2023. Te Kāhui was established in Aotearoa in 2020 and has been in existence for three years. Total applications received by the Commission as at 30 Pipiri | June 2023 now exceed 380 cases.

Te Kāhui provides an independent review of criminal convictions and/or sentences for any individual who believes they may have suffered a miscarriage of justice in Aotearoa. Our justice system occasionally makes mistakes. These mistakes impact an individual's right to justice, and also have an enduring effect on victims and the broader whānau of the person suffering the miscarriage.

An independent review process is critical for tāngata<sup>1</sup> to have confidence in the justice system. It is the role of Te Kāhui to ensure that each application is given a fair and independent review. This ensures that, where possible, an individual can have the merits of their application thoroughly examined and assessed under the law of Aotearoa.

Te Kāhui made our first referral of a miscarriage of justice to an appeal court in Hakihea | December 2022. This is well ahead of the three-year operational timeframe that formed part of the initial policy assumptions at the establishment of the Commission. A cohort of cases is in the section 25 investigation stage. When the investigation process has been completed, ngā Kaikōmihana | Commissioners will decide whether to refer the case to an appeal court, or not to refer and close the case.

In 2021 | 2022 Te Kāhui undertook a baseline funding review. This was a crucial initiative that enabled Te Kāhui Board to make informed, data-driven financial decisions about our ongoing work programme. In 2022 | 2023 Te Kāhui utilised reserves to increase investigative resources to address the backlog of cases due to the high volume received in the first year of operation. During this time, we also increased our outreach and engagement programme, recruited additional staff to support the acceleration of thematic inquiries to encourage improvement in the wider justice sector, and continued to look for ways to provide our services in the most effective way.

Te Kāhui prepared a budget bid for Budget 2023. Te Kāhui sought additional funding to ensure that we can fulfil our core statutory roles effectively and sustainably, improving timeliness of case review through investment in additional investigative resources. As a result of Budget 2023, Te Kāhui received an increase in funding, and this is noted in the 'How we are funded and what we spent' section of this report. While this increase in funding will strategically support Te Kāhui, financial pressure on the organisation remains.

## Tā mātou mahi | Our work

Policy assumptions anticipated that Te Kāhui would receive 125 applications in our first year. Te Kāhui received 221 applications at 30 Pipiri | June 2021 and now has received in excess of 380 applications at 30 Pipiri | June 2023. This is a significant increase to the Royal prerogative of mercy process, where fewer than 170 applications were made over 23 years. This is further demonstration of the need for the services of Te Kāhui. Many cases accepted by Te Kāhui are complex in nature and will require specialist advice.

As at 30 Pipiri | June 2023, of the 386 applications received, 1 application has been referred to an appeal court; 120 applications have been closed; 24 applications have progressed to a section 25 investigation; 2 applications are on hold; and 229 are in the assessment phase. Ten applications were not accepted by Te Kāhui.

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<sup>1</sup> Tāngata refers to Tau iwi and Tau tiriti, i.e., all New Zealanders, in this Rīpoata ā-Tau | Annual report.

Te Kāhui used our powers of compulsion in 40 cases in 2022 | 2023.

Te Pou Tarāwaho | Outreach and Education Action Plan is our approach to conducting meaningful, focused engagement with those who are disproportionately represented in the justice system. This work is critical to increasing our engagement with Māori, Pacific peoples, women, and those who were youth at the time of conviction. We continue to embed Te Pou Tarāwaho in 2022 | 2023.

Te Kāhui planned to create Te Komiti Māori, a Māori advisory committee to Te Kāhui Board, in the latter stages of the financial year. This has not commenced because so few candidates, with suitable skills and experience, are available to support Te Kāhui in this way.

Te Kāhui commenced initial mahi on two emerging systemic issues and provided ngā Kaikōmihana | Commissioners two preliminary thematic reports prior to the end of 2022. Work continued, analysing identified and new issues as they emerged in our work on applications. Te Kāhui invested in an additional internal resource in 2022 | 2023 to support our systemic inquiry work.

### **He ratonga tāngata | People-centred services**

The establishment of Te Kāhui supports the vision of the Government to deliver people-centred justice services that contribute to a safe and just Aotearoa – a desire that all tāngata share.

The key to delivering a people-centred justice service is ensuring that Te Kāhui reflects the diversity of Aotearoa. People are at the heart of Te Kāhui, as they have always been. It is essential that everyone who calls Aotearoa home is reflected in the services of Te Kāhui.

Our workplace supports this with an inclusive culture and practices that ensure the skills, values and motives of kaimahi are aligned with the work that we conduct. This is central to earning the trust of all tāngata.

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

### **He tirohanga whakamuri | A review of the year**

2022 | 2023 has been a year of progression for Te Kāhui. The utilisation of reserves has enabled Te Kāhui to increase our internal resource on a short-term basis to advance cases received by the Commission, helping to begin to alleviate backlog pressure. Te Kāhui made our first referral of a miscarriage of justice to an appeal court in Hakihea | December 2022.

The past year has been one of change and growth; one where our continued focus has been on greater transparency with the public sector agencies that we engage with. Te Kāhui has concentrated on conducting our mahi with integrity and efficiency, creating focused services while continuing to exercise financial prudence to ensure long-term sustainability. Te Kāhui has continued to seek further efficiencies to maintain our operations in a financially sustainable way, ensuring that we can fulfil our statutory roles. With the current demand on our organisation, Te Kāhui has prioritised key initiatives and outcomes. In 2022 | 2023 ngā Kaikōmihana | Commissioners committed to a fixed model of governance fees to contribute towards these efficiencies, which will be reviewed annually.

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

Our Rīpoata ā-Tau | Annual Report outlines the continued work that Te Kāhui has undertaken to support the Government in its relationships with Māori. Te Kāhui ensures that work continues with engaging with Pacific communities. Our work with both Māori and Pacific peoples continues to improve our ability to respond to the needs of our applicants, their whānau and communities. This mahi is critical to ensure that we continue to deliver on our constitutional role.

Our Rīpoata ā-Tau | Annual Report updates the performance of Te Kāhui against the critical measures for outcomes as defined in the Statement of Performance Expectations for the year ending 2023. These measures are in response to the demand-driven pressure faced by Te Kāhui from establishment, the growth and change of our organisation and the embedding of the triage process, and other operational efficiencies.

For this reporting period, we have not achieved all our 2022 | 2023 targets. Those three not achieved relate to the creation of our disposal authority, contacting those applicants with accepted applications and conducting outreach and education activities. The creation of our disposal authority was heavily impacted by the Parliamentary occupation of 2022, and the effect of this on Archives New Zealand. During 2022 | 2023 Te Kāhui continued to feel the impacts of post-COVID-19 issues. Some of these affected our ability to connect with applicants and their whānau, conduct engagement activities, and access application-related evidence. This was particularly pronounced for vulnerable communities.

Our Ripoata ā-Tau | Annual Report demonstrates our continued commitment to our mahi, and the progress made in the past year. It also highlights the critical issues and potential concerns observed while managing the much higher-than-expected demand.

Te Kāhui continues to take steps to manage demand-driven pressure and reduce the backlog pressure. Cases are more complex than expected and Te Kāhui continues to feel post-COVID-19 impacts. Noting these, our operations and plans made at establishment have been significantly affected. Initial assumptions made about the time required to manage cases may not be realised. As we make progress on the backlog of cases, some may take longer than predicted, which will lead to a greater demand on updating applicants on their application status.

The information learned to date was used to prepare our Statement of Intent 2023 – 2027 which outlines our focus for the next four years and our Statement of Performance Expectations for 2023 | 2024.

In 2023 | 2024 Te Kāhui seeks to continue our work towards the strategic goal of a safe and just society. We are committed to delivering outputs identified in our Statement of Performance Expectations 2023 | 2024.

On behalf of Te Kāhui we acknowledge and thank both ngā Kaikōmihana | Commissioners and kaimahi for their continued efforts and dedication to our mahi during 2022 | 2023.

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



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

Colin Carruthers, KC  
**Kaikōmihana Matua | Chief Commissioner**



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

Parekawhia McLean  
**Tumu Whakarae | Chief Executive**



## Te tuākī haepapatanga | Statement of responsibility

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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 2023.

This report covers the period from 1 Hōngongoi | July 2022 to 30 Pipiri | June 2023.

Signed on behalf of Te Kāhui Tātari Ture Board.



A handwritten signature in blue ink, reading "Colin Carruthers".

Colin Carruthers, KC  
**Kaikōmihana Matua** | Chief Commissioner



A handwritten signature in blue ink, reading "Paula Rose".

Paula Rose QSO OStJ  
**Kaikōmihana Matua Tuarua** | Deputy Chief Commissioner

**Dated 19 Whiringa-ā-nuku** | October 2023

## Ngā tatauranga-ā-tau | The year in numbers

### Application statistics 1 July 2022 – 30 June 2023

Total applications received since July 2020:

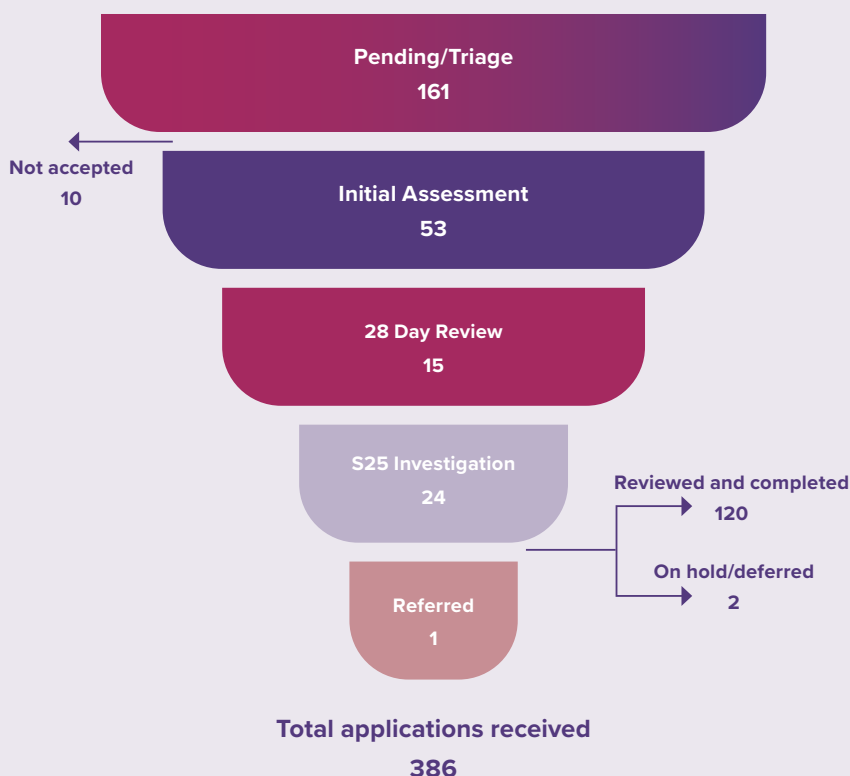
386

Average applications received each month since July 2020:

10.7

Total applications received this financial year:

78

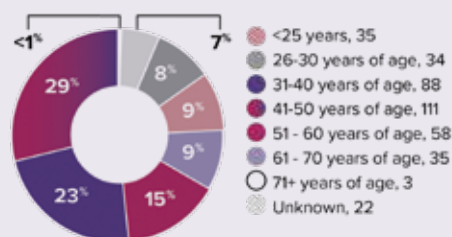


### Applicant diversity data

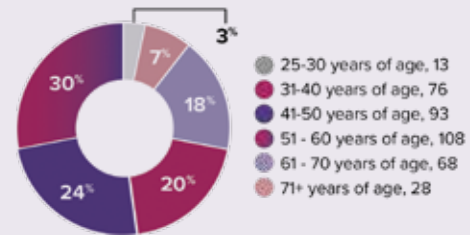
Te Kāhui records diversity data of our tangata whaiture | applicants to understand the backgrounds of the people who apply to our service. Data is gathered at initial application and across the lifecycle of a case. Te Kāhui monitors themes and trends, assessing how our application data compares to the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

#### Age of applicants at time of conviction

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

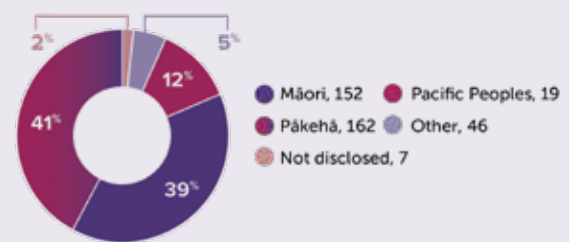


### Age of applicants at time of application to Te Kāhui



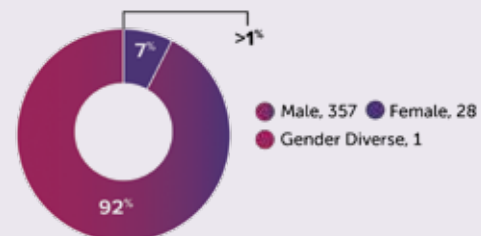
### Ethnicity of applicants

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



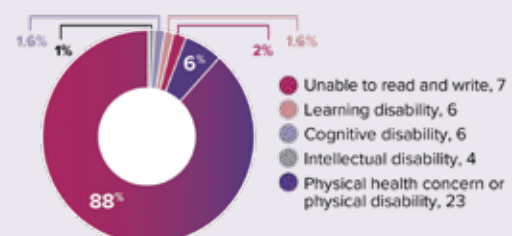
### Gender of applicants

Tangata whaiture | applicants self-identify gender.



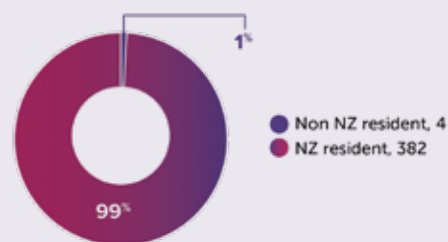
### Disability status of applicants

Tangata whaiture | applicants self-identify if they have a disability. Cognitive or intellectual disability data includes foetal alcohol spectrum disorder (FASD), autism, ADHD and other neurodiversities. Physical health concerns are recorded with physical disabilities.



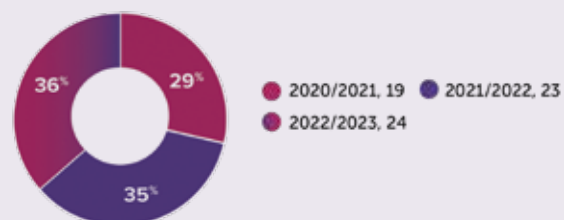
### Resident status of applicants

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



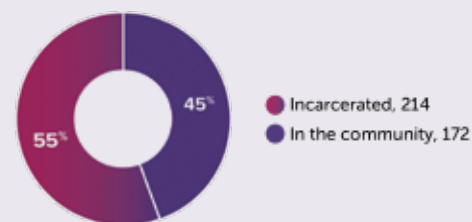
### Non-English speaking background of applicants

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



### Incarceration status of applicants

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



Arohata Prison	2	Northland Region Corrections Facility	8
Auckland Prison	14	Otago Corrections Facility	9
Auckland Region Women's Corrections Facility	3	Residence	2
Auckland South Corrections Facility	50	Rimutaka Prison	18
Christchurch Men's Prison	5	Rolleston Prison	22
Christchurch Women's Prison	3	Spring Hill Corrections Facility	7
Hawke's Bay Regional Prison	9	Tongariro Prison	27
Invercargill Prison	7	Waikeria Prison	16
Manawatu Prison	4	Whanganui Prison	7
Mt Eden Corrections Facility	1		

## Statement of Reason

The Statement of Reason (SOR) outlines the decision of Te Kāhui to either progress or not to progress an application. An SOR is recorded for cases referred to an appeal court, reviewed and completed cases, cases in 28 day review and where applications are not accepted by Te Kāhui. An SOR may be recorded for an on hold/deferred case. The reasons are as follows:

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

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

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

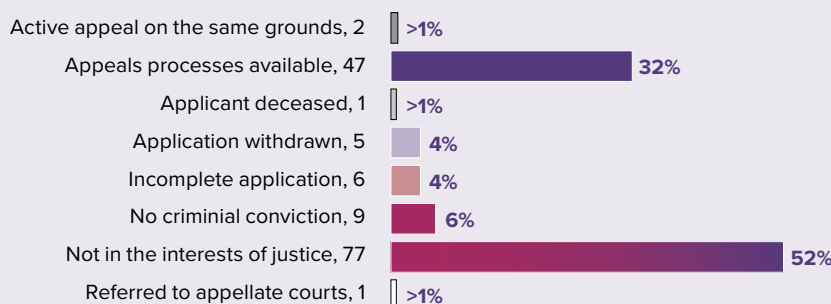
**Applicant deceased** is the reason provided when a tangata whaiture | applicant has passed away, either before the application process began or during the application process, and it is not in the interests of justice to continue the application.

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

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

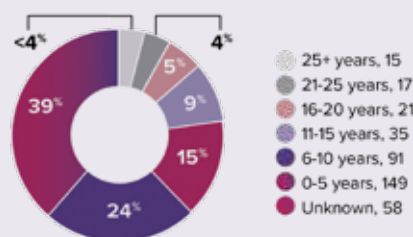
**No criminal conviction** is the reason provided when a tangata whaiture | applicant has not been convicted of a criminal offence. Te Kāhui is only able to review criminal convictions.

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



## Conviction age at application

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



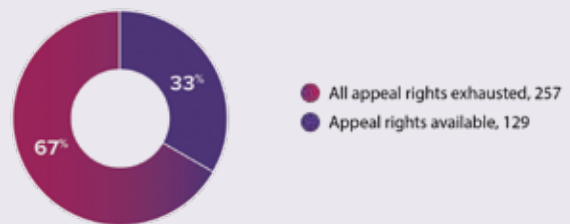
### Request to review sentence and or conviction by applicants

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



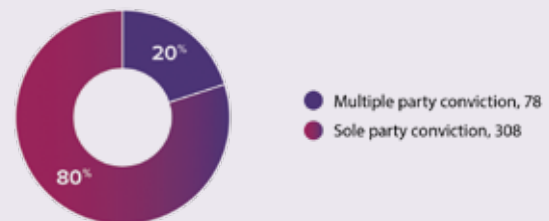
### Applicants who have exhausted all appeal rights

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



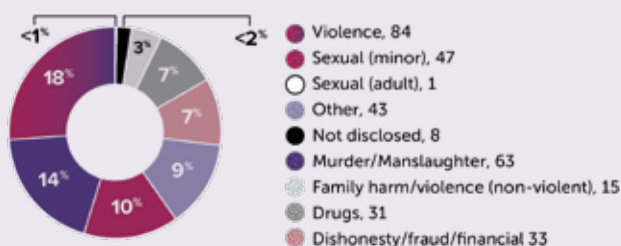
### Multiple party conviction status of application

Applications where tangata whaiture | applicants were convicted with others.



### Offence type of application

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



# Tā mātou mahi | What we do

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## Te āheinga-ā-ture | Our legislative function

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

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

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

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

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

## Ngā kaupapa-ā-ture | Statutory framework

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

- » Criminal Cases Review Commission Act 2019
- » Crown Entities Act 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 provides otherwise.*

### Policy and development of the Criminal Cases Review Commission Act

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

[www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html](http://www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html)

The Ministry of Justice website has access to background documents on the development of the Criminal Cases Review Commission Act 2019:

[www.justice.govt.nz/justice-sector-policy/key-initiatives/criminal-cases-review-commission/](http://www.justice.govt.nz/justice-sector-policy/key-initiatives/criminal-cases-review-commission/)

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

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

Te Kāhui will identify cases where the potential for an unsafe conviction or sentence is so apparent that those cases, on analysis, represent a possible miscarriage of justice which ought to be considered by an appeal court, having regard to the matters it must consider in section 17(2) of the Act.

## Te whāinga matua | Our purpose

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

## Te Kōmihana | The Commission

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

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

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

## Ngā Kaikōmihana | Our Commissioners

As of 30 Pipiri | June 2023, Te Kāhui is operating with seven Commissioners, including a Kaikōmihana Matua | Chief Commissioner and Kaikōmihana Matua Tuarua | Deputy Chief Commissioner.

Ngā Kaikōmihana | Commissioners undertake a dual governance role:

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

Ngā Kaikōmihana | Commissioners of Te Kāhui have a range of skills and experience, including experience in community and corporate governance, legal expertise, academia, and in the public sector.



**Our Ngā Kaikōmihana | Commissioners are:**



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



Paula Rose QSO OStJ  
**Kaikōmihana Matua Tuarua | Deputy Chief Commissioner**



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



Dr Virginia Hope MNZM  
**Kaikōmihana | Commissioner**



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



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



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

Te Kāhui Board meets every two months and has sub-committees: Te Komiti Haumarū Mōrearea | Risk and Assurance Committee and Te Komiti Whakahaere o Ngā Tāngata | People Committee.

## Te hurihanga ora ā-take | Lifecycle of a case

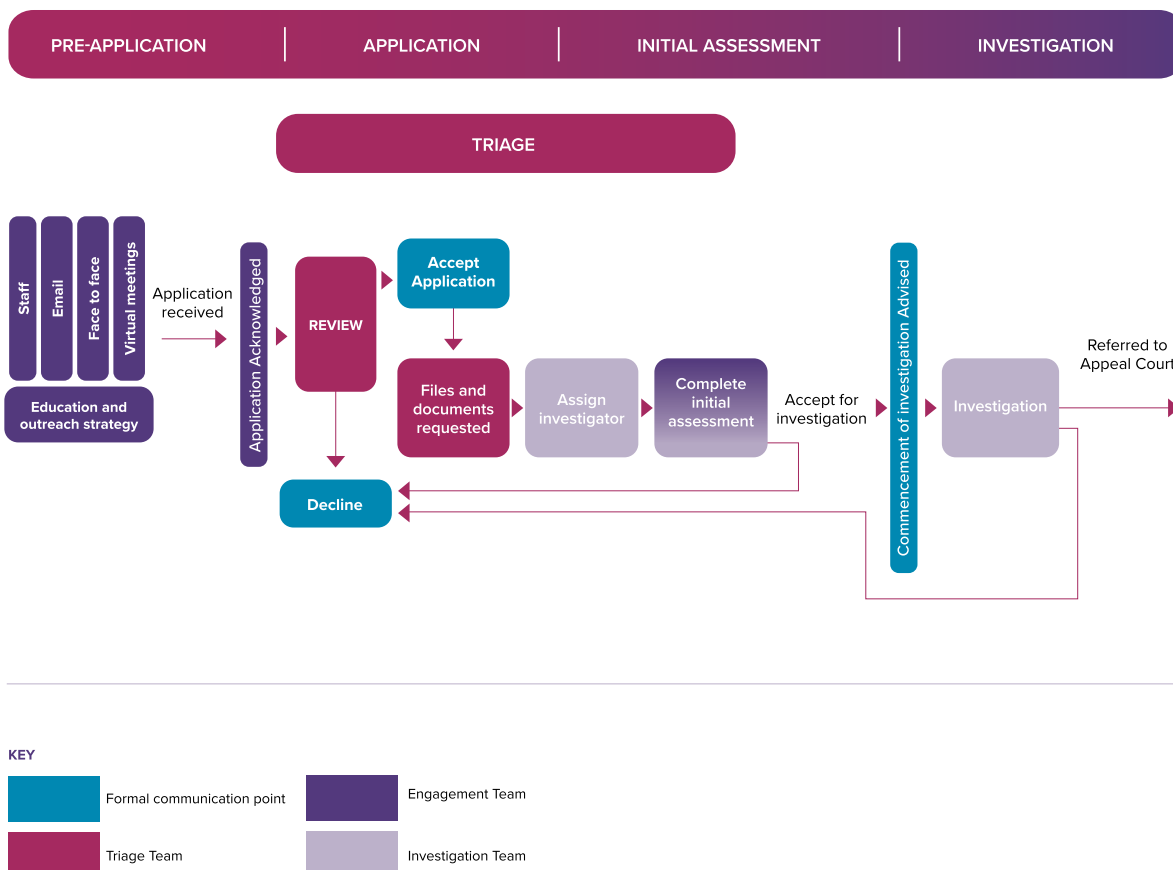
Section 15 of the Criminal Cases Review Commission Act ('the Act') empowers Te Kāhui to regulate its own procedures for performing its functions and duties as considered appropriate. In response to the higher than forecast demand for Te Kāhui services, our case procedures were updated in June 2021. Alongside the update to our case procedures, a triage process was implemented.

Our current procedures are reflected in the diagram below. The triage process was designed to bring forward the 'interests of justice' test at section 17 of the Act that guides Te Kāhui decision making. The process involves interviewing the applicant to clarify the grounds raised in their application, considering the application against our published position papers, preliminary inquiries with stakeholders (Court or Police) as required, and a review by a member of the in-house legal team. This allows for robust recommendations to be made to ngā Kaikōmihana | Commissioners at the early stages of an application.

For applications received after the change in case procedures, the triage process recommends to ngā Kaikōmihana | Commissioners whether the application should be accepted for an initial assessment, or not. Conducting an early triage interview to clarify an applicant's grounds has significant benefits.

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

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



## Te Arawhiti | Māori-Crown relations

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

Te Kāhui seeks to be an authentic organisation, committed to strengthening relationships with whānau, hapū and iwi.

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

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

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

Initiative	Outcome
<b>Use te reo Māori and Pacific languages to incorporate as part of standard operating practices including branding guidelines, job titles and signage.</b>	<p>Te Kāhui has developed a standard practice of using karakia, creating and providing an environment to learn te reo Māori.</p> <p>Te Kāhui has adopted te reo Māori lessons to assist staff with self-development.</p> <p>Te Kāhui marked Te Wiki o Te Reo Māori   Māori Language Week as part of the annual national celebrations.</p> <p>Te Kāhui marked Sāmoan Language Week as part of the annual festivities.</p> <p>Te reo Māori is steadily becoming embedded in our documentation and reports with the continued aim of it being an integral part of our kaupapa.</p>
<b>A minimum of one Commissioner with expertise in tikanga and Te Ao Māori must be appointed under the Criminal Cases Review Commission Act.</b>	<p>Two Commissioners with expertise in tikanga and Te Ao Māori appointed.</p>
<b>Establish a relationship with local kaumātua from Waikato-Tainui and use their services.</b>	<p>Mr Taki Turner, a senior kaumātua, has been appointed to Te Kāhui by Waikato-Tainui.</p>
<b>Establish a translation service relationship with Waikato-Tainui.</b>	<p>An accredited te reo Māori translator has been appointed to Te Kāhui by Waikato-Tainui.</p>
<b>Develop a Māori Language Plan to improve cultural capability of staff.</b>	<p>Kia Whakarongo Ake   Māori Language Plan was operationalised in early 2023.</p>

Initiative	Outcome
<b>Meet with Māori and Pacific community agencies and Iwi Māori entities to inform them about Te Kāhui.</b>	<p>Engaging with iwi and Pacific communities has enabled us to develop a deeper understanding of their perspectives. It has also given us an opportunity to inform them of the function of Te Kāhui.</p> <p>Attended Te Hunga Rōia Māori Annual Conference to present to a cohort of Māori lawyers and held a workshop about the function of Te Kāhui.</p> <p>Attended ACE Aotearoa Pasifika Expo to raise awareness of Te Kāhui services with and amongst people from Pacific communities.</p> <p>Attended ASB Polyfest (the Auckland Secondary Schools Māori &amp; Pacific Islands Cultural Festival) to raise awareness amongst young people from Pacific communities about services of Te Kāhui.</p> <p>Attended the Vaka Tautua Auckland – Pasifika Disability Talanoa to raise awareness amongst people with disabilities in Pacific communities.</p> <p>Attended Vaka Tautua in Dunedin to provide information and raise awareness about Te Kāhui services in the South Island amongst people from Pacific communities.</p> <p>Attended the Tainui Games annual Waikato celebrations in Hopuhopu to raise awareness of Te Kāhui services to people under the age of 39 and amongst whānau and hapū of Waikato.</p> <p>Attended the annual Ngāti Kahungunu Waitangi Day celebrations in Hastings to raise awareness of Te Kāhui services to people under the age of 39 and amongst whānau and hapū of Ngāti Kahungunu.</p>
<b>Providing support to other Crown entities across the public sector to meet their responsibilities and obligations to Māori-Crown relations as appropriate, including leading and participating in Crown entity-specific forums.</b>	<p>Te Kaikōmihana Matua   Chief Commissioner and Tumu Whakarae   Chief Executive are members of the Independent Crown entity forum and share insights with peers.</p> <p>The Tumu Whakarae   Chief Executive chairs the justice sector Crown entity steering group and has facilitated discussions on Māori-Crown relations with other entities.</p>

## Te Pānga o te Kowheori-19 | The impact of COVID-19

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As Aotearoa has moved through different stages of the COVID-19 pandemic, including the end of the COVID-19 Protection Framework (traffic lights) on 12 Mahuru | September 2022, Te Kāhui has continued to evolve how it engages and provides services to people who believe they have suffered a miscarriage of justice.

Since our establishment in 2020, which coincided with the start of the COVID-19 pandemic, Te Kāhui has needed to react quickly to changes in our environment. We have leveraged technology to help us engage and meet with applicants both in and outside correctional facilities, and their support people to ensure that the mahi of Te Kāhui can continue even in times of disruption.

The demand on our services has been high, which has been challenging with several prisons continuing to restrict access to engage with individuals who want to understand the process and require a better understanding of the legal justice system. In the latter stages of this financial year, access has been restored to pre-COVID-19 levels. To that extent the outreach continues to provide services to both potential and current applicants who are in prison and out in the community. Fewer people in the community have required assistance or enquired about our services; however, the number of people requiring assistance in a prison setting has increased.

Our people have adapted remarkably well to changes in our working environment and over the period of the COVID-19 pandemic have truly risen to the challenges presented by COVID-19. Our people have continued to achieve outcomes and our culture has been an integral part of this achievement.

During traffic light levels Te Kāhui engaged our Health, Safety and Wellbeing Committee to encourage participation and connection through many initiatives. These included karakia, weekly virtual team hui, and engagement activities, alongside a strong communications plan with focused personal support provided as required. Management of Te Kāhui meet regularly and prioritise health, safety and wellbeing, and our response to COVID-19 and ensuring the safety of our people remains a priority.

Te Kāhui continued to operate throughout all COVID-19 traffic light levels. However, some of our activities in higher alert levels needed to be moved to a digital format or delayed until a lower traffic light level was reached. Te Kāhui could continue to accept applications throughout the year but received far fewer applications during higher traffic light levels.

Some of our people and functions have felt the impact of COVID-19 more than others, particularly those working in outreach and education and investigation and review, as many engagements either moved online or could not take place. COVID-19 restrictions have affected and delayed our ability to carry out some investigative tasks, which will affect how efficiently we can manage and conclude cases.

Te Kāhui was not required to offer additional services as part of the COVID-19 response and did not formally redeploy any staff into other agencies, entities or work programmes in the 2022 | 2023 financial year.

As the impact of COVID-19 continues to reduce, Te Kāhui is planning to accelerate our investigative mahi by utilising the Budget 2023 significant initiative funding in 2023 | 2024 and future years.

# He pou manawa oranga | Organisational health and capability

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## Te Kāhui | Our people

Te Kāhui operates with a Kaikōmihana Matua | Chief Commissioner and is governed by Ngā Kaikōmihana | Commissioners. Management is led by Tumu Whakarae | Chief Executive Parekawhia McLean (Waikato, Ngāti Maniapoto), who is supported by a senior leadership team. As of 30 Pipiri | June 2023, Te Kāhui employed a total 26 employees (25 FTE).

Our workforce is diverse, to reflect the communities that Te Kāhui works with. The profile of the key kaimahi metrics we monitor is below (see diversity and inclusion section). In our third year of operation, Te Kāhui continued to focus on supporting our people and growing our team to manage demand. In 2022 | 2023 14 positions were recruited, including a part-time intern in conjunction with the University of Waikato.

These 14 appointments were a mix of both permanent and fixed-term contract employees. Te Kāhui Board made the decision to utilise reserves in the 2022 | 2023 year to manage the demand pressure placed on Te Kāhui. Six fixed-term contract employee positions were recruited as part of the business case.

Te Kāhui remains dedicated to the continued development of our people, through both formal and informal development opportunities, internally and externally. Te Kāhui places high importance on development, including building capability and using te reo Māori in all Te Kāhui communications. We continue to offer opportunities to be exposed to te ao Māori.

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

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

In 2022 | 2023 we developed Utu Tapiri Rautaki | Remuneration Strategy, which incorporates Kia Toipoto, our Public Service Action Plan to close gender, Māori, Pacific and Ethnic pay gaps. The strategy has been developed to ensure all staff are fairly and equitably remunerated while attracting, recruiting and retaining high-calibre people. Our Kia Toipoto Action Plan is available at [ccrc.nz](https://ccrc.nz).

## Ngā uara me te ahurea | Our values and culture

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

Te Kāhui is a diverse and inclusive organisation, with a vibrant culture. As we have grown in 2022 | 2023, we have further developed our culture as we inducted new kaimahi, including through mihi whakatau. Due to our small size, the culture of our organisation is critical for ensuring our people feel valued, connected, and productive.

In early 2021, Te Kāhui worked alongside our people to co-design ngā uara | values. These were refreshed in 2022 | 2023 alongside our people. Our ngā uara | values are:

- » **Manaakitanga:** we care for, and acknowledge the equal mana of all
- » **Aroha:** we are respectful and compassionate
- » **Kaitiakitanga:** we are stewards and consciously think about the inter-generational consequences and impact of our advice, actions, and decisions
- » **Te Tika me Te Pono:** we are committed to doing the right thing with transparency, honesty and integrity
- » **Kotahitanga:** we work collectively and are united in our shared purpose to operate as an independent body to investigate and review criminal convictions or sentences, or both, and decide whether there has been a wrongful conviction
- » **Hiranga:** we consistently strive for excellence and leadership within our sector

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

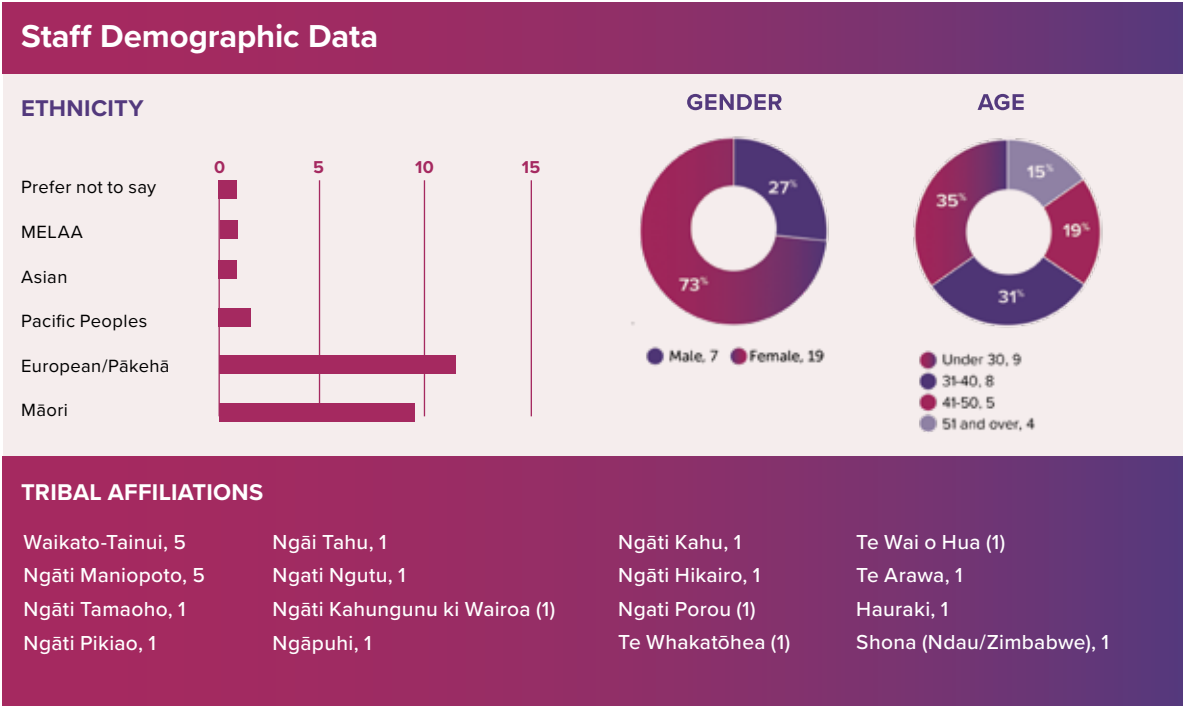
Tikanga Māori continues to be intentionally woven into all aspects of our culture, starting with karakia on a Monday morning to set the week up for success. It is not for Te Kāhui to design initiatives and then have to add in Te Tiriti considerations – doing things tika me te pono and with this intentionality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

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

**Kotahitanga | Diversity and inclusion**

As reflected in the organisational ngā uara | values, Te Kāhui is committed to diversity, inclusion and belonging. Te Kāhui believes its people are integral to the continued building and protection of an authentic people-centred culture.

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



Te Kāhui completed our second staff engagement survey in early 2023. This annual survey ascertains levels of satisfaction, engagement and wellbeing. The first annual survey conducted in 2022 showed positive feedback across teams, which was continued in the 2023 survey. Our people felt they were contributing to a worthwhile organisation and feel supported by their people leader and wider Senior Leadership Team. Our people also felt that Te Kāhui had managed COVID-19 well, and they enjoyed the hybrid working set up of Te Kāhui. The stressors that were noted by some staff members were workload and the rising cost of living impacting our people in their lives outside of work. All feedback was considered, with actions developed which are being implemented.

### Ngā tikanga ā te kaimahi | Good employer practices

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

Key Employment Elements	Analysis
<b>Leadership, Accountability and Culture</b>	<p>Te Komiti Whakahaere o Ngā Tāngata   People Committee agreed on performance objectives with the Tumu Whakarae   Chief Executive to Pipiri   June 2023. These clearly outline leadership, accountability, and culture expectations. The four key objectives are:</p> <ul style="list-style-type: none"> <li>Leadership</li> <li>Relationships, Reputation and Recognition</li> <li>Operational Management</li> <li>Professional Development</li> </ul> <p>Te Kāhui has created a values-driven, people-centred culture that is consistent with Tikanga Māori and Te Tiriti principles. Te Kāhui embraces and promotes diversity, inclusivity and belonging, and ensures that the health, safety, and wellbeing of our people and their whānau is at the forefront of our decisions.</p>
<b>Recruitment, Selection and Induction</b>	<p>Te Kāhui recruits using best practice and relevant public sector guidance and policies, as well as our Te Kāhui people policy.</p> <p>All new employees undertake a formal organisational induction programme which has key information, resources and learning included. Each function/team undertakes an in-depth induction programme relevant to each new employee's role upon commencement to ensure people who join Te Kāhui and their whānau feel welcome and safe.</p> <p>We welcome all new kaimahi and their whānau to Te Kāhui with a mihi whakatau.</p>
<b>Employee Development, Promotion and Exit</b>	<p>He Pou Manawa Oranga   performance development framework was co-designed with our people. This framework is based on three pou – wairua, manawa and whanake – and includes wellbeing, performance, and development planning.</p> <p>Te Kāhui has a robust people policy in place which includes development, recruitment (including internal promotion), and performance management.</p> <p>When employees leave Te Kāhui, we conduct exit interviews to gain people insights.</p>
<b>Flexibility and Work Design</b>	<p>Te Kāhui operates on a hybrid working model. We embrace all aspects of flexible working, and many employees have flexible working arrangements in place. Te Kāhui has developed hybrid and flexible working guidelines to support our kaimahi. Our response to COVID-19 and our ability to adapt to a changing environment have displayed our leadership in this area.</p>



Key Employment Elements	Analysis
<b>Remuneration, Recognition and Conditions</b>	<p>Te Kāhui has utu tapiri rautaki   remuneration strategy, which was implemented in 2022   2023. Te Kāhui also developed our Kia Toipoto Action Plan in 2022   2023. These link to He Pou Manawa Oranga   performance development framework outcomes for kaimahi.</p> <p>Te Kāhui reviewed our IEA in 2022   2023 to ensure it provided for all employment conditions under employment legislation, and reflected the needs of kaimahi, our culture and ngā uara   values.</p> <p>External market rates for remuneration are monitored, and Te Kāhui works with Strategic Pay to assess our positions, enabling the setting of starting salaries and remuneration bands.</p>
<b>Harassment and Bullying Prevention</b>	<p>Te Kāhui created a Code of Conduct at establishment, and this outlines the expected standards of behaviour for all ngā Kaikōmihana and kaimahi. Te Kāhui is committed to maintaining our culture to support the prevention of harassment and bullying. We work closely with our people to ensure that a safe and positive working environment and culture exists at Te Kāhui.</p>
<b>Safe and Healthy Environment</b>	<p>Te Kāhui takes our obligations under the Health and Safety at Work Act 2015 seriously. Te Kāhui Board works closely with management, our people, Te Komiti Haumarū Mōrearea   Risk and Assurance Committee and Te Komiti Whakahaere o Ngā Tāngata   People Committee to ensure that we fulfil our obligations under the Act.</p> <p>Te Kāhui has a Health, Safety and Wellbeing Committee, which has been in place since establishment. The committee is high-functioning and employee-led. Our people are supported by EAP Services and further psychological support as per our internal procedures.</p> <p>Te Kāhui has a wellbeing programme which aligns to Te Whare Tapa Whā (credit: Tā Mason Durie).</p>

### Hauora, Haumarū me te Oranga | Health, Safety and Wellbeing

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



In 2022 | 2023 the HSW Committee continued to operate in an employee-led way. The voluntary membership of this committee includes at least one member from each Te Kāhui function/team and includes the Pou Ratonga Rangapū | Corporate Manager and Pou Ture | Legal Manager. Additionally, our Tumu Whakarae | Chief Executive is a member of the Public Service Chief Executive Health and Safety Forum. The committee is chaired by kaimahi who are not management team members.

The HSW Committee meets monthly and plays an active part in managing HSW, including reviewing the system, practices, and any risks or issues. All members of the Committee champion engagement and participation with HSW for themselves and teams, and the wider Te Kāhui staff and their whānau. This sustained participation from our people helps to ensure we are working to build a culture of wellbeing and safety awareness across Te Kāhui, while effectively managing risks to our people. Top issues considered by the committee were COVID-19, retaining a social connection across teams, and wellbeing.

The rise through COVID-19 traffic light levels across the 2022 | 2023 year continued to challenge our people. However, we embraced this challenge by finding new and meaningful ways to collaborate, including a Monday morning karakia and the continuation of Tuakana-Teina, bringing members of different teams together in a social aspect to learn from each other and to connect even in a virtual capacity. The HSW Committee was a key part of this, encouraging participation and peer connection.

Our people may have to review difficult case material, so Te Kāhui provides a range of support tools and services to support them. For the 2022 | 2023 year we have maintained 100 percent compliance with our psychological support procedures.

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

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

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

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

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

Type	2022   2023 Actual	2021   2022 Actual
Incident reports related to our key risks	0	1
Incident reports related to discomfort	0	0
Incident reports where superficial or no injury occurred	0	0
Incidents requiring notification to WorkSafe under the Health and Safety at Work Act 2015	0	0
Other reports (including near-miss events)	2	1
<b>Total reports during reporting period</b>	<b>2</b>	<b>2</b>

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

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

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

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

Both global and domestic research underscore that certain demographics within the country face a higher likelihood of encountering a miscarriage of justice. This assertion finds support in the stark reality that New Zealand exhibits one of the highest incarceration rates for indigenous populations in the Western world. More than half of the incarcerated population comprises Māori and/or women, and the count of individuals from Pacific communities is rapidly increasing.

Furthermore, statistical data reveals an increased susceptibility to imprisonment for individuals under 39 years of age, particularly those with cognitive impairments.

Te Kāhui recognises that the overrepresentation of these vulnerable groups at various stages of the criminal justice system has yet to be mirrored in the volume of applications received. To address this discrepancy, Te Kāhui has adopted a focused approach that concentrates on engagement with those disproportionately affected throughout the criminal justice process.

This approach involves raising awareness about the services offered by Te Kāhui. Additionally, Te Kāhui often aids potential and current applicants by linking them to resources for navigating the New Zealand legal system.

However, it's important to note that the ongoing impact of COVID-19 has curtailed the ability to execute some outreach and educational initiatives for this period, which is reflected in our performance outcomes.

It is also important to note that there are significantly lower levels of engagement throughout the course of the 2022 | 2023 period, which has been attributed to focused engagements with potential applicants and people.

During this period, Te Kāhui fielded a total of 732 enquiries through phone calls, emails, and text messages. Additionally, the organisation facilitated 92 telephone and video conferences to and from 18 prison sites across Aotearoa. Furthermore, engagement occurred with two victims and their families during the 2022 | 2023 period.

## Te tahua pūtea kua tukuna mai me te pūtea kua whakapaua hoki e mātou | How we are funded and what we spent

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

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

### Manatū, Manatika | Vote: Justice

The appropriation received was used to undertake our statutory functions as outlined in the Criminal Cases Review Commission Act 2019.

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

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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Income</b>			
Funding from the Crown	3,987,000	3,987,000	3,987,000
Interest income	149,848	9,000	21,656
Other income	1,214	-	850
<b>Total income</b>	<b>4,138,062</b>	<b>3,996,000</b>	<b>4,009,506</b>
<b>Total expenses</b>	<b>4,788,940</b>	<b>5,141,475</b>	<b>3,737,773</b>
<b>Net surplus/(deficit)</b>	<b>(650,878)</b>	<b>(1,145,475)</b>	<b>271,732</b>

Te Kāhui has a single output class, which has been identified in the Statement of Performance Expectations 2022 | 2023. This output is the operation of the Criminal Cases Review Commission.

### Ngā Kaupapa o te Tahua Pūtea | Budget significant initiatives

As announced in Budget 2023, Te Kāhui will receive additional funding through a Budget significant initiative to commence on 1 Hōngongoi | July 2023. This initiative will be reported on in the 2023 | 2024 Annual Report.

## Te anga whakamua | Looking forward

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Building on our first referral to an appeal court in 2022, Te Kāhui expects that further referrals will occur in 2023 | 2024. A cohort of cases is in the section 25 investigation stage. When the investigation process has been completed, ngā Kaikōmihana | Commissioners will decide whether to refer the case to an appeal court, or not to refer and close the case. This progression demonstrates the work that Te Kāhui has undertaken and achieved, even with demand-driven pressures.

Utilising the Budget 2023 significant funding initiative, Te Kāhui seeks to invest further in our primary function – to investigate and review claimed miscarriages of justice – in 2023 | 2024. This investment will build on the use of reserves in 2022 | 2023. In 2023 | 2024 Te Kāhui will increase our workforce in the investigative and review function on a permanent basis. This further investment will continue the work to date on reducing the backlog of cases created from much a higher-than-expected application volume in the first year of operation, and reducing the time taken to complete cases received.

A case management system is currently in pre-procurement stage and planned for implementation in the latter stages of 2023 | 2024. This investment will enable real-time reporting and analysis to be conducted, as well as reducing administrative resource requirements and strengthening information management practices.

Access to files remains an area of ongoing challenge for Te Kāhui. In the latter stages of 2022 | 2023 Te Kāhui made progress on outstanding file requests with other organisations that hold information pertinent to our work. This will remain an area of focus for 2023 | 2024.

Te Pou Tarāwaho | Outreach and Education Action Plan will continue to be utilised to conduct focused engagement with those who are disproportionately represented in the justice system. This work is critical to increasing our engagement with Māori, Pacific peoples, women, and those who were youth at the time of conviction. Our approach remains focused on those who we believe are at higher risk of miscarriage in the justice system.

Work will continue towards our thematic inquiry mahi, analysing issues as they emerge in our work on applications. Kaimahi are preparing a workplan for section 12 inquiry work in 2023 | 2024, including the possibility of a formalised section 12 inquiry.

The current inflationary impact being felt by Te Kāhui is significant and is on track to continue into 2023 | 2024. Supplier cost increases across many of our services have impacted our expenditure for 2022 | 2023. Te Kāhui will continue to seek further efficiencies to maintain our operations in a financially sustainable way, ensuring that we can fulfil our statutory roles. While additional funding has been secured, continuing inflationary pressure is a critical driver that Te Kāhui will need to manage in the coming year and beyond.

Te Kāhui will continue to take steps to manage demand-driven pressure and reduce the backlog pressure. Cases are more complex than expected, and initial assumptions made about the time required to manage cases may not be realised. Access to information and the fact we are one part of the overall sector seeking justice creates further challenge. These impacts mean some cases may take longer than predicted, which will lead to a continued demand to update applicants on their application status.

Te Kāhui seeks to play its part in addressing miscarriages of justice in Aotearoa, to ensure that they do not occur in the future. In 2023 | 2024 Te Kāhui will continue our work towards the strategic goal of a safe and just society. We are committed to delivering outputs identified in our Statement of Performance Expectations 2023 | 2024.





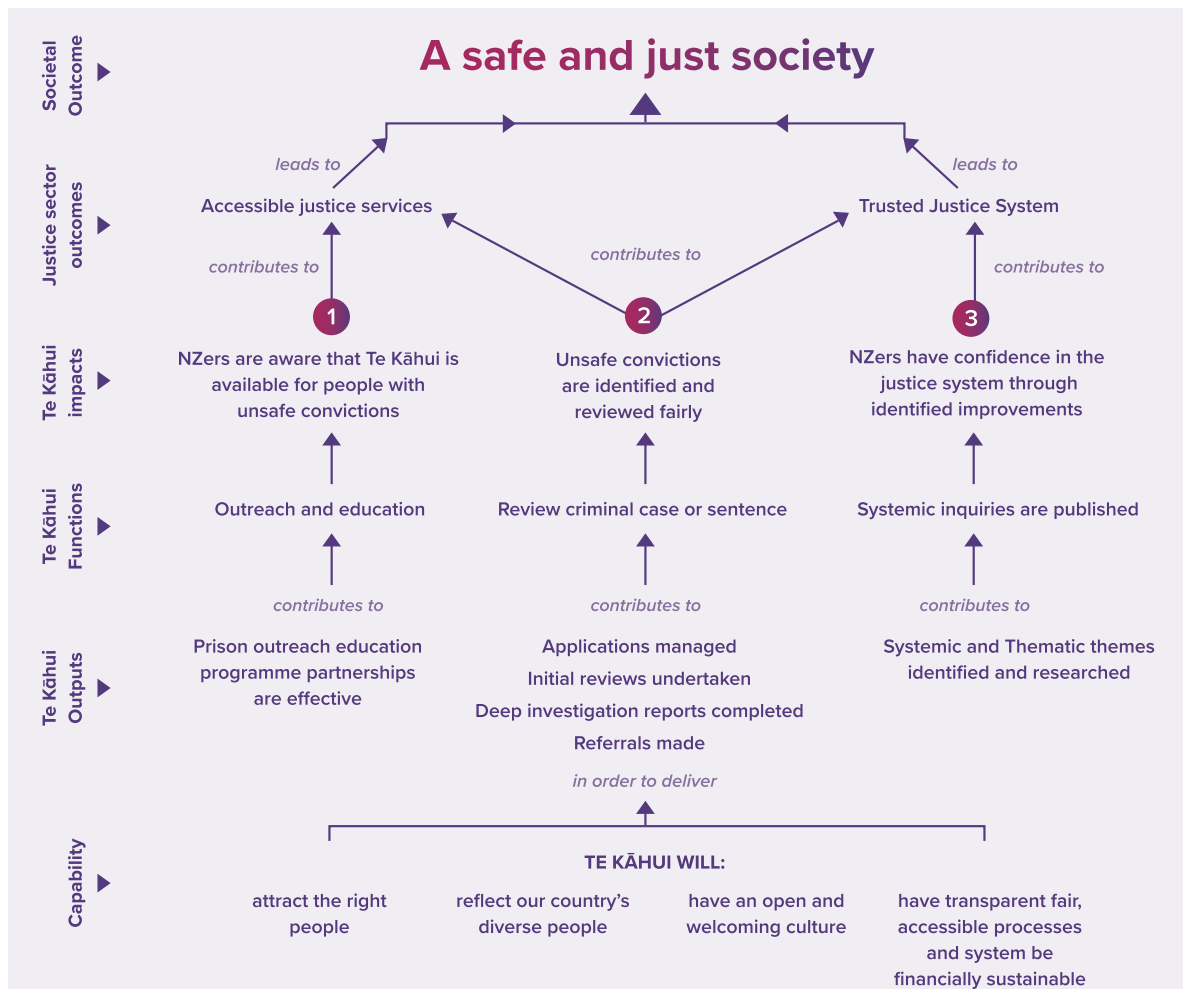


# **Wāhanga Tuarua: Pūrongo Whakahaere me ngā Whakapuakitanga ā-Pūtea |** Section Two: Performance Information and Financial Statements



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

# Ngā mahi whakaahunga i ō mātou Whāinga Rautaki | Progress against our strategic framework



## 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 may be 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.

The Aotearoa justice sector has an aspirational goal of ‘a safe and just society’. The work of Te Kāhui contributes to the achievement of this goal. Te Kāhui has identified ‘a trusted justice system’ and ‘accessible justice services’ as the two justice sector outcomes that most align to our work, and where we have the opportunity to drive change.

Te Kāhui has identified three impacts linked to these two justice sector outcomes, and an update on our progress against these in 2022 | 2023 is detailed below.

### **Ngā Whakaaweawe 1 – E mōhiotia ana ngā tāngata o Aotearoa e tūwhera ana ngā tatauranga o Te Kāhui ki te hunga whakapā hē | Impact 1 – New Zealanders are aware that Te Kāhui is available for those with unsafe convictions**

Te Pou Tarāwaho | Outreach and Education Action Plan was specifically designed to enable Te Kāhui to focus on people who may have had an unsafe conviction, their whānau, and their advocates or representatives. This Action Plan continues to inform our outreach and education efforts. The demand has been forthcoming for our services from our first day of operation; however, the establishment demand has been without a focus on communities that research tells us are most at risk of miscarriage of justice. As such, the focus for Te Pou Tarāwaho is on engaging Māori, Pacific peoples, those who identify as female, and those under the age of 39 at time of conviction.

We have a workforce that is competent in te reo Māori and engaging with Pacific communities including the use of Pacific languages. It is imperative that our people have specialist engagement skills to work with people who have been through significant trauma, i.e. victims and whānau of the original crime.

The application volume in the first three years of operations is a clear indicator that many of those who feel they have an unsafe conviction are aware of the services provided by Te Kāhui.

This year 37 engagements have been held with social and cultural services across the country who work with the focused communities of interest. A total of 71 direct outreach engagements (where potential applicants have enquired directly about our services) have been conducted with individuals who may feel they have experienced an unsafe conviction and/or sentence to understand the process and procedures.

Te Kāhui has continued our efforts to ensure that the information we require to undertake investigations is available without barriers. We have leveraged existing relationships with organisations/institutions that hold files pertinent to miscarriages of justice and seek to strengthen existing and create new relationships where there is benefit to the mahi of Te Kāhui.

We have an ongoing commitment to work across the justice system, especially to efficiently gain access to information and files that we require. Access to files remains an area of ongoing challenge for Te Kāhui.

### **Ngā Whakaaweawe 2 – Kua kitea te whakapā hē, a, kua āta arotakehia | Impact 2 – Unsafe convictions are identified and reviewed fairly**

Te Kāhui published our case procedures at establishment on our website (ccrc.nz). In Pipiri | June 2021, updates to these procedures were approved by Te Kāhui Board and subsequently updated on our website.

We aim to be open, transparent, accessible, and independent in all that we do. We can be contacted through multiple channels including phone, email and in person. We have application forms available in multiple languages on our website and our team are fluent in a variety of languages. We have translation support available if required, to remove barriers to accessing our services.

As COVID-19 traffic light settings allowed (in early 2022 | 2023), our people have prioritised face-to-face meetings where possible, and seek to connect with people effectively in our mahi.

Te Kāhui has created an expert advisory panel of external specialists to maintain and support our independence when reviewing cases. Te Kāhui has appointed both domestic and international suppliers to this panel, following a robust procurement process. Te Kāhui will continue to seek Māori and Pacific suppliers to support this independent work.

Te Kāhui will procure further specialist services outside this panel as required.

Te Pou Tarāwaho | Outreach and Education Action Plan is outlined above.

### **Ngā Whakaaweawe 3 – E whakapono ana ngā tāngata o Aotearoa ki ngā hakahaere ā te ture mā roto i ngā hua ka puta | Impact 3 – New Zealanders have confidence in the justice system through identified improvements**

Te Kāhui commenced initial mahi on two emerging systemic issues and provided ngā Kaikōmihana two preliminary reports prior to the end of 2022. These reports focused on two key themes that, in the view of Te Kāhui, were likely to contribute to miscarriages of justice in Aotearoa and, with improvements, would impact parts of the justice system. These are:

- » Eyewitness identification evidence in Aotearoa
- » Sentencing of Māori and non-Māori – a comparative analysis

The report regarding eyewitness identification presented the legislation, procedure and impacts of eyewitness identification in Aotearoa, including detailed case studies. The report on the sentencing of Māori and non-Māori utilises Statistics New Zealand data and is a preliminary high-level analysis of the disparities in sentencing between Māori and non-Māori.

In determining what the next steps should be, Te Kāhui considered the level of resourcing required to develop each (or any other) issue, relative to the impact the work might have. A section 12<sup>1</sup> inquiry in either of these areas has the potential to allow Te Kāhui to make a meaningful contribution to the improvement of criminal justice in Aotearoa, both broadly and for Māori in particular.

Work has continued, analysing the issues as they emerge in our work on applications. We have also further developed some themes, including disclosure practices. Finally, kaimahi are preparing a workplan for section 12 inquiry work in 2023 | 2024. They will recommend this plan to ngā Kaikōmihana | Commissioners, including the possibility of a formalised section 12 inquiry.

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1 As outlined in the Criminal Cases Review Commission Act 2019.

## Te Aronui | Progress against our key measures for outcomes

Te Kāhui is reporting its third Ripoata ā-Tau | Annual Report and performance. As of 30 Pipiri | June 2023, one referral to an appeal court has been made; a cohort of section 25 investigations are under way, and we have 255 open cases. The first referral made by Te Kāhui was in Hakihea | December 2022, well ahead of the three-year operational timeframe that formed part of the initial policy assumptions for the Commission.

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

For 2022 | 2023, Te Kāhui had 17 key measures for outcomes. Of these, 13 were met, 3 were not met and 1 was not applicable. Measures which are recorded as 'not applicable' reflect measures with a delivery date in the next financial year.

### Ngā mahi arotake tono | Application review and investigations

Met	Measure	Target	2022 2023 Achievement	2021 2022 Achievement
✓	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.	40% of applications accepted by the Commission for section 25 investigation in 2022   2023 are from applicants identifying as Māori or Pacific peoples	Māori 60% (6) Pacific Peoples 0% (0)	Māori 38% (5) Pacific Peoples 0% (0)
✓	Applications accepted by the Commission for initial assessment in 2022   2023 will have an initial assessment report presented to the Commission within six months of being accepted.	50%	100%	New measure for 2022   2023. This performance indicator was selected as it enables clearer accountability and outcomes reporting of our primary function.
✓	Applications will be acknowledged within three working days of receipt.	95%	100%	98%
✓	Commission decisions on applications will be communicated to applicants within 60 working days of the decision. <sup>2</sup>	90%	95%	71% <sup>3</sup>

<sup>2</sup> 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. This is a more relevant timeframe than previously measured.

<sup>3</sup> The measure for the 2021|2022 financial year was 20 working days.

Met	Measure	Target	2022 2023 Achievement	2021 2022 Achievement
✓	All proposed recommendations on cases put before Commissioners for decision are legally reviewed.	100%	100%	Review completed <sup>4</sup>

4 The measure for the 2021 | 2022 financial year was 'external review of up to 5 proposed decisions conducted to assess whether Te Kāhui reasoning, processes and/or interpretation are appropriate and reasonable'.

Met	Measure	Target	2022 2023 Achievement	2021 2022 Achievement
✓	Deliver two preliminary reports to Commissioners on systemic inquiry work.	Deliver two reports to Commissioners by 31 December 2022.	Delivered	Delivered <sup>5</sup>

5 The measure for 2021 | 2022 was to 'deliver a report to Commissioners on common themes from applications and initial assessments'.

#### Ngā mahi whakatairanga | Outreach and education

Met	Measure	Target	2022 2023 Achievement	2021 2022 Achievement
Not met	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.	5 initiatives were completed during this period. <sup>6</sup>	New measure for 2022 2023. This performance indicator was selected as it enables clearer accountability and outcomes reporting of our outreach and education function.
Not met	Applicants are contacted within 20 working days of being accepted to ensure they are aware of the processes and procedures.	95%	87.5% <sup>6</sup>	Not applicable <sup>7</sup>

6 During 2022 | 2023 Te Kāhui continued to feel the impacts of post-COVID-19 issues. Some of these affected our ability to connect with applicants and their whānau, conduct engagement activities, and access application-related evidence. This was particularly pronounced for vulnerable communities.

7 The case procedures of Te Kāhui were changed late in the 2020 | 2021 financial year. Applications now have a triage report completed before they are presented to the Commission. Relevant material is collected and collated, taking account of issues previously dealt with by the relevant appeal court(s), and any fresh evidence or other material provided by the applicant. Te Kāhui also assesses the application against any specified miscarriage of justice risk factors. Because of this change, no cases were accepted in 2021|2022.

## Ā mātou tāngata | Our people

Met	Measure	Target	2021 2022 Achievement	2020 2021 Achievement
✓	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.	Each staff member has an annual assessment of individual training needs and a professional development plan as part of He Oranga Pou Manawa.	Completed	Completed <sup>8</sup>

8 The measure for the 2021|2022 financial year was 'workforce planning and development completed, with individual development plans for all employees'.

Met	Measure	Target	2021 2022 Achievement	2020 2021 Achievement
✓	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.	Remuneration strategy implemented by September 2022.	Completed	New measure for 2022 2023. This performance indicator was selected as it demonstrates our good employer practices and links to Kia Toipoto.
✓	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.	Annual staff survey conducted to ascertain levels of satisfaction and engagement. Results show improvement against 2021 2022 baseline.	Completed	Completed <sup>9</sup>

9 The measure for the 2021|2022 financial year was 'survey staff to ascertain levels of satisfaction and engagement'.

Met	Measure	Target	2021 2022 Achievement	2020 2021 Achievement
✓	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.	Te Kāhui Commissioners undertake an annual self-assessment around their exercise of their powers and governance.	Completed	New measure for 2022 2023. This performance indicator was selected as it links to our governance capability.
✓	Health and safety best practice is well implemented and appropriately monitored and reported.	Safety hazards are addressed within three months and significant hazards are attended to immediately.	Completed	New measure for 2022 2023. This performance indicator was selected as it demonstrates our commitment to health, safety and wellbeing.
✓	Health and safety best practice is well implemented and appropriately monitored and reported.	Te Whare Tapa Whā   Staff Wellbeing dashboard developed, implemented, and monitored with reporting to Te Kāhui Board by September 2022.	Completed	Completed <sup>10</sup>

<sup>10</sup> The measure for the 2021|2022 financial year was 'wellbeing programme of action co-designed by staff and implemented'.

Met	Measure	Target	2021 2022 Achievement	2020 2021 Achievement
NA	Equity principles are incorporated in staff selection and management, to achieve as diverse a workforce as possible within the limits of our small size.	Te Kāhui equity plan implemented and included in all employment policy documents by December 2023.	In progress, due date within next reporting period.	New measure for 2022 2023. This performance indicator was selected as it demonstrates our good employer practices and links to Kia Toipoto
✓	Our infrastructure is secure and fit for purpose.	Security Maturity Assessment completed by December 2023.	Completed Pipiri   June 2023	New measure for 2022 2023. This performance indicator was selected as it demonstrates our commitment to continuous improvement and security.
Not met	Our infrastructure is secure and fit for purpose.	Disposal Authority implemented August 2022.	Not completed <sup>11</sup>	New measure for 2022 2023. This performance indicator was selected as it demonstrates our commitment to our information management requirements.

<sup>11</sup> Te Kāhui has had our Disposal Authority in development since late 2020. As at Pipiri | June 2023 the Disposal Authority is with the Chief Archivist at Archives NZ for review, prior to the Intention to Dispose 30-day public notification commencing.

One additional measure was reported against in the 2021 | 2022 Annual Report. This measure was specifically linked to the implementation of Te Pou Tarāwaho | Outreach and Education Action Plan. This measure no longer has impact and does not need to be disclosed.

## Ngā Tauākī Pūtea Arotake | Audited financial statements

The 2022 | 2023 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2022 to 30 Pipiri | June 2023 and results during the period are shown as 2023 Actual.

The Statement of Performance Expectations 2022 | 2023 budget covers the period 1 Hōngongoi | July 2022 to 30 Pipiri | June 2023 and is shown as 2023 Budget.

Comparative figures are shown as 2022 Actual and cover the period 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022.

**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 income and expenditure for the 12 months ended 30 June 2023**

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Income</b>				
Funding from the Crown	2	3,987,000	3,987,000	3,987,000
Interest Income	2	149,848	9,000	21,656
Other Income	2	1,214	-	850
<b>Total income</b>		<b>4,138,062</b>	<b>3,996,000</b>	<b>4,009,506</b>
<b>Expenses</b>				
Remuneration to Auditors		37,626	58,771	46,345
Depreciation & Amortisation	8 & 9	109,070	151,793	147,915
Governance		478,792	477,772	375,524
Investigation Consultants		593,488	906,794	515,977
Personnel	3	2,289,514	2,191,498	1,682,532
IT Services & Subscriptions		243,781	314,892	174,271
Occupancy & Utilities	4	255,587	288,578	227,960
Other Expenses	4	201,245	125,077	101,484
Outreach & Education		77,159	98,250	9,966
Professional Fees		461,019	481,538	440,323
Travel & Accommodation		41,659	46,512	15,476
<b>Total Expenses</b>		<b>4,788,940</b>	<b>5,141,475</b>	<b>3,737,773</b>
<b>Net Surplus/(Deficit)</b>		<b>(650,878)</b>	<b>(1,145,475)</b>	<b>271,732</b>
<b>Total Comprehensive Income and Expenses</b>		<b>(650,878)</b>	<b>(1,145,475)</b>	<b>271,732</b>

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 2023

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	5	620,154	2,322,905	3,285,542
Investments	6	2,100,000	-	-
Receivables	7	117,921	75,000	46,610
Prepayments		37,329	33,280	36,396
<b>Total Current Assets</b>		<b>2,875,404</b>	<b>2,431,185</b>	<b>3,368,549</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	8	109,076	102,598	161,767
Intangible Assets	9	-	-	26,674
<b>Total Non-current Assets</b>		<b>109,076</b>	<b>102,598</b>	<b>188,441</b>
<b>Total Assets</b>		<b>2,984,480</b>	<b>2,533,783</b>	<b>3,556,990</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Payables		182,836	235,000	150,622
Employee Entitlements	10	192,062	141,265	128,894
Accruals	11	65,378	120,000	82,392
<b>Total Current Liabilities</b>		<b>440,276</b>	<b>496,265</b>	<b>361,908</b>
<b>Total Liabilities</b>		<b>440,276</b>	<b>496,265</b>	<b>361,908</b>
<b>Net Assets</b>		<b>2,544,204</b>	<b>2,037,518</b>	<b>3,195,082</b>
<b>Equity</b>				
Accumulated Surplus	13	2,544,204	2,037,518	3,195,082
<b>Total Equity</b>		<b>2,544,204</b>	<b>2,037,518</b>	<b>3,195,082</b>

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 12 months ended 30 June 2023**

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Balance at 1 Hōngongoi   1 July</b>		<b>3,195,082</b>	<b>3,182,993</b>	<b>2,923,350</b>
Surplus/(Deficit)		(650,878)	(1,145,475)	271,732
Total Comprehensive Income and Expenses for the period		(650,878)	(1,145,475)	271,732
<b>Balance at 30 Pipiri   30 June</b>	13	<b>2,544,204</b>	<b>2,037,518</b>	<b>3,195,082</b>

The accompanying notes form part of these financial statements.

**Te tauākī kapewhiti mō ngā marama e tekau mā rua tae atu ki te 30 o Pipiri | Statement of cash flows for the 12 months ended 30 June 2023**

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Cash flows from operating activities</b>				
Receipts from the Crown		3,987,000	3,987,000	3,987,000
Other Income		1,214	-	850
Interest Received		92,197	9,000	21,656
Goods and Services Tax (net)		(13,660)	(3,696)	14,271
Payments to Employees and Suppliers		(4,602,433)	(4,953,000)	(3,622,347)
<b>Net Cash Flow from Operating Activities</b>		<b>(535,682)</b>	<b>(960,696)</b>	<b>401,429</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of Property, Plant and Equipment	8	(29,706)	(57,575)	(33,295)
Acquisition of Investments	6	(2,100,000)	-	-
<b>Net Cash Flow from Investing Activities</b>		<b>(2,129,706)</b>	<b>(57,575)</b>	<b>(33,295)</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>		<b>(2,665,388)</b>	<b>(1,018,271)</b>	<b>368,134</b>
<b>Cash and Cash Equivalents at the beginning of the Financial Period</b>	5	<b>3,285,542</b>	<b>3,341,176</b>	<b>2,917,408</b>
<b>Cash and Cash Equivalents at the end of the Financial Period</b>	5	<b>620,154</b>	<b>2,322,905</b>	<b>3,285,542</b>

The accompanying notes form part of these financial statements.

The Goods and Service Tax (net) component of operating activities reflects the net Goods and Service Tax paid and received by the Inland Revenue Department.

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 pūrongo | 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 2023 and were approved by Te Kāhui Board on 19 Whiringa-ā-nuku | October 2023.

### Te huarahi whakariterite | Basis of preparation

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

### Tauākī whakaū | Statement of compliance

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

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

- » It does not have public accountability.
- » It has total expenses between \$2 million and \$30 million.

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

### Te tuari pūnaha moni | Presentation currency and rounding

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

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

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

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

### Tāke Hokohoko | Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### Tāke moni whiwhi | Income tax

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

### Tahua pūtea | Budget figures

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

### Tuari utu whakahaere kaupapa here | Cost allocation policy

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

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

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

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

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

### Whakamārama 2 Whiwhinga pūtea | Note 2 Income

#### Kaute Pūtea kaupapa here | Accounting policy

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

#### a) Pūtea nā te Karauna | Funding from the Crown

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.

#### b) Itareti whiwhinga pūtea | Interest income

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

#### c) Ētehi atu whiwhinga pūtea | Other income

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

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

#### Kaute pūtea kaupapa here | Accounting policy

##### Ngā utu | Salaries and wages

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

##### Kaupapa pūtea penihana | Superannuation schemes

##### Defined Contribution Schemes

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

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

	2023 Actual \$	2022 Actual \$
Salaries and wages	2,203,487	1,595,073
Defined contribution plan employer contributions	63,952	47,485
ACC levy	-	3,653
Increase in annual leave (note 10)	22,075	36,321
<b>Total personnel costs</b>	<b>2,289,514</b>	<b>1,682,532</b>

#### Utu mō ngā kaimahi | Employee remuneration

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

Total remuneration paid or payable	2023 Actual \$	2022 Actual \$
\$100,000 and \$110,000	2	-
\$110,000 and \$120,000	1	-
\$140,000 and \$150,000	-	1
\$150,000 and \$160,000	1	1
\$170,000 and \$180,000	1	-
\$230,000 and \$240,000	-	1
\$260,000 and \$270,000	1	-

During the twelve months ended 30 Pipiri | June 2023 no employee received compensation and/or other benefits in relation to cessation of employment.

Ngā utu mō ngā mema poari | Board member remuneration

The total value of remuneration paid or payable to each Board member during the twelve months was:<sup>12</sup>

	2023 Actual \$	2022 Actual \$
Colin Carruthers	174,720	219,414
Paula Rose	65,328	44,019
Kingi Snelgar	36,600	20,706
Virginia Hope	36,600	20,514
Tracey McIntosh	36,600	19,145
Nigel Hampton	36,600	17,245
Tamasailau Suaalii-Sauni	36,600	13,121
Debbie Chin <sup>13</sup>	2,669	-
Malcolm Inglis <sup>14</sup>	1,055	8,001
Total Board Remuneration <sup>15</sup>	426,772	362,165

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

- 12 The remuneration of Board members is set by the Remuneration Authority.
- 13 Malcolm Inglis is a Committee only member, and not a Board member or Commissioner of Te Kāhui.
- 14 Debbie Chin is a Committee only member, and not a Board member or Commissioner of Te Kāhui.
- 15 Board member remuneration includes payment for the dual role that each Commissioner holds – as both a Commissioner and a Board member. Remuneration paid to Board members also includes payment for Committee attendances.

Whakamārama 4 Ētehi atu utu | Note 4 Specific expenses

Kaute pūtea kaupapa here | Accounting policy

Whakahaere rīhi | Operating leases

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

Whakahaere rīhi | Operating lease as lessee

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

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

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

	2023 Actual \$	2022 Actual \$
Not later than one year	112,000	92,486
Later than one year and not later than five years	214,667	-
Later than five years	-	-
Total non-cancellable operating lease	326,667	92,486

Wāhi mahi me ngā wāhi whai painga | Occupancy & Utilities

	2023 Actual \$	2022 Actual \$
Rent	143,139	124,123
Office supplies & maintenance	1,720	4,195
Wifi & internet	52,388	51,164
Other	58,340	48,478
Total occupancy & utilities	255,587	227,960

Ētehi atu whakapaunga utu | Other Expenses

	2023 Actual \$	2022 Actual \$
Legal expenditure	4,793	19,644
Communication	84,483	40,808
Staff training and support	96,886	33,559
Recruitment costs	15,083	7,473
Total other expenses	201,245	101,484

Whakamārama 5 Pūtea pae tata | Note 5 Cash and cash equivalents

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

	2023 Actual \$	2022 Actual \$
Cash on hand and at bank	320,154	3,285,542
Short-term deposits	300,000	-
Total cash and cash equivalents	620,154	3,285,542

Term deposits included as cash and cash equivalents have a term of 2 months and interest rates are 4.93%.

Whakamārama 6 Haumitanga tūmau | Note 6 Investments

Breakdown of investments and further information

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

All the term deposits for the year have terms between 9 and 12 months and interest rates vary between 5.24% and 5.70%.

Whakamārama 7 Ngā nama mai me ngā nama atu | Note 7 Receivables

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

	2023 Actual \$	2022 Actual \$
Exchange receivables		
Accrued interest	57,651	-
Non-exchange receivables		
GST receivable	60,270	46,610
Total receivables	117,921	46,610

Whakamārama 8 Āhuatanga ōkiko | Note 8 Property, plant and equipment

Kaute pūtea kaupapa here | Accounting policy

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 net 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:

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

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

Waimaero 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.

Waimaero rawa | 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 whakatau | te rawa me te orange 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.

### 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:

2023	Computer equipment \$	Furniture and fittings \$	Leasehold Improvements \$	Total \$
<b>Cost or valuation</b>				
Balance at 1 Hōngongoi   July 2022	113,162	95,698	125,386	334,246
Additions	18,867	10,839	-	29,706
Balance at 30 Pipiri   June 2023	132,029	106,537	125,386	363,952
<b>Accumulated depreciation and impairment losses</b>				
Balance at 1 Hōngongoi   July 2022	87,289	26,001	59,190	172,480
Depreciation expenditure	26,734	14,487	41,175	82,396
Balance at 30 Pipiri   June 2023	114,023	40,488	100,365	254,876
<b>Book value of property, plant and equipment</b>				
At 30 Pipiri   June 2023	18,006	66,049	25,021	109,076

2022	Computer equipment \$	Furniture and fittings \$	Leasehold Improvements \$	Total \$
<b>Cost or valuation</b>				
Balance at 1 Hōngongoi   July 2021	102,046	95,698	103,207	300,951
Balance at 30 Pipiri   June 2022	113,162	95,698	125,386	334,246
<b>Accumulated depreciation and impairment losses</b>				
Balance at 1 Hōngongoi   July 2021	41,733	11,755	16,550	70,038
Balance at 30 Pipiri   June 2023	87,289	26,001	59,190	172,480
<b>Book value of property, plant and equipment</b>				
At 30 Pipiri   June 2022	25,873	69,698	66,196	161,767

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 9 Ngā rawa pā kore | Note 9 Intangible assets

### Kaute pūtea kaupapa here | Accounting policy

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

Computer software licences are capitalised on the basis of 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.

### Utu 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	2.5 years	40%

### Waimaero me ngā rawa pā kore | Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 8. The same approach applies to the impairment of intangible assets.

### Te āta tiro ki ngā rawa pā kore me ētehi atu kōrero | Breakdown of intangible assets and further information

Movements for each class of intangible asset are as follows:



2023	Acquired software \$	Total \$
<b>Cost or valuation</b>		
Balance at 1 Hōngongoi   July 2022	113,683	113,683
Balance at 30 Pipiri   June 2023	113,683	113,683
<b>Accumulated depreciation and impairment losses</b>		
Balance at 1 Hōngongoi   July 2022	87,009	87,009
Amortisation expenditure	26,674	26,674
Balance at 30 Pipiri   June 2023	113,683	113,683
<b>Book value of intangible assets</b>		
At 30 Pipiri   June 2023	-	-

2022	Acquired software \$	Total \$
<b>Cost or valuation</b>		
Balance at 1 Hōngongoi   July 2021	113,683	113,683
Balance at 30 Pipiri   June 2022	113,683	113,683
<b>Accumulated depreciation and impairment losses</b>		
Balance at 1 Hōngongoi   July 2021	41,536	41,536
Balance at 30 Pipiri   June 2022	87,009	87,009
<b>Book value of intangible assets</b>		
At 30 Pipiri   June 2022	26,674	26,674

#### Rāhui | Restrictions

There are no restrictions over the title of the intangible assets of Te Kāhui, nor are any intangible assets pledged as security for liabilities.

## Whakamārama 10 Ngā āheinga ā-kaimahi | Note 10 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.

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.

Presentation of employee entitlements:

- » Annual leave is classified as a current liability.

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

	2023 Actual \$	2022 Actual \$
Current portion		
Annual leave	106,692	84,617
Salary accrual	85,370	44,277
<b>Total employee entitlements</b>	<b>192,062</b>	<b>128,894</b>

## Whakamārama 11 Whakawhāiti | Note 11 Accruals

### Kaute pūtea kaupapa here | Accounting policy

#### Tukipū | General

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.

## Whakamārama 12 Kaupapa warawara | Note 12 Contingencies

### Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pipiri | June 2023.

### Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pipiri | June 2023.

## Whakamārama 13 Tūtanga | Note 13 Equity

### Kaute pūtea kaupapa here | Accounting policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- » accumulated surplus/(deficit)

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

	2023 Actual \$	2022 Actual \$
Balance at 1 Hōngongoi   1 July	3,195,082	2,923,350
Surplus/(deficit) from 1 Hōngongoi   July 2022 – 30 Pipiri   June 2023 operations	(650,878)	271,732
<b>Total equity at 30 Pipiri   30 June</b>	<b>2,544,204</b>	<b>3,195,082</b>



## Haupū Rawa | Capital management

The capital of Te Kāhui is its equity, which comprises accumulated funds. Equity is represented by net assets.

Te Kāhui is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. Te Kāhui has complied with the financial management requirements of the Crown Entities Act 2004 during the year.

Te Kāhui manages its equity as a by-product of prudently managing income, expenses, assets, liabilities, investments, and general financial dealings to ensure that Te Kāhui effectively achieves its objectives and purpose, while remaining a going concern.

## Whakamārama 14 Tauutuutu rongorua | Note 14 Related party transactions

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

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

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

## .Ngā utu mō ngā Pou Matua | Key management personnel compensation

	2023 Actual \$	2022 Actual \$
<i>Board members</i>		
Remuneration (note 3)	426,772	362,165
Full time equivalent Members	7	7
<i>Leadership team including contractor</i>		
Remuneration	857,669	831,837
Full time equivalent members	4.3	4.5
<b>Total key management personnel compensation</b>	<b>1,284,441</b>	<b>1,194,002</b>
<b>Total full-time equivalent personnel</b>	<b>11.3</b>	<b>11.5</b>

Key management personnel include the Tumu Whakarae | Chief Executive, Pou Ratonga Rangapū | Corporate Manager, Pou Matua | Engagement and Communications Manager, Pou Ture | Legal Manager

and Pou Tātari | Investigation and Review Manager.

Full-time equivalents are calculated on the basis of hours worked.

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. An analysis of Board member remuneration is provided in Note 3.

A transaction was entered into with the Investigation and Review Manager during the twelve months ended 30 Pipiri | June 2023 for their services as a contractor. The total value of the contract for the twelve months ended 30 Pipiri | June 2023 was \$220,640. The Investigation and Review Manager duties were contracted with Te Kāhui until 30 Pipiri | June 2023.

A transaction was entered into with the Financial Advisor during the twelve months ended 30 Pipiri | June 2023 for their services as a contractor. The total value of the contract for the twelve months ended 30 Pipiri | June 2023 was \$143,640. The Financial Advisor duties are contracted with Te Kāhui until 31 Hakihea | December 2023.

## Whakamārama 15 Ngā Whakapaunga Utu | Note 15 Financial instruments

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

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

	2023 Actual \$	2022 Actual \$
Cash and cash equivalents (note 5)	620,154	3,285,542
Investments (note 6)	2,100,000	-
Accrued Interest (note 7)	57,651	-
<b>Total financial assets measured at amortised cost</b>	<b>2,777,805</b>	<b>3,285,542</b>

### Ngā whakapaunga utu | Financial liabilities measured at amortised cost

	2023 Actual \$	2022 Actual \$
Payables	182,836	150,622
Accrued Expenses (note 11)	65,378	82,392
<b>Total financial liabilities measured at amortised cost</b>	<b>248,214</b>	<b>233,014</b>

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

There were no significant events after the balance date.

## **Whakamārama 17 Ngā Panonitanga i te Kaupapa Here Kaitiaki Pūtea | Note 17 Changes in Accounting Policies**

### **PBE IPSAS 41 Financial Instruments**

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. Te Kāhui has assessed that there will be little change as a result of adopting the new standard, as the requirements are similar to those contained in PBE IFRS 9.

### **PBE FRS 48 Service Performance Reporting**

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with earlier adoption permitted. Te Kāhui has determined the main impact of the new standard is that additional information will need to be disclosed on those judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information.

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

The 2022 | 2023 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2022 to 30 Pipiri | June 2023. The Statement of Performance Expectations 2022 | 2023 budget covers the period 1 Hōngongoi | July 2022 to 30 Pipiri | June 2023.

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

### **Te Tauākī whiwhinga pūtea me te whakapaungatu | Statement of comprehensive income and expense**

#### *Hemihemi | Surplus*

A smaller deficit than budgeted occurred primarily due to a significant increase in interest income and underspends in Investigation Consultants and IT Services & Subscriptions, with an overspend in Personnel partially offsetting this. This was a conscious decision to employ personnel on a fixed-term basis rather than use contract resource.

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

Interest income was increased against budget as interest rates were higher than forecasted and higher levels of cash retained in the bank. Several term deposits were also invested throughout the year which generated additional interest income, contributing to the positive variance.

#### *Mātanga kaitirotiro | Investigation consultants*

Reduced Investigation Consultants expenditure compared to budget was recorded due to the case cycle and maturity of active cases and the decision to employ personnel on a fixed-term basis rather than use contract resource during the year ended 30 Pipiri | June 2023. Availability of information held by other parties also impacted expenditure on Investigation Consultants causing delays in engaging with specialist resources to progress cases.

#### *Ngā Ohaurunga me ngā Ratonga Hangarau | IT Services & Subscriptions*

Reduced IT Support expenditure compared with budget occurred as Te Kāhui budgeted for a new Case Management System (CMS) which was planned to be implemented in the second half of the financial year, with ongoing costs associated with this.

The new CMS is now expected to be implemented in 2023 | 2024, with Te Kāhui currently undertaking a procurement process.

#### *Ngā Kaimahi | Personnel*

Increased Personnel expenditure compared to budget was recorded due to a decision to employ personnel on a fixed-term basis rather than use contract resource, as noted in Investigation Consultants expenditure.

### **Te Tauākī Tūnga Pūtea | Statement of financial position**

#### *Pūtea | Cash*

A higher than budgeted cash position reflects the smaller deficit against budget Te Kāhui made for the 12 months ended 30 Pipiri | June 2023.

#### *Ngā Whakaputu Pūtea | Term Deposits*

Te Kāhui actively invested in term deposits throughout the year. This contributed to a higher-than-expected cash position, due to the generation of additional interest income.

### **Te Tauākī Kapewhiti | Statement of cash flows**

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

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

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## To the readers of Te Kāhui Tātari Ture | Criminal Cases Review Commission's financial statements and performance information for the year ended 30 June 2023

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

### Opinion

We have audited:

- » the financial statements of the Commission on pages 40 to 50, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive income and expenditure, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- » the performance information which reports against the Commission on pages 35 to 39.

In our opinion:

- » the financial statements of the Commission:
  - ◇ present fairly, in all material respects:
    - » its financial position as at 30 June 2023; 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 Regime; and
- » the Commission's performance information for the year ended 30 June 2023;
  - ◇ presents fairly, in all material respects, for each class of reportable outputs:
    - » its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
    - » its actual revenue and output expenses as compared with the budgets included in the statement of performance expectations for the financial year;
  - ◇ presents fairly, in all material respects, for the appropriations:
    - » what has been achieved with the appropriation; and
  - ◇ complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 19 October 2023. This is the date at which our opinion is expressed.

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

## **Basis for our opinion**

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

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

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's prepared Budget.

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

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

- » We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- » We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- » We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.
- » We evaluate the appropriateness of the performance information which reports against the Commission's framework for reporting its performance.

- » We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioners and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- » We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Commissioners are responsible for the other information. The other information comprises the information included on pages 6 to 29 and 32 to 34, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Glenn Keaney**

KPMG New Zealand

On behalf of the Auditor-General

Tauranga, New Zealand



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

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

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