



Te Kāhui Tātari Ture Criminal Cases Review Commission

Rīpoata ā-Tau | Annual Report 2025/2026

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

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

*"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

Aotearoa New Zealand has established criminal appeal pathways, but miscarriages of justice can still occur. Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is an independent Crown entity established under the Criminal Cases Review Commission Act 2019 to help safeguard against miscarriages of justice.

Our primary role is to review and investigate convictions and sentences and, where it is in the interests of justice, refer cases back to appellate courts. We also raise awareness of our role, improve access to our services through outreach and education, and investigate systemic issues that may contribute to miscarriages of justice. Through this work, we help strengthen people's trust in the law of Aotearoa New Zealand.

Tā mātou mahi i te tau | Our work in 2025/26

The 2025/26 year was one of continued progress for Te Kāhui. We completed a total of 103 reviews and investigations which included 29 applications from our backlog. Our backlog refers to applications received during our first two years of operation that are still open. At that time, our processes were developing to manage the volume of work. We also referred two more cases to the appellate courts. Since opening to applications in July 2020, we have completed 407 reviews and investigations, including six referrals.

Demand for our services remained high, with 125 new applications received in 2025/26, the highest annual number since Te Kāhui was established, compared with 91 received in 2024/25 and 75 received in 2023/24. By 30 Pipiri | June 2026 Te Kāhui had received 676 applications in total. The increase shows growing awareness of Te Kāhui and highlights the importance of ensuring our processes remain effective efficient and accessible.

A significant milestone this year was the completion of our first Section 12 Inquiry, which focussed on eyewitness identification evidence in Aotearoa | New Zealand. Under the Criminal Cases Review Commission (CCRC) Act, Te Kāhui can investigate broader issues in the justice system that may contribute to miscarriages of justice.

The inquiry examined how mistaken eyewitness identification can contribute to miscarriages of justice and identified key areas where our domestic law has fallen behind scientific and international best practice. The report recommended stronger identification procedures, expanding legal safeguards to apply to different forms of identification evidence, and limiting the list of accepted reasons for not following formal procedural requirements.

Improving access to our services remained a key focus. We delivered targeted outreach and education with Māori, Pacific peoples, women and people under 25 at the time of the offending, through attendance at events, visits to prisons and our first attendance at Waitangi Day celebrations. We also strengthened

relationships with justice sector agencies and community organisations to improve collaboration and support better outcomes for people seeking an independent review.

Looking ahead, we remain focused on delivering timely, high-quality reviews, continually improving our processes, and ensuring our services are accessible to the people and communities who need them most.

Haere rā | Farewell to Commissioner Suaalii-Sauni

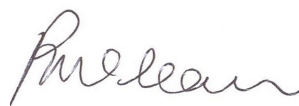
This year we also acknowledged the retirement of Associate Professor Dr Tamasailau Suaalii-Sauni as a Kaikōmihana | Commissioner. Dr Suaalii-Sauni (MNZM) made a significant contribution to Te Kāhui, having served on the establishment advisory group before her appointment as a Commissioner. During her tenure she was recognised with a Queen's Honour for services to education. We thank her for her leadership, expertise, and commitment to Te Kāhui.

Ngā mihi nui | Thankyou

On behalf of Te Kāhui we thank our kaimahi and Commissioners for their professionalism, expertise and commitment. We also acknowledge justice sector agencies, community organisations, legal representatives and other stakeholders whose ongoing collaboration supports the important work of Te Kāhui.



Paula Rose QSO
**Kaikōmihana Matua | Acting Chief
Commissioner**



Parekawhia McLean
Tumu Whakarae | Chief Executive

Te tuākī haepapatanga | Statement of responsibility

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

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

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

In our opinion, these financial statements and the statement of performance fairly reflect the financial position and operations of Te Kāhui Tātari Ture | Criminal Cases Review Commission for the period ended 30 Pipiri | June 2026.

This report covers the period from 1 Hōngongoi | July 2025 to 30 Pipiri | June 2026.

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



Paula Rose QSO

Kaikōmihana Matua | Acting Chief Commissioner



Tracey McIntosh MNZM

Kaikōmihana | Commissioner

Dated 14 Whiringa-ā-nuku 2026 | 14 October 2026

Kokenga ā ngā whāinga rautaki me ngā whakaaturanga | Progress on strategic intentions and performance

Our mahi contributes to the criminal justice sector goal of strengthening people's trust in the law of Aotearoa | New Zealand. This year we have delivered progress across our strategic intentions as outlined in our [Statement of Intent 2025-2029](#).



In 2025/26 we measured outcomes against the first year of the Statement of Intent 2025-2029. The priorities and targets came from our Statement of Performance Expectations 2025/26. Each strategic priority is listed with the performance outcomes, current year results and progress.

Te Kāhui met or exceeded eight of the nine performance measures in 2025/26.

Strategic Priority 1 – Review applications and identify potential miscarriages of justice

Our priorities for 2025/26 were to:

- Improve timeliness of reviews of applications within triage.
- Use reserves to complete more reviews of backlog applications.
- Continuously improve our mōrehu engagement processes.



Timeliness

We continued to improve how new applications move through triage, including using out-of-cycle e-decisions to support more timely decision making. Near the end of 2025/26 we implemented a timesheet system to track time spent on cases. This will inform our future decision-making as more data is collected.

At the end of our second year, 308 applications remained to be reviewed. In 2025/26 we completed a further 29 of these applications, in part, utilising our reserves to fund fixed term kaimahi to support the progression of the applications through our process.

Backlog

At 30 Pipiri | June 2026 we have 58 backlog cases still open. The applications that remain open are our most complex. They have moved beyond triage into initial assessment or investigation and progressing them depends on obtaining files and information from the courts, Police and previous counsel, which is outside our control. Reducing open backlog cases from 87 to 58 while also receiving a record number of new applications reflects that change in the nature of the work.

Mōrehu engagement

We continued to engage with the Chief Victims Advisor to strengthen our approach to victim engagement. Throughout our work, we ensure that the morehu | victims are notified where appropriate and are aware of the support available to them, including when a referral is made.

We measured our progress against these priorities through the following outcomes:

Outcome Measure	Target	2025/26 achievement ¹	Met	2024/25 achievement ¹	Progress in 2025/26
Proportion of applications received during a financial year that have completed triage ² at the end of that financial year	40%-60%	62%		68%	Targeted improvements to our triage process, including 33 out-of-cycle e-decisions, supporting more timely decisions on applications. We received 125 new applications in 2025/26, the highest number since Te Kāhui was established.
Applicants are aware of the status of their application: % of applications acknowledged within 3 working days of receipt	95%	98%		97%	Applications continued to be acknowledged promptly, with 98% acknowledged within three working days.

¹ Percentages are rounded to whole numbers

² "Completing triage" requires discussion and approval from the Commission to proceed to a next stage – investigation or no further action.



Outcome Measure	Target	2025/26 achievement ¹	Met	2024/25 achievement ¹	Progress in 2025/26
Number of investigations closed ³ during the year ended 30 June	70-100	103		99	We completed 103 reviews and investigations during the year, exceeding the upper end of our target range.
Reduction in number of backlog cases that remain open	40-70 remain open	58 remain open		87 remain open	The remaining open cases are at advanced stages of our case process, including 24 cases in Section 25 investigation. The continued use of reserves to fund fixed-term kaimahi has supported the reduction in the backlog.

Strategic Priority 2 – Improve access for priority groups through targeted outreach and education

Our strategic priority for 2025/26 was to target outreach and education to priority groups.

Te Pou Tarāwaho

Te Pou Tarāwaho guides our outreach and education with Māori, Pacific peoples, wāhine and young people aged under 25 at the time of their offending.

The under-25 priority group are applicants who were aged under 25 at the time of the offending. Reaching the under-25 priority group remains challenging because applicants tend to be much older when they come to apply to us, meaning that we are not always targeting current youth communities. We are reflecting on whether this remains the most appropriate measure for assessing our outreach to this priority group.

We will be refreshing Te Pou Tarāwaho in 2026/27 now that our outreach and education activities are maturing. This may change how we engage with all priority groups and partner with community organisations.

We measured our progress against this priority through the following outcomes:

³ "Investigations closed" refer to initial assessments and investigations which have been reviewed and completed, including referrals.

Outcome measure	Target	2025/26 achievement ⁴	Met	2024/25 achievement ¹	Progress in 2025/26
Percentage of applications received during the year ended 30 June from targeted groups:					
Māori	35-45%	40%		38%	Targeted outreach included Waitangi Day, Turangawaewae regatta, and the Inaugural Indigenous Judges Conference. The proportion of applications from Māori increased from 38% to 40%.
Pacific peoples	3-7%	8%		5%	Engagement included working with Pacific organisations including Vaka Tautua. The proportion of applications from Pacific people increased from 5% to 8%.
Female	5-10%	19%		15%	The proportion of applications from wāhine increased from 15% to 19% exceeding the target range.
People under 25 years old at the time of the offending	20-30%	10%		10%	This remains a challenging priority group to target. Our target was informed on previous applications we received and representation of the general prison population. While our performance this year is consistent with 2024/25 it still falls short of what we would like to reach. In 2026/27 we will review how we can better target this group as part of our Te Pou Tarāwaho refresh.

Strategic priority 3 - Identify and monitor systemic issues that may give rise to miscarriages of justice

Our strategic priority for 2025/26 was to identify matters that may give rise to miscarriages of justice and consider whether a section 12 inquiry is in the public interest.

We measured our progress against this priority through the following outcome:

⁴ Percentages are rounded to whole numbers



Outcome measure	Target	2025/26 achievement	Met	2024/25 achievement	Progress in 2025/26
Number of times Te Kāhui has engaged with justice sector partners regarding systemic issues	At least 2	12		One	Our inaugural section 12 inquiry report: <i>Eyewitness Identification Evidence in Aotearoa New Zealand</i> was provided to the Minister on 30 Pipiri June 2026 and tabled in Parliament in July 2026. During the year, we refined the scope of the inquiry to focus on Police eyewitness identification practices, best practice and whether changes to section 45 of the Evidence Act 2006 where needed The report made three recommendations to strengthen the legislative safeguards for eyewitness identification evidence and help reduce the risk of future miscarriages of justice. Read our report. We also strengthened our engagement with the courts to improve access to court information and identify opportunities to streamline requests for information. This included a meeting with the National Executive Judge for the District Court and court officials.

The Board of Commissioners has exercised judgement in selecting and presenting the performance measures above, focusing on those most meaningful for accountability and decision-making. As our understanding of Te Kāhui continues to mature, we have improved our performance measures to better reflect our work and provide clearer information about our performance. As a result, some measures reported in 2024/25 were refined or replaced in the Statement of Performance Expectations 2025/26. We will continue to review and recalibrate our measures over time.



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

Manatū, Manatika | Vote: Justice

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

In 2025/26 this funding was used to deliver our statutory functions as outlined in the Criminal Cases Review Commission Act 2019. All estimates' measures are reported in the 'Assessment of Operations and Performance' section of this Ripoāta-a-tau | Annual Report. A Memorandum of Understanding with the Ministry of Justice sets out the arrangements and transfer of management of this appropriation.

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

	2025/26 Actual	2025/26 Budget	2024/25 Actual
	\$	\$	\$
Income			
Funding from the Crown	4,854,000	4,854,000	4,854,000
Interest income	106,351	42,697	186,021
Total income	4,960,351	4,896,697	5,040,021
Total expenses	5,376,712	5,400,070	5,192,841
Net surplus/(deficit)	(416,361)	(503,373)	(152,820)

Te Kāhui has a single output class, which has been identified in the Statement of Performance Expectations 2025/26. This output is the operation of the Criminal Cases Review Commission.



He pou manawa oranga | Organisational health and capability

Ngā Kaikōmihana | Our Commissioners

At 30 Pipiri | June 2026, Te Kāhui had six Commissioners, including a Kaikōmihana Matua | Chief Commissioner and Kaikōmihana Matua Tuarua | Deputy Chief Commissioner.

Paula Rose and Kingi Snelgar were reappointed as Commissioners for a further two-year and five-year terms, respectively. Dr Tamasailua Suaalii-Sauni retired as Commissioner in Haratua | May 2026.

In Here-turi-kōkā | August 2026, Hon Denis Clifford stepped down as Kaimōmihana Matua | Chief Commissioner.

The Commissioners govern Te Kāhui. Their responsibilities include:

- Delivering on the Commission’s functions under the Criminal Cases Review Commission Act 2019.
- Acting as the governing Board and ensuring the organisation is sustainable as a Crown entity under the Crown Entities Act 2004
- Ensuring compliance with other relevant legislation including the Health and Safety at Work Act 2015.

Information on ngā Kaikomihana is available on our website: <https://ccrc.nz/aboutus/a-matou-kaikomihana-our-commissioners>

Ngā kaimahi | Our people

As of 30 Pipiri | June 2026, Te Kāhui employed 25 employees (24.4 FTE).

Ngā uara | Our values

Our ngā uara | values are: **Manaakitanga, Aroha, Kaitiakitanga, Te Tika me Te Pono, Kotahitanga, Hiranga**. Our values shape our workplace culture. Read more about our values on our website <https://ccrc.nz/about-us>

Ngā tikanga ā te kaimahi | Good employer practices

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

Key Employment Elements

Leadership, accountability and culture

Our Tumu Whakarae | Chief Executive has annual performance goals set by the Board, linked to leadership, accountability, and culture expectations.

Te Kāhui fosters a values-driven, people-centred culture that reflects Tikanga Māori and Te Tiriti principles. We completed our annual employee engagement survey, with 100% participation from kaimahi.

Key Employment Elements	
	Results showed improvements in collaboration, engagement and job satisfaction. Workforce stability remained an organisational priority. While staff turnover was higher during the first half of the year, recruitment and organisational culture initiatives contributed to an improved and stable workforce during the second half of the year. As an organisation we continue to meet to on focus on our values, leadership and priorities. Supporting stronger connections, shared accountability, and a positive organisational culture.
Recruitment, selection and induction	Our recruitment and induction follow public sector guidance and our Kaupapa here ā-Tāngata People Policy. We welcome all new kaimahi and their whānau with a mihi whakatau. Our work requires a specialist skill set spanning investigative, legal and forensic disciplines, and we recruit, develop and retain kaimahi against that capability.
Employee development, promotion and exit	Our Kaupapa here ā-Tāngata People Policy covers every stage of a kaimahi's time with us. Our He Pou Manawa Oranga annual performance plans are based on three pou wairua wellbeing, manawa performance and whanake development planning.
Flexibility and work design	We support flexible working arrangements for those who live outside the Waikato region.
Remuneration, recognition and conditions	We monitor external market rates and use Strategic Pay to assess our positions and set remuneration bands. We have implemented Utu Tapiri Rautaki Remuneration Strategy.
Harassment and bullying prevention	Our Code of Conduct sets clear standards for ngā Kaikōmihana and kaimahi. We maintain a safe, positive workplace culture and we ensure kaimahi know that there are confidential external reporting channels. Kaimahi can raise concerns through our internal complaints process as well as through those external channels, and complaints received are reported to Te Komiti Haumarū Mōrearea Risk and Assurance Committee.
Safe and healthy environment	Our Board and Te Komiti Haumarū Mōrearea Risk and Assurance Committee, oversee health, safety and wellbeing through regular reporting on organisational risks, performance and incidents aligned to Te Whare Tapa Whā⁵.

⁵ Credit: Tā Mason Durie.

Key Employment Elements	
	Our employee led Health, Safety and Wellbeing Committee (HSWC) supports a safe and healthy workplace. We continue to meet our obligations under the Health Safety at Work Act and support kaimahi wellbeing through regular monitoring and engagement such as: • access to EAP where we saw an increase in the use of rongoā māori treatments being taken up such as mirimiri. • Offer of free flu vaccinations to kaimahi and kaikōmihana. • Support of longer-term health through a small annual wellbeing allowance. During 2025/26 we recorded 5 health and safety incidents, none of which were notifiable events.

Te Arawhiti | Māori-Crown relations

Te Kāhui carries out its functions consistently with the principles of Te Tiriti o Waitangi. Section 53 of the CCRC Act recognises the disproportionate impact of the criminal justice system on Māori and the importance of addressing that disparity.

We are committed to ensuring our services are accessible to Māori and that Māori understand the independent review pathway available through Te Kāhui. This commitment is reflected in the way we engage with tāngata whaiture, our outreach and education activities, and the incorporation of tikanga Māori into ngā uara | values, policies, practices, and outreach and education.

For the year ended 30 Pipiri | June 2026, 40% of applications received by Te Kāhui were from Māori.

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

Focus area	2025/26
Māori perspectives and expertise continue to inform the work of Te Kāhui	Two Kaikōmihana Commissioners have expertise in tikanga and Te Ao Māori and several kaimahi are Māori, helping ensure Māori perspectives are reflected in decision-making and organisational practice.
Treaty of Waitangi (te Tiriti o Waitangi) and tikanga Māori	Te Tiriti o Waitangi principles and tikanga Māori continue to be intentionally woven into all aspects of our culture, policies, procedures and engagement with tāngata whaiture.
Develop Māori Language capability of kaimahi	Te reo Māori continues to be incorporated into our documentation and day-to-day operations. We encourage and support our kaimahi to speak and be confident in te reo Māori.
Engagement with tāngata whaiture applicants	Te Kāhui continued to apply tikanga Māori when engaging with Māori applicants and their whānau where this was requested. By recognising the importance of whānau, relationships and cultural context, we aim to ensure applicants feel respected, supported, and able to engage meaningfully throughout the review and investigation process.
Raising awareness amongst Māori	We attended Waitangi Day celebrations at Waitangi for the first time and participated in the 130th anniversary of the Tūrangawaewae Regatta, Te Hunga Rōia Māori o Aotearoa (Māori Law Society) annual conference and the inaugural International Indigenous Judges Conference to strengthen relationships with Māori communities and raise awareness.

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

Te Pou Tarāwaho | Outreach and Education Strategy guides how Te Kāhui engages with communities that are disproportionately affected by the criminal justice system. Outreach and education are an important part of our role and uniquely supported by our governing legislation.

In 2025/26, our outreach and education activities continued to focus on Māori, Pacific peoples, wāhine and young people⁶.

We engaged with individuals, community organisations, legal representatives, justice sector agencies and advocacy organisations to increase the understanding of Te Kāhui's role and the independent review pathway available to people who believe they may have experienced a miscarriage of justice.

We attended several events across the motu | country including our first ever attendance at Waitangi and the Tūrangawaewae 130th regatta. These events were an opportunity to engage with a broad Māori population and share what we do to those in the community that may be able advocate our messaging wider.

We completed the refresh of our website to improve accessibility, make information easier to navigate and help people better understand the work we do.

As part of our outreach and education function, Te Kāhui also responds to enquiries by phone, emails and by post. These are key communication channels for engaging with potential and current applicants, especially those in our priority groups. During the year, Te Kāhui received 863 voicemails, 156 emails and 70 postal enquiries. Many enquiries involved explaining when people can apply to us and what criteria must be met for an application to be accepted. Helping tāngata whaiture understand our criteria is important in attracting meritorious applications and using our limited resources effectively for those cases in need.

⁶ People under 25 years old at the time of the offending

Tauāki ahumoni ā-tau | Annual financial statements

Te tauākī whiwhinga pūtea me te whakapaunga utu mō te tau kua hipa tae atu ki te 30 o Pipiri |
Statement of comprehensive revenue and expense for the year ended 30 June 2026

		2025/26 Actual	2025/26 Budget	2024/25 Actual
	Note	\$	\$	\$
Income				
Funding from the Crown	2	4,854,000	4,854,000	4,854,000
Interest income	2	106,351	42,697	186,021
Total income		4,960,351	4,896,697	5,040,021
Expenses				
Fees paid to auditors	3	55,618	54,214	54,214
Depreciation & amortisation	10	60,995	52,284	34,814
Commissioners	6	527,245	560,508	487,983
Investigation costs		417,224	459,000	504,928
Personnel	4	3,316,870	3,393,888	3,022,454
IT Services & subscriptions		364,586	340,644	352,969
Occupancy & utilities	5	275,117	245,136	233,046
Systemic inquiries		12,600	14,916	-
Outreach & education		12,290	37,944	18,592
Professional fees		309,988	220,188	462,236
Travel & accommodation		14,163	21,348	21,605
Loss of disposal of assets		10,016	-	-
Total expenses		5,376,712	5,400,070	5,192,841
Net surplus / (deficit)		(416,361)	(503,373)	(152,820)
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		(416,361)	(503,373)	(152,820)

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 2026

		2025/26 Actual	2025/26 Budget	2024/25 Actual
	Note	\$	\$	\$
Assets				
Current assets				
Cash and cash equivalents	7	723,918	514,465	867,217
Investments	8	1,500,000	2,100,000	2,000,000
Receivables	9	62,535	55,000	108,615
Prepayments		99,348	35,000	67,578
Total current assets		2,385,801	2,704,465	3,043,410
Non-current assets				
Property, plant and equipment	10	117,556	109,076	92,848
Intangible assets		17,600	-	12,021
Total non-current assets		135,156	109,076	104,869
Total assets		2,520,957	2,813,541	3,148,279
Liabilities				
Current liabilities				
Payables	11	162,602	240,025	299,474
Employee entitlements	12	145,780	135,000	225,720
Lease incentive		2,065	-	-
Total current liabilities		310,447	375,025	525,194
Non-current Liabilities				
Lease Incentive		3,786	-	-
Total Non-current Liabilities		3,786	-	-
Total liabilities		314,233	375,025	525,194
Net assets		2,206,724	2,438,516	2,623,085
Equity				
Accumulated surplus	14	2,206,724	2,438,516	2,623,085
Total equity		2,206,724	2,438,516	2,623,085

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 te tau tae atu ki te 30 o Pipiri | Statement of changes in equity for the year ended 30 June 2026

		2025/26 Actual	2025/26 Budget	2024/25 Actual
	Note	\$	\$	\$
Balance at 1 Hōngongoi 1 July		2,623,085	2,725,278	2,775,905
Total comprehensive revenue and expense for the period		(416,361)	(286,762)	(152,820)
Balance at 30 Pipiri 30 June	14	2,206,724	2,438,516	2,623,085

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



Te tauākī kapewhiti mō te tau tae atu ki te 30 o Pipiri | Statement of cash flows for the year ended 30 June 2026

		2025/26 Actual	2025/26 Budget	2024/25 Actual
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts from the Crown		4,854,000	4,854,000	4,854,000
Interest received		134,726	95,340	207,728
Goods and services tax (net)		17,705	-	(6,383)
Payments to employees and suppliers		(5,549,032)	(5,184,798)	(5,121,111)
Net cash outflow from operating activities		(542,601)	(235,458)	(65,766)
Cash flows from investing activities				
Proceeds from the sale of property, plant and equipment		2,600	-	-
Proceeds from disposal of investments		2,000,000	-	2,100,000
Purchase of property, plant and equipment		(87,377)	(51,304)	(39,096)
Purchase of intangible assets		(15,920)	-	(10,000)
Acquisition of investments		(1,500,000)	-	(2,000,000)
Net cash inflow/(outflow) from investing activities		399,302	(51,304)	50,904
Net (decrease)/increase in cash and cash equivalents		(143,299)	(286,762)	(14,862)
Cash and cash equivalents at the beginning of the financial period	7	867,217	801,227	882,079
Cash and cash equivalents at the end of the financial period	7	723,918	514,465	867,217

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

Ngā Whakamārama mō ngā Tauākī Pūtea | Notes to the financial statements

Whakamārama 1 Tauākī Kaute Pūtea-ā-Kaupapa here |

Note 1 Statement of accounting policies

Hinonga pūrongorongo | Reporting entity

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

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

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

The financial statements for Te Kāhui are for the twelve months ended 30 Pipiri | June 2026 and were approved by Te Kāhui Board on 14 Whiringa-ā-nuku | October 2026.

Te huarahi whakariterite | Basis of preparation

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

Tauākī whakaū | Statement of compliance

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

The financial statements have been prepared in accordance, and comply, with PBE Standards Reduced Disclosure Regime ("PBE Standards RDR").

Te Kāhui is eligible to report in accordance with PBE Standards RDR because:

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

Te tuari pūnaha moni | Presentation currency and rounding

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

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

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

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

Tāke Hokohoko | Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Tāke moni whiwhi | Income tax

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

Tahua pūtea | Budget figures

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

Tuari utu whakahaere kaupapa here | Cost allocation policy

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

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

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

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

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

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

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

Whakamārama 2 Whiwhinga pūtea | Note 2 Income

Kaute Pūtea kaupapa here | Accounting policy

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

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

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

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

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

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

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

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

The appointed auditor of Te Kāhui is KPMG. Total fees paid to KPMG this year is \$55,618 (2024/25: \$54,214) for the audit of financial statements and statement of service performance for Te Kāhui. No other services were provided by KPMG during the year (2025: no other services).



Whakamārama 4 Ngā utu-ā-kaimahi | Note 4 Personnel costs

Kaute pūtea kaupapa here | Accounting policy

Ngā utu | Salaries and wages

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

Kaupapa pūtea penihana | Superannuation schemes

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Salaries and wages	3,118,778	2,793,672
Defined contribution plan employer contributions	94,380	83,692
Increase in annual leave (note 12)	11,896	18,721
Other personnel costs	91,816	126,369
Total personnel costs	3,316,870	3,022,454

Utu mō ngā kaimahi | Employee remuneration

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

Total remuneration paid or payable	2025/26 Actual	2024/25 Actual
\$100,000 and \$110,000	5	2
\$110,000 and \$120,000	3	4
\$120,000 and \$130,000	2	1
\$130,000 and \$140,000	1	-
\$170,000 and \$180,000	1	-
\$180,000 and \$190,000	1	-
\$200,000 and \$210,000	1	2
\$250,000 and \$260,000	1	-
\$290,000 and \$300,000	-	1

Ngā utu whakamutunga | Cessation payments

A cessation payment of \$110,724 was made to one individual. (2025: No cessation payments during the year).

Whakamārama 5 Ētehi atu utu | Note 5 Specific expenses

Kaute pūtea kaupapa here | Accounting policy

Whakahaere rīhi | Operating leases

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

Whakahaere rīhi | Operating lease as lessee

Te Kāhui leases one property. The previous lease was terminated on 31 Haratua | May 2026. The new lease began 1 Haratua | May 2026 and ends on 1 Haratua | May 2029. Te Kāhui has the right to renew for one further term of 2 years. As part of the lease arrangement, the lessor granted Te Kāhui a one-month rent-free period at commencement of the lease and has been accrued for as a lease incentive.

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

Wāhi mahi me ngā wāhi whai painga | Occupancy & Utilities

	2025/26 Actual	2024/25 Actual
	\$	\$
Rent	137,483	149,116
Utilities and supplies	137,634	83,930
Total occupancy & utilities	275,117	233,046



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

	2025/26 Actual	2024/25 Actual
	\$	\$
Not later than one year	74,350	102,667
Later than one year and not later than five years	136,308	-
Total non-cancellable operating lease	210,658	102,667

Whakamārama 6 Kaikōmihana | Note 6 Commissioners

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Board fees	479,257	452,741
Travel expenses	47,988	35,242
Total commissioner and governance expenses	527,245	487,983

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

Whakaramārama 7 Pūtea pae tata | Note 7 Cash and cash equivalents

Kaute Pūtea kaupapa here | Accounting policy

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

Whakaramārama 8 Haumitanga tūmau | Note 8 Investments

Kaute Pūtea kaupapa here | Accounting policy

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Term deposits	1,500,000	2,000,000
Total investments	1,500,000	2,000,000

All the term deposits for the year have terms between 6 and 12 months and interest rates vary between 3.45% and 3.87%. (2024 | 2025: between 6 and 12 months; and interest rates between 3.66% and 5.85%).

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

Kaute Pūtea kaupapa here | Accounting policy

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Receivables from exchange transactions		
Accrued interest	8,868	37,243
Receivables from non-exchange transactions		
GST receivable	53,667	71,372
Total receivables	62,535	108,615



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

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

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

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

Hekenga wāriu | Depreciation

Depreciation is calculated on a straight-line basis on all property, plant and equipment, at rates that will write off the cost of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

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

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

(i) During the financial year, Te Kāhui made leasehold improvements to its new premises. The premises are occupied under a new three-year agreement. The depreciation rate applied to those leasehold improvements have been determined based on this three-year lease term.

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

Impairment is recognised through surplus or deficit.

Depreciation and amortisation expense

The total depreciation and amortisation expense of \$60,995 (2024/25: \$34,814) in the Statement of Comprehensive Revenue and Expense is made up of depreciation of \$50,654 (2024/25: \$30,563) and amortisation of \$10,341 (2024/25: \$4,251).

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

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

	Computer equipment	Furniture and fittings	Leasehold Improvements	Total
	\$	\$	\$	\$
Cost				
Balance at 1 Hōngongoi July 2024	163,011	108,237	125,386	396,634
Balance at 1 Hōngongoi July 2025	178,625	122,402	133,248	434,275
Additions	67,863	4,043	15,472	87,378
Disposals	(43,059)	(4,840)	(133,248)	(181,148)
Balance at 30 Pipiri June 2026	203,429	121,605	15,472	340,506
Accumulated Depreciation				
Balance at 1 Hōngongoi July 2024	133,554	51,926	125,384	310,864
Balance at 1 Hōngongoi July 2025	154,510	61,208	125,709	341,427
Depreciation expenditure	40,241	9,553	860	50,654
Depreciation on disposals	(41,678)	(1,744)	(125,709)	(169,131)
Balance at 30 Pipiri June 2026	153,073	69,017	860	222,950
Book value of property, plant and equipment				
At 30 Pipiri June 2024	29,457	56,311	2	85,770
At 30 Pipiri June 2025	24,115	61,194	7,539	92,848
At 30 Pipiri June 2026	50,356	52,587	14,612	117,556

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

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

Kaute pūtea kaupapa here | Accounting policy

Tukipū | General

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Payables under exchange transactions		
Payables	106,984	247,783
Accrued expenses	55,618	51,691
Total payables and accruals	162,602	299,474

Whakamārama 12 Ngā āheinga ā-kaimahi | Note 12 Employee entitlements

Kaute pūtea kaupapa here | Accounting policy

Ngā āheinga kaitūao | Short term employee entitlements

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Current portion		
Annual leave	145,780	133,884
Salary accrual	-	91,836
Total employee entitlements	145,780	225,720



Whakamārama 13 Kaupapa warawara | Note 13 Contingencies

Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pipiri | June 2026 (2024/25 Actual: NIL).

Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pipiri | June 2026 (2024/25 Actual: NIL).

Whakamārama 14 Tūtanga | Note 14 Equity

Kaute pūtea kaupapa here | Accounting policy

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

Whakamārama 15 Tauutuutu rongorua | Note 15 Related party transactions

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

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

Ngā utu mō ngā Pou Matua | Key management personnel compensation

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Board members		
Remuneration (note 6)	479,257	452,741
Full time equivalent members ⁷	7	7
Leadership team		
Remuneration	1,036,172	1,072,860
Full time equivalent members	3.8	3.8
Total key management personnel compensation	1,499,298	1,525,601
Total full-time equivalent personnel	10.8	10.8

Ngā utu mō ngā mema poari | Board member remuneration

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Denis Clifford ^(iv)	188,160	108,290
Colin Carruthers ⁽ⁱ⁾	-	77,140
Paula Rose	72,960	70,920
Kingi Snelgar	40,200	39,000
Tracey McIntosh	40,200	39,000
Tamasailau Suaalii-Sauni	36,825	39,000
Emma Finlayson-Davis ⁽ⁱⁱ⁾	40,200	22,925
Suzanne Robertson ⁽ⁱⁱ⁾	40,200	22,925
Virginia Hope ⁽ⁱ⁾	-	16,075
Nigel Hampton ⁽ⁱ⁾	-	12,800
Debbie Chin ⁽ⁱⁱⁱ⁾	20,512	4,666
Total Board Remuneration	479,257	452,741

(i) Ceased being Board members on 30 November 2024.

(ii) Board members appointed 1 December 2024.

(iii) Debbie Chin is a committee only member, and not a Board member or Commissioner of Te Kāhui.

(iv) Ceased being Chief Commissioner in August 2026.

⁷ Due to the difficulty in determining the full-time equivalent for Board members, the full-time equivalent figure is taken as the number of Board members.

**Whakamārama 16 Ngā Whakapaunga Utu |
Note 16 Financial instruments**

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

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

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

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

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

Financial assets classified at amortised cost are subsequently measured using the effective interest rate method, less any ECL per PBE IPSAS 41.

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Cash and cash equivalents (note 7)	723,918	867,217
Investments (note 8)	1,500,000	2,000,000
Accrued Interest (note 9)	8,868	37,243

	2025/26 Actual	2024/25 Actual
	\$	\$
Total financial assets measured at amortised cost	2,232,786	2,904,460

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

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

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

	2025/26 Actual	2024/25 Actual
	\$	\$
Payables (note 11)	106,984	247,783
Accrued Expenses (note 11)	55,618	51,691
Total financial liabilities measured at amortised cost	162,602	299,474

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

There were no significant events after the balance date (2024/25: NIL).



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

The 2025/26 annual report and Statement of Performance Expectations 2025/26 budget for Te Kāhui covers the period 1 Hōngongoi | July 2025 to 30 Pipiri | June 2026.

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

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

Interest income

Interest income was budgeted for conservatively and exceeded budget expectations due to surplus cash reserves being invested in term deposits throughout the year. Interest rates remained higher than anticipated, and funds were invested for longer terms.

Commissioners & Governance

Cost savings were realised from efforts to reduce travel and accommodation expenditure by bringing some meetings online. Overall, this reduced costs in Commissioner-related travel and general expenses resulting in an underspend of \$35,723. This was offset by an overspend in Commissioner Fees following remuneration increases by the Remuneration Authority that were above budget expectations, effective from 1 October 2025.

Investigation costs

Cost savings were realised by undertaking investigation work internally rather than engaging external providers where possible. This resulted in expenditure being absorbed within personnel costs.

IT Services and Subscriptions

IT expenditure exceeded budget due to an unbudgeted security review and increases in recurring software subscription and service costs throughout the year.

Professional Fees

Costs were above budget due to unplanned expenditure on external professional advice during the year. In addition, recruitment costs exceeded budget expectations due to several employment opportunities arising from vacancies.

Te Tauākī Tūnga Pūtea | Statement of financial position

Cash and Investments

Cash was expected to reduce in line with the budgeted deficit, while investments remained resilient. However, operating cashflow pressures required term deposits to be drawn down, leaving investments below budget while cash balances remained more stable than expected.

Prepayments

One key driver of the higher prepayments balance was prepaid rent for the new office premises. The lease agreement commenced on 1 May 2026 and rent was prepaid through to 1 September 2026, including a one-month rental abatement.

Payables

The budgeted assumed external investigating consultants would invoice in June 2026 for work due by year-end. As some work was completed internally or before year-end, actual payables were under-budget by \$90,614.

Te Tauākī Kapewhiti | Statement of cash flows

The closing cash position was more positive than budgeted largely due to utilising increased proceeds from disposal of investments, as opposed to drawing down on cash reserves. Cashflow from operating activities was boosted by increased interest income, above budget expectations.

Purchase of Property, Plant and Equipment exceeded budget expectations due to upgrading computer equipment to replace aged items used since establishment. In addition, purchases associated with relocating office premises would not have been included in budget expectations.



Independent Auditor's Report

To the readers of Te Kāhui Tātari Ture | Criminal Cases Review Commission's financial statements and performance information for the year ended 30 June 2026

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 performance information on his behalf.

Opinion

We have audited:

- The financial statements of the Commission that comprise the statement of financial position as at 30 June 2026, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include a summary of significant accounting policies and other explanatory information on pages 15 to 27; and
- The performance information that consists of the progress on strategic intentions and performance of the Commission for the year ended 30 June 2026 on pages 4 to 8 and the year-end performance information for the appropriations for the year ended 30 June 2026 on page 9.

In our opinion:

- The financial statements of the Commission present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure.
- The performance information of the Commission is appropriate and meaningful and prepared in accordance with the Commission's measurement bases or evaluation methods and the applicable financial reporting framework, and presents fairly, in all material respects:
 - The Commission's service performance and actual revenue and expenses for each reportable class of outputs for the year ended 30 June 2026 compared to the forecast standards and budgets included in the progress on strategic intentions and performance expectations for the year, and
 - What has been achieved with each appropriation, and the actual expenses or capital expenditure incurred in relation to the appropriation for the year ended 30 June 2026.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor* section of our report.

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

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

Responsibilities of the Commissioners for the 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 the generally accepted accounting practice in New Zealand.

This includes:

- The selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of service performance information that is appropriate and meaningful; and
- The preparation of the progress on strategic intentions and performance, in accordance with the Commission's measurement bases or evaluation methods, that provides an appropriate and meaningful basis to enable readers to assess what has been achieved for the year.

The Commissioners are also responsible for the preparation of year-end performance information for an appropriation that is prepared in accordance with the entity's measurement bases or evaluation methods and complies with the generally accepted accounting practice in New Zealand and legislative requirements.

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 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 liquidate the Commission or to cease operations, or there is no realistic alternative but to do so.

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

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 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 the financial statements and 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 progress on strategic intentions and performance Expectations.

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

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

- We identify and assess the risks of material misstatement of the financial statements and 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 Commission.
- We obtain an understanding of the process applied by the Commission to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- We evaluate whether:
 - The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance; and

- The performance information is prepared in accordance with the Commission's measurement bases or evaluation methods, and presents fairly, in all material respects, in accordance with the generally accepted accounting practice in New Zealand, what has been achieved with the appropriation, and for each class of reportable outputs;
 - The actual performance of the Commission as compared with the forecast standards of performance included in the Commission's progress on strategic intentions and performance expectations for the financial year; and
 - The actual revenue earned and output expenses incurred as compared to the expected revenues and the proposed output expenses included in the Commission's progress on strategic intentions and performance expectations for the financial year.
- 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 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 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 in the annual report, but does not include the financial statements, the performance information consisting of the progress on strategic intentions and performance and the year-end performance information for appropriations, 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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Glenn Keaney
KPMG New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand

Glossary

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