



**Te Pūrongo
Mahi me Ngā Kawatau**

Statement of
Performance Expectations

**Mō te tau ka mutu
30 Pīpiri 2025**

For the year ending 30 June 2025



**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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He Kupu Whakataki

Foreword

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

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

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

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) presents this Statement of Performance Expectations for the year to 30 Pīpiri | June 2025.

The Government has an ambitious goal of having a safe and just society for all people who call Aotearoa home. We make an essential contribution to this goal by addressing miscarriages of justice, whether conviction or sentence, and assisting those groups most likely to suffer a miscarriage to apply for review of their cases.

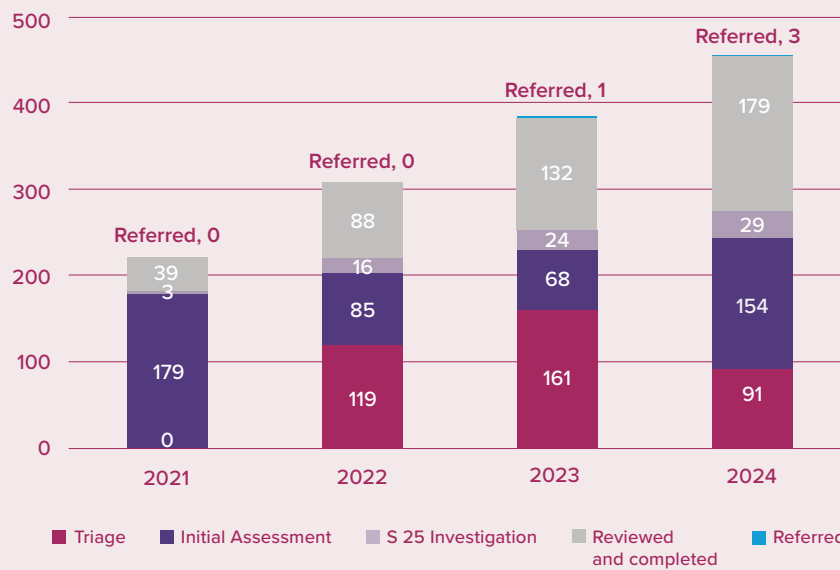
We expect to make further referrals of cases to appeal courts as we investigate potential miscarriages of justice. To date, Te Kāhui has made three referrals to appeal courts, two of which have been confirmed by the appeal courts and one is still to be considered.

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

Between 1 Hōngongi | July 2020 and now (end Haratua | May 2024) Te Kāhui has received 452 applications.

	Applications received	Applications reviewed and completed	Applications we referred	Active applications remaining	Applications currently in s25 investigation ¹
Current	456	179	3	274	29

Cumulative case status



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

This Statement of Performance Expectations 2024 | 2025 continues that approach.

Commissioners have committed \$300,000 of reserves funding toward substantially reducing the back log of applications. This provides for an additional 3FTE of fixed term employees plus supporting experts as required in 2024 | 2025. This investment is expected to clear applications numbered pre-308 through triage and identify meritorious cases requiring an initial assessment and/or a full S25 investigation. At least seven section 25 investigations are also expected to be completed in 2024 | 2025.

We recognise that we are a relatively new entity. We are still establishing a full understanding of the cost associated with more complex section 25 investigations, of which 29 are now in progress. Many investigations require external expertise (e.g. forensic or fire experts), which may be local or international.

Kaikōmihana | Commissioners remain committed to delivering a sustainable service within the funds appropriated. As available long-term funding determines the speed we can address applications, it is essential we use it wisely and efficiently.

¹ A full section 25 investigation is commenced once an application has had an initial assessment and Kaikōmihana | Commissioners agree that a miscarriage of justice may have occurred, and it is in the interest of justice that a full investigation be carried out.

In 2021 | 2022 we completed a baseline funding review, and the final remaining recommendations will be addressed during 2024 | 2025 with implementation of an investigation case management system.

We continually review our processes and organisational structure to ensure they remain effective and best suited to meet demand for our service. The triage system, introduced in 2021, is now an integral part of our process, allowing a more meaningful review of each application prior to an initial recommendation to Kaikōmihana | Commissioners.

During 2024 | 2025 we will progress and complete our first section 12 inquiry into Eyewitness Identification Evidence. We work collaboratively with other criminal justice sector agencies on this inquiry and broader work in relation to systemic issues.

Engagement and outreach activities are planned during 2024 | 2025. We target engagement to those who are more susceptible to an unsafe conviction, their whānau, advocates, and/or representatives. During 2024 / 2025 effort will focus on Māori, Pacific peoples, and those currently incarcerated.

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

We continue investing into the capability, operating model, and systems of Te Kāhui to ensure we can function as an important safety valve for the criminal justice system in Aotearoa. To support our mahi we are introducing an investigation case management system.

Our kaimahi are a key element to Te Kāhui fulfilling its mahi.

We recognised this through He Huru Manu, an organisational restructure, which prioritised frontline resources and reduced our reliance on contractors. Te Kāhui is attracting and retaining talented professionals across different fields to support its mahi. One of our key priorities is to ensure the health, safety, and wellbeing of our people.

We have implemented a remuneration strategy (encompassing Kia Toipoto | Public Service Pay Gaps Action Plan) and embedded our performance management framework. In 2024 / 2025 we will update our talent programme, encompassing the development and recognition of our people.

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

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

Nā māua iti nei, nā



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

Tauākī Whakamana ā Te Kāhui

Te Kāhui Statement Of Authorisation

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

It sets out the proposed performance targets and forecast financial information for the year ahead, to 30 Pīpiri | June 2024 | 2025. It is produced in accordance with section 149E of the Crown Entities Act 2004. The Statement of Performance Expectations aligns with and should be read in conjunction with the Statement of Intent 2023-2027.

The forecast financial information and underlying assumptions in this document have been authorised as appropriate for issue by Te Kāhui Tātari Ture | Criminal Cases Review Commission in accordance with its role under the Crown Entities Act 2004. It is not intended to update the forecast financial statements after presentation during the coming year.

Our Statement of Performance Expectations was approved and signed by all Kaikōmihana | Commissioners on 20 Pīpiri | June 2024.



A handwritten signature in blue ink that reads "C Carruthers".

Colin Carruthers KC
Kaikōmihana Matua | Chief Commissioner



A handwritten signature in blue ink that reads "Rose".

Paula Rose QSO
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner

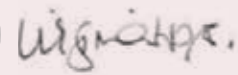
**Chair, Te Komiti Haumarū Mōrearea |
Risk and Assurance Committee**



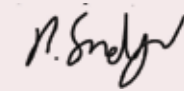
Nigel Hampton CNZM OBE KC
Kaikōmihana | Commissioner



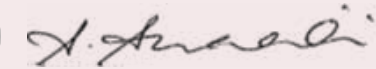
Professor Tracey McIntosh MNZM
Kaikōmihana | Commissioner
(Ngāi Tūhoe)



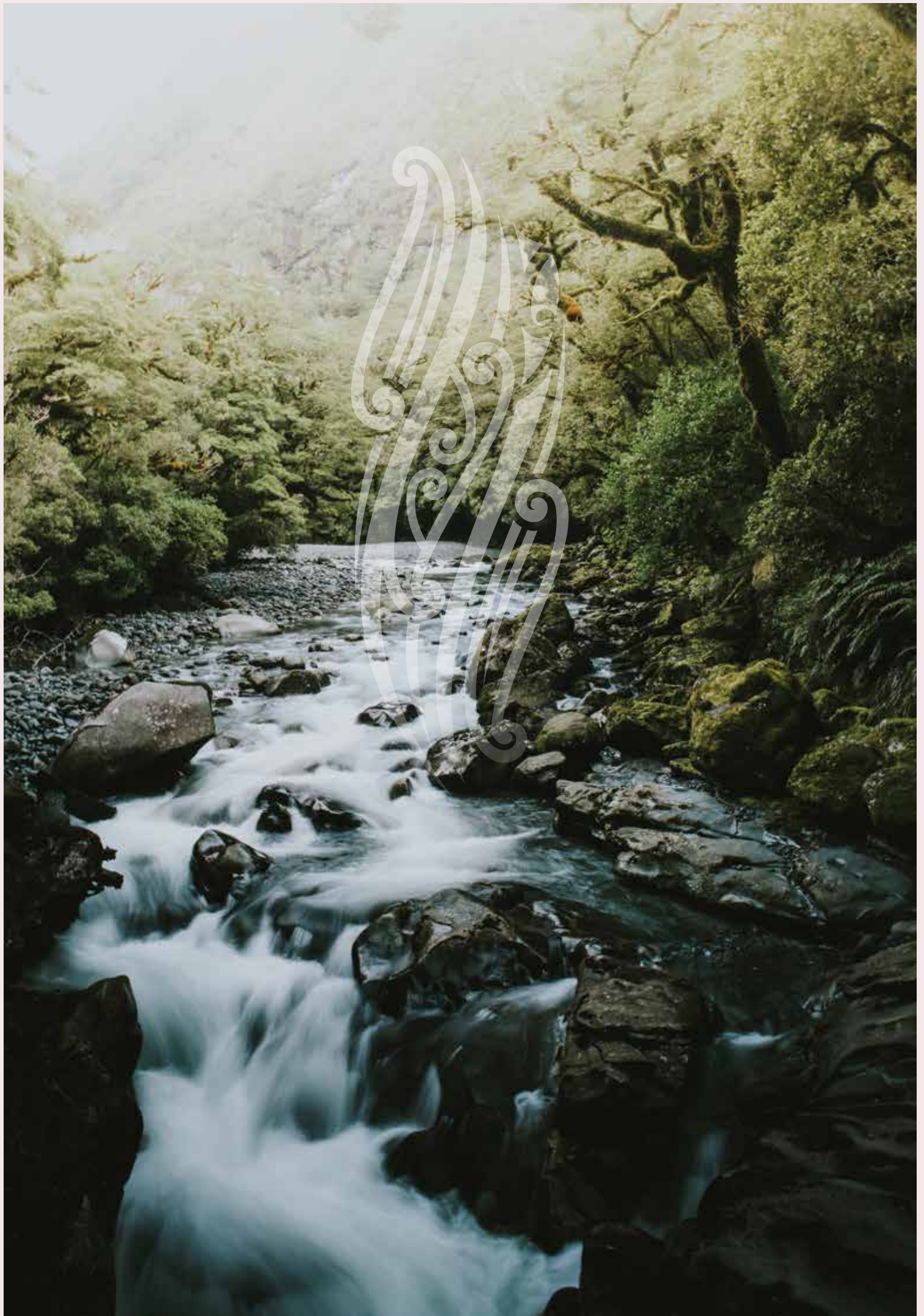
Dr Virginia Hope MNZM CFInstD
Kaikōmihana | Commissioner



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



Associate Professor Tamasailau Suaalii-Sauni MNZM
Kaikōmihana | Commissioner



Ngā Rārangi Take

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Te Whakatakinga

Introduction

In this Statement of Performance Expectations for 2024 | 2025 Te Kāhui identifies its targets and the measures of our performance for the financial year. Results against these targets and the longer-term priorities and outcomes, as set out in the Statement of Intent 2023-2027, will be reported against in the Annual Report 2024 | 2025

Te Mana Whakahaere A-Ture

Legislative Mandate

The Criminal Cases Review Commission Act 2019 established Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) as an Independent Crown Entity on 3 Pāenga-whāwhā | April 2020 and commenced operations on 1 Hōngongoi | July 2020.

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

- » Criminal Cases Review Commission Act 2019
- » Crown Entities Act 2004²
- » Public Service Act 2020
- » Public Finance Act 1989

The Criminal Cases Review Commission Act 2019 can be accessed on the New Zealand legislation website at: <http://www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html>

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

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

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

Te Minita Haepapa Responsible Minister

The Minister of Justice is the Government minister responsible for Te Kāhui.

We expect to engage with our Minister regularly each year. Our annual engagement with the Minister will include:

- » The Minister informing Kaikōmihana | Commissioners of the Government's expectations for the coming year, through a letter of expectations and providing feedback on the Statement of Performance Expectations.
- » Keeping the Minister informed on our activities, for the purposes of financial security and ensuring outputs are delivered.
- » Providing the Minister with regular reporting including:
 - › a Statement of Performance Expectation outlining our plans for the coming fiscal year.
 - › quarterly performance reports covering key results and performance highlights during that fiscal year, including any emerging issues, and significant performance variances or risks.
 - › an audited annual report for each financial year reporting our performance during the last completed year.

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

Ko Ngā Mahi Mana Whakahaere

Governance

Our Kaikōmihana | Commissioners have a dual role:

- » As Kaikōmihana | Commissioners, to deliver on our functions and responsibilities as set out in the Criminal Cases Review Commission Act 2019.
- » A governance role as Board members of Te Kāhui, an Independent Crown entity, with responsibilities as defined by the Crown Entities Act 2004 and other relevant acts, such as the Health and Safety at Work Act 2015.



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

Part of our governance role requires that Te Kāhui is fit-for-purpose. We continuously seek ways to improve the operating model and ensure our services are accessible and processes are efficient. As a result, we believe that we are in a solid place to be more agile and responsive in meeting the needs of all people who call Aotearoa New Zealand home.

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

Oversight and decisions regarding applications are primarily managed through Commission meetings. Commission meetings focus on individual case work, and Kaikōmihana | Commissioners provide guidance and direction for the investigation and review team to test and determine the most appropriate course of enquiry with each case before Te Kāhui.

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

We are committed to ensuring that we receive quality information to make informed decisions. We seek to base our decisions on evidence and be informed by the lived experiences of the applicants who apply to Te Kāhui.

To ensure our mahi reflects appropriate values and expectations of behaviour, we have agreed Ngā Uara | Our Values and Ngā Tikanga Matatika | Our Code of Ethics. These guide our Kaikōmihana | Commissioners and kaimahi when making decisions, and Te Kāhui as an organisation.

Ngā Uara | Our Values and Ngā Tikanga Matatika | Our Code of Ethics can be found in our Statement of Intent for 2023-2027.

Te Aronga Rautaki mō ā Mātou Mahi

Strategic Direction for Our Work

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

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

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

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

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

We support the Government's priority of improving the wellbeing of all New Zealanders and their whānau and families across a range of portfolio areas, including justice. In our Statement of Intent 2023-2027 we have identified and set out strategic long-term outcomes for Te Kāhui.

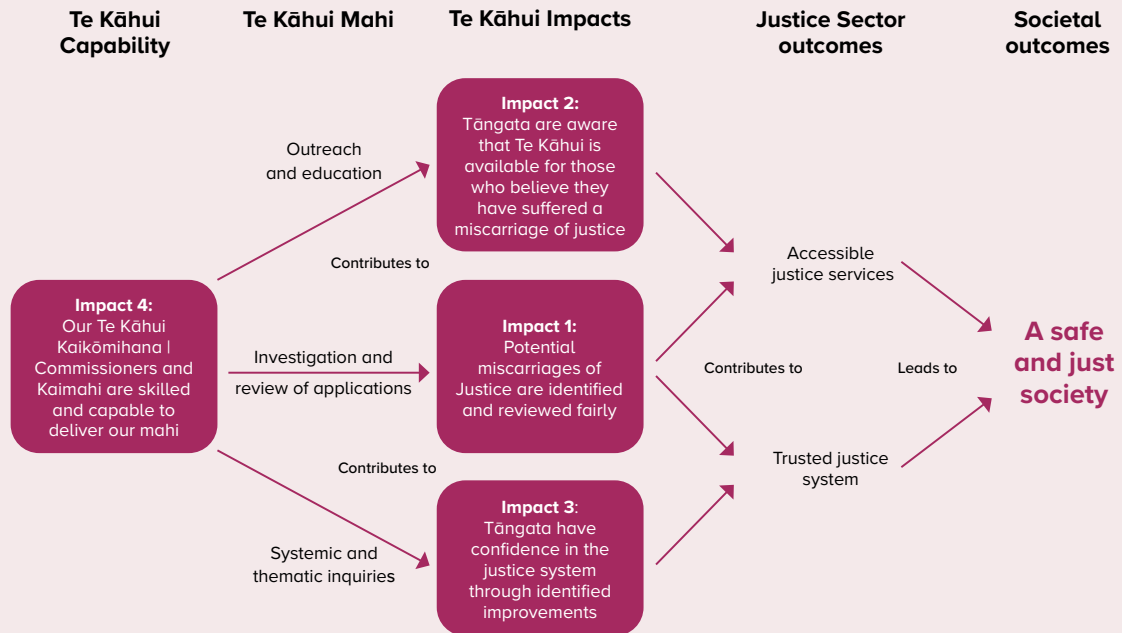
Our strategic long-term outcomes are:

1. improved access for anyone who has suffered a miscarriage of justice in relation to a criminal conviction or sentence in a New Zealand court;
2. increased public trust and confidence in the justice sector through addressing miscarriages of justice; and
3. improved accessibility and justice outcomes for Māori and Pacific peoples through targeted outreach and engagement to groups overrepresented in the criminal justice sector.

These outcomes contribute to an overall societal outcome of a safe and just Aotearoa New Zealand.

Te Aronga Rautaki | Strategic Framework

To further support these long-term outcomes, the strategic framework provides the focus and informs the strategic priorities for the 2024 | 2025 operational year.



During the term of this Statement of Performance Expectations, we expect to build on the systems and processes that led to our first referrals of miscarriages of justice to the appellant courts.

Ka pēwhea tā mātou whakahaere ā-ratonga i ngā tau 2024/25 | How we will deliver our services in 2024/25

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

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

During the Statement of Performance Expectations 2024 | 2025, we will continue reviewing applications, leading to meritorious referrals being made in a timely manner.

We will maintain the skills and expertise to undertake our mahi, and where necessary will utilise external experts and specialists.

We expect to use our existing reserves prudently to reduce the number of older active cases and cases yet to be reviewed, or to provide additional expertise for complex investigations.

Investigation of cases requires information often not held by Te Kāhui. We obtain the required information through our justice sector partners who hold the information required for our investigations. We maintain information sharing memoranda of understanding with many entities that hold files pertinent to miscarriages of justice and advocate for improved access on a timely basis.

We aim to be independent, open, transparent, and accessible in our mahi. We will continue to publish our procedures on our website.

Our priorities in 2024 | 2025, subject to available funding, include:

- » Complete more active cases in triage and initial assessments.
- » Complete more section 25 investigations.
- » Process improvements where required.

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

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

Our outreach and education programme continues to those most likely to have suffered a miscarriage of justice through unsafe convictions, sentences, or both.

We will update our outreach and education strategic and action plan. This will help us to target those who may have had an unsafe conviction or sentence, their families, their advocates, and/or representatives.

Māori and Pacific peoples are overrepresented in the criminal justice system and have less access to justice via appeals. We will work to increase the proportion of applications from Māori and Pacific peoples, through an emphasis on outreach to those groups as a priority. Where other issues are identified limiting access to justice, we will advocate for changes that remove those barriers.

Our priorities in 2024 | 2025, subject to available funding, include:

- » Targeted outreach for Māori and Pacific peoples.
- » Targeted outreach to those incarcerated.

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

Te Kāhui can initiate and conduct inquiries into matters that it considers may contribute to miscarriages of justice. Te Kāhui will undertake section 12 inquiries, where, through the assessment, investigation, and analysis of cases, we identify a critical issue that creates a high likelihood of multiple miscarriages of justice.

In 2024 | 2025 we are carrying out a section 12 inquiry into eyewitness identification.

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

Our priorities in 2024 | 2025, subject to available funding, include:

- » Formal s12 inquiry with report to the Minister of Justice.
- » Raising awareness of issues in the justice sector, including advocacy [of issues] not covered by systemic inquiries.

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

Kaikōmihana | Commissioners continue to develop Te Kāhui as a high-performing organisation. The Board undertakes an annual self-assessment review to ensure its performance and processes reflect best practice decision making. Kaikōmihana | Commissioners are well advised, supported, and have access to appropriate training.

At Te Kāhui our people are critical to our success. Our Kaikōmihana | Commissioners and kaimahi are skilled, dedicated, conscientious, and culturally aware. We put a premium on research and analytical skills, and the ability to demonstrate sensitivity.

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

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

He Oranga Pou Manawa | Performance Development Framework is used annually to agree kaimahi goals and identifies tailored development to support everyone. In 2024 | 2025 we seek to implement our talent programme, to enable the development and recognition of our people. Health, safety, and wellbeing are of critical importance to Te Kāhui Board. Our health, safety and wellbeing system is based on Te Whare Tapa Whā,³ focussing on taha tinana (physical health and safety), taha wairua (spiritual wellbeing), taha whānau (family wellbeing and relationships), and taha hinengaro (mental wellbeing).

Our priorities in 2024 | 2025, subject to available funding, include:

- » Attraction and retention of required Kaikōmihana | Commissioners capability (ongoing).
- » Growth and strengthening as Board retention occurs.

3 Te Whare Tapa Whā was developed by Tā Mason Durie.

Tauāki Kawatau mō ngā tau 2024 | 2025 | Performance Expectations for 2024 | 2025

Te anga whakahaere mō te tau 2024| 2025 | The operating model we will use in 2024 | 2025

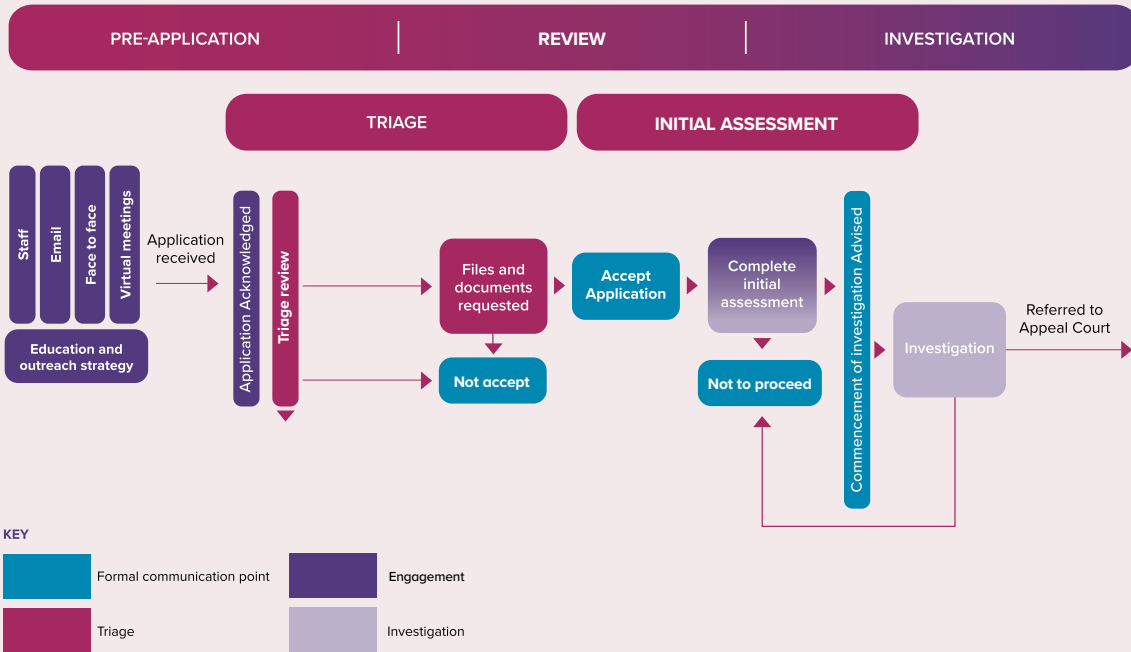
During the 2023-2027 Statement of Intent, we are prioritising accelerating the review of applications (Impact 1 in our Strategic Framework), while maintaining the quality of our investigations.

Our process for reviewing applications is shown below. Key features include:

- » An initial acknowledgement of the application.
- » Triage of applications to establish whether the application is within the jurisdiction of Te Kāhui, and should progress to an Initial Assessment for deeper analysis and review.
- » Initial assessment of the application to consider the merits of the application, and whether it is in the interest of justice to undertake a section 25 investigation.
- » Section 25 investigation phase, including review of all available evidence, appropriate interviews of applicants, witnesses, other relevant parties, and, where necessary, victims.
- » Recommendation to Kaikōmihana | Commissioners on whether to make a referral to an appeal court.

The investigations and review team are supported by our legal and corporate teams.

Te Kāhui Operating Model 2024/2025



Te Pou Tarāwaho | Outreach and Education Strategic and Action Plan

Te Pou Tarāwaho, our outreach and education strategic and action plan, which commenced in 2021 | 2022, is currently being reviewed ahead of 2024 | 2025. Outreach and education activities are targeted towards people who, according to domestic and international research, could be at risk of experiencing an unsafe conviction. This approach will ensure that Te Kāhui is receiving further meritorious applications.

Outreach and engagement are delivered to potential applicants, their supporters, and whānau across the motu. This includes engaging with organisations, including non-government organisations (NGO), that may interact with people we want to connect and engage with. Outreach and engagement has become more targeted in recent years.

The strategic and action plan identifies organisations and events that would have benefit of engagement with our mahi and / or where we can become involved to provide advice and guidance to anyone who may be at risk or, has experienced or knows someone who has experienced, a potential miscarriage of justice.

Manaaki i ngā Pārurenga | Caring for Victims

Te Kāhui is committed to ensuring it treats all victims with respect and dignity throughout the duration of our mahi.

Each application is unique and often complex; therefore a tailored approach is taken for each application with an identifiable victim. Wherever possible, victims are not notified of an application until it is deemed necessary and appropriate. At the appropriate time, consideration is given to the best approach, recognising, and giving effect to the needs and rights of victims, the Victims Rights Act 2002, the Victims Code, and doing all we can to enhance the safety of victims and whānau throughout our processes. Te Kāhui will often engage with appropriate experts, Police, other agencies, or victim advocates to ensure victims' needs are always met.

Te Kāhui is committed to continuously improving its victim management as the organisation matures. This may include training for kaimahi on engaging with victims.

Te Haepapa Angitū | How we will measure success

Te Kāhui reports its performance against:

- » the functions set out in the Criminal Cases Review Commission Act 2019;
- » the strategic long-term outcomes set out in the current Statement of Intent (2023-2027);
- » the Government's vision of delivering people-centred justice services that contribute to a safe and just Aotearoa New Zealand;
- » the Minister of Justice's letter of expectations, outlining the priorities and how Te Kāhui is expected to contribute; and
- » the performance measures set by the Board.

We provide the following documents, in accordance with the Crown Entities Act, as part of our monitoring reporting and accountability arrangements:

- » The Tauāki Takune | Statement of Intent, a four-year document detailing our strategy.
- » Te Pūrongo Mahi me Ngā Kawatau | Statement of Performance Expectations, annual document setting our forecast performance.
- » Rīpoata ā-Tau | Annual Report, annual document reporting our actual performance.

In selecting measures and targets for each year, we consider the characteristics of relevance and clarity. Value is placed on measures that we, Te Kāhui Board, can use to guide decisions and measure the performance of Te Kāhui in a meaningful way where success can be clearly measured and easily understood. Where possible, the measures selected are ones that are already used to manage our activities.

Kaikōmihana | Commissioners will undertake an annual self-assessment process. It will also ensure the effective use of resources and better-informed decision making.

Our performance measures for 2024 | 2025 can be found in **Annex 1: Te Paearu Mahi | Performance Assessment**. Te Kāhui may from time-to-time include additional measures in quarterly or annual reporting where those measures provide timely additional detail or context to the existing measures..

Ngā Whakatara Rautaki me Ngā Kaupapa Tūraru

Strategic Challenges and Risks

Challenge and risk

Our response

Balancing the demand

We have received more applications than was initially expected. Many of the applications are highly complex and require more investigation resource as a result.

Total applications are expected to grow reaching 500 during 2024 | 2025.

The demand and complexity have impacted the ability of Te Kāhui to review applications in a timely manner. This continues to be a critical issue for Te Kāhui as it has had to reprioritise workloads and work programmes to meet demand.

We expect to introduce an investigation case management system to assist with investigations and case management. This is expected to be completed in Q1 2024 | 2025.

Our triage system and case procedures streamline our processes to review and accept new applications in a timely and efficient manner.

During 2023 | 2024 we utilised our existing reserves to add resources to address the backlog of applications. We will invest available reserves in 2024 | 2025 in additional resources to continue this momentum.

During 2023 | 2024 we carried out He Huru Manu, a review of staffing, to increase front line resources and reduce our reliance on contractors.

Changes to baseline funding in 2023 | 2024 and 2024 | 2025 has resulted in a net increase and partially meets demand driven cost pressures.

During 2021 | 2022 a baseline funding review was undertaken and the final remaining recommendations are being implemented.

Timeliness of reviews

We need to complete reviews of possible miscarriages of justice more quickly, while maintaining quality and applying the interests of justice test.

We expect to introduce an investigation case management system to assist with file management and increase productivity. This is expected to be completed in Q1 2024 | 2025.

The operating model continues to be improved to ensure its efficacy and efficiency.

We focus on ensuring all applications are assessed independently, fairly, and efficiently. This work has been prioritised and additional resources funded from reserves.

We will continue to embed an organisational culture that is able to meet our strategic outcomes, including the timeliness of reviews.

Staff recruitment will continue to be a priority for Te Kāhui to find the right candidates within our operating model and ensure Te Kāhui continues to reflect the diversity of Aotearoa.

Challenge and risk

Our response

Awareness of Te Kāhui services

Awareness of our services needs to be lifted across potential applicants, supporters, and their whānau, as well as the wider justice sector.

It is acknowledged that this improvement in outreach and engagement may increase the demand for Te Kāhui services.

We continue to invest in the operationalisation of the outreach and education action plan, which will raise awareness amongst stakeholders and the public.

This includes engaging those who are more susceptible to unsafe convictions or sentences, or both, and promoting the primary function of investigating and reviewing criminal convictions and sentences.

We carefully balance our outreach and education activities to not unfairly raise applicants' expectations where we cannot address their case on a timely basis.

Te Tahua Pūtea Funding

Te Pūtea Arotau | Scope of appropriation

The purchase of outputs within this appropriation is solely by the Minister of Justice and is detailed in the Estimates of Appropriations for Vote: Justice and Te Kāhui Statement of Intent 2023-2027.

During the 2024 | 2025 financial year, Vote: Justice revenue will be \$4.854 million (GST exclusive). Budget 2024 confirmed four-year funding for the Criminal Cases Review Commission of \$19.4 million:

- » \$4.854 million per financial year (+GST)
- » Te Kāhui will receive this by way of baseline funding from the Ministry of Justice. Ministry of Justice is invoiced for this funding quarterly.

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

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

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

2024 | 2025 Te Matapae Pūtea | 2024 | 2025 Forecast financial statements

Forecast financial statements are included at [Annex 2](#) and provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of Te Kāhui for the year ending 30 Pīpiri | June 2025, in accordance with section 149G of the Crown Entities Act 2004.

Forecast financial statements are prospective in nature. The information includes forecasts based on assumption of economic conditions and activities yet to occur. Actual results may vary from these forecasts, should economic conditions or activities be different from those assumptions.

Annex 1:

Te Paearu Mahi | Performance Assessment

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

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

Societal Outcome	Justice Sector Outcome	Te Kāhui Impact Measure	Te Kāhui Key Measures	Target 2023/24	Estimate 2023/24	Target 2024/25
A safe and just society	Trusted Justice System/ accessible Justice Services	Impact 1: Potential miscarriages of justice are identified and reviewed fairly.	At least 40% of applications received during a financial year have completed Triage at the end of that financial year	40%	35%	40%
			Applicants are aware of the status of their application: % of applications are acknowledged with 3 working days of receipt	95%	95%	95%
			Procedures are published on Te Kāhui website	Yes	Yes	Yes

Societal Outcome	Justice Sector Outcome	Te Kāhui Impact Measure	Te Kāhui Key Measures	Target 2023/24	Estimate 2023/24	Target 2024/25
A safe and just society	Accessible Justice Services	Impact 2: Tāngata ⁴ are aware that Te Kāhui is available for those who believe they have suffered a miscarriage of justice.	Community awareness of Te Kāhui services:			
			» number of external visits to meet with, discuss and or present to stakeholders ⁵ (introduced 2024 2025)	Measure from 2024/25	5	10
			» Engagement with new organisations not previously engaged (introduced 2024 2025)		1	2
			Proportion of applications from ⁶ :			
			» Māori	>40%	40%	>40%
			» Pacific peoples (introduced 2024/25)	Measure from 2024/25	5%	5%
			» Female	Measure from 2025/26	n/a	Measure from 2025/26
			» People under 39 y/o	Measure from 2025/26	n/a	Measure from 2025/26
			Number of Corrections facilities that have been engaged with	9	all	9

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

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

6 Focus in 2023 | 2024 will be Māori, with a focus on Pacific peoples, females, and people under 39 y/o added in later years as Te Pou Tarāwaho, our outreach and engagement action plan, is implemented.

Societal Outcome	Justice Sector Outcome	Te Kāhui Impact Measure	Te Kāhui Key Measures	Target 2023/24	Estimate 2023/24	Target 2024/25
A safe and just society	Trusted Justice System	Impact 3: Tāngata⁷ have confidence in the justice system through identified improvements.	Number of section 25 investigations completed during the year ended 30 June	5	5	7
			Awareness and collaboration on a potential systemic inquiry with another agency or agencies	One	One	One
			Systemic inquiry reports are published on ccrc.nz	Yes	Yes	Yes
A safe and just society	Trusted Justice System	Impact 4: Our Te Kāhui Commissioners and kaimahi are skilled and capable to deliver our mahi	Te Kāhui Board has the appropriate skills and is using best practice and Te Kāhui Commissioners undertake an annual self-assessment	Yes	Yes	Yes
			Understanding of and competence in Te Ao Māori and specifically Te Tiriti o Waitangi and tikanga. Number of applied wananga (learning opportunities) for Te Kāhui Board per annum	3	1	3

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

Annex 2:

2024/2025 Te Matapae Pūtea

Forecast Financial Statements 2024/2025

Matapae Tauāki Whiwiringa Pūtea mō te tau, tae atu ki te 30 o Pīpiri 2025 | Forecast Statement of Comprehensive Income for the year ended June 2025

Whole dollars	2022 2023 Actual	2023 2024 Forecast	2024 2025 Budget
<i>Revenue</i>			
Revenue from the Crown	3,987,000	5,190,999	4,854,000
Interest Income	149,848	186,798	95,340
Other Income	1,214	1,977	-
Total Revenue	4,138,062	5,379,774	4,949,340
<i>Expenditure</i>			
Remuneration to Auditors	37,626	47,917	53,245
Depreciation & Amortisation	109,070	55,881	51,304
Commissioners	478,792	496,563	561,383
Investigations	593,488	548,470	378,804
IT Services & Subscriptions	309,710	373,207	469,224
Occupancy & Utilities	274,222	251,118	236,628
Systemic Issues	-	17,334	26,676
Outreach & Education	79,183	36,651	39,996
Personnel	2,387,132	2,946,715	3,122,106
Professional Fees	480,894	407,976	265,968
Travel & Accommodation	38,823	16,867	30,768
Total Expenditure	4,788,940	5,198,701	5,236,102
Net Comprehensive Income for the Year	(650,878)	181,073	(286,762)

Matapae Tauāki Pūtea mō te tau, tae atu ki te 30 o Pīpiri 2025 | Forecast Statement of Financial Position for the year ended 30 June 2025

Whole dollars	2022 2023 Actual	2023 2024 Forecast	2024 2025 Budget
<i>Current Assets</i>			
Cash & cash equivalents	620,154	801,227	514,465
Term Deposits	2,100,000	2,100,000	2,100,000
Receivables	117,921	-	-
Prepayments	37,329	35,000	35,000
GST Receivable	-	55,000	55,000
Total Current Assets	2,875,404	2,991,227	2,704,465
<i>Non-Current Assets</i>			
Property, Plant, & Equipment	109,076	109,076	109,076
Intangible Assets			
Total Non-Current Assets	109,076	109,076	109,076
Total Assets	2,984,480	3,100,303	2,813,541
<i>Current Liabilities</i>			
Payables	182,836	130,000	130,000
Employee Entitlementss	192,062	135,000	135,000
Accruals	65,378	110,025	110,025
Total Current Liabilities	440,276	375,025	375,025
Net Assets	2,544,204	2,725,278	2,438,516
Total Public Equity	2,544,204	2,725,278	2,438,516

Matapae Tauāki Nekeneke Tūtanga mō te tau, tae atu ki te 30 o Pīpiri 2025 | Forecast statement movements in equity for the year ended 30 June 2025

Whole dollars	2022 2023 Actual	2023 2024 Forecast	2024 2025 Budget
Opening Public Equity	3,195,082	2,544,205	2,725,278
Net Comprehensive Income for the Year	(650,878)	181,073	(286,762)
Closing Public Equity	2,544,204	2,725,278	2,438,516

Matapae Tauāki Kapewhiti mō te tau, tae atu ki te 30 o Pīpiri 2025 | Forecast Statement of Cash Flows for the year ended 30 June 2025

Whole dollars	2022 2023 Actual	2023 2024 Forecast	2024 2025 Budget
Cash flows from operating activities			
<i>Cash will be provided from:</i>			
Receipts from Crown Revenue	3,987,000	5,190,999	4,854,000
Other Income	1,214	1,977	-
Interest Received	92,197	186,798	95,340
<i>Cash will be applied to:</i>			
Payments to suppliers and employees	(4,602,433)	(5,142,819)	(5,184,798)
Goods and services tax (net)	(13,660)	-	-
Net cash flows from operating activities	(535,682)	236,954	(235,458)
Cash flows from Investing activities			
<i>Cash will be provided from:</i>			
Transferred funds from investments	-	-	-
<i>Cash will be applied to:</i>			
Purchases of property, plant, and equipment	(29,706)	(55,881)	(51,304)
Transferred funds to investments	(2,100,000)	-	-
Net cash flows from investing activities	(2,129,706)	(55,881)	(51,304)
Net increase (decrease) in cash held	(2,665,388)	181,073	(286,762)
Cash and cash equivalents at the start of the year	3,285,542	620,154	801,227
Cash and cash equivalents at the end of the year	620,154	801,227	514,465

Tauāki Kaute Pūtea ā-kaupapa here | Statement of Accounting Policies for the year ending 30 Pīpiri | June 2025

Hinonga pūrongorongo | Reporting entity

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

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

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

The forecast financial statements for Te Kāhui are for the year ended 30 Pīpiri | June 2025.

Tauāki whakaū | Statement of Compliance

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

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

The forecasted financial assumptions and estimates are an indication of Te Kāhui's future financial performance. Actual financial results achieved for the period covered are likely to vary from the information presented, potentially in a material manner.

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

Te huarahi whakariterite | Basis of preparation

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

Te tauri pūnaha moni | Presentation currency and rounding

The forecast financial statements are presented in New Zealand dollars, rounded to the nearest one dollar.

Te whakamahinga o te whakataunga, o te whakataunga tata me te pūmāramarama | Use of judgements, estimates, and assumptions

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

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

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

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

Whiwhinga pūtea | Income

Pūtea nā te Karauna | Funding from the Crown

Te Kāhui is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of Te Kāhui meeting its objectives as specified in the Statement of Intent.

Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

Itareti whiwhinga pūtea | Interest income

Interest revenue is calculated based on the net cash flow received throughout the year.

Ētehi atu whiwhinga pūtea | Other income

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

Ngā utu-ā-kaimahi | Personnel costs

Ngā utu | Salaries and wages

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

Kaupapa pūtea penihana | Superannuation schemes

Obligations for contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and are recognised as an expense in the forecast statement of comprehensive income as incurred.

Ētehi atu utu | Other expenses

Whakahaere rīhi | Operating leases

Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the forecast statement of comprehensive income as an expense, in equal instalments over the lease term when the leased items are in use.

Where the leased items are not in use, the operating lease payments will be treated as a prepayment until the items are being used to derive income.

These prepayments are released to the forecast statement of comprehensive income on a straight-line basis over the period of the remaining operating lease term.

Ngā nama mai me ngā nama atu | Receivables and prepayments

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

Pūtea pae tata | Cash and cash equivalents

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

Āhuatanga ōkiko | Property, plant, and equipment

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

Property, plant, and equipment are shown at cost or valuation, less any accumulated depreciation and impairment losses.

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 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.

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

Whakareinga | Disposals

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

Hekenga wāriu | Depreciation

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

Asset Class	Estimated Useful Life	Depreciation Rate
Computer equipment	1.5–3 years	33.33–67% straight line
Office equipment	5 years	20% straight line
Furniture and fittings	3–12 years	8.5–33.33% straight line
Leasehold improvements	Lease term	Lease term

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

The residual value and useful life of assets are reviewed at each financial year-end and adjusted if applicable.

Ngā rawa me ngā āhuatanga ōkiko | Impairment of property, plant, and equipment

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

Ngā rawa kore whai pūtea | Non cash-generating assets

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

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

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

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

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

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

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

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

Ngā rawa pā kore | Intangible assets

Ngā pūmana rorohiko me ngā whakawhanaketanga | Software acquisition and development

Computer software licences are capitalised based on the costs incurred to acquire and make it ready to use. 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	Amortisation rate
Software	3 years	40% straight line

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

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

Nama atu | Payables

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

Short-term payables are recorded at the amount payable.

Ngā āheinga ā-kaimahi | Employee entitlements

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

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

Whakawhāiti | Accruals

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

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

Tāke Hokohoko | Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Tāke moni whiwhi | Income tax

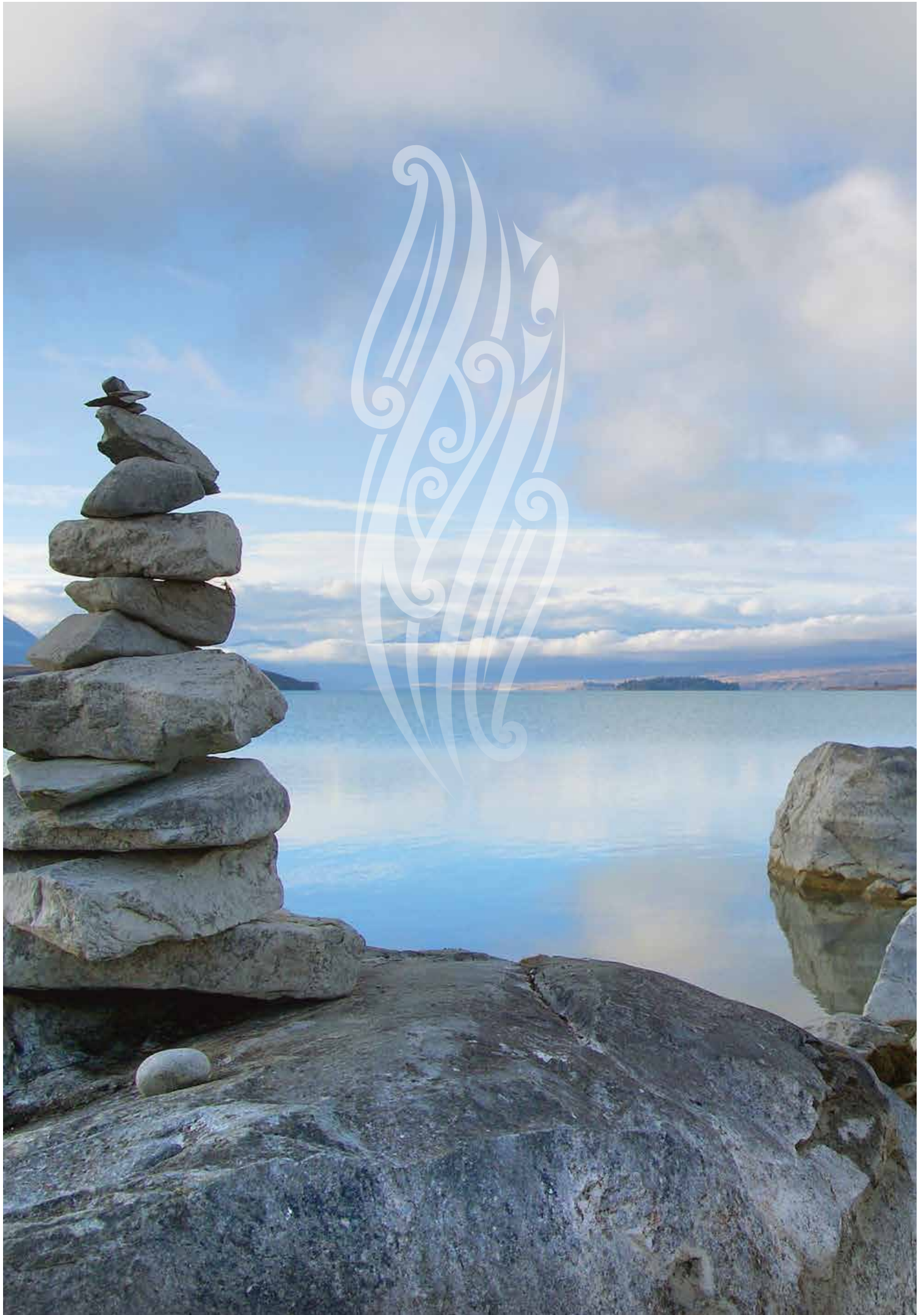
Te Kāhui is a public authority and consequently is exempt from the payment of income tax under the Income Tax Act 2007. Accordingly, no provision has been made for income tax.

Tauāki kapewhiti | Statement of cash flows

The statement of cash flows is prepared exclusive of GST, which is consistent with the method used in the statement of comprehensive income.

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

- » “Cash” includes coins and notes, demand deposits and other highly liquid investments readily convertible into cash and includes on-call borrowings such as bank overdrafts, used by the entity as part of its day-to-day cash management.
- » “Investing activities” are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.
- » “Financing activities” are those activities relating to changes in equity of the entity.
- » “Operating activities” include all transactions and other events that are not investing or financing activities.





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