



**Te Pūrongo Mahi me Ngā Kawatau  
Mō te tau ka mutu 30 Pipiri 2022**

**Statement of Performance Expectations  
For the year ending 30 June 2022**



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

# HE KUPU WHAKATAKI | FOREWORD

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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.

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) presents this Statement of Performance Expectations in what is a dynamic time for Aotearoa, as the public sector continues to navigate the social, cultural, environmental, economic, and spiritual impacts of COVID-19.

Despite the disruption caused by the pandemic, Te Kāhui worked in an agile and in a more financially prudent manner to ensure that the launch date of 1 July 2020 was realised.

The Government has an ambitious goal of having a safe and just society for all people who call Aotearoa home. Over the course of the last 12 months, Te Kāhui has considered how it can contribute to this goal through its own mahi. We comment on some of these matters below.

At the time of establishment, there was very little data available to inform expectations on the demand on the services offered by Te Kāhui. Over the course of the past 12 months, there has been significant learning and the level of demand has become clearer.

After one month we were receiving over four times the expected level of applications and within six months already had more cases than our initial funding provided for. We are forecasting this trend to continue and to finish our first year in operation with case levels almost 100% higher than anticipated.

This high level of demand so early on in the journey of Te Kāhui is positive validation that these services have long been needed and required by the Aotearoa criminal justice sector. The extent to which demand has exceeded our initial funding creates a level of unmet need that will need urgent attention.

Te Kāhui is committed to the prudent and efficient use of the resources appropriated by the Crown. With the initial appropriation based on best knowledge at the time of circa 125 cases per annum and the real demand approaching twice that level Te Kāhui faces a challenge. Our approach is firstly to manage the caseload as best we can within existing appropriations, acknowledging the risks and potential delays to applicants and their whanau. This Statement of Performance Expectations is prepared on that basis. Concurrently we will seek to engage urgently with the Government and its advisors to reassess our funding projections with the aim of establishing a long-term sustainable level.

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

It also assessed whether the existing structure enabled Te Kāhui to sustainably meet its strategic outcomes while ensuring that delivery and available resources were well balanced and appropriately prioritised for the next year of operation. A new structure and set of case procedures resulted and implemented in June 2021. This included introducing a triage system to

ensure that applications are reviewed efficiently and best utilising current existing resources, given the increased demand on services.

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

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

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

Te Kāhui will strengthen its reputation by positioning itself strategically within the wider justice sector to ensure Te Kāhui shares its story, in right way, with the right people, including those who need to be aware of its services. This has already begun with our active involvement in the Justice Crown Entity Forum of Chairs and Chief Executives.

On 1 July 2021, Te Pou Tarāwaho, the outreach and education strategy and action plan will be launched to put into place targeted engagement with those who are more susceptible to an unsafe conviction, their whānau, advocates, and/or representatives.

With the insights and learning from year one, we now have more evidence and data 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 from the first year of operation and continuing to work collegially across the justice sector, Te Kāhui aims to maximise the impact of its work to contribute to having a safe and just society for all people who call Aotearoa home.

Nā māua iti nei, nā



Colin Carruthers QC  
Kaikōmihana Matua | Chief Commissioner



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 149C of the Crown Entities Act 2004.

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

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

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

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

Signed on 30 June 2021.



Colin Carruthers QC  
Kaikōmihana Matua | Chief Commissioner



Paula Rose QSO  
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner  
Chair Risk and Assurance Committee



Nigel Hampton CNZM OBE QC  
Kaikōmihana | Commissioner



Professor Tracey McIntosh MNZM Ngāi Tūhoe  
Kaikōmihana | Commissioner



Dr Virginia Hope MNZM  
Kaikōmihana | Commissioner



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



Associate Professor Tamasailau Suaalii-Sauni  
Kaikōmihana | Commissioner

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## TE WHAKATAKINGA | INTRODUCTION

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Te Kāhui provides in this Statement of Performance Expectations for 2021/2022 the measures for performance and identifies its targets for its first financial year of operation post-establishment. Results against these targets and the longer-term priorities and outcomes, as set out in the Statement of Intent 2020-2023, and reported against in the Annual Report.

## TE MANA WHAKAHAERE A-TURE | LEGISLATIVE MANDATE

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

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

- Criminal Cases Review Commission Act 2019
- Crown Entities Act 2004
- State Sector Act 1988
- Public Finance Act 1989
- Public Service Act 2020

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

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

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

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

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

## TE MINITA HAEPAPA | RESPONSIBLE MINISTER

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

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

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

# TE ARONGA RAUTAKI MŌ Ā MĀTOU MAHI | STRATEGIC DIRECTION FOR OUR WORK

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

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

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

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

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

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

These strategic long-term outcomes are:

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

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

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

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

## **Mate Korona | COVID-19**

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

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

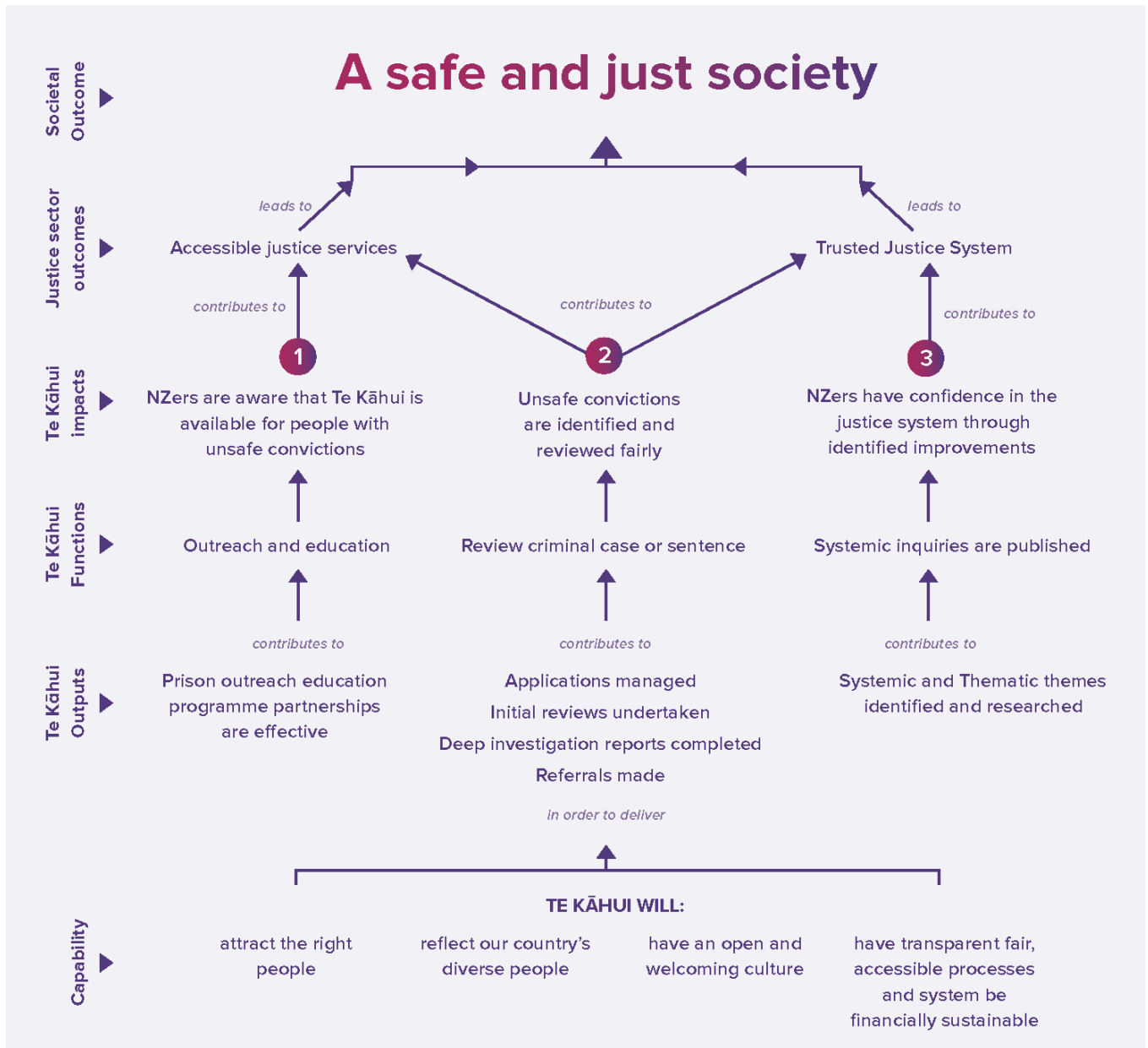
## **Te māhere mahi | Operating model**

In the establishment phase of Te Kāhui there was a concerted effort to ensure that the operating model put in place was best suited to meet demand. In the first six months of operation, it became clear that the model was not sustainable to meet the strategic outcomes that were first thought achievable. To mitigate this risk Te Kāhui invested in developing a more appropriate operating model to meet the unexpected volume and complexity of current cases and potential future demand on services. Further information to this model can be found under section He Ao Hou | A New World.



# 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 2021/22 operational year.



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

We are a new organisation in the New Zealand justice system. We want to ensure that the people that need to know about our services are aware and can access both information on how to apply. This year we will develop our outreach strategy and action plan. This will help us to target those that may have had an unsafe conviction or sentence, their families, their advocates, or representatives.

Te Kāhui will work hard to ensure that the information that is required to undertake the investigations is available without barriers. We will do this by building relationships with the

institutions that hold the information required for the investigation. By 2021/2022 we expect to have Memorandum of Interest with all organisations/institutions that hold files pertinent to miscarriages of justice.

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

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

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

Te Kāhui has the power to initiate and conduct inquiries into general matters that it considers maybe related to cases involving a miscarriage of justice or has the potential to give rise to such cases. As this is the second year of operations Te Kāhui Tātari Ture through the assessment and investigation of cases will highlight and report on recurring themes.

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

Te Kāhui currently reports its performance against:

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

The strategic priorities for Te Kāhui for 2021 – 2022 include:

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

By June 2021, the number of applications received for reviews of convictions or sentences, or both, had exceeded 205. This number is expected to continue to increase in line with current application rates and by the end of our first year of operations exceed initial forecasts by 100%. Te Kāhui has introduced a new triage system that will allow for a more streamlined process to review and process new applications in a timely and efficient manner. The case procedures have also been reviewed to ensure that they are fit for purpose. While helpful neither of these measures will enable us to meet current demand levels on a sustainable basis.

Te Pou Tarāwaho, outreach and education will commence on 1 July 2021. The next phase is to invest into the operationalisation of the action plan which will raise awareness amongst stakeholders across the country. This will include engaging those who are more susceptible to unsafe convictions or sentences or both and promoting the primary function of investigating and reviewing criminal convictions and sentences. This important outreach step will likely increase yet further the demand for Te Kahui services.

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

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

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

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

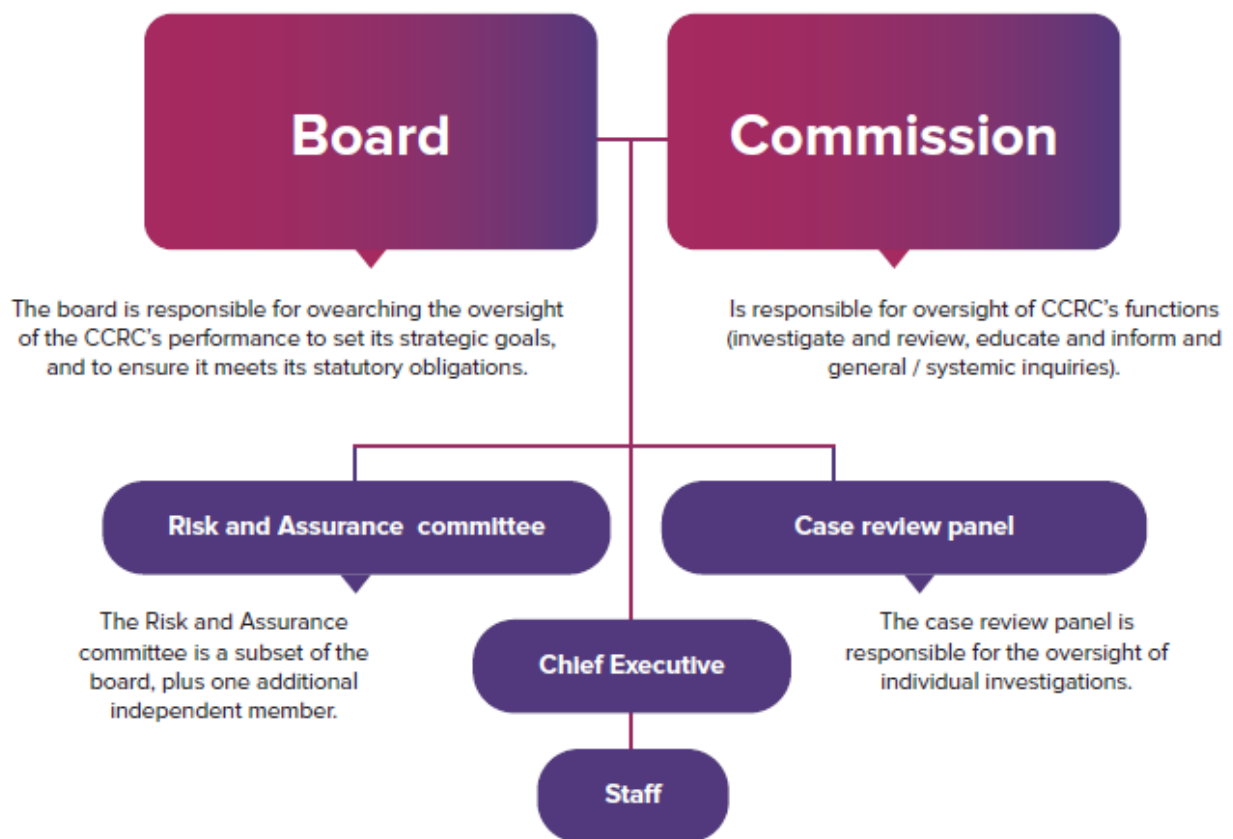
Te Kāhui is mindful to ensure its Board is well advised, supported, and has access to appropriate training. This will result in improved governance and management practices. It will also ensure the effective use of resources and better-informed decision making.

# KO NGĀ MAHI MANA WHAKAHAERE | GOVERNANCE

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

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

Our governance structure is as follows:



As a Board we are committed to ensuring that we take a strategic focus to the operations of Te Kāhui, ensuring we are sustainable as we mature past the first year of operations. 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 the governance role requires that Te Kāhui is fit-for-purpose and has, and continues to find, ways to improve the model and services to be accessible and adaptable. As a result, we believe that we are in a solid place where we will and can be more responsive and agile to meet the needs of all people who call Aotearoa New Zealand home.

The Risk and Assurance Committee is a sub-committee of the Board and includes a Chartered Accountant as an independent member. The committee meets quarterly and provides a

necessary assurance step to support Te Kāhui to reach its strategic goals and statutory obligations.

Te Kāhui has six Case Review Panels which are responsible for the oversight of individual cases. These panels provide invaluable insights and direction for the investigation and review team to test and determine the best appropriate course of enquiry with a case before Te Kāhui.

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

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

## **KO NGĀ UARA | VALUES**

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

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

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

### **Ngā Uara | Values**

- Manaakitanga: we acknowledge the mana of others as having equal or greater importance than one's own.
- Aroha: we are respectful, compassionate, and humble.
- Kaitiakitanga: we are stewards and consciously think about the inter-generational consequences and impact of our advice, actions, and decisions.
- Te Tika me Te Pono: we are committed to doing the right thing with integrity.
- Kotahitanga: we work collectively and are united in our shared purpose to operate as an independent body to investigate and review criminal convictions or sentences, or both, and decide whether there has been a possible miscarriage of justice.

- Rangatiratanga: we consistently strive for excellence.

We will enable this by:

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

## NGĀ TIKANGA MATATIKA | OUR CODE OF ETHICS

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

Ngā Kaikōmihana | Commissioners have committed:

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

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

These behaviours include (but are not limited to):

- Cultural competency. Board Members will seek to use Te Reo Māori on all forms of communication particularly statutory accountability documents and uphold the values drawn from Te Ao Māori in policies, procedures, and reporting documents. Board Members will have a level of awareness, understanding and ability to apply tikanga Māori in appropriate settings.
- Strategic perspective. Board Members need to be able to think conceptually and see the 'big picture'. They should focus, as much as possible, on the strategic goals and overall progress in achieving those rather than on operational detail.
- Integrity. Board Members must demonstrate the highest ethical standards and integrity in their personal and professional dealings. They should also challenge and report unethical behaviour by other Board Members.
- Independent judgement. Board Members need to bring to the board objectivity and independent judgement based on sound thought and knowledge. They need to make up their own mind rather than follow the consensus.
- Courage. Board Members must be prepared to ask the tough questions and be willing to risk rapport with fellow Board Members to take a reasoned, independent position.
- Respect. Board Members should engage constructively with fellow Board Members, entity management and others, in a way that respects and gives a fair hearing to their opinions. To foster teamwork and engender trust, Board Members should be willing to reconsider or change their positions after hearing the reasoned viewpoints of others.
- Collective responsibility. Board Members must be willing to act on, and remain collectively accountable for, all decisions even if individual Board Members disagree with them. Board Members must be committed to speaking with one voice once decisions are taken on entity strategy and direction.
- Participation. Board Members are expected to be fully prepared, punctual, and regularly attend for the full extent of board meetings. Board Members are expected to enhance the quality of deliberations by actively asking questions and offering comments that add value to the discussion.
- Financial literacy. Boards monitor financial performance and thus all Board Members must be financially literate. They should not rely on other Board Members who have financial qualifications and should undertake training to improve their own financial skills where necessary.

## HE AO HOU | A NEW WORLD

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Much of the first year has been about finalising the establishment of the organisation. The demand on services is a win and is validation of the services that has been needed in the Aotearoa criminal justice sector. As an organisation that continues to move from strength to strength it provides unique opportunities for Te Kāhui.

Within the establishment phase, it was estimated that there would be 125 applications in the first year based on information that was available. As earlier indicated, while there were expectations of a small, early spike in applications which came to fruition, there has been a sustained increase of applications across the first year of operation.

The Scottish model also experienced similar patterns. It received a higher-than-expected number of applications until its fourth year of operation when numbers stabilised. Te Kāhui is unique in its approach as it is the only Criminal Cases Review Commission in the world to have an outreach and educative function as part of its legislation.

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

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

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

As has been alluded to previously, Te Kāhui has received 221 applications as of 28 June 2021. This is well over the 125 cases forecasted. Of these cases, 41 are homicide related applications, many of which will require careful review and analysis of voluminous files which will be demanding on internal and external resources.

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

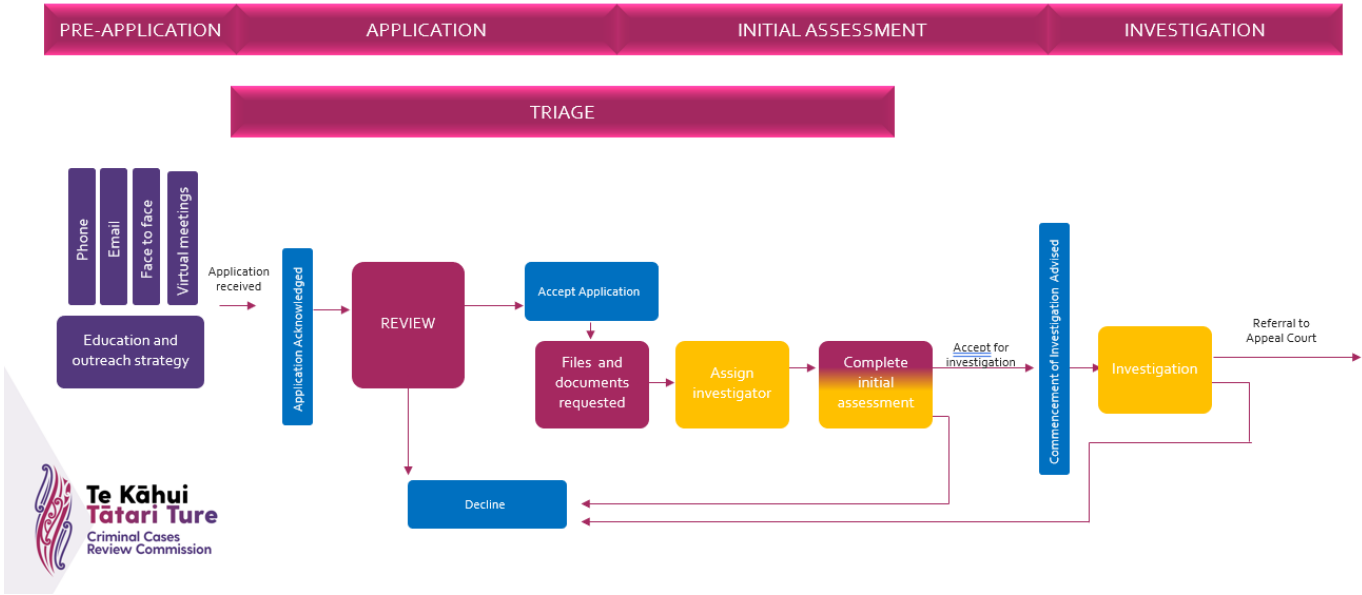
The initial team structure assumed that Te Kāhui would outsource several corporate services as well as sending whole files out to legal counsel and investigators for review.

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

Te Pou Tarāwaho, the outreach and education strategy will commence on 1 July 2021. When it does, it is anticipated there will be a surge in meritorious applications, which will continue to place resource demands across the investigation and review team.

Te Kāhui proposed to increase internal resourcing to support a more strategically aligned operating model to ensure that it can meet the strategic outcomes.





To further support the implementation of this model, the organisational structure and operating model was reset in June to enable Te Kāhui to streamline the assessment of applications with greater efficiency and to manage additional demands on its already high workload for the year ahead.

A rigorous and consultative change process was completed, and feedback was provided on the proposed triage (as highlighted above) and structural changes by employees. The feedback was in full support of the changes.

# TE TAHUA PŪTEA | FUNDING

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## Te Pūtea Arotau | Scope of appropriation

The purchase of outputs within this appropriation is solely by the Minister of Justice and is detailed in the Estimates of Appropriations for Vote: Justice and the Commission's Statement of Intent 2020/21 to 2023/24.

During the 2021/22 financial year, Vote: Justice revenue will be \$3.987 million (GST exclusive). All figures in this document are GST exclusive. Budget 2020 confirmed 4-year funding for the Criminal Cases Review Commission of \$15.948 million:

- \$3.987 million per financial year (+GST)
- Te Kāhui will receive this by way of appropriation from the Ministry of Justice. Ministry of Justice is invoiced for this appropriation in July 2021, November 2021, and March 2022.

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

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

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

## Te Matapae Pūtea | Forecast financial statements

The forecast financial statements provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of Te Kāhui for the year ending 30 June 2022 in accordance with s 149G of the Crown Entities Act 2004.

## TE PAEARU MAHI | PERFORMANCE ASSESSMENT

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

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

### Ngā Mahi Arotake Tono | Application Review and Investigations

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURES	OUTPUT TARGETS - 2021/22
A safe and just society	Trusted Justice System	Unsafe convictions are identified and reviewed fairly.	Given the over representation of Māori and Pacific peoples in the criminal justice system we will ensure that an appropriate proportion of applications from Māori and Pacific applicants move through to a Section 25 investigation.	Baseline measure to be completed by March 2022.
		New Zealanders have confidence in the justice system through identified improvements.	Applications will be acknowledged within three working days of receipt.	95%
		New Zealanders are aware that Te Kāhui is available for people with unsafe convictions.	Commission decisions on applications will be communicated to applicants within 20 working days of the decision.	95%
		Decisions are soundly reasoned.	External review of up to 5 proposed decisions conducted to assess whether Te Kāhui reasoning, processes and/or interpretation are appropriate and reasonable.	An external assessor agrees that Te Kāhui reasoning, process and/or interpretation in up to 5 decisions are appropriate and reasonable.
A safe and just society	Trusted Justice System	New Zealanders have confidence in the justice system through identified improvements.	Deliver a report to Commissioners on common themes from applications and initial assessments.	Deliver the report by 31 December 2021.

## Ngā Mahi Whakatairanga | Outreach and Education

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURE	OUTPUT TARGETS - 2021/22
A safe and just society	Trusted Justice System	New Zealanders are aware that Te Kāhui is an available service for people with unsafe convictions or sentences.	Raise awareness amongst key stakeholder groups about the functions and role of Te Kāhui across the criminal justice sector.	<p>NEW MEASURES</p> <p>Te Pou Tarāwaho – Outreach and Education Action Plan initiatives implemented.</p> <p>95% of applicants are contacted within 20 working days of being accepted to ensure they are aware of the processes and procedures.</p>

## Ā mātou tāngata | Our People

SOCIETAL OUTCOME	JUSTICE SECTOR OUTCOME	TE KĀHUI IMPACT MEASURE	TE KĀHUI KEY MEASURE	OUTPUT- 2021/22
A safe and just society	Trusted Justice System	New Zealanders have confidence in the justice system through identified improvements.	<p>NEW MEASURES</p> <p>Survey staff to ascertain levels of satisfaction and engagement.</p> <p>Workforce planning and development completed, with individual development plans for all employees.</p> <p>Wellbeing programme of action co-designed by staff and implemented.</p>	<p>NEW MEASURES</p> <p>Baseline measure completed by March 2022</p> <p>Baseline measure completed by October 2021</p> <p>Completed by December 2021</p>

## Annex 1: Forecast financial statements 2020/21 – 2023/24

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

	Estimated	Forecast	Forecast	Forecast
Revenue	20/21	21/22	22/23	23/24
Revenue from the Crown	3,987,000	3,987,000	3,987,000	3,987,000
Interest Income	1,663	1,800	1,800	1,800
Other Income	3,016	-	-	-
<b>Total Revenue</b>	<b>3,991,679</b>	<b>3,988,800</b>	<b>3,988,800</b>	<b>3,988,800</b>

	Estimated	Forecast	Forecast	Forecast
Expenditure	20/21	21/22	22/23	23/24
Remuneration to Auditors	38,004	39,524	41,105	42,749
Depreciation & Amortisation	108,004	165,000	160,000	155,000
Governance and Commissioners	561,942	468,612	520,332	563,595
Investigation experts	193,257	566,099	540,526	549,651
IT Services & Subscriptions	186,816	145,000	150,800	156,832
Occupancy & Utilities	195,207	255,446	260,370	265,491
Outreach & Education	71	36,550	32,250	29,450
Personnel	1,017,374	1,882,790	2,049,319	2,272,442
Professional Fees	854,355	413,000	416,740	196,130
Travel & Accommodation	72,043	46,320	46,512	44,712
<b>Total Expenditure</b>	<b>3,227,073</b>	<b>4,018,341</b>	<b>4,217,954</b>	<b>4,276,052</b>
<b>Net Comprehensive Income for the Year</b>	<b>764,606</b>	<b>(29,541)</b>	<b>(229,154)</b>	<b>(287,252)</b>

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

	Estimated	Forecast	Forecast	Forecast
<b>Assets</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
<i>Current Assets</i>				
Cash & cash equivalents	2,905,636	2,860,009	2,786,588	2,555,336
Prepayments	15,835	15,000	15,000	15,000
GST	55,000	60,000	70,000	75,000
<b>Total Current Assets</b>	<b>2,976,471</b>	<b>2,935,009</b>	<b>2,871,588</b>	<b>2,645,336</b>
<i>Non-Current Assets</i>				
Fixed Assets	230,812	300,733	155,000	106,000
<b>Total Non-Current Assets</b>	<b>230,812</b>	<b>300,733</b>	<b>155,000</b>	<b>106,000</b>
<b>Total Assets</b>	<b>3,207,283</b>	<b>3,235,742</b>	<b>3,026,588</b>	<b>2,751,336</b>

	Estimated	Forecast	Forecast	Forecast
<b>Liabilities</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
<i>Current Liabilities</i>				
Accounts Payable	175,000	190,000	215,000	220,000
Accrued Expenses	75,000	80,000	85,000	85,000
Other Current Liabilities	70,000	100,000	100,000	100,000
<b>Total Current Liabilities</b>	<b>320,000</b>	<b>370,000</b>	<b>400,000</b>	<b>405,000</b>
<b>Net Assets</b>	<b>2,887,283</b>	<b>2,857,742</b>	<b>2,628,588</b>	<b>2,341,336</b>

	Estimated	Forecast	Forecast	Forecast
<b>Equity</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
<b>Total Public Equity</b>	<b>2,887,283</b>	<b>2,857,742</b>	<b>2,628,588</b>	<b>2,341,336</b>

## Forecast statement movements in equity for the year ended 30 June

	Estimated	Forecast	Forecast	Forecast
<b>Crown Equity</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
<b>Opening Public Equity</b>	<b>2,122,677</b>	<b>2,887,283</b>	<b>2,857,742</b>	<b>2,628,588</b>
Net Comprehensive Income for the Year	764,606	(29,541)	(229,154)	(287,252)
<b>Closing Public Equity</b>	<b>2,887,283</b>	<b>2,857,742</b>	<b>2,628,588</b>	<b>2,341,336</b>





	Estimated	Forecast	Forecast	Forecast
	20/21	21/22	22/23	23/24
<b>Net increase(decrease) in cash held</b>	<b>121,673</b>	<b>(45,627)</b>	<b>(73,421)</b>	<b>(231,252)</b>
Cash at the start of the year	2,783,963	2,905,636	2,860,009	2,786,588
<b>Cash at the end of the year</b>	<b>2,905,636</b>	<b>2,860,009</b>	<b>2,786,588</b>	<b>2,555,336</b>
<i>Represented by:</i>				
<b>Cash &amp; cash equivalents</b>	<b>2,905,636</b>	<b>2,860,009</b>	<b>2,786,588</b>	<b>2,555,336</b>

## Notes to the forecast financial statements

Statement of Accounting Policies for the year ending 30 June 2021

### Reporting entity

The reporting entity is Te Kāhui Tātari Ture|Criminal Cases Review Commission (TeKāhui), a Crown entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, Te Kāhui's ultimate parent is the New Zealand Crown.

Our functions and responsibilities are set out in the Criminal Cases Review Commission Act 2019. The role of Te Kāhui is to review potential miscarriage of justice cases and refer appropriate cases back to an appeal court. The primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return.

Accordingly, Te Kāhui has designated itself as a public benefit entity for the purposes of financial reporting.

### Basis of Preparation

#### 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 statements have been prepared as a best-efforts 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.

### Measurement base

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.

### Functional and presentation currency

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

### Use of judgements, estimates and assumptions

In preparing these forecast financial statements, Te Kāhui has made estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Where material, information on major assumptions is provided in the relevant accounting policy 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.

### Significant Accounting Policies

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

#### Revenue recognition

Revenue comprises the fair value of the consideration received or receivable.

#### Revenue 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.

#### Interest

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

#### 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.

#### Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method less any provision for impairment.

#### 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.

#### Property, plant and equipment

Property, plant and equipment asset classes consist of computer hardware, office equipment, furniture and fittings and leasehold improvements.

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

## 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.

Cost includes consideration given to acquire or create the asset and any directly attributable costs of bringing the asset to working condition for its intended use.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

## 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 included in the forecast statement of comprehensive income.

## Subsequent costs

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 forecast statement of comprehensive income as they are incurred.

## Depreciation

Depreciation is calculated on a straight-line basis on property, plant and equipment once in the location and condition necessary for its intended use so as to write off the cost or valuation of the property, plant and equipment over their expected useful life to its estimated residual value.

The following estimated rates are used in the calculation of depreciation:

Computer Hardware	2.5 years	40% straight line
Office equipment	5 years	20% straight line
Furniture & fittings	5 years	20% straight line
Leasehold improvements	5 years	20% straight line

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

## Intangible assets

### Software acquisition

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the Criminal Cases Review Commission's website are recognised as an expense when incurred.

Software is a finite life intangible and is recorded at cost less accumulated amortisation and impairment.

#### Amortisation

Amortisation is charged on a straight-line basis over the estimated useful life of the intangible asset.

The following amortisation rate is used in the calculation of amortisation:

Software	2.5 years	40% straight line
Website	2.5 years	40% straight line

#### Impairment of Property, Plant and Equipment and Intangible Assets

Property, plant and equipment and intangible assets 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 amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where Te Kāhui would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised in the forecast statement of comprehensive income.

#### Financial liabilities

##### Creditors and other 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.

##### Employee entitlements

###### Short-term employee entitlements

Provisions made in respect of employee benefits expected to be settled within 12 months of reporting date, are measured at the best estimate of the consideration required to settle the obligation using the current remuneration rate expected.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Te Kāhui recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

##### Superannuation schemes

##### Defined contribution 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.

#### Goods and Services Tax (GST)

All 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 then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue is included as part of current assets or current liabilities in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

#### 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.

#### Cash flow statement

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

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

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

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

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

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



# **Te Kāhui Tātari Ture**

**Criminal Cases  
Review Commission**

**0800 33 77 88**

(Mon–Fri 9am–5pm)

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