



**Te Kāhui
Tātari Ture**

Criminal Cases
Review Commission

Statement of Performance Expectations 2020-2021

Te Kāhui Tātari Ture

Waikato-Tainui the mandated tribal entity of Kirikiriroa | Hamilton region gifted the name of Te Kāhui Tātari Ture to the Criminal Cases Review Commission in recognition of the Māori-Crown relationship between the two organisations as Treaty partners.

The provenance of Kāhui Tātari is synonymous with the ancient Whare Wānanga or centres of learning with a role in adapting procedures, processes and maatauranga mainly led by a Tohunga Ahurewa (High Priest).

The literal meaning of the full name Te Kāhui Tātari Ture:

Kāhui or group,

Tātari or review,

Ture or law.

It is an honour for the Commission to receive Te Kāhui Tātari Ture as our name and understanding as it specifically recognises the work and role of the Commission.

In particular we acknowledge Rahui Papa, Taki Turner and Mahana Toka for their advice and guidance to the Commission.

Te Kāhui Tātari Ture will be used as our preferred name.

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Statement

The Statement of Performance Expectation has been prepared in accordance with the requirements of sections 149c of the Crown Entities Act 2004.

It aligns with Te Kāhui Tātari Ture | Criminal Cases Review Commission's 2020-23 Statement of Intent and describes Te Kāhui Tātari Ture performance measures and annual forecast financial statements. The Statement of Performance Expectations should be read in conjunction with the Statement of Intent.



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

Colin Carruthers, QC
Chief Commissioner

30 September 2020



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

Paula Rose QSO
Deputy Chief Commissioner

30 September 2020



Purpose

The purpose of Te Kāhui Tātari Ture is to operate as an independent entity to investigate and review criminal convictions and sentences and decide whether to refer to an appeal court.

Legislative Mandate

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

Statutory framework

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 provides otherwise.

Policy and Development of the Criminal Cases Review Commission Act

A copy of the Criminal Cases Review Commission Act 2019 is attached as appendix 1 and can also be accessed on the NZ legislation website at the link below:

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

There is a suite of background documents on the development of the Act that 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/>

Context

Our operating environment

Te Kāhui Tātari Ture is new, and it is unclear what the demand for services in year 1 will be.

We had expectations of an early spike in applications, and that has proven to be the case since we opened on 1 July 2020. We received 43 applications by the end of July.

There has been strong interest from stakeholders in the justice sector and elsewhere, including media, in the establishment of Te Kāhui Tātari Ture. We expect that interest to continue, as it has probably been fuelled by simmering disquiet over a handful of high-profile cases in recent years where the justice system has been seen to fail to protect the wrongly convicted. Some of these cases have been the subject of considerable media analysis.

Strategic context for our work

The role and purpose of Te Kāhui Tātari Ture aligns with the Government's vision of delivering people-centred justice services that contribute to a safe and just New Zealand. We understand the importance of those services being delivered in a way that is effective, timely and fair, and that bring about better justice outcomes for Māori and Pacific communities.

In reviewing and investigating convictions and sentences, or both, and deciding whether there has possibly been a miscarriage of justice, we apply the 'interests of justice' test.

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

Establishment

Te Kāhui Tātari Ture opened for services on 1 July 2020. However there are still a number of establishment activities to be completed by the board over the first year (see strategic priorities section).

We will spend the remainder of the fiscal year continuing the setup.

Functions



Case Review

The primary function of Te Kāhui Tātari Ture is to review and investigate convictions and sentences and decide whether to refer them to an appeal court.

The purpose of this function is to:

- Improve the independence, timeliness, quality and fairness of investigations into miscarriages of justice in New Zealand
- Review suspected miscarriages of justice and refer cases back to the appeal courts if it is in the interests of justice to do so
- Enhance public confidence in the justice system through the delivery of its primary function. It will do this by:
 - » Serving the interests of justice
 - » Maintaining independence
 - » Resolving cases in a timely manner
 - » Providing transparency over its processes and managing the expectations of the people involved appropriately
 - » Increasing the level of participation from Māori and Pacific people.

There are four core processes within case review. They are:

- **Application** – receiving, processing, and accepting applications according to statutory criteria, or declining applications that fail to meet those criteria
- **Initial review** – collating and reviewing all documents related to the application to assess if there is merit in moving the application forward
- **Investigation** – conducting investigations of cases approved to move forward to this stage
- **Referral** – deciding whether or not to refer a case back to the relevant appeal court.

Education and Awareness

Te Kāhui Tātari Ture will educate and inform the public by:

- Building public awareness of Te Kāhui Tātari Ture objectives and functions
- Minimising misunderstandings and addressing misperceptions regarding the miscarriage of justice process
- De-escalating concerns and criticisms of Te Kāhui Tātari Ture's actions and decisions.

Systemic Inquiries

Te Kāhui Tātari Ture has a discretionary power under the Act to conduct systemic enquiries.

The Act provides that the Commission may in the course of performing its functions and duties investigate and report on any practices, policies, procedures or other matter of a general nature that it considers may be related to cases involving a miscarriage of justice or has the potential to give rise to such cases.

The systemic inquiry function will be further developed as Te Kāhui is established. It is anticipated that Te Kāhui will, in the course of its work, be able to identify themes and trends that could then be investigated further.

For example, themes may be identified as part of Te Kāhui's annual review process. These will be collated into an annual inquiry work programme. This work will be done in partnership with others, such as Waikato University for example.

Te Tiriti o Waitangi Obligations

As an Independent Crown Entity, Te Kāhui Tātari Ture is part of the Crown. As part of the Crown Te Kāhui Tātari Ture has specific obligations as an organisation.

In addition to the obligations Te Kāhui Tātari Ture has as part of the Crown, the Criminal Cases Review Commission Act requires that any procedures developed by Te Kāhui must be consistent with the principles of Te Tiriti o Waitangi

Te Kāhui Tātari Ture is committed to being a good partner by addressing inequality, promoting development and being a member of a better, more inclusive public service.

Building capability to better support the Māori-Crown relationship has been identified by Māori, the government and the public service as a critical area of development for the public service.

We are committed to living up to the name that we were gifted the use of by Waikato-Tainui - Te Kāhui Tātari Ture. To be successful we have ensured that cultural competency is being built through the organisation.

That is:

- Commissioners with expertise in tikanga and te ao Māori
- Chief Executive and Manager Engagement and Communication have expertise in te ao Māori and te reo Māori
- Kaumātua from Waikato-Tainui
- Māori and Pacific translations for application forms
- Māori reference group
- A growing partnership with Waikato-Tainui including cultural support and training, translation services, recruitment and property.

Over the next year Te Kāhui will investigate a te ao Māori reference group, language and tikanga training for all staff and ensure translation services are available in a range of languages including te reo Māori and New Zealand sign language.

Māori and Pasifika applications

Te Kāhui Tātari Ture exists within the criminal justice system, which has disproportionately high rates of incarceration and over-representation of Māori and Pasifika.

Under the previous arrangements of the Royal Prerogative of Mercy, Māori and Pasifika persons were less likely to apply for their case to be reviewed. A key focus for Te Kāhui Tātari Ture is to make review processes accessible and welcoming. This will be done through engaging with those with convictions, their whānau, supporters and the community in a culturally appropriate manner.

Funding

Scope of appropriation

The Criminal Cases Review Commission is funded by the Crown through the “Vote Justice” 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 2020/21 financial year, our 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, November and March.

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

Responsible Minister

Te Kāhui Tātari Ture will consult with the Minister of Justice (our responsible Minister) on our activities, for the purposes of financial security and ensuring our outputs are delivered.

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

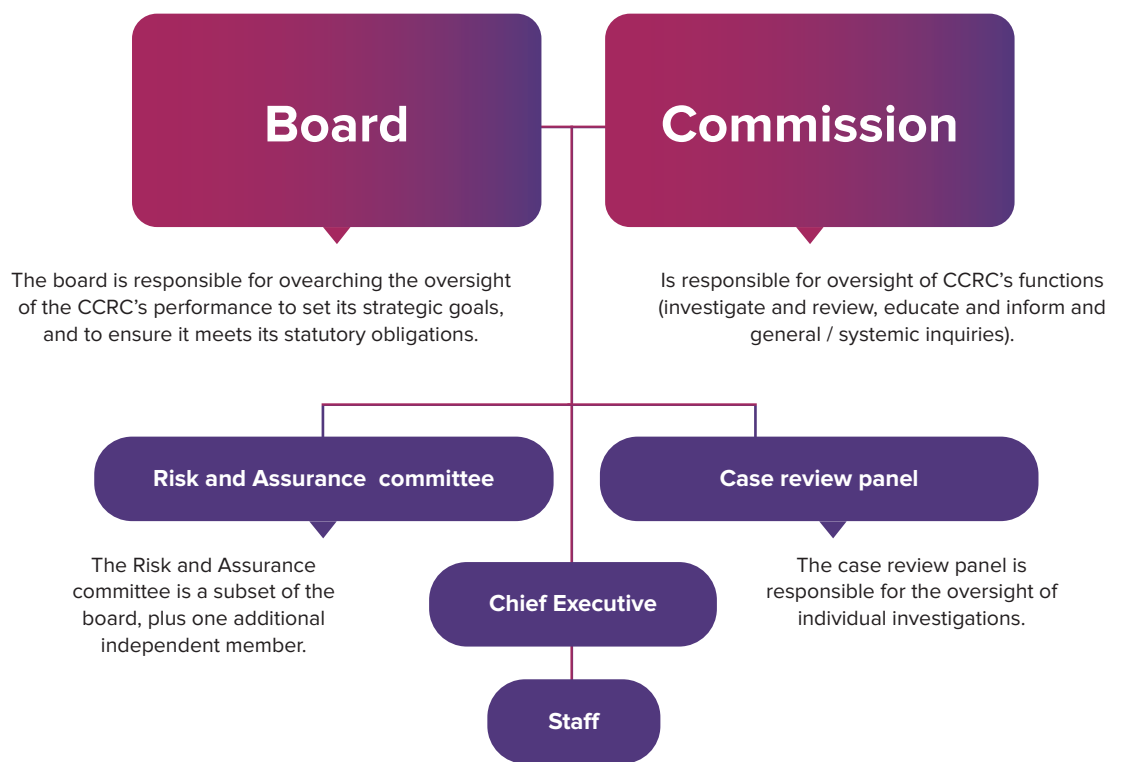
Te Kāhui Tātari Ture will provide the Minister with four-monthly performance reports covering key results and performance highlights, any emerging issues, and significant performance variances or risks.

Governance

From a governance perspective, Te Kāhui Tātari Ture 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 a 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:



Commissioners

Te Kāhui Tātari Ture has seven Commissioners.

Under section 9 (1) of the Criminal Cases Review Commission Act 2019 (Membership of Commission) Te Kāhui Tātari Ture must have a Chief Commissioner, a Deputy Chief Commissioner and at least one, but not more than five, other Commissioners.

Section 9(2) to (4) sets out the composition requirements for membership of the Commission.

At least:

- One member must have knowledge or understanding of te ao Māori and tikanga Māori
- One-third of members must be legally qualified
- Two thirds of the members must have experience in working in the criminal justice system or have other knowledge or expertise relevant to the Commission's functions and duties, which may include experience, knowledge, or expertise acquired overseas.

Legally qualified is defined under s9(5), meaning a person who has practised in New Zealand or overseas as a barrister or barrister and solicitor for not less than seven years.

Chief Commissioner and Deputy Chief Commissioner

The profiles of the Chief and Deputy Chief Commissioners as well as incumbent Commissioners can be found on the Te Kāhui Tātari Ture website.

Risk and Assurance Committee

Te Kāhui Tātari Ture has a Risk and Assurance Committee made up of three Commissioners and one external member (still to be appointed at the time of printing). The Risk and Assurance Committee will meet quarterly and report to Te Kāhui/Board.

Case Review Panels

Te Kāhui Tātari Ture has six case review panels that direct and govern our case investigations. Each Case Review Panel has two-three Commissioners. They are a sub-committee of Te Kāhui. The Case Review Panel oversees the scope of the investigation, provides direction on lines of inquiry and ensures that the investigation is undertaken in an effective and efficient manner.

Case Review Panels report to Te Kāhui each month.

Each case is assigned a case review panel when the application is accepted. The investigators report monthly into the Case Review Panel. Key measures for our outcome.

Summary of outputs and output expenses

Appropriation

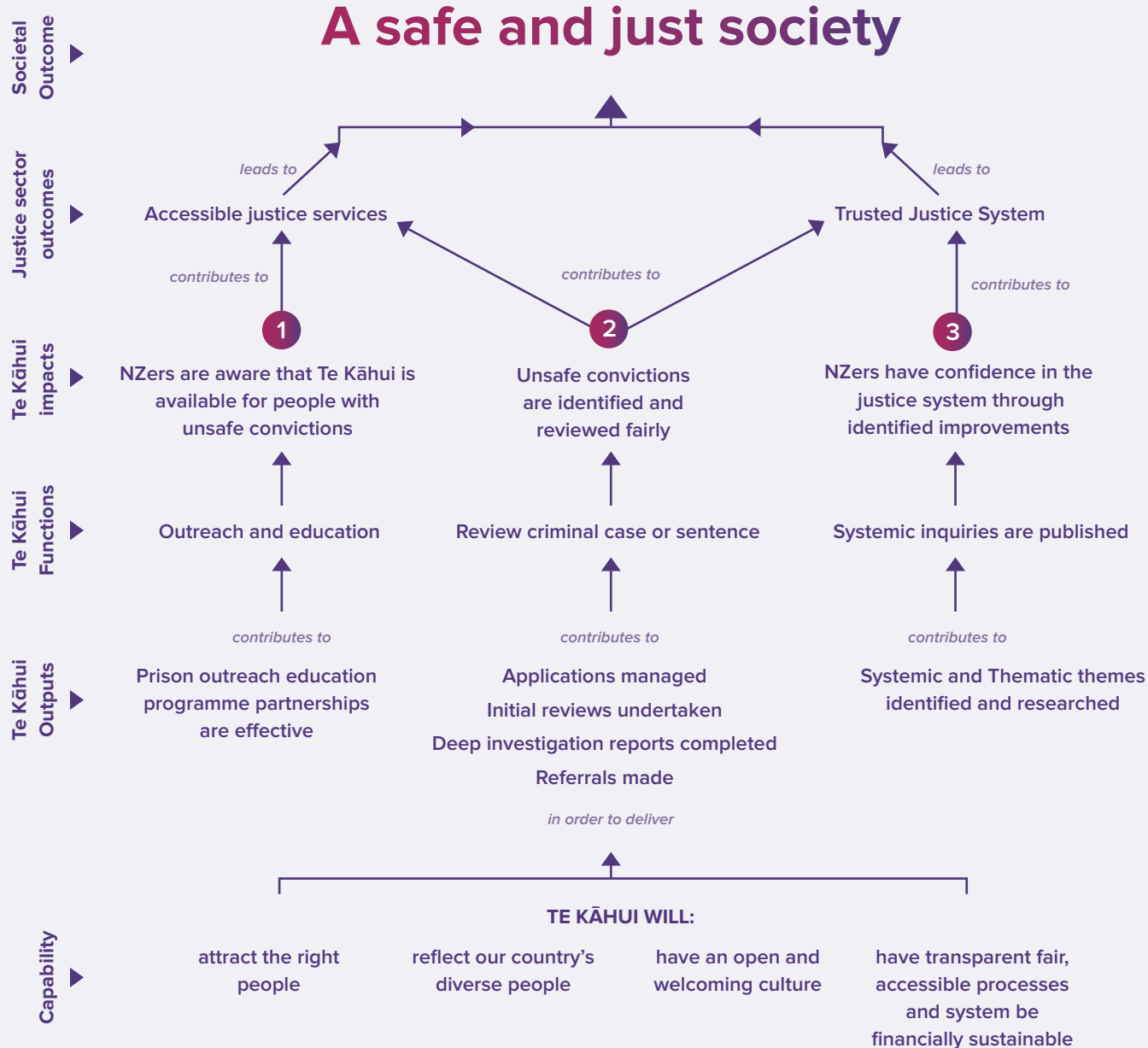
Appropriation	Description
Vote:	Justice
Appropriation:	Services from the Criminal Cases Review Commission
Description:	This appropriation is intended to achieve the operation of the independent review of suspected miscarriages of justice and any secondary functions outlined in the statute
Output class: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

The forecast revenue for 20/21:

Forecast	\$0,000
Revenue Crown	\$3,987
Interest revenue	\$ 43
Total forecast revenue	\$4,030

The forecast expenditure for 20/21:

Forecast	\$0,000
Forecast expenditure	\$3,938



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, 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 the end of 20/21 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 programme to those with unsafe convictions.

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

Te Kāhui has discretionary power to undertake systematic reviews in areas that are re-occurring themes in our review function. As this is the first year of operations Te Kāhui Tātari Ture will focus on the reviews and design, with partners, how in future years it will undertake the systematic reviews.

Key measures for our outcomes

Output measures

Applications

	Measure	Target	Notes
Quantity	Number of applications	New measure	Establishing baseline
Timeliness	100% of applications are acknowledged within two working days of receipt	95%	These are new measures and the targets are likely to change in 21/22
	Commissioners receive recommendation report on applications within one month of receipt	95%	
	Applicants receive a response within ten working days of the Commissioners making a decision	New measure	Establishing baseline
Quality	To be developed over the next year		

Initial Assessment

	Measure	Target	Notes
Quantity	Number of initial reviews completed	New measure	Establishing baseline
	Case Review Panel meetings are held monthly for all cases under initial assessment	New measure	Establishing baseline
Timeliness	80% of files are complete and collated for the initial assessment within six weeks of the Commissioners accepting the applications	80%	Definition to be agreed
	80% of initial assessments are completed within six weeks of the file being completed and collated	80%	These are new measures and the targets are likely to change in 21/22
Quality	To be developed over the next year		

Key measures for our outcomes

Deep Investigation

	Measure	Target	Notes
Quantity	Number of deep investigations completed	New measure	Establishing baseline
Timeliness	100% of Case Panel Review meetings are completed through the period of th deep investigation	100%	These are new measures and the targets are likely to change in 21/22
	80% of Deep investigations are completed within the timeframes set in the Investigation Scope documentation	New measure	Definition to be agreed
	80% of deep investigations are completed within the costs set in the Investigation Scope documentation	80%	Definition to be agreed
Quality	100% of investigation review reports are peer reviewed	100%	Scale will need to be developed
	A sample of investigation review reports are externally reviewed and are rated as 'meeting expectations'	New measure	Definition to be agreed

Outreach and Education

	Measure	Target	Notes
Quantity	Deliver an Outreach and Education Strategy	December 2020	Develop a set of measures in the Outreach and Education Strategy
	Deliver an Outreach and Action implementation Plan	March 2021	

Themes/Systemic Inquiries

	Measure	Target	Notes
Quantity	Deliver a report to Commissioners on common themes from applications and initial assessments	June 2021	Measures for systemic inquiries will be developed over the next year

Strategic Priorities

Our strategic priorities are:

Managing our caseload

Our top priority and the focus for all Commissioners and staff is to ensure that all applications to Te Kāhui Tātari Ture are treated independently, fairly and efficiently. We will unashamedly prioritise this work. It is expected in this three-year period that the first referrals will be made to an appeal court.

Finishing establishment

A top priority at the outset of the three-year period covered by this Statement was completing the establishment project in time for the 1 July 2020 launch of Te Kāhui. This was achieved under time pressure, and the disruption caused by the response to the Covid-19 pandemic. Decisions on elements such as our structure, governance, operating model, functions, systems and visual identity were finalised with remarkable efficiency.

Attracting and welcoming top people

Staff recruitment has been accorded urgency in the second half of 2020. The team being assembled will be straight into the hard mahi; by the beginning of August 2020 the number of applications received for reviews of convictions or sentences, or both, had exceeded 40. We are expecting this number to continue growing steadily and expect that some of our investigative work will be outsourced.

Outreach and education

We are prioritising the design and implementation of our outreach programme. Using education and discussion to promote our primary function of investigating and reviewing convictions and sentences is an essential component of our work. This will be the focus of the second quarter.

Partnering

Te Kāhui is establishing memoranda of understanding and partnership arrangements that will bring outside perspectives to our work, build knowledge and ensure that we are respectful and collaborative in the way in which we operate.

Our relationship with Waikato-Tainui is one that we value and aim to grow and nurture. We are committed to living up to the name that the Iwi gifted us - Te Kāhui Tātari Ture. We are grateful for the manaakitanga Waikato-Tainui has extended us.

We have agreed a partnership with the University of Waikato, which see us working alongside Te Piringa - Faculty of Law. In our first year we will offer two work-integrated learning programmes which will run for a minimum of 150 hours over at least six weeks.

Health, safety and wellbeing

Health, safety and wellbeing is of critical importance to Te Kāhui Tātari Ture. For our staff, contractors, visitors, applicants, victims of the crimes leading to the convictions and sentences that we review and for our Commissioners. A key focus in year one is ensuring we have an appropriate safety and wellbeing system in place.

Annex 1:

Forecast financial statements 2020/21 – 2023/24

Forecast Statement of Comprehensive Income for the year ended 30 June

Revenue	Forecast 20/21	Forecast 21/22	Forecast 22/23	Forecast 23/24
Revenue from the Crown	3,987,000	3,987,000	3,987,000	3,987,000
Interest Income	43,200	41,400	40,800	45,600
Total Revenue	4,030,200	4,028,400	4,027,800	4,032,600

Expenditure	Forecast 20/21	Forecast 21/22	Forecast 22/23	Forecast 23/24
Remuneration to Auditors	38,004	35,004	35,004	35,004
Depreciation & Amortisation	118,155	90,000	65,004	54,996
Governance	588,000	505,002	505,502	506,002
Investigation Consultants	1,111,499	1,133,502	1,083,503	1,033,502
IT Services & Subscriptions	179,812	147,300	152,412	155,004
Occupancy & Utilities	135,742	148,440	148,440	148,440
Outreach & Education		50,004	50,004	50,004
Personnel	878,706	1,702,500	1,753,608	1,806,228
Printing & Stationery	25,029	25,508	26,008	26,500
Professional Fees	795,332	127,004	127,004	127,004
Travel & Accommodation	67,916	38,496	38,496	38,496
Total Expenditure	3,938,195	4,002,760	3,984,985	3,981,180

Net Comprehensive Income for the Year	92,005	25,640	42,815	51,420
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Forecast statement movements in equity for the year ended 30 June

Crown Equity	Forecast 20/21	Forecast 21/22	Forecast 22/23	Forecast 23/24
Opening Public Equity	2,475,503	2,567,508	2,593,148	2,635,963
Net Comprehensive Income for the Year	92,005	25,640	42,815	51,420
Closing Public Equity	2,567,508	2,593,148	2,635,963	2,687,383



Forecast statement of financial position for the year ended 30 June

	Forecast	Forecast	Forecast	Forecast
Assets	20/21	21/22	22/23	23/24
<i>Current Assets</i>				
Cash & cash equivalents	2,689,626	2,755,175	2,843,144	2,929,634
Total Current Assets	2,689,626	2,755,175	2,843,144	2,929,634
<i>Non-Current Assets</i>				
Fixed Assets	187,446	117,446	72,442	37,446
Total Non-Current Assets	187,446	117,446	72,442	37,446
Total Assets	2,877,072	2,872,621	2,915,586	2,967,080

	Forecast	Forecast	Forecast	Forecast
Liabilities	20/21	21/22	22/23	23/24
<i>Current Liabilities</i>				
Accounts Payable	263,657	222,803	222,344	221,766
GST	45,907	56,670	57,279	57,931
Total Current Liabilities	309,564	279,473	279,623	279,697
Total Liabilities	309,564	279,473	279,623	279,697
Net Assets	2,567,508	2,593,148	2,635,963	2,687,383

	Forecast	Forecast	Forecast	Forecast
Equity	20/21	21/22	22/23	23/24
Total Public Equity	2,567,508	2,593,148	2,635,963	2,687,383

Forecast statement of net cash flows for the year ended 30 June

	Forecast	Forecast	Forecast	Forecast
Cash flows from operating activities	20/21	21/22	22/23	23/24

Cash will be provided from:

Receipts from Crown Revenue	4,585,050	4,585,050	4,585,050	4,585,050
Interest Received	43,200	41,400	40,800	45,600

Cash will be applied to:

Payments to suppliers and employees	(4,044,434)	(4,285,528)	(4,245,792)	(4,245,157)
Goods and services tax (net)	(410,156)	(255,373)	(272,089)	(279,003)

Net cash flows from operating activities	173,660	85,549	107,969	106,490
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	Forecast	Forecast	Forecast	Forecast
Cash flows from investing activities	20/21	21/22	22/23	23/24

Cash will be applied to:

Purchases of property, plant and equipment	(267,996)	(20,000)	(20,000)	(20,000)
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Net cash flows from investing activities	(267,996)	(20,000)	(20,000)	(20,000)
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	Forecast	Forecast	Forecast	Forecast
Cash flows from financing activities	20/21	21/22	22/23	23/24

Net increase(decrease) in cash held	(94,336)	65,549	87,969	86,490
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Cash at the start of the year	2,783,962	2,689,626	2,755,175	2,843,144
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Cash at the end of the year	2,689,626	2,755,175	2,843,144	2,929,634
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Represented by:

Cash & cash equivalents	2,689,626	2,755,175	2,843,144	2,929,634
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Annex 2:

Forecast financial statements 2020/21 – 2022/23

Statement of underlying assumptions

Significant assumption

The opening position of the forecasted statements is based on the unaudited position as at 30 June 2020 and subsequent anticipated expenditure.

Nature of forecasted financial statements

The forecasted financial statements have been prepared as a best efforts indication of the Criminal Cases Review Commission's future financial performance. Actual financial results achieved for the periods covered are likely to vary from the information presented, potentially in a material manner.

Reporting Entity

The reporting entity is the Criminal Cases Review Commission, a Crown entity as defined by the Crown Entities Act 2004, and is domiciled in New Zealand. As such, the Criminal Cases Review Commission'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 the Criminal Cases Review Commission 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, the Criminal Cases Review Commission 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 the Criminal Cases Review Commission 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 the Criminal Cases Review Commission'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 Criminal Cases Review Commission is New Zealand dollars.

Use of judgements, estimates and assumptions

In preparing these forecast financial statements, the Criminal Cases Review Commission 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.

The following specific key assumptions have been used in the preparation of the forecast financial statements:

- Crown Revenue is based on the level of Crown funding as provided for in the Government's 2020/21 budget.
- Interest income depends on the available rates of return on bank investments.

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

The Criminal Cases Review Commission is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of the Criminal Cases Review Commission 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 Criminal Cases Review Commission 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 subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Criminal Cases Review Commission 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 the Criminal Cases Review Commission 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 the Criminal Cases Review Commission 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.

The Criminal Cases Review Commission 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

The Criminal Cases Review Commission 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 at 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.

That if a bolder approach leads to five more failed appeals but one additional miscarriage being corrected, then that is of clear benefit for justice.

UK Justice Committee, 2013

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