



**Te Kāhui
Tātari Ture**

Criminal Cases
Review Commission

Te Pūrongo Mahi me Ngā Kawatau Mō te tau ka mutu 30 Pīpiri 2026

Statement of Performance Expectations
For the year ending 30 June 2026



Tauākī Whakamana ā Te Kāhui Te Kāhui Statement of Authorisation

This Statement of Performance Expectations sets out the performance targets and forecast financial information for the year ahead, to 30 Pīpiri | June 2026. 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 2025-2029.

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 (Te Kāhui) 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 on 18 Pīpiri | June 2025.



Hon Denis Clifford
Kaikōmihana Matua |
Chief Commissioner



Paula Rose QSO
Kaikōmihana Matua Tuarua |
Deputy Chief Commissioner

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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Ngā Rārangi Take | Contents

Tauākī Whakamana ā Te Kāhui Te Kāhui Statement of Authorisation	ii
Te Whakatakinga Introduction	3
Our primary role	3
Our other roles	3
Mō Te Kāhui Tātari Ture About Te Kāhui Tātari Ture	5
Te Minita Haepapa Responsible Minister	5
Te Mana Whakahaere Governance	5
Ngā Uara Our Values	6
Te Ingoa Our Name: Te Kāhui Tātari Ture	6
Te Mana Whakahaere A-Ture Legislative Mandate	6
Te Tiriti o Waitangi	6
Te Anga Whakahaere Operating Model	6
Manaaki Tāngata Caring for Victims	6
Te Aronga Rautaki mō ā Mātou Mahi Strategic Direction for Our Work	7
Te Aronga Rautaki Strategic Framework	7
Ngā Rautaki Whakaarotau Strategic Priorities	7
Strategic Priority 1 – Review applications and identify potential miscarriages of justice.	7
Strategic Priority 2 – Improved access for priority groups through targeted outreach and education.	8
Strategic Priority 3 – Identify and monitor the systemic issues that may give rise to miscarriages of justice.	8

Tauāki Kawatau mō ngā tau 2025- 2026 Performance Expectations for 2025-2026	9
Te haepapa angitū How we will measure success	9
Te Whakarāpopototanga o te Utu Whakahaere Summary of Outputs and Output Expenses	10
Te Matapae Pūtea 2025/2026 Forecast Financial Statements 2025/2026	10
Ngā Whakatara Rautaki me Ngā Kaupapa Tūraru Strategic Challenges and Risks	11
Annex 1: Te Paearu Mahi Performance Assessment	12
Annex 2: 2025/2026 Te Matapae Pūtea Forecast Financial Statements 2025/2026	13
Matapae Tauāki Whiwhinga Pūtea mō te tau, tae atu ki te 30 o Pīpiri 2026 Forecast Statement of Comprehensive Income for the year ended June 2026	13
Matapae Tauāki Pūtea mō te tau, tae atu ki te 30 o Pīpiri 2026 Forecast Statement of Financial Position for the year ended 30 June 2026	14
Matapae Tauāki Nekenekē Tūtanga mō te tau, tae atu ki te 30 o Pīpiri 2026 Forecast Statement Movements in Equity for the year ended 30 June 2026	15
Matapae Tauāki Kapewhiti mō te tau, tae atu ki te 30 o Pīpiri 2026 Forecast Statement of Cash Flows for the year ended 30 June 2026	16
Tauāki Kaute Pūtea ā-kaupapa here Statement of Accounting Policies for the year ending 30 Pīpiri June 2025	17
Papakupu Glossary	22



Te Whakatakinga | Introduction

E rau rangatira mā, tēnā koutou katoa.

This Statement of Performance Expectations for 2025/2026 identifies the priorities, targets and performance measures for Te Kāhui for the coming financial year. Results against these targets and the longer-term strategic priorities and outcomes, as set out in the Statement of Intent 2025-2029, will be reported in the Annual Report 2025/2026.

Our primary role

Te Kāhui is an independent Crown entity whose primary role is to investigate and review potential miscarriages of justice, including both convictions and sentences, and decide whether it is in the interests of justice to refer them to an appeal court.

Strategic Priority 1: Review applications and identify potential miscarriages of justice.

Throughout our mahi it is essential that those who have potentially suffered a miscarriage of justice are dealt with fairly and in a mana-enhancing way, and that we recognise the interests of mōrehu | victims of crime.

Our priorities for 2025/2026

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

Our other roles

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

Te Kāhui carries out the outreach and education activities we consider necessary to make our functions known to, and understood by, the public. It is important that our services are delivered in a way that is accessible, effective, timely, and fair to improve justice outcomes.

Current priority groups include Māori, Pacific peoples, wāhine | women and those who were youth at the time a crime occurred.

Our priorities for 2025/2026

- » Target outreach and education to priority groups.

Strategic Priority 3: Identify and monitor the systemic issues that may give rise to miscarriages of justice.

Te Kāhui also has the power to initiate and conduct inquiries into a general matter. This applies if, when performing our functions, we identify a practice, policy, procedure, or other matter of a general nature that we consider may be related to cases involving a miscarriage of justice, or that has the potential to give rise to such cases.

Our priorities for 2025/2026, contributing to the outcome of a safe and just society

- » Identify matters that may give rise to miscarriages of justice and consider whether a section 12 inquiry is in the public interest.

We look forward to reporting on our outcomes against these priorities in our Rīpota ā-Tau 2025/2026

Nā māua iti nei, nā



A handwritten signature in dark ink, appearing to read 'Hon Denis Clifford'.

Hon Denis Clifford
Kaikōmihana Matua |
Chief Commissioner



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

Parekawhia McLean
Tumu Whakarae |
Chief Executive



Mō Te Kāhui Tātari Ture | About Te Kāhui Tātari Ture

More information about Te Kāhui Tātari Ture | Criminal Cases Review Commission can be found in the Tauāki Takune 2025-29 | Statement of Intent 2025-29 and on our website www.ccrc.nz

Te Minita Haepapa | Responsible Minister

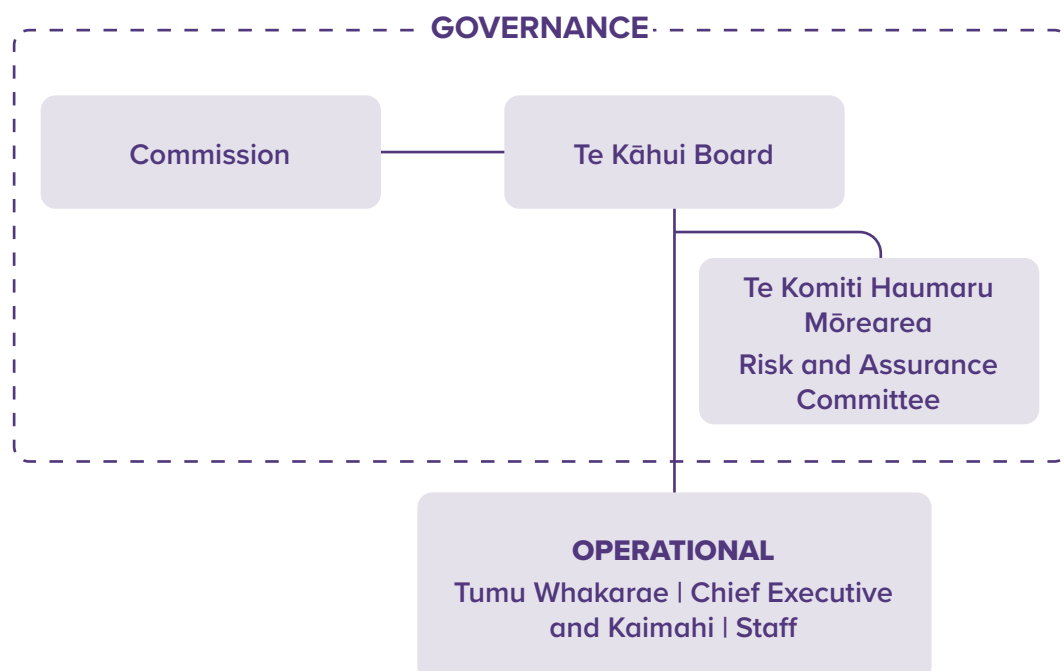
The Minister of Justice is the Government Minister responsible for Te Kāhui.

Information on how we engage with the minister is contained in Te Minita Haepapa, in the Statement of Intent 2025-2029.

Te Mana Whakahaere | Governance

Ngā Kaikōmihana | Commissioners undertake a dual governance role:

- » The Commission's role is to deliver on its functions as set out in the Criminal Cases Review Commission Act 2019 (CCRC Act).
- » The Board's role is to deliver a sustainable organisation including setting strategic goals, monitoring performance, and to ensure it meets statutory obligations. The Board has two subcommittees.



Profiles of ngā Kaikōmihana can be found on our website at: <https://ccrc.nz/about-us/a-matou-kaikomihana-our-commissioners>

Ngā Uara | Our Values

Te Kāhui has formally adopted Ngā Uara | Values and a Tikanga Matatika | Code of Ethics to serve as pou | pillars to inform the way in which Te Kāhui conducts its mahi. These are available on our website at: <https://ccrc.nz/about-us/nga-uara-values>

We are also guided by the principles of Te Tiriti o Waitangi and the rules of natural justice.

Te Ingoa | Our Name: Te Kāhui Tātari Ture

Waikato-Tainui, the mandated tribal entity of the Kirikiriroa | Hamilton region, gifted the name of Te Kāhui Tātari Ture to the Criminal Cases Review Commission. More information on our name and its meaning can be found in our Statement of Intent 2025-2029.

Te Mana Whakahaere A-Ture | Legislative Mandate

The **Criminal Cases Review Commission Act 2019** (CCRC Act) established Te Kāhui as an independent Crown entity on 3 Paēngawhāwhā | April 2020, and we commenced accepting applications on 1 Hōngongoi | July 2020.

Te Tiriti o Waitangi

Our CCRC Act requires that our operating procedures are consistent with Te Tiriti o Waitangi (section 15). We are committed to being a member of a better, more inclusive public service.

Te Anga Whakahaere | Operating Model

Our investigations into possible miscarriages of justice are rigorous and thorough, to minimise the risk of error, and to preserve New Zealanders' confidence in the criminal justice system. Our case procedures and processes are designed to ensure every application is treated fairly, and efficiently.

Our current case procedures are published on our website at: <https://ccrc.nz/how-it-works/criminal-case-review-procedures>

Manaaki Tāngata | Caring for Victims

We are committed to ensuring we treat all mōrehu | victims of crime with respect and dignity throughout the duration of our mahi. We acknowledge that where an application is made to Te Kāhui, this in itself will impact the mōrehu and their whānau.

Each application is unique and often complex, so we tailor our approach for each application with an identifiable mōrehu. Wherever possible, mōrehu are not notified of an application until it is deemed necessary and appropriate. Consideration is given to the best approach, recognising and giving effect to the rights of mōrehu, doing all we can to enhance the safety of mōrehu throughout our investigation processes.

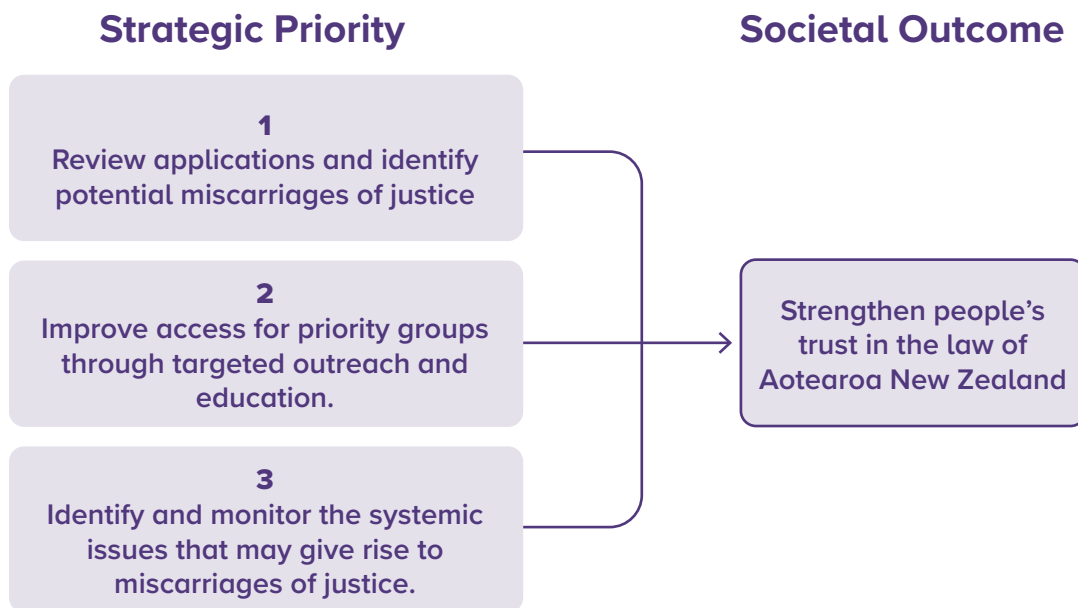
We often engage with appropriate experts, police, other agencies, and mōrehu advocates to ensure mōrehu needs are met.

We are committed to continuously improving our mōrehu engagement processes.



Te Aronga Rautaki mō ā Mātou Mahi | Strategic Direction for Our Work

Te Aronga Rautaki | Strategic Framework



Ngā Rautaki Whakaarotau | Strategic Priorities

Our strategic priorities for this Statement of Intent 2025-2029, are:

1. Review applications and identify potential miscarriages of justice.
2. Improve access for priority groups through targeted outreach and education.
3. Identify and monitor the systemic issues that may give rise to miscarriages of justice.

These outcomes contribute to an overall societal outcome of strengthening people's trust in the law of Aotearoa New Zealand.

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

Our top priority is to ensure that all applications to Te Kāhui are reviewed fairly, and efficiently.

The 2025-2029 Statement of Intent seeks to increase the number of reviewed and completed applications, leading to meritorious referrals being made more quickly and a reduction in the number of active cases.

We aim to be open, transparent and accessible in our mahi. We will continue to

publish all our procedures on our website and will continue our outreach and education programme to those with unsafe convictions or sentences, or both.

Te Kāhui maintains the skills and expertise to undertake our mahi, and where necessary will utilise external experts and specialists.

A key part of our mahi is to ensure we have the information required to undertake the investigations on a timely basis, without any barriers. We will continue to work with our partners in the justice sector, who hold the information required for our investigations, and we will continue to advocate for improved access on a timely basis.

Subject to available funding, our annual priorities for the coming year are:

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

During 2025/2026 we will continue to investigate some of the most complex, time consuming and challenging cases remaining from the initial applications received.

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

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

Māori, Pacific peoples, women and youth are under-represented in applications to Te Kāhui. Our focus is to improve awareness and accessibility for these priority groups through targeted outreach and education. Our outreach and education plan, Te Pou Tarāwaho will guide our activities with these groups.

Subject to available funding, our annual priority for the coming year is:

- » **Target outreach and education to priority groups.**

Strategic Priority 3 – Identify and monitor the systemic issues that may give rise to miscarriages of justice.

Under section 12 of the CCRC Act, Te Kāhui can initiate and conduct inquiries into general matters that it considers may be related to miscarriages of justice cases or that have the potential to give rise to such cases. We describe these matters as systemic issues.

We identify any systemic issues identified while performing our functions and duties under the Act. Where appropriate, we will engage with our justice sector partners in relation to these issues.

We may undertake a formal inquiry under section 12 where we identify a systemic issue that has contributed to multiple miscarriages of justice and is likely to do so in the future. This will be signalled in the Statement of Performance Expectations for the appropriate year.

Subject to available funding, our annual priority for the coming year is:

- » **Identify matters that may give rise to miscarriages of justice and consider whether a section 12 inquiry is in the public interest.**



Tauāki Kawatau mō ngā tau 2025-2026 | Performance Expectations for 2025-2026

Te haepapa angitū | How we will measure success

We will 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, an annual document setting our forecast performance.
- » Rīpoata ā-Tau | Annual Report, an annual document reporting our actual performance.

Each year in our Annual Report, Te Kāhui reports performance against:

- » the functions set out in Criminal Cases Review Commission Act 2019
- » our strategic priorities as set out in our current Statement of Intent
- » the Minister of Justice's entity letter of expectations
- » the current Statement of Performance Expectations.

In selecting measures and targets for each Statement of Performance Expectations, 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 wider organisation's performance. Where possible, the measures selected are ones that are already used to manage our activities.

The choice of measures also reflects that Te Kāhui is often dependent on information sourced from third parties to carry out investigations and reviews, such as court, police or defence lawyer files.

Actual performance will be measured in the Annual Report against the target included in the Statement of Performance Expectations for the same period.

Our performance measures for 2025/2026 can be found in **Annex 1: Te Paearu Mahi | Performance Assessment**. From time-to-time Te Kāhui may include additional measures in quarterly or annual reporting where those measures provide timely additional detail or context to the existing measures.

Te Whakarāpopototanga o te Utu Whakahaere | Summary of Outputs and Output Expenses

Vote	Appropriation	Description	Output class	Baseline funding (excluding GST)
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	\$4.854m Per annum

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 2025-2029. We receive this by way of baseline funding from the Ministry of Justice, which is invoiced quarterly.

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

Te Matapae Pūtea 2025/2026 | Forecast Financial Statements 2025/2026

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 2026, 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.

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

Challenge and risk	Our response
<p>Balancing the demand</p> <p>We have received more applications than initially expected. Many of the applications are highly complex and require more investigation time and resources as a result.</p> <p>The demand and complexity have created a back log of applications and impacted the ability of Te Kāhui to review applications in a timely manner.</p>	<p>Our triage system and case procedures have been streamlined to enable us to review applications in a timely and efficient manner.</p> <p>We have utilised our existing reserves to add resources to address the backlog of applications.</p> <p>Changes to baseline funding in 2023/2024 and 2024/2025 have resulted in a net increase and partially met demand driven cost pressures.</p>
<p>Timeliness of reviews</p> <p>We need to complete reviews of potential miscarriages of justice more quickly, while maintaining quality and acting in accordance with the principles of natural justice.</p>	<p>The operating model continues to be improved to ensure its efficacy and efficiency.</p> <p>We focus on ensuring all applications are assessed independently, fairly, and efficiently. This work has been prioritised and additional resources funded from reserves are being used to address the backlog.</p>
<p>Kaimahi turnover and engagement</p> <p>High turnover or low engagement affects our ability to carry out our mahi effectively.</p>	<p>Kaimahi recruitment continues to be a priority to ensure we find the right people for our organisation.</p> <p>We regularly measure kaimahi engagement and have established best-practice employment processes.</p>
<p>Awareness of Te Kāhui services</p> <p>Awareness of our services needs to be lifted across potential applicants, supporters and their whānau, as well as the wider justice sector.</p> <p>We acknowledge that this improvement in outreach and engagement may increase the demand for our services.</p>	<p>We continue to invest in our outreach and education action plan, He Pou Tarāwaho, to raise awareness amongst potential applicants, stakeholders and the public.</p> <p>This includes engaging with those more likely to have experienced unsafe convictions or sentences, or both, and promoting the primary function of investigating and reviewing criminal convictions and sentences.</p> <p>We carefully balance our outreach and education activities to not unfairly raise applicants' expectations where we cannot address their case on a timely basis.</p>



Annex 1: Te Paearu Mahi | Performance Assessment

Each year in our annual report, Te Kāhui reports performance against these targets:

Societal outcome	Te Kāhui impact measure	Te Kāhui K key measures	Target 2024/25	Estimate 2024/25	Target 2025/26
Strengthen people's trust in the law of Aotearoa New Zealand	Strategic Priority 1: Review applications and identify potential miscarriages of justice	Proportion of applications received during a financial year that have completed Triage at the end of that financial year	40%	40%	40%-60%
		Applicants are aware of the status of their application:			
		% of applications acknowledged within 3 working days of receipt	95%	95%	95%
		Number of investigations closed during the year ended 30 June.	Measure from 2025/26	90	70-100
		Reduction in number of backlog cases that remain open	<100 remain open	85	40-70 remain open
	Priority 2: Improve access for priority groups through targeted outreach and education.	Proportion of applications from targeted groups reflect their conviction rate:			
		% of applications received during the year ended 30 June from Māori	>40%	40%	35-45%
		% of applications received during the year ended 30 June from Pacific peoples	>5%	4%	3-7%
		% of applications received during the year ended 30 June from Female	Measure from 2025/26	8%	5-10%
		% of applications received during the year ended 30 June from people under 25 years old at the time of the offending	Measure from 2025/26	25%	20-30%
	Priority 3: Identify and monitor systemic issues that may give rise to miscarriages of justice	Number of times Te Kāhui has engaged with justice sector partners regarding systemic issues.	Measure from 2025/26	Measure	At least 2



Annex 2: 2025/2026 Te Matapae Pūtea | Forecast Financial Statements 2025/2026

**Matapae Tauāki Whiwhinga Pūtea mō te tau, tae atu ki
te 30 o Pīpiri 2026 | Forecast Statement of Comprehensive
Income for the year ended June 2026**

Whole dollars	2023/24 Actual	2024/25 Forecast	2025/26 Budget
<i>Revenue</i>			
Revenue from the Crown	5,191,000	4,854,000	4,854,000
Interest income	200,131	183,687	42,697
Total revenue	5,391,131	5,037,687	4,896,697
<i>Expenditure</i>			
Remuneration to auditors	46,300	52,945	54,214
Depreciation & amortisation	58,145	36,110	52,284
Commissioners	480,107	507,694	560,508
Investigations	623,317	483,028	459,000
IT services & subscriptions	264,274	354,139	340,644
Occupancy & utilities	271,234	264,034	245,136
Research and Systemic Issues	1,680	2,223	14,916
Outreach & education	19,634	18,414	37,944
Personnel	2,965,210	3,014,656	3,393,888
Professional fees	417,213	455,817	220,188
Travel & accommodation	12,315	27,175	21,348
Total expenditure	5,159,430	5,216,234	5,400,070
Net comprehensive income for the year	231,701	(178,546)	(503,373)

Matapae Tauāki Pūtea mō te tau, tae atu ki te 30 o Pīpiri 2026 |
Forecast Statement of Financial Position for the year ended
30 June 2026

Whole dollars	2023/24 Actual	2024/25 Forecast	2025/26 Budget
<i>Current assets</i>			
Cash & cash equivalents	882,079	503,533	200,160
Term deposits	2,100,000	2,300,000	2,100,000
Receivables	123,939	-	-
GST receivable	-	55,000	55,000
Prepayments	46,906	35,000	35,000
Total current assets	3,152,924	2,893,533	2,390,160
<i>Non-current assets</i>			
Property, plant, & equipment	85,770	92,042	92,042
Intangible assets	6,272	-	-
Total non-current assets	92,042	92,042	92,042
Total assets	3,244,966	2,985,575	2,482,202
<i>Current liabilities</i>			
Payables	232,796	130,000	130,000
GST payable	-	-	-
Employee entitlements	186,142	135,000	135,000
Accruals	50,123	123,216	123,216
Total current liabilities	469,061	388,216	388,216
Net assets	2,775,905	2,597,359	2,093,986
Total public equity	2,775,905	2,597,359	2,093,986

**Matapae Tauāki Nekenekē Tūtanga mō te tau, tae atu ki te
30 o Pīpiri 2026 | Forecast Statement Movements in Equity for
the year ended 30 June 2026**

Whole dollars	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Opening public equity	2,544,204	2,775,905	2,597,359
Net comprehensive income for the year	231,701	(178,546)	(503,373)
Closing public equity	2,775,905	2,597,359	2,093,986

Matapae Tauāki Kapewhiti mō te tau, tae atu ki te 30 o Pīpiri 2026 | Forecast Statement of Cash Flows for the year ended 30 June 2026

Whole dollars	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Cash flows from operating activities			
<i>Cash will be provided from:</i>			
Receipts from Crown revenue	5,191,000	4,854,000	4,854,000
Other income	826	-	-
Interest received	198,838	183,687	42,697
<i>Cash will be applied to:</i>			
Payments to suppliers and employees	(5,082,081)	(5,180,124)	(5,347,786)
Goods and services tax (net)	(4,720)	-	-
Net cash flows from operating activities	303,863	(142,437)	(451,089)
Cash flows from investing activities			
<i>Cash will be provided from:</i>			
Transferred funds from investments	2,100,000	-	200,000
Sale of plant and equipment	938	-	-
<i>Cash will be applied to:</i>			
Purchases of property, plant, and equipment	(42,876)	(36,110)	(52,284)
Transferred funds to investments	(2,100,000)	(200,000)	-
Net cash flows from investing activities	(41,938)	(236,110)	147,716
Net increase (decrease) in cash held	261,925	(378,546)	(303,373)
Cash and cash equivalents at the start of the year	620,154	882,079	503,533
Cash and cash equivalents at the end of the year	882,079	503,533	200,160

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 2026.

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 future financial performance for Te Kāhui. 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	Amortisation rate
Computer equipment	1.5 - 3 years	33 - 67% straight line
Office equipment	5 years	20% straight line
Furniture and fittings	3 - 12 years	8.5 - 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 makethem 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.

Papakupu | Glossary

Term	Explanation
Appellate court	Court to which a referral is made
Application	A request to consider a potential miscarriage of justice received from a tangata whaiture
Backlog	The initial 308 applications received up to 30 June 2022, numbered 0000 to 0307
CCRC Act	Criminal Cases Review Commission Act 2019 , which established Te Kāhui and our mahi
CE Act	The Crown Entities Act 2004, which guides accountability of Crown Entities
Closed	See Reviewed and closed
Investigation	Applications that have been accepted and are either in the initial assessment or section 25 investigation stages but are not ready to be closed or referred
Justice sector partners	The agencies, bodies and entities that we engage with across the criminal justice sector, including police, courts, Independent Police Complaints Authority, Law Commission, Waitangi Tribunal and non-government agencies
Kaimahi	Staff, our permanent and fixed-term employees
(ngā) Kaikōmihana	Commissioner or Commissioners
Mahi	Work
Miscarriage of justice	A miscarriage of justice is any error, irregularity, or occurrence in or in relation to or affecting the trial that - <ul style="list-style-type: none"> a. has created a real risk that the outcome of the trial was affected; or b. has resulted in an unfair trial or a trial that was a nullity.
Mōrehu	Victims. Refers to the victims of the crimes that are subject to review and investigation for potential miscarriages
Pou Tātari	Investigation and review manager
Pou Ture	Legal Manager
Referral	Where Commissioners consider that it is in the interests of justice to do so they may refer an applicant's convictions and/or sentence case to an appeal court. The appeal court will then consider the case as if it were a first appeal. See section 17 CCRC Act
Reviewed and closed	Those cases where the Commission has decided not to refer or to take no further action
Rīpoata-ā-Tau	Annual Report
Systemic issue	Systemic issues are matters of a general nature that the Commission considers may be related to cases involving a miscarriage of justice or has the potential to give rise to such cases. See section 12 CCRC Act
Tangata	Refers to people
Tangata whaiture	People who have applied for review of their conviction and/or sentence
Tauāki Takune	Statement of Intent (SOI), which is a long-term strategic accountability document
Te Kāhui Tātari Ture	The Criminal Cases Review Commission (Te Kāhui or the Commission)
Te Komiti Haumarū Mōrearea	The Risk and Assurance Committee, a subcommittee of Te Kāhui Board
Te Pou Tarāwaho	Our Outreach and Education Action plan to inform people of our services. See section 13 CCRC Act
Te Pūrongo Mahi me Ngā Kawataū	Statement of Performance Expectations (SPE), which is an annual accountability document that sets out our performance targets for each year ended 30 June
Te Tiriti o Waitangi	The Treaty of Waitangi. Foundational document of Aotearoa New Zealand
Triage	Process to review applications that are being considered for possible investigation
Tumu Whakarae	Chief Executive
Whānau	Family



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