



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

**Te Pūrongo Mahi me Ngā Kawatau**  
**Mō te tau ka mutu 30 Pipiri 2027**  
Statement of Performance Expectations  
For the year ending 30 June 2027



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

# Tauākī Whakamana a Te Kāhui | Te Kāhui Statement of Authorisation

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This Statement of Performance Expectations sets out the performance targets and forecast financial information for the year ahead, to 30 Pipiri | June 2027. 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 Pipiri | June 2026.



A handwritten signature in black ink, appearing to read "Hon Denis Clifford".

Hon Denis Clifford  
**Kaikōmihana Matua | Chief  
Commissioner**



A handwritten signature in black ink, appearing to read "Paula Rose".

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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# Te Whakatakinga | Introduction

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E rau rangatira mā, tēnā koutou katoa.

This Statement of Performance Expectations for 2026/2027 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 2026/2027.

## 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.**

It is essential, throughout our mahi, that people 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. We are committed to ongoing improvements in our processes. In doing so, we aim to improve the average time of resolving cases.

Our priority is to clear any backlog of applications and efficiently move these through the review process.

#### **Our priorities for 2026/2027**

- **Improve timeliness of reviews of applications.**
- **Use reserves to ensure increased efficacy in completing reviews of backlog applications by employing additional fixed term kaimahi | staff.**
- **Continuously improve our mōrehu | victim engagement processes.**

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## Our other roles

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

To make our functions known to, and understood by, the public, Te Kāhui carries out targeted outreach and education activities. It is important that our services are delivered in a way that is accessible, effective and timely 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 2026/2027**

- **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 2026/2027**

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

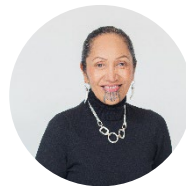
We look forward to reporting on our outcomes against these priorities in our Rīpota ā-Tau | Annual Report 2026/2027.

Nā māua iti nei, nā



A handwritten signature in black ink, reading "Hon Denis Clifford".

Hon Denis Clifford  
**Kaikōmihana Matua | Chief  
Commissioner**



A handwritten signature in black ink, reading "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.ccrcc.nz](http://www.ccrcc.nz).

## Te Minita Haepapa | Responsible Minister

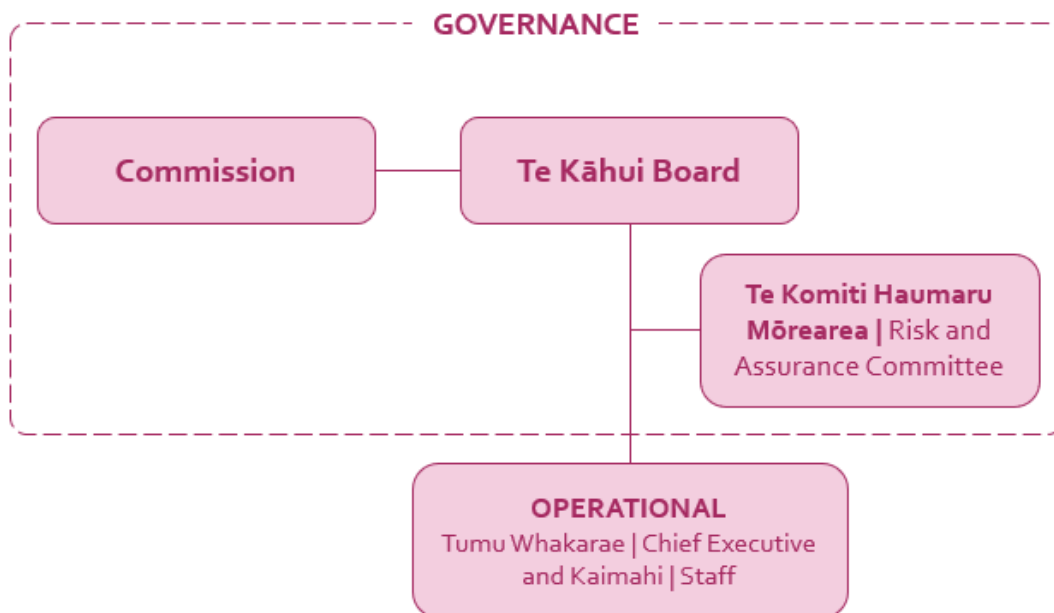
The Minister of Justice is the Government Minister responsible for Te Kāhui.

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 one subcommittee.



Profiles of ngā Kaikōmihana can be found on our website at: <https://www.ccrcc.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://www.ccrcc.nz/about-us>.

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 Paēnga-whāwhā | 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). This is a core statutory requirement that underpins how we carry out our work.

We are committed to supporting the Māori-Crown relationship and contributing to a more inclusive public service.

We recognise our responsibility to improve access, services, and outcomes for Māori, particularly given the disproportionate impact of the criminal justice system on Māori. We tailor our outreach and engagement to recognise inequities and continue to build our cultural capability to engage effectively with Māori.

## 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: <https://www.ccrcc.nz/information/corporate-publications>

## 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 when 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 that has 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

## Ngā Rautaki Whakaarotau | Strategic Priorities

Our strategic priorities from our 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 primary role is to investigate and review potential miscarriages of justice, including both convictions and sentences. We decide whether it is in the interests of justice to refer them to an appeal court. 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 applications reviewed and completed. This will enable meritorious referrals to be made more quickly and reduce the number of active cases.

We aim to be open, transparent and accessible in our mahi. This includes publishing case procedures on our website. It also involves outreach and education to ensure there is a greater understanding of our work, particularly in communities that are most impacted by the criminal justice system.

Te Kāhui maintains the skills and expertise to undertake our mahi. External experts and specialists are used where needed.

Our work is inherently complex. Applications often involve multiple grounds, historic evidence, and information held across the justice system. We must ensure we have the information required to undertake investigations in a timely way, without unnecessary barriers. This requires ongoing engagement with our justice sector partners who hold that information to ensure access.

We will continue to investigate some of the most complex and resource-intensive cases remaining from the initial applications received. In 2026/27, we are focused on improving the flow of applications through our system. This includes progressing backlog applications while ensuring new applications are assessed and advanced in a timely way. Some of the ways we intend to achieve this is by:

- Employing additional kaimahi | staff on a fixed-term basis.
- Making incremental improvements to our processes.
- Implementing tools and technology into our processes, where appropriate.
- Leveraging our Commissioners' and kaimahi relationships to assist in removing barriers to information.

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

- **Improve timeliness of reviews of applications.**
- **Use reserves to ensure increased efficacy in completing reviews of backlog applications by employing additional fixed term kaimahi | staff.**
- **Continuously improve our mōrehu engagement processes.**

### **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, guides this work.

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 or that have the potential to give rise to them. We describe these as systemic issues.

We identify systemic issues through our work under the Act, and where appropriate, engage with our justice sector partners in relation to these issues.

We may undertake a formal inquiry under section 12 where a systemic issue 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 relevant 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 2026/2027 | Performance Expectations for 2026/2027

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## 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 2026/2027 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 2026/2027 | Forecast Financial Statements 2026/2027

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 2027, 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><b>Balancing the demand</b></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>It is important that we balance prioritising delivery of our primary role against increasing cost pressures and volume of new applications.</p>	<p>Baseline funding remains unchanged from 2025/2026. Our budget for 2026/2027 reflects responsible spending by finding cost savings and improving internal processes to maximise value-for-money in delivering our core function. This ensures our funding is prioritised towards our core function of investigating and reviewing potential miscarriages of justice.</p> <p>We have also been deliberate in using our existing reserves to support this priority by employing fixed term kaimahi for the coming year.</p> <p>Prioritising our primary role comes with trade-offs. To focus on our investigation and review of applications, we have lowered the resource committed in 2026/2027 for providing outreach and education services and looking into new systemic issues.</p>
<p><b>Timeliness of reviews and resolution of cases</b></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 demand and complexity of applications mean we are managing both a backlog of applications from our early years and new applications as they are received, including increasing volumes.</p> <p>Both impact our ability to complete and review applications in a timely manner.</p>	<p>We are committed to improving the timeliness of our reviews, while maintaining quality and acting in accordance with the principles of natural justice.</p> <p>We focus on ensuring all applications are assessed independently, fairly, and efficiently.</p> <p>To support more timely progression of cases, we will:</p> <ul style="list-style-type: none"> <li>• Continue to improve our operating model, as appropriate.</li> <li>• Make incremental improvements to how we work and to our processes.</li> </ul>
<p><b>Kaimahi turnover and engagement</b></p> <p>Our mahi is people intensive. 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 to support the retention of quality kaimahi.</p>

Challenge and risk	Our response
<p><b>Awareness of Te Kāhui services</b></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 people who may have experienced a potential miscarriage of justice 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 its performance. The following measures support our strategic priorities and we will report against these targets:

Te Kāhui impact measure	Te Kāhui key measures	Target 2025/26	Estimate 2025/26	Target 2026/27
<b>Strategic Priority 1: Review applications and identify potential miscarriages of justice</b>	Proportion of applications received during a financial year that have completed triage at the end of that financial year	40-60%	60%	<b>60-80%</b>
	Applicants are aware of the status of their application: % of applications acknowledged within 3 working days of receipt	95%	95%	<b>95%</b>
	Number of investigations closed during the year ended 30 June <sup>1</sup>	70-100	90	<b>70-100</b>
	Reduction in number of backlog <sup>2</sup> cases that remain open	40-70 remain open	65	<b>20-50 remain open</b>
<b>Strategic Priority 2: Improve access for priority groups through</b>	Proportion of applications from targeted groups: % of applications received during the year ended 30 June from <b>Māori</b>	35-45%	40%	<b>35-45%</b>
	% of applications received during the year ended 30 June from <b>Pacific peoples</b>	3-7%	4%	<b>3-7%</b>
	% of applications received during the year ended 30 June from <b>Female</b>	5-10%	8%	<b>5-10%</b>
	% of applications received during the year ended 30 June from <b>people under 25 years old at the time of the offending</b>	20-30%	25%	<b>20-30%</b>
<b>Strategic Priority 3: Identify and monitor systemic issues that may give rise to miscarriages of justice</b>	Number of times Te Kāhui has engaged with justice sector partners regarding systemic issues.	At least 2	2	<b>At least 2</b>

<sup>1</sup> Investigations closed are defined as an active case during the financial year that has been reviewed and completed (closed) in the initial assessment and section 25 stages of our case procedures, including referrals.

<sup>2</sup> Backlog refers to the initial 308 applications received up to 30 June 2022, numbered 0000 to 0307 that have not been closed or referred at reporting date. This number is reducing over time.

## Annex 2: 2026/2027 Te Matapae Pūtea | Forecast Financial Statements 2026/2027

Matapae Tauāki Whiwhinga Pūtea mō te tau, tae atu ki te 30 o Pipiri 2027 | Forecast Statement of Comprehensive Revenue and Expense for the year ending June 2027

Whole dollars	2024/25 Actual	2025/26 Forecast	2026/27 Budget
<b>Income</b>			
Revenue from the Crown	4,854,000	4,854,000	4,854,000
Interest income	186,021	87,726	42,000
<b>Total income</b>	<b>5,040,021</b>	<b>4,943,726</b>	<b>4,896,000</b>
<b>Expenses</b>			
Fees paid to auditors	54,214	54,798	57,648
Depreciation & amortisation	34,814	56,330	57,624
Commissioners	487,983	551,793	572,217
Investigation costs	504,928	524,617	286,008
Personnel	3,022,454	3,214,701	3,740,481
IT services & subscriptions	352,969	367,188	346,488
Occupancy & utilities	233,046	235,753	179,772
Systemic Issues	-	6,215	10,000
Outreach & education	18,592	24,366	10,448
Professional fees	462,236	257,533	300,024
Travel & accommodation	21,605	19,793	20,004
<b>Total expenses</b>	<b>5,192,841</b>	<b>5,313,087</b>	<b>5,580,234</b>
<b>Total comprehensive revenue and expense</b>	<b>(152,820)</b>	<b>(369,361)</b>	<b>(684,234)</b>

## Matapae Tauāki Pūtea mō te tau, tae atu ki te 30 o Pipiri 2027 | Forecast Statement of Financial Position for the year ending 30 June 2027

Whole dollars	2024/25 Actual	2025/26 Forecast	2026/27 Budget
<b><i>Current assets</i></b>			
Cash & cash equivalents	867,217	507,856	323,622
Investments	2,000,000	2,000,000	1,500,000
Receivables	108,615	62,482	62,482
Prepayments	67,578	45,000	45,000
<b>Total current assets</b>	<b>3,043,410</b>	<b>2,615,338</b>	<b>1,931,104</b>
<b><i>Non-current assets</i></b>			
Property, plant, & equipment	92,848	95,236	95,236
Intangible assets	12,021	27,518	27,518
<b>Total non-current assets</b>	<b>104,869</b>	<b>122,754</b>	<b>122,754</b>
<b>Total assets</b>	<b>3,148,279</b>	<b>2,738,092</b>	<b>2,053,858</b>
<b><i>Current liabilities</i></b>			
Payables	299,474	300,000	300,000
Employee entitlements	225,720	235,000	235,000
<b>Total current liabilities</b>	<b>525,194</b>	<b>535,000</b>	<b>535,000</b>
<b>Net assets</b>	<b>2,623,085</b>	<b>2,203,092</b>	<b>1,518,858</b>
<b>Total public equity</b>	<b>2,623,085</b>	<b>2,203,092</b>	<b>1,518,858</b>

## Matapae Tauāki Nekeneke Tūtanga mō te tau, tae atu ki te 30 o Pipiri 2027 | Forecast Statement Changes in Equity for the year ending 30 June 2027

Whole dollars	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Opening public equity	2,775,905	2,572,453	2,203,092
Net comprehensive revenue and expense	(152,820)	(369,361)	(684,234)
Closing public equity	2,623,085	2,203,092	1,518,858

## Matapae Tauāki Kapewhiti mō te tau, tae atu ki te 30 o Pipiri 2027 | Forecast Statement of Cash Flows for the year ending 30 June 2027

Whole dollars	2024/25 Actual	2025/26 Forecast	2026/27 Budget
<b>Cash flows from operating activities</b>			
<i>Cash will be provided from:</i>			
Receipts from Crown revenue	4,854,000	4,854,000	4,854,000
Interest received	207,728	87,726	42,000
<i>Cash will be applied to:</i>			
Payments to suppliers and employees	(5,121,111)	(5,256,757)	(5,522,610)
Goods and services tax (net)	(6,383)	-	-
<b>Net cash flows from operating activities</b>	<b>(65,766)</b>	<b>(315,031)</b>	<b>(626,610)</b>
<b>Cash flows from investing activities</b>			
<i>Cash will be provided from:</i>			
Proceeds from disposal of investments	2,100,000	-	500,000
Sale of property, plant, and equipment	-	2,000	-
<i>Cash will be applied to:</i>			
Purchases of property, plant, and equipment	(39,096)	(56,330)	(57,624)
Acquisition of investments	(2,000,000)	-	-
<b>Net cash flows from investing activities</b>	<b>60,904</b>	<b>(54,330)</b>	<b>442,376</b>
<b>Net increase (decrease) in cash held</b>	<b>(14,862)</b>	<b>(369,361)</b>	<b>(184,234)</b>
Cash and cash equivalents at the start of the year	882,079	877,217	507,856
<b>Cash and cash equivalents at the end of the year</b>	<b>877,217</b>	<b>507,856</b>	<b>323,622</b>

# Tauāki Kaute Pūtea ā-kaupapa here ki te 30 o Pipiri 2027 | Statement of Accounting Policies for the year ending 30 June 2027

## *Hinonga pūrongorongo | Reporting entity*

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui), is an independent Crown entity as defined by the Crown Entities Act 2004 and is domiciled 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 ending 30 Pipiri | June 2027.

## *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 from the Crown. This funding is restricted in its use for the purpose of Te Kāhui meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

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

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

##### **Itareti whiwhinga pūtea | Interest income**

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

#### *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**

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

#### *Ētehi atu utu | Other expenses*

##### **Whakahaere rīhi | Operating leases**

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

#### *Ngā nama mai me ngā nama atu | Receivables and prepayments*

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

#### *Pūtea pae tata | Cash and cash equivalents*

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

#### *Haumitanga tūmau | Investments*

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

#### *Āhuatanga ōkiko | Property, plant, and equipment*

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

All classes are initially recorded at cost.

## Ngā tāpiritanga | Additions

Property, plant, and equipment is initially recognised at cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value at acquisition date. The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably. Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably.

## 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
Furniture and fittings	3 - 12 years	8.5 - 33% straight line
Leasehold improvements	Expected term of the lease	Term of the lease

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

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

## Ngā nama kia utua atu | Payables and accrued expenses

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

## 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.

## 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. Accordingly, no provision has been made for income tax.

## Papakupu | Glossary

Term	Explanation
<b>Appellate court</b>	Court to which a referral is made
<b>Application</b>	A request to consider a potential miscarriage of justice received from a tangata whaiture
<b>Backlog</b>	The initial 308 applications received up to 30 June 2022, numbered 0000 to 0307 that have not been closed or referred at reporting date
<b>CCRC Act</b>	Criminal Cases Review Commission Act 2019, which established Te Kāhui and our mahi
<b>CE Act</b>	The Crown Entities Act 2004, which guides accountability of Crown entities
<b>Investigation</b>	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
<b>Justice sector partners</b>	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
<b>Kaimahi</b>	Staff, our employees
<b>(ngā) Kaikōmihana</b>	Commissioner or Commissioners
<b>Mahi</b>	Work
<b>Miscarriage of justice</b>	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"> <li>(a) has created a real risk that the outcome of the trial was affected; or</li> <li>(b) has resulted in an unfair trial or a trial that was a nullity.</li> </ul>
<b>Mōrehu</b>	Victims. Refers to the victims of the crimes that are subject to review and investigation for potential miscarriages
<b>Pou Tātari</b>	Investigation and review manager
<b>Pou Ture</b>	Legal Manager
<b>Referral</b>	When Commissioners are satisfied a miscarriage of justice has occurred, they will refer a case to an appeal court for reconsideration
<b>Reviewed and closed</b>	Those cases where the Commission has decided not to refer or to take no further action
<b>Rīpoata-ā-Tau</b>	Annual Report
<b>Systemic issue</b>	Systemic issues are matters of a general nature that the Commission considers may be related to cases involving a miscarriage of justice or have the potential to give rise to such cases. See section 12 CCRC Act
<b>Tangata</b>	Refers to people
<b>Tangata whaiture</b>	People who have applied to have their case reviewed for a possible miscarriage of justice
<b>Tauāki Takune</b>	Statement of Intent (SOI), which is a long-term strategic accountability document
<b>Te Kāhui Tātari Ture</b>	The Criminal Cases Review Commission (also Te Kāhui or the Commission)
<b>Te Komiti Haumarū Mōrearea</b>	The Risk and Assurance Committee, a subcommittee of Te Kāhui Board
<b>Te Pou Tarāwaho</b>	Our Outreach and Education strategic and action plan to inform tangata of Te Kāhui and its role in the criminal justice sector
<b>Te Pūrongo Mahi me Ngā Kawatau</b>	Statement of Performance Expectations (SPE), which is an annual accountability document that sets out our performance targets for the year ended 30 June
<b>Te Tiriti o Waitangi</b>	The Treaty of Waitangi, a foundational document of Aotearoa New Zealand
<b>Triage</b>	Process to review new applications for grounds for possible investigation
<b>Tumu Whakarae</b>	Chief Executive
<b>Whānau</b>	Family



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

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