

Pūrongo ā Tau

Annual Report

1 July 2022 – 30 June 2023



Te Aka Matua o te Ture | Law Commission is an independent, publicly funded, central advisory body established by statute to undertake the systematic review, reform and development of the law of Aotearoa New Zealand. Its purpose is to help achieve law that is just, principled and accessible and that reflects the values and aspirations of the people of Aotearoa New Zealand.

Te Aka Matua in the Commission's Māori name refers to the parent vine that Tāwhaki used to climb up to the heavens. At the foot of the ascent, he and his brother Karihi find their grandmother Whaitiri, who guards the vines that form the pathway into the sky. Karihi tries to climb the vines first but makes the error of climbing up the aka taepa or hanging vine. He is blown violently around by the winds of heaven and falls to his death. Following Whaitiri's advice, Tāwhaki climbs the aka matua or parent vine, reaches the heavens and receives the three baskets of knowledge.

Kia whanake ngā ture o Aotearoa mā te arotake motuhake

Better law for Aotearoa New Zealand through independent review

The Commissioners are:

Amokura Kawharu – Tumu Whakarae | President

Claudia Geiringer – Kaikōmihana | Commissioner

Geof Shirtcliffe – Kaikōmihana | Commissioner

Presented to the House of Representatives pursuant to section 150(3) of the Crown Entities Act 2004

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President's message

Tēnā koutou katoa

Kei te harikoa mātou ki te whakatakoto atu i tēnei pūrongo ā tau mo 2021-2022.

Our annual report describes our activities and achievements over the past year and our progress against our strategic objectives – of working well with our stakeholders, contributing to a wider and more enduring understanding and recognition of te ao Māori and te Tiriti o Waitangi | Treaty of Waitangi, and maintaining an honest, strong and positive workplace culture.

Working well with stakeholders includes consultation. Extensive consultation is a hallmark of the Commission's approach to developing law reform advice. Prompted by advances in technology (and the pandemic), the Commission has adapted quickly to online consultation formats, including through online questionnaires and surveys and virtual workshops. But we have also needed to adapt our methods to ensure they are appropriate for particular audiences and communities most affected by our reform projects. Ngā Huarahi Whakatau – our review of laws related to adult decision-making capacity – is a case in point. As we note later in this report, the Commission published a summary of the Issues Paper in te reo Māori and a range of alternative formats, to facilitate engagement by people most affected by these laws and their whānau, family and carers. We also need to be present in these communities. In our review of preventive detention and post-sentence orders, the project team visited facilities across the motu to interview people subject to sentences of preventive detention and post-sentence orders, to gain perspectives on their experiences. At the same time, we continue to publish more traditional issues papers with detailed legal analyses, primarily aimed at legal and policy audiences. Our evidence law issues paper, noted later in the report, is an example of this. Across all our projects, we continue to build our experience and expertise, to ensure our advice is informed by a range of views.

As always, our continued success depends on the hard work of many. I thank everyone who has engaged with us or supported our work during the year, including people who have provided submissions on our projects or served on our expert advisory committees, officials, and members of our Māori Liaison Committee. I also thank my Commissioner colleagues and all our staff for their hard work and commitment to our vision of better law for Aotearoa New Zealand through independent review.



Amokura Kawharu

Tumu Whakarae | President

Year under review

LAW REFORM

- In the year under review, the Commission published a Study Paper and three issues papers. We also published terms of reference for two projects.
- On 11 November 2022, the Commission concluded its **emergencies law** project with the publication of a Study Paper, *The Legal Framework for Emergencies in Aotearoa New Zealand*, authored by Professor Janet McLean KC. Building on the Commission's 1991 Final Report on Emergencies, the Study Paper undertakes a preliminary evaluation of how well Aotearoa New Zealand's laws and legal institutions anticipated the challenges presented by COVID-19, and identifies any questions that ought to be considered to ensure readiness for future emergencies. It is written in three parts addressing changes to Aotearoa New Zealand's background constitutional norms since the 1991 report, the general principles that should apply to emergency legislation identified by the Regulations Review Committee, and the existing standing legal regime for emergencies. Like its predecessor, it underlines the importance of standards and democratic safeguards. Professor McLean is a professor of law at the University of Auckland with extensive expertise in constitutional and administrative law. She was appointed a QC in 2019 under the Royal Prerogative in recognition of her extraordinary and longstanding contributions to the law. She also has a longstanding connection with the Commission, having worked here as an adviser in the 1980s during the tenure of the inaugural President, Sir Owen Woodhouse.
- The Commission continued its review of **tikanga** in Aotearoa New Zealand's legal landscape and the developing relationship between tikanga and state law. The resulting Study Paper, *He Poutama*, will be published in September 2023. It has two aims: to provide an authentic account of what tikanga is for those engaging with it in a legal context, and to address how tikanga and state law might best engage in the future. The Study Paper begins by orienting tikanga within a Māori world view. It then reviews the historical interaction since 1840 between state law and tikanga, showing that tikanga is increasingly being woven into both statutes and the common law while, at the same time, gaining wider recognition in state law as being an independent source of rights and obligations. In the final part, it provides guidance on how state actors might engage with tikanga in a way that maintains the integrity of both tikanga and state law.
- The Commission continued its third, and final, operational review of the **Evidence Act 2006**. This follows the recommendation made in the second review that the provision requiring five-yearly review of the Act be repealed. Terms of reference for the review were published on 28 September 2022. The review is considering various issues that have been identified with the operation of the Act in practice, including hearsay, improperly obtained evidence, prison informants and incentivised witnesses, veracity and propensity evidence,

identification evidence, and the rules governing medical and legal privilege. These issues were consulted on through an Issues Paper published on 8 May 2023, with submissions closing on 30 June 2023. We are currently considering the submissions received, which will inform our final conclusions and recommendations to Government. We will provide our final report to the Minister of Justice by 23 February 2024.

- The Commission continued Ngā Huarahi Whakatau, its review of laws relating to **adult decision-making capacity**. On 28 November 2022 we published our Preliminary Issues Paper. It asked some fundamental questions (such as what the guiding principles of the law should be, including those from tikanga Māori), as well as more specific questions about the nature of the core decision-making arrangements, safeguards and accountability. A summary containing all the questions from the Issues Paper was translated into te reo Māori and a range of alternative formats to facilitate engagement by persons most affected by these laws and their whānau, family and carers. We also held a number of webinars and focus groups. Submissions closed on 3 March 2023, following which we continued our research, analysed submissions, and commenced consideration of possible options for reform for inclusion in our second issues paper to be published in the 2023-2024 financial year.
- The Commission continued its review of **preventive detention and post-sentence orders**. We published terms of reference on 1 July 2022. We spent the initial phase of the review researching the law and issues and engaging with experts and stakeholders. On 31 May 2023, we

published an Issues Paper and began an eight-week period of consultation. The Issues Paper identified several issues with the current law, including inconsistency with tikanga Māori and te Tiriti o Waitangi | Treaty of Waitangi, inconsistency with human rights law, fragmentation across several statutory regimes, and several problems with technical aspects of the legislation. We also presented high-level proposals for reform. The Issues Paper contained several consultation questions asking for feedback on the issues and proposals. In the next financial year, the Commission will use the feedback from the Issues Paper to develop a Preferred Approach Paper.

- On 18 November 2022 the Minister of Justice asked the Commission to examine (a) legal responses to hate-motivated offending and to speech that expresses hostility towards, or contempt for, people who share a common characteristic; and (b) protections in the Human Rights Act 1993 for people who are transgender, people who are non-binary and people with innate variations of sex characteristics. The Commission has decided to approach this reference in two phases. The first project, **la Tangata**, is examining Human Rights Act protections for people who are transgender or non-binary, or have innate variations of sex characteristics. This project began in January 2023 and the Commission expects to complete its final report in mid-2025. A second project on legal responses to hate will commence when the Commission has resources available.

GOVERNANCE

- In 2022, the Commission engaged Martin Jenkins to review the Commission's operational effectiveness.

- ¹ Martin Jenkins' report comments on the unique place the Commission occupies within the legal system given the Commission's ability to "take a macro, systemic view of law reform – tackling complex law reform issues which might be too hard to address in government departments, but not requiring a Commission of Inquiry." The report further notes the Commission is able to maintain the quality of its work through the thought leadership of its Commissioners, who are closely involved with their project teams and also bring their collective expertise and experience to all project reports through their practice of collectively reviewing and deliberating on them.
- As part of the review, Martin Jenkins interviewed several stakeholders, and its report comments that "Te Aka Matua is highly regarded, with interviewees widely recognising it as the 'gold standard' within the justice sector". Māori stakeholders are reported to value their engagement with the Commission on specific initiatives and the willingness of senior staff to follow up and engage further where appropriate.
- Martin Jenkins identified a need for increased capacity to more efficiently support governance and operations. To this end, we are now in the process of appointing a General Counsel.

OPERATIONS

- As part of its te reo Māori policy and language development plan, the Commission supports staff to learn te reo Māori by providing weekly classes and additional resources for self-directed learning. The Commission also continues its Whāngaihia te Aka seminar and study programme to build cultural capability in relation to te ao Māori among personnel.

These steps enhance the Commission's effectiveness in meeting its statutory duty and strategic priority to take te ao Māori into account in its work. The Commission is also supported in this aspect of its work by its regular meetings with its Māori Liaison Committee.

- The Commission's website is a key communication tool for the Commission and a law reform resource for the wider public. The following information demonstrates the Commission's reach into legal, policy, and researcher communities and the wider public.

Key website metrics for 2022-2023:

- Visits = 83,169
- Page views = 155,106

These metrics represent a 54 per cent increase in visits and 20 per cent increase in page views over 2021-2022.

- The development of a new website for the Commission continues. A key aim is to improve the website's accessibility and consultation functionality. The website is expected to go live in the second quarter of 2023-2024.
- The Commission received core funding of \$3,993,000. The year under review resulted in an annual operating deficit of (\$620,153) against a forecast operating deficit of (\$871,830) with a residual equity of \$2,368,254. A significant amount of expenditure relates to rent and personnel. Project costs are generally increasing, reflecting the growing complexity of the work programme. These costs can be difficult to budget for at the outset of a project, when its scope and complexity is not fully understood. The Commission maintains active review of these costs and continues to ensure it uses its funding as effectively and efficiently as practicable.

¹ The Commission gratefully acknowledges financial support received from the Ministry of Justice for this purpose.

Who we are and what we do

Te Aka Matua o te Ture | Law Commission is a publicly funded law reform organisation established under the Law Commission Act 1985. It is an independent Crown entity under the Crown Entities Act 2004.

Our job is to provide advice to the Minister responsible for the Law Commission about how to reform the law.

REASONS FOR LAW REFORM

Laws may need to change for many reasons, including:

- because they are out of date;
- changing attitudes and values in society; and
- developments in science and technology.

We promote open and informed debate on law reform issues, make recommendations on how the law can be improved and provide implementation and other advice on law reform issues.

WHERE DO OUR PROJECTS COME FROM?

Every year, the Commission proposes a work programme to the Minister responsible for the Law Commission for discussion. The Commission maintains a register of issues and problems with the laws of Aotearoa New Zealand. It records matters that have been suggested by the legal profession, general public, media and others as requiring reform. This register is used as a starting point for the Commission when generating its advice on potential law reform projects to the Minister.

The agreed programme normally comprises references from government, taking into account the 2009 Cabinet Circular which sets out a process and the criteria for their selection. This includes assessing whether a project aligns with government priorities and whether departmental resources will be made available. The Minister may at any time require the Commission to review any aspect of the law as a matter of priority. Under the Law Commission Act, the Commission can also initiate law reform work itself.

RECOMMENDATIONS FOR LAW REFORM

The Commission's vision is to promote better law for Aotearoa New Zealand through independent review. We pursue our vision by making law reform recommendations that are based on in-depth research and public consultation. Our recommendations aim to improve the quality, relevance and effectiveness of the laws that we review.

Anyone can make a submission on our projects. In making our recommendations, we must take into account te ao Māori and give consideration to the multicultural character of Aotearoa New Zealand society.

When we complete a project, we provide a report for the Minister with independent and practicable law reform recommendations. The extent to which the Commission's recommendations are acted upon is then a matter for Parliament.

ADVICE ON IMPLEMENTATION OF LAW REFORM

We also provide advice on the implementation of our law reform recommendations. This work can include assisting with the preparation of Cabinet papers and legislative drafting instructions and attending select committees.

STUDY PAPERS

The Commission occasionally publishes study papers. These provide the government, judiciary, researchers and others with detailed analyses of issues considered to be materially relevant to the ongoing development of the law.

GOVERNMENT PRIORITIES AND EXPECTATIONS ARE EMBEDDED IN OUR WORK

In May 2019, the Government presented its wellbeing budget, putting the wellbeing of current and future generations of all people in Aotearoa New Zealand at the heart of what it does. Through the 2019 Enduring Letter of Expectations, the Government signalled its expectation that Crown entities work towards achieving a unified values-based government and its expectation that Crown entities take a leadership role in relation to the Treaty relationship. In his March 2021 letter to the Commission, the Minister of Justice noted that the justice sector plays a crucial role in ensuring the protection of individual rights, maintaining trust and supporting democracy. In his March 2022 letter, the Minister signalled the importance of law reform recommendations guided by robust information and a variety of stakeholder views.

By its very nature, independent law reform work carried out by the Commission is aligned to these expectations. We provide advice for improving the law in respect of a law reform programme which is settled by the Minister of Justice. Through our research, engagement and independent recommendations for law reform, the Commission's work contributes to ensuring our laws reflect our values and aspirations as a country, respect the rule of law and promote democratic governance. The particular contributions the Commission makes towards embedding wellbeing, te Tiriti o Waitangi | the Treaty of Waitangi and individual rights (including access to justice) within its current work programme are noted in the 2023-2027 Statement of Intent.

OTHER FUNCTIONS – PARLIAMENTARY CERTIFIER

The Legislation Act 2019 provides a mechanism for systematically revising the presentation of Aotearoa New Zealand's statutes to make them more accessible and for their re-enactment as revision Bills. The President of the Commission is one of the required certifiers. The role of the certifiers is to check that the revision powers in the Legislation Act have been exercised appropriately in the preparation of a revision Bill and that the Bill does not change the effect of the law (except as authorised by the Legislation Act).

THE COMMISSIONERS

Commissioners decide on the content of reports and other papers published by the Commission. Commissioners are appointed by the Governor-General, generally for a five-year term, on the advice of the responsible Minister. Commissioners are also the Commission's Board members. The President is the Commission's Chief Executive and Chair of its Board.

The Commissioners in date order of appointment, as at 30 June 2023, were:

- Amokura Kawharu (term expires on 11 May 2025);
- Geof Shirtcliffe (term expires on 06 September 2026);
- Christian Whata (term expired on 12 October 2022 but continued under the carry-over provisions of the Crown Entities Act 2004); and
- Claudia Geiringer (term expires on 02 May 2027).

STAFF

The Commission has a small team of Legal and Policy Advisers and part-time Law Clerks who support the Commissioners to conduct research and consultation, and to draft and publish reports and other papers. Many have practised as lawyers within government, in private practice or both. The Commission also has a General Manager and a small team of corporate staff who support the Commission's provision of law reform advice and its compliance with legislation including the Official Information Act 1982, the Crown Entities Act 2004, the Public Records Act 2005 and the Public Finance Act 1989.

How we undertake law reform projects

THE PROJECT STARTS

A Commissioner is responsible for each project, although, very occasionally, a Principal Legal and Policy Adviser assumes management responsibilities for a particular project. Legal and Policy Advisers are allocated to each project. One or more Law Clerks also works with the team.

RESEARCH AND EXPERT INPUT

The project team conducts research, considers similar laws overseas, talks to experts and people affected and identifies the issues. This may include, for example, surveys, wānanga and case law research.

One or more ad hoc panels of experts (each an Expert Advisory Group) will usually be appointed to assist the Commission in its work. Sometimes an officials group, a judicial panel or other relevant consultative group will also be established.

The Commission usually publishes one or more issues papers for each project. An issues paper identifies issues, asks questions and invites the public to respond.

CONSULTATION AND SUBMISSIONS

The purpose of consultation is to help us discover and understand people's views about and experiences of the law under review. The Commission consults with people affected by the law and takes care to include a wide range of different bodies and groups. We may create a website specifically for the project to assist people to provide us with feedback on the issues, including by enabling submissions to be made online. The format of consultation depends on the project.

The Commission uses submissions, consultation meetings, the advice of the Expert Advisory Groups and any officials group or judicial panel, and public input, as well as its research findings and analysis, as the basis for its recommendations.

FINAL REPORT OR OTHER ADVICE

At the end of a project, we write a final report or provide advice. A final report includes recommendations for reform agreed by the Commissioners. The report is delivered to the responsible Minister and the Minister presents the report to the Parliament. The report is then published on the Commission's website.

Organisational capability

OUR BOARD

The Board meets formally six times a year. To ensure timely and ongoing good governance, the Commissioners and the General Manager meet and address any matters arising on a weekly basis. Given the Commissioners are responsible for both day-to-day management and governance functions, the transparency of these arrangements works well. The Board completes a governance self-assessment on an annual basis. The Commission continually reviews the structure of Board meetings to ensure the Board maintains focus on its high-level strategic priorities.

OUR PEOPLE

The Commission is committed to being an equal opportunities employer, and this commitment is led by the Commissioners and the General Manager. The Commission has an open and impartial employment process, which includes selection and interviewing by panels comprising Commissioners and staff. We value diversity in the workforce and apply an 'equal opportunity' and 'best person for the role' approach in our recruitment. We are committed to employee development and deliver this through in-house coaching and mentoring, 'stretch assignments' within projects, opportunities to progress, lunch-time seminars and external courses.

Our work-life balance initiatives, including our flexible work policy, play a role in enabling our people to perform at their best while also recognising their commitments outside of work. We have ICT facilities that enable staff to work remotely and support flexible work arrangements.

We have a remuneration policy that recognises the performance of employees among other factors such as affordability and the prevailing market conditions. Employee remuneration is reviewed annually, as agreed under individual employment contracts and in accordance with the policy.

We apply principles of pay equity to all Commission staff. As an inclusive workplace, we do not require staff to indicate their gender identity. Accordingly, we are not in a position to report on pay equity among all personnel. However, it is our impression from indicators such as email signatures and voluntary disclosures that there is not a gendered pay gap and nor is there a gendered imbalance of personnel at senior levels.

We continue to enjoy our office accommodation at Level 9, 70 The Terrace, Wellington. It is 582.8sq m. We have a nine-year initial lease (expiring in 2027) with two rights of renewal for further terms of three years each. The building has a seismic rating of 90-100% NBS.

We offer a range of well-being assistance to our people, including an Employee Assistance Programme, flu vaccination vouchers, and, as part of our office accommodation, we have ergonomic sit-stand desks for all employees. We offer workstation assessments as required and respond appropriately to any needs that are identified. In 2022 we also provided a one-off

additional paid special leave entitlement for any staff member who requires time off work due to contracting Covid-19 or caring for a dependent with Covid-19.

All staff have free access to an in-building gym equipped with a range of modern cardio and weight equipment, and a table tennis table and large boxing area. We have health and safety tools and resources including an onsite defibrillator (with all-staff trained in its use), first aid training, emergency management (and emergency management training) and incident/hazard management.

Our supportive culture and policies, together with the Public Services Commission's Standards of Integrity and Conduct, detail our expected behaviours. The Commission does not tolerate bullying or harassment. We have policies and processes in place to respond to and resolve any concerns relating to unacceptable workplace behaviour.

EFFICIENT AND EFFECTIVE SYSTEMS AND PROCESSES

We have continued to review our systems, the way we operate our business and the tools we use to achieve and deliver our work programme so that they are fit-for-purpose.

All staff are equipped with Surface-Pro laptops that help to enhance the Commission's business continuity resilience and help to protect the Commission's internal operations against risks from any future disruptions.

The Commission's library collection strategy prioritises electronic resources over hard copy where possible, supplemented by a small physical library covering core legal and law reform topics and borrowing from other libraries. The strategy is regularly reviewed to maintain best practice in view of evolving collection practices.

OPENNESS AND TRANSPARENCY

The Commission generally aims to publish submissions made in relation to our projects on our website so that they are readily available for anyone to access. However, decisions about suitability for proactive release are made on a project-by-project basis. Submissions from an individual may be redacted to preserve an individual's privacy.

During the year under review, we received 39 requests for information under the Official Information Act 1982. We responded within the statutory timeframe to 100% per cent of these requests, and the average response time was six days, in comparison to an average of 12 days across the public sector.

MANAGING RISK

The Board and General Manager are responsible for ensuring that key business, legal compliance and operational risks are identified, and appropriate mitigating controls and procedures are in place for effectively managing these risks. The Commission has a robust internal control operating environment through its policies and procedures. Risk identification and management are essential activities to support the Commission achieving its strategic objectives. Key risk areas include the financial sustainability of the Commission, succession of Commissioners, and staff turnover. These are monitored and reviewed as part of Board meetings.

We note that, in accordance with the current Letter of Expectations from the Minister of Justice, the Commission is required to deliver a governance manual by 31 May 2024.

OUR PROGRESS OVER THE LAST YEAR

We have made good progress in building our capabilities over 2022-2023, focussing on:

- continuing to build our cultural capability;
- embedding our vision and values across policies and practices;
- completing an operational review by Martin Jenkins;
- developing a new website with external agency; and
- continuing to review of our library collection, including the review and revitalisation of our human rights law resources.

Statement of Responsibility

We are responsible for the preparation of Te Aka Matua o te Ture | Law Commission's statement of performance, financial statements and the judgements made in them.

We are responsible for any end-of-year performance information provided by the Commission under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion the financial statements and statement of performance fairly reflect the financial position and operations of the Commission for the year ended 30 June 2023.

Signed on behalf of the Board:



Amokura Kawharu

Tumu Whakarae | President

31 October 2023



Geof Shirtcliffe

Kaikōmihana | Commissioner

31 October 2023

Statement of Performance for the year ended 30 June 2023

HOW IS PERFORMANCE MEASURED?

The Commission measures its performance achievement through a series of key performance indicators. These indicators are concerned with the quantity and quality of the Commission's law reform work and related processes. The impact of its performance is measured through indicators that are concerned with the influence, including long-term influence, of its work.

PERFORMANCE ACHIEVEMENT MEASURES

The following tables set out the position as at 30 June 2023 in light of the measures and targets identified in the Commission's 2022-2023 Statement of Performance Expectations. The data in the tables should be read alongside the more detailed explanation of the measures and how they have been applied, as set out underneath the relevant measures.

1 Advice to the Minister about priorities for law reform

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
The number of times the Commission provides advice to the Minister	The total number of times advice is provided to the Minister	N/A	1	1

The Commission provided a letter of advice to the Minister of Justice on 29 June 2023. It fulfils the Commission's statutory responsibility to prepare and submit to the Minister, at least once a year, programmes for the review of appropriate aspects of the law with a view to their reform or development. The letter summarises the Commission's current work programme, and future capacity. The letter explained the Commission will not have capacity for a new reference in 2023-2024. However, it proposed that the Minister consider a future referral of a review of the Companies Act 1993. The letter also provided a summary copy of the law reform register the Commission maintains as part of its statutory function to "take and keep under review in a systematic way the law of New Zealand". It also outlined the review underway, with officials from the Ministry of Justice, of the process for developing the Commission's work programme.

2 Independent and practical law reform advice and recommendations

2.1 Timely production of terms of reference, consultation papers, reports and written advice

Measure	How	Actual 2021-2022	Planned 2022-2023	Actual 2022-2023
The number of terms of reference, consultation or other papers, reports or written advice	The number of published terms of reference, consultation or other papers, reports and advice	6	5 in total, comprising: 2 terms of reference, and 3 issues papers	5
In 2022-2023, the Commission published two terms of reference (for Preventive Detention and the Third Review of the Evidence Act) and three issues papers (one each in Ngā Huarahi Whakatau, Preventive Detention and the Third Review of the Evidence Act).				
Reports or law reform advice produced in timeframe agreed with responsible Minister	The date the report or advice is sent to the responsible Minister	100%	Not applicable	Not applicable
This measure is not applicable for 2022-23, as no final report was due this financial year.				

2.2 Engagement

Measure	How	Actual 2021-2022	Planned 2022-2023	Actual 2022-2023
The number of submissions received	The percentage of target number of submissions per project	All targets met (3 out of 3)	All targets met (3 out of 3)	All targets met (3 out of 3)
The above quantitative measure concerns whether the Commission received at least the target number of submissions in response to each of its issues papers. The target number for a given issues paper will usually be based on the number of people or organisations within the core community of interest in relation to the project. The number of submissions received will vary greatly depending on the nature of the project. A technical project may receive far fewer submissions than a project of wide public interest. Once a target number is set, this is recorded in a Board paper.				

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
<p>In 2022-2023, issues papers were published for Ngā Huarahi Whakatau, Preventive Detention and the Third Review of the Evidence Act:</p> <ul style="list-style-type: none"> • 207 submissions were received in response to the issues paper for Ngā Huarahi Whakatau (target: 50) • 38 submissions were received in response to the Preventive Detention issues paper (target: 15). • 46 submissions were received in response to the Third Review of the Evidence Act issues paper (target: 15) 				
The number of consultation meetings held	The percentage of target number of consultation meetings per project	100%	Not applicable	Not applicable
<p>The above quantitative measure concerns whether the Commission consulted with at least the target number of core stakeholders during the lifetime of a law reform project. The target number in a given project will likely refer to the number of people or organisations within the core community of interest in relation to the project and will be recorded in a Board paper. Reporting under this measure takes place for law reform projects which are completed during the year. It is not applicable for 2022-23, as no final report was due this financial year.</p>				

2.3 Consideration of substantive legal and policy issues

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
High quality evidence-based legal and policy analysis	Survey of independent experts	Agree	Not applicable	Not applicable
High quality evidence-based legal and policy analysis	Survey of independent experts	Agree	Not applicable	Not applicable
Recognition of te ao Māori	Māori Liaison Committee feedback and survey of independent experts	Agree	Not applicable	Not applicable

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
Clear and understandable papers, reports or written advice	Survey of independent experts	Agree	Not applicable	Not applicable
Independent and practical recommendations	Survey of independent experts	Agree	Not applicable	Not applicable
<p>The Commission evaluates the quality of its performance by surveying the members of the expert advisory group established for each project and, with respect to the obligation to take account of te ao Māori, seeking external feedback from the chair of the Commission's standing Māori Liaison Committee. These measures are not applicable for 2022-2023, as no final report was due this financial year.</p>				

3 Study papers

3.1 Timely publication of high-quality study papers

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
The number of study papers	The total number of published study papers	N/A	2	1
Study papers produced within planned timeframe	The date the paper is published on the website	N/A	Achieved	Not achieved
High-quality research and analysis	Survey of independent experts	N/A	Agree	Agree*
Clear and understandable	Survey of independent experts	N/A	Agree	Agree*
Recognition of te ao Māori	Māori Liaison Committee feedback and survey of independent experts	N/A	Agree	Agree*

Two study papers were planned for publication in 2022-2023, one for the Tikanga Māori project, and one for the project concerning Emergency Powers for Pandemics and Other Threats.

In relation to the Tikanga Māori project, the publication date has been deferred to the first quarter of 2023-2024. This has been included in our expected measures for 2023-2024.

In relation to the Emergency Powers for Pandemics and Other Threats project, the applicable qualitative measures were applied through a survey sent to people who attended a seminar to discuss the Study Paper, which was held at the Commission's office in November 2022.

With respect to the obligation to take account of te ao Māori, the Commission sought external feedback from the chair of the Commission's standing Māori Liaison Committee.

*The above qualitative measures have been applied to the Study Paper for the Emergency Powers for Pandemics and Other Threats project only.

MEASURING OUR IMPACT

4 Implementation Rate

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
Long term influence				
Implementation of reports or other advice	The percentage implementation of reports and advice delivered over the previous 10-year period	76%	60%	75%

Implementation of the Commission's recommendations, in whole or part, is a matter for the Government and Parliament, and may be influenced by a range of factors including other government priorities. For this reason, the timeframes for legislative implementation of the Commission's recommendations vary from project to project, and the Commission reports on the implementation of its past reports over time. After considering international practice, the Commission developed an assessment methodology utilising acceptance and implementation categories and associated percentage scores. The relevant measure is the average percentage implementation score for reports over the previous 10-year period. The target minimum percentage is 60%. Appendix A contains information on the implementation of tabled law reform reports in the period 1 July 2011 – 30 June 2022. As noted in the table above, the Commission has assessed an average implementation score for these reports of 75%.

5. The Commission's wider influence

Measure	How	Actual	Planned	Actual
		2021-2022	2022-2023	2022-2023
The number of community engagements	The number of community engagements (such as presentations, interviews and published articles)	27	15	23
The number of references to the Commission's reports or advice	In senior court judgments	119 (judicial)	60 (judicial)	78 (judicial)
	In Parliamentary debates and committee reports, academic publications and other media	431 (other)	300 (other)	575 (other)

The Commission's work also impacts more widely and significantly in the legal system through its influence in professional and community consideration of the law and law reform issues. These impacts of the Commission's law reform work help to locate the Commission's role within a broader context. To demonstrate these impacts, the Commission reports on the number of community engagements that arise from the Commission's work, and on references to the Commission and its consultation papers, reports or other publications in senior court judgments, the media and other publications. More detail on judicial and other references is provided in the tables below².

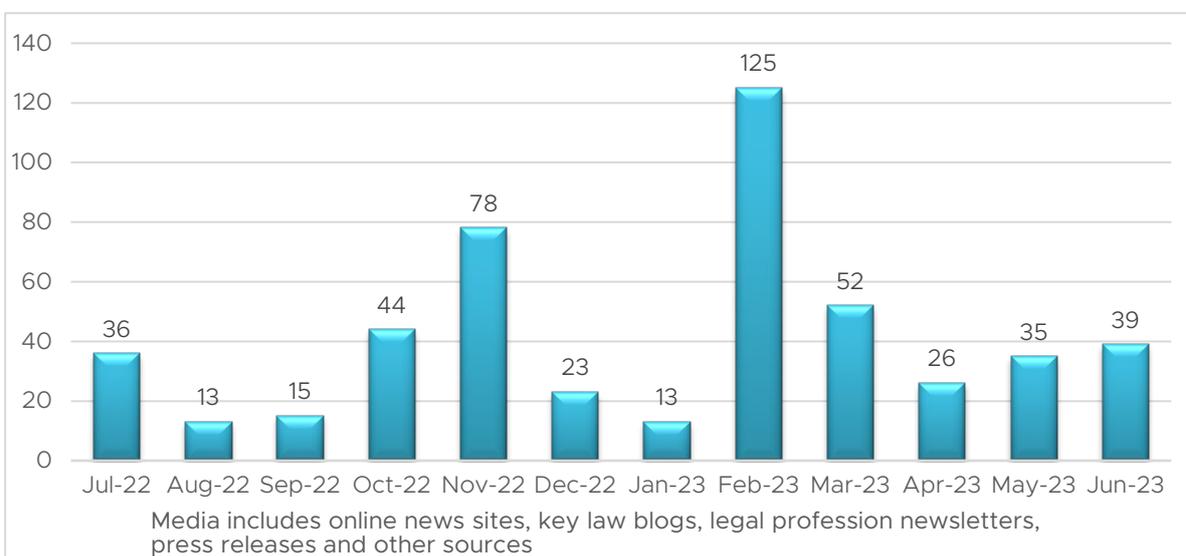
² The figures for years prior to 2022-2023 differ to those shown in previous annual reports due to a change of methodology to improve accuracy.

References to the Commission's publications in senior court judgments

Year	Supreme Court	Court of Appeal	High Court	Māori Appellate Court	Total
2022-2023	4	20	53	1	78
2021-2022	4	20	70		94
2020-2021	11	23	36		70
2019-2020	3	11	43		57
2018-2019	5	13	48		66

References to the Commission's work in the media, academic and other publications and Parliamentary debates

The Commission and its publications are regularly mentioned in the media, enhancing public debate on matters of significance and extending the reach and impact of the Commission's work. This is the case even when the Commission's report may have been written some time ago. There were 499 identified mentions of the Commission in the media (other than journals, texts and parliamentary debates) in the year under review. Overall media references are shown in the graph below:



In addition, the Commission has identified 45 New Zealand law journal articles that cited 48 different Commission publications during the year. The Commission has also identified one legal text published in New Zealand in 2022-2023 that cited six of our publications (*Ann Else and Maria Haenga-Collins A Question of Adoption: Closed Stranger Adoption in New Zealand 1944 - 1974 and Adoption, State Care, Donor Conception and Surrogacy 1975 - 2022* (BWB, Wellington, 2023)).

The Commission was mentioned 30 times in Parliamentary debates during the year.

Financial statements for the year ended 30 June 2023

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2023

		2023 Actual	2023 Budget	2022 Actual
	Note	\$	\$	\$
Revenue				
Funding from the Crown	2	3,993,000	3,993,000	3,993,000
Interest revenue	2	114,220	4,000	22,673
Sale of publications	2	1,157	-	4,544
Total revenue		4,108,377	3,997,000	4,020,217
Expenditure				
Personnel costs	3	3,420,628	3,255,044	3,103,751
Direct project costs		495,891	713,663	178,123
Library		117,147	136,210	124,295
Occupancy	4	265,684	290,000	256,535
Depreciation and amortisation	7 & 8	75,433	82,500	80,059
Audit		50,489	46,913	43,955
Other operating costs	4	303,258	342,500	408,418
Total expenditure		4,728,530	4,868,830	4,195,136
Net deficit		(620,153)	(871,830)	(174,919)
Other comprehensive revenue and expense for the year		-	-	-
Total comprehensive (deficit)		(620,153)	(871,830)	(174,919)

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		2023 Actual	2023 Budget	2022 Actual
	Note	\$	\$	\$
Assets				
Current assets				
Cash and cash equivalents	5	2,479,683	2,122,790	5,284,797
Receivables and prepayments	6	80,946	22,000	52,681
<i>Total current assets</i>		2,560,629	2,144,790	5,337,478
Non-current assets				
Property, plant and equipment	7	285,338	377,555	341,664
Intangible assets	8	89,823	-	31,513
<i>Total non-current assets</i>		375,161	377,555	373,177
Total assets		2,935,790	2,522,345	5,710,655
Liabilities				
Current liabilities				
Payables	9	202,556	100,398	395,106
Employee entitlements	10	286,788	215,000	232,051
Provisions	11	20,398	-	20,398
Income in advance	12	-	-	1,996,500
<i>Total current liabilities</i>		509,742	315,398	2,644,055
Non-current liabilities				
Provisions	11	57,794	57,795	78,192
Total non-current liabilities		57,794	57,795	78,192
<i>Total liabilities</i>		567,536	373,193	2,722,247
Net assets		2,368,254	2,149,152	2,988,407
Equity				
Accumulated surplus	14	2,368,254	2,149,152	2,988,407
<i>Total equity</i>		2,368,254	2,149,152	2,988,407

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 18.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

		2023 Actual	2023 Budget	2022 Actual
	Note	\$	\$	\$
Balance at 1 July		2,988,407	3,020,982	3,163,326
Total comprehensive revenue and expense for the year		(620,153)	(871,830)	(174,919)
Balance at 30 June	14	2,368,254	2,149,152	2,988,407

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

		2023 Actual	2023 Budget	2022 Actual
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts from the Crown		1,996,500	3,993,000	5,989,500
Interest received		114,220	4,000	22,673
Sale of publications and other income		1,157	-	4,544
Payments to employees		(3,365,891)	(3,257,044)	(3,139,941)
Payments to suppliers		(1,172,647)	(1,489,143)	(1,024,490)
Goods and services tax (net)		(301,034)	(138)	297,921
<i>Net cash flow from/(to) operating activities</i>		(2,727,695)	(749,325)	2,150,207
Cash flows from investing activities				
Purchase of property, plant and equipment		(19,108)	(115,000)	(14,859)
Purchase of intangible assets		(58,310)	-	(31,513)
<i>Net cash flow to investing activities</i>		(77,418)	(115,000)	(46,371)
Net increase/(decrease) in cash and cash equivalents		(2,805,113)	(864,325)	2,103,836
Cash and cash equivalents at the beginning of the year	5	5,284,797	2,987,115	3,180,961
Cash and cash equivalents at the end of the year	5	2,479,683	2,122,790	5,284,797

The accompanying notes form part of these financial statements.

The Goods and Service Tax (net) component of operating activities reflects the net Goods and Service Tax paid and received by the Inland Revenue Department.

Explanations of major variances against budget are detailed in note 18.

Notes to the Financial Statements

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Te Aka Matua o te Ture | Law Commission is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the Law Commission's operation includes the Crown Entities Act 2004 and the Law Commission Act 1985. The Law Commission's ultimate parent is the New Zealand Crown.

The Law Commission's role is to promote the systematic review, reform and development of the law of New Zealand. It undertakes law reform projects and provides advice to Ministers and public sector agencies.

The Law Commission has designated itself a public benefit entity (PBE) for financial reporting purposes.

The financial statements for the Law Commission are for the year ended 30 June 2023 and were approved by the Board 31 October 2023.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the financial year.

Statement of compliance

The financial statements of the Law Commission have been prepared in accordance 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 financial statements have been prepared in accordance with Tier 2 PBE accounting standards. This classification is because Law Commission has annual expenditure under \$30m and is not deemed to be publicly accountable as it does not have shares issued on a public market. Accordingly, they comply with PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

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 expense.

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.

Income tax

The Law Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations as approved by the Board at the beginning of the financial year and are unaudited. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements the Law Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Changes in accounting policies

PBE IPSAS 41

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Law Commission has assessed that there will be little change as a result of adopting the new standard, as the requirements are similar to those in PBE IFRS 9.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation and Financial Statements and is effective for the year ended 30 June 2023, with earlier adoption permitted. The Law Commission has determined the main impact of the new standard is that additional information will need to be disclosed on those judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information.

NOTE 2 REVENUE

Accounting policy

The specific accounting policies for significant revenue items are explained below:

Revenue from non-exchange transactions

Funding from the Crown

The Law Commission is primarily funded from the Crown (Ministry of Justice). This funding is restricted in its use for the purpose of the Law Commission meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

Where there are unfilled conditions or use or return attached, the amount relating to the unfilled or use or return attached condition is recognised as a liability and released to revenue as the conditions are fulfilled.

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

Revenue from exchange transactions

Interest revenue

Interest revenue is recognised by using the effective interest method.

Sale of publications

Sales of publications are recognised as revenue when the product is sold to the customer.

NOTE 3 PERSONNEL COSTS

Accounting policy

Superannuation schemes

Defined contribution schemes

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

Breakdown of personnel costs and further information

	2023 Actual	2022 Actual
	\$	\$
Salaries and wages	3,315,448	3,075,031
Defined contribution plan employer contributions	83,672	75,129
Increase/(decrease) in annual leave (note 10)	21,508	(46,409)
Total personnel costs	3,420,628	3,103,751

Employee remuneration

Total remuneration paid or payable	2023 Actual	2022 Actual*
\$100,000 and \$109,999	4	1
\$110,000 and \$119,999	0	1
\$120,000 and \$199,999	5	1
\$260,000 and \$329,999	2	2
\$410,000 and \$469,999	1	1
Total employees	12	6

During the year ended 30 June 2023 no employee received compensation and other benefits in relation to cessation of employment (2022: \$30,519.30).

*The Crown Entities Act 2004 requires that remuneration paid or payable must be disclosed. Current and prior year values in the table above is based on employees' actual remuneration paid or payable for the year.

Board member remuneration

Included in the total personnel cost above is the total value of remuneration paid or payable to each Board member during the year:¹

	2023 Actual	2022 Actual
	\$	\$
Amokura Kawharu	465,900	465,900
Helen McQueen	-	299,496

	2023 Actual	2022 Actual
	\$	\$
Donna Buckingham	-	90,330
Claudia Geiringer	261,464	38,968
Geof Shirtcliffe	326,830	261,464
Total Board Remuneration	1,054,194	1,156,158

No Board member received compensation and other benefits in relation to cessation (2022: \$nil).

Under the Law Commission Act 1985, the President of the Law Commission is the Chairperson and Chief Executive.

¹ The remuneration of the Board members is set by the Remuneration Authority.

NOTE 4 OTHER EXPENSES

Accounting policy

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 expense over the lease term.

Operating lease as lessee

The Law Commission leases one property. The lease expires on 24 April 2027 and the Law Commission has the rights of renewal for two further terms of 3 years each.

There are no financial restrictions placed on the Law Commission by any of its leasing arrangements.

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2023 Actual	2022 Actual
	\$	\$
Not later than one year	286,080	284,916
Later than one year and not later than five years	810,560	1,092,178
Later than five years	-	-
Total non-cancellable operating lease	1,096,640	1,377,094

Breakdown of other operating expenses

	2023 Actual	2022 Actual
	\$	\$
Repairs and maintenance	2,475	9,295
Professional services	110,879	153,037
Communications	13,239	13,715
Other expenses	176,665	232,371
Total other operating	303,258	408,418

Occupancy costs

	2023 Actual	2022 Actual
	\$	\$
Rent	265,684	256,535
Total costs accommodation	265,684	256,535

NOTE 5 CASH AND CASH EQUIVALENTS

Breakdown of cash and cash equivalents and further information

	2023 Actual	2022 Actual
	\$	\$
Cash on hand and at bank	2,479,683	5,284,797
Total cash and cash equivalents	2,479,683	5,284,797

The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their fair value.

Cash and cash equivalents include cash on hand, deposits held on call with banks, and other short-term highly liquid investments with maturities of three months or less. While cash and cash equivalents at 30 June 2023 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because there is minimal risk of credit losses.

The Law Commission forms part of the All-of-Government Procurement arrangement with Ministry of Business, Innovation and Employment under which it is offered the best rates available from Westpac. The current account attracts interest, as part of the All-of-Government banking arrangement. Interest rates vary during the year between 2.7% - 4.7%.

NOTE 6 RECEIVABLES AND PREPAYMENTS

Accounting policy

Short-term receivables are recorded at the amount due, less any loss for credit losses.

The Law Commission applies the simplified expected credit loss model of recognising lifetime credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics.

Short-term receivables are written off when there is no reasonable expectation of recovery.

The carrying value of receivables approximates their fair value. Receivables and prepayments at 30 June 2023 are subject to the expected credit loss requirements of PBE IPSAS 41. On conducting a review of accounts receivable at year end, no provision for doubtful debts has been recognised.

Breakdown of receivables and further information

	2023 Actual	2022 Actual
	\$	\$
Exchange Receivables		
Trade debtors	110	5,280
Less: provision for impairment	-	-
Prepayments	38,944	47,401
Non-Exchange Receivables		
GST receivable	41,892	-
Total receivables	80,946	52,681

NOTE 7 PROPERTY, PLANT AND EQUIPMENT

Accounting policy

Property, plant and equipment

Property, plant and equipment consist of the following asset classes: library collection, furniture and fittings, computer equipment and office equipment.

All classes are initially recorded at cost.

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 the Law Commission and the cost of the item can be measured reliably.

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 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 Law 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 surplus or deficit as they are incurred.

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 net in the surplus or deficit.

Depreciation

Depreciation is provided either on a straight-line or diminishing value 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:

Computer equipment	1.5 - 8 years	13-67%
Office equipment	1.5 - 5 years	20-67%
Furniture and fittings	2.5 - 10 years	10-40%
Library collection	5 years	20%
Leasehold improvements	Initial Term of the lease	Initial Term of the lease

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Impairment of property, plant, equipment

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

Property, plant, and equipment and intangible assets 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 determined using an approach based on a 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 Law 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 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.

Breakdown of property, plant and equipment and further information

Movements for each class of property, plant and equipment are as follows:

	Computer equipment	Furniture and fittings	Leasehold improvements	Office equipment	Library collection	Total
	\$	\$	\$	\$	\$	\$
Cost or valuation						
Balance at 30 June 2021	239,782	154,797	454,131	18,685	44,762	912,157
Additions	14,859	-	-	-	-	14,859
Disposals	-	-	-	-	(44,762)	(44,762)
Balance at 30 June 2022	254,641	154,797	454,131	18,685	-	882,254
Additions	15,165	-	-	3,943	-	19,108
Balance at 30 June 2023	269,806	154,797	454,131	22,628	-	901,362
Accumulated depreciation and impairment losses						
Balance at 30 June 2021	198,146	87,713	158,756	15,915	44,762	505,292
Depreciation expense	19,306	9,510	50,454	788	-	80,059
Depreciation on disposal written back	-	-	-	-	(44,762)	(44,762)
Balance at 30 June 2022	217,452	97,223	209,210	16,703	-	540,590
Depreciation expense	15,869	8,070	50,454	1,040	-	75,433
Balance at 30 June 2023	233,321	105,293	259,664	17,743	-	616,023
Carrying amount						
At 1 July 2021	41,636	67,084	295,375	2,770	-	406,865
At 30 June 2022	37,189	57,574	244,921	1,982	-	341,664
At 30 June 2023	36,483	49,503	194,468	4,884	-	285,338

There are no restrictions over the title of the Law Commission's property, plant and equipment, nor are any property, plant and equipment pledged as security for any liability.

NOTE 8 INTANGIBLE ASSETS

Accounting policy

Software acquisition and development

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

Costs that are not directly associated with the development of software for internal use are recognised as an expense when incurred.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are expensed when incurred.

Costs associated with the development and maintenance of the Law Commission's new website are capitalised on the basis of the costs incurred.

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:

Computer Software	3 years	33.33%
Website	4 years	25%

At year end, no amortisation expense was charged on the new website due to the website not being ready for use.

Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 7. The same approach applies to the impairment of intangible assets.

Breakdown of intangible assets and further information

Movements for each class of intangible asset are as follows:

	Acquired software	Website	Total
	\$	\$	\$
Cost or valuation			
Balance at 30 June 2021	37,038	-	37,038
Additions	-	31,513	31,513
Disposals	(37,038)	-	(37,038)
Balance at 30 June 2022	-	31,513	31,513
Additions	-	58,310	58,310
Balance at 30 June 2023	-	89,823	89,823
Accumulated amortisation			
Balance at 30 June 2021	37,038	-	37,038
Amortisation written back on disposal	(37,038)	-	(37,038)
Balance at 30 June 2022	-	-	-
Balance at 30 June 2023	-	-	-
Carrying amounts			
At 30 June 2021	-	-	-
At 30 June 2022	-	31,513	31,513
At 30 June 2023	-	89,823	89,823

Restrictions

There are no restrictions over the title of the Law Commission's intangible assets, nor are any intangible assets pledged as security for liabilities.

NOTE 9 PAYABLES

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payables

	2023 Actual	2022 Actual
	\$	\$
Payables under exchange transactions		
Creditors	86,742	63,928
Accrued expenses	115,814	61,272
Non-Exchange Payables		
GST payable	-	269,906
Total payables	202,556	395,106

NOTE 10 EMPLOYEE ENTITLEMENTS

Accounting policy

Short term 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, annual leave earned but not yet taken at balance date, and sick leave (by way of provision for sick taken within 12 months of the end of the financial year).

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.

Presentation of employee entitlements

Sick leave and annual leave are classified as a current liability.

Breakdown of employee entitlements

	2023 Actual	2022 Actual
	\$	\$
Current portion		
Annual leave	175,874	154,366
Sick leave	15,000	15,000
Salary accrual	95,914	62,685
Total employee entitlements	286,788	232,051

NOTE 11 PROVISIONS**Accounting policy****General**

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result 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.

Leasehold Fit-out Contribution

Tirohanga Holdings Limited contributed \$183,582 towards the fit-out for the premises during the 2018 financial year. The leasehold fit-out was capitalised and is being depreciated on a straight-line basis over nine years as detailed in the accounting policies. A liability was recognised for the \$183,582 contribution payment received from Tirohanga Holdings Limited which is being released over the term of the lease, being nine years.

Breakdown of provisions and further information

	2023 Actual	2022 Actual
	\$	\$
Current portion:		
Fit-out provision	20,398	20,398
Total current portion	20,398	20,398
Non-current portion		
Non-current Fit-out provision	57,794	78,192
Total non-current portion	57,794	78,192
Total provisions	78,192	98,590

NOTE 12 INCOME IN ADVANCE

	2023 Actual	2022 Actual
	\$	\$
Ministry of Justice	-	1,996,500
Total income in advance	-	1,996,500

There was no income in advance received in FY 2023 (2022: \$1,996,500)

NOTE 13 CONTINGENCIES**Contingent liabilities**

The Law Commission has no contingent liabilities (2022: \$ nil).

Contingent assets

The Law Commission has no contingent assets (2022: \$ nil).

NOTE 14 EQUITY**Accounting Policy**

Equity is measured as the difference between total assets and total liabilities.

Breakdown of equity and further information

	2023 Actual	2022 Actual
	\$	\$
Balance at 1 July	2,988,407	3,163,326
(Deficit)	(620,153)	(174,919)
Total equity at 30 June	2,368,254	2,988,407

Capital management

The Law Commission's capital is its equity, which comprises accumulated funds. Equity is represented by net assets.

The Law Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. The Law Commission has complied with the financial management requirements of the Crown Entities Act 2004 during the year.

The Law Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to

ensure that the Law Commission effectively achieves its objectives and purpose, while remaining a going concern.

NOTE 15 RELATED PARTY TRANSACTIONS

For reporting purposes, the Law Commission is considered to be controlled by the Crown.

Related party disclosures have not been made for transactions that are:

- within a normal supplier or client/recipient relationship; and
- on terms and conditions no more or less favourable than those that it is reasonable to expect the Law Commission would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown Entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

Key management personnel compensation

	2023 Actual	2022 Actual
	\$	\$
<i>Total Management Personnel</i> <i>Key</i>		
Remuneration	1,267,834	1,404,324
Total full time equivalent	4.8	7.8

For the purposes of note 15, and in compliance with PBE IPSAS 20, Key management personnel include the President, three Commissioners and the current General Manager. The total paid to the President and Commissioners is also noted at Note 3 (because these people also form part of the Board).

There were no transactions entered into during the year with key management personnel.

NOTE 16 FINANCIAL INSTRUMENTS

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets and liabilities measured at amortised cost

	2023 Actual	2022 Actual
	\$	\$
Payables (note 9)	202,556	125,200
Income in advance (note 12)	-	1,996,500
Total financial liabilities measured at amortised cost	202,556	2,121,700
Amortised cost		
Cash and cash equivalents (note 5)	2,479,683	5,284,797
Receivables (note 6)	39,054	52,681
Total financial assets measured at amortised cost	2,518,737	5,337,478

NOTE 17 EVENTS AFTER THE BALANCE DATE

No subsequent event occurred after balance date. (2022: \$ nil).

NOTE 18 EXPLANATIONS OF MAJOR VARIANCES AGAINST BUDGET

Explanations for significant variances from the Law Commission's budgeted figures in the Statement of Performance Expectations are as follows:

Statement of comprehensive revenue and expenses

Interest Revenue

Increased interest revenue was due to an increase in interest rates.

Project Costs

Underspend was due to project costs being refined at the time of expenditure over the course of the year.

Personnel

Increased personnel costs were due to an increase in staffing levels required.

Other Operating Expenses

Other operating expenses increased compared to budget due to increased domestic travel and use of external facilitation and consultation services.

Statement of financial position***Cash***

A higher than budget cash position was due to increased interest revenue received and fewer than budgeted direct project costs incurred.

Statement of cash flows

A better cash flow from operating activity position than expected was due to a higher than budgeted amount of cash and cash equivalents at the beginning of the year. This is a result of the income in advance received in the prior year.

Independent Auditor's Report

Te Aka Matua o te Ture | Law Commission

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LAW COMMISSION'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

The Auditor-General is the auditor of the Law Commission (the Commission). The Auditor-General has appointed me, Ed Loudon, using the staff and resources of KPMG, to carry out the audit of the financial statements and the performance information, of the Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Commission on pages 25 to 37, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information which reports against the Commission's statement of performance expectations for the year ended 30 June 2023 on pages 18 to 24.

In our opinion:

- the financial statements of the Commission:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information for the year ended 30 June 2023:
 - presents fairly, in all material respects, for each class of reportable outputs:

- its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
- its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
- presents fairly, in all material respects, for the appropriations:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Commission and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Commission for the financial statements and the performance information

The Board is responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the performance information of the entities or business activities within the Commission to express an opinion on the consolidated financial statements and the consolidated performance information. We are responsible for the direction, supervision and performance of the Commission audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board responsible for the other information. The other information comprises the information included on pages 1 to 17 and 42 - 50 but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Commission.



Ed Loudon
KPMG New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Appendix A – Implementation of Law Reform Reports from 1 July 2011–30 June 2023

Report Name	Report reference	Implementation assessment
Review of the Privacy Act 1993: Review of the Law of Privacy Stage 4	NZLC R123 (8/2011) (See also NZLC SP19, R101 and R113)	Implemented in part As recommended by the Commission, a new Privacy Act was enacted in 2020. The new Act incorporates many of the Commission's recommendations. The purpose section of the Act is broadly consistent with the recommendations except that there is no express purpose to provide remedies for interference with privacy of personal information. One of the Commission's most significant recommendations, the Privacy Commission's ability to issue compliance notices is now contained in the new Act. Additionally, the Privacy Commissioner now has powers to direct an agency to provide an individual with their private information (previously this had to be negotiated or determined by the Tribunal). Other key recommendations adopted include the enhanced powers for sharing information with overseas privacy enforcement agencies, the introduction of two new offences relating to impersonation and evading requests for information by destroying documents.
Consumers and Repossession: A Review of the Credit (Repossession) Act 1997	NZLC R124 (4/2012)	Implemented The overall scheme proposed by the Commission in its report regarding repossession was implemented as part of amendments to the Credit Contracts and Consumer Finance Act 2003, regulations

Report Name	Report reference	Implementation assessment
		made under the Act and in the development of the Responsible Lending Code.
The Public's Right to Know: Review of the Official Information Legislation	NZLC R125 (7/2012)	<p>Partial in-principle agreement and/or implementation of some recommendations</p> <p>The Government did not accept the majority of the report's recommendations and these have not been implemented. It did agree in-principle to some of the recommendations (for instance extending the Official Information Act to the administrative functions of the Court, adding withholding grounds on the basis of material prejudice to financial positions, for the Ombudsman to improve guidance and make case notes available - the latter has been implemented) and some recommendations have in practice been actioned (for instance as part of a commitment to open government, the Government is now proactively releasing information).</p>
Review of the Judicature Act 1908: Towards a new Courts Act	NZLC R126 (11/2012)	<p>Implemented</p> <p>The Judicature Modernisation Bill implemented the majority of the Law Commission's recommendations. It was divided into separate legislation at the Committee of the Whole House stage and resulted in the passing of the Senior Courts Act 2016, the District Court Act 2016, a number of new pieces of legislation, including the Judicial Review Procedure Act 2016 and Interest on Money Claims Act 2016, and amendments to other legislation. These have all now come into force.</p>
The 2013 Review of the Evidence Act 2006	NZLC R127 (11/2013)	<p>Implemented</p> <p>The Government accepted all the Commission's recommendations, with modifications to two. The Evidence Amendment Act 2016, which came into force on 8 January 2017, implemented these.</p>

Report Name	Report reference	Implementation assessment
<p>The News Media Meets ‘New Media’: Rights, responsibilities and regulation in the digital age</p> <p>[see report Appendix – <i>Harmful Digital Communication: The Adequacy of the Current Sanctions and Remedies</i> (August 2012)]</p>	<p>NZLC R128 (3/2013)</p>	<p>Implemented in part</p> <p>A Ministerial briefing is in an Appendix to the report. It was added to the work programme after the Issues Paper stage and was requested to be fast-tracked by the then Government. The briefing’s recommendations were substantially implemented in the Harmful Digital Communications Act 2015.</p> <p>Four recommendations in the briefing relating to schools and the Ministry of Education taking up anti-bullying prevention are in part addressed in the cross-sector Bullying Prevention Advisory Group (BPAG) set up in 2014. The Government did not implement recommendations in the final report related to defining “news media” and establishing an independent news media standards authority.</p>
<p>A New Act for Incorporated Societies</p>	<p>NZLC R129 (8/2013)</p>	<p>Implemented</p> <p>The overall scheme recommended in the report has been picked up in the Incorporated Societies Act 2022 including nearly all of the report’s recommendations.</p>
<p>Review of the Law of Trusts: A Trusts Act for New Zealand</p>	<p>NZLC R130 (9/2013)</p>	<p>Implemented</p> <p>Most of the report’s recommendations were enacted in the Trusts Act 2019.</p>
<p>Suicide Reporting</p>	<p>NZLC R131 (4/2014)</p>	<p>Implemented</p> <p>The majority of the report’s legislative reforms were implemented through changes incorporated into the Coroners Act in 2016.</p>
<p>Liability of Multiple Defendants</p>	<p>NZLC R132 (6/2014)</p>	<p>Implemented in part</p> <p>The key recommendation that joint and several liability should remain applicable was accepted. As this was acceptance of the status quo it did not require any legislative implementation. In respect of the other recommendations, the Government requested MBIE and Ministry of Justice to undertake further work on assessing the other recommendations.</p>

Report Name	Report reference	Implementation assessment
Pecuniary Penalties: Guidance for Legislative Design	NZLC R133 (10/2014)	<p>Implemented in part</p> <p>The Government's response to each of the recommendations was either to accept the recommendation or accept it in principle subject to further work by government agencies. Most recommendations did not require a legislative response.</p>
Death, Burial and Cremation: A new law for contemporary New Zealand	NZLC R134 (10/2015)	<p>Partial in-principle agreement and/or some implementation of recommendations</p> <p>The Government agreed with a number of the Commission's recommendations but identified the need for further policy work on other recommendations. Three recommendations were implemented through the Births, Deaths, Marriages, and Relationships Registration Act 2021. Other ongoing implementation work is being led by the Ministry of Health.</p>
The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings	NZLC R135 (12/2015)	<p>Implemented in part</p> <p>A key proposal in Part A of the report was agreed with (exclusion against bringing in rem proceedings against the Crown should be retained) but the others were rejected or were under further consideration.</p> <p>The Security Information in Proceedings Legislation Bill (97, 2021) implements most of the recommendations from the Part B of the report. The Bill was divided by the Committee of the whole House and the following Acts were assented on 28 November 2022:</p> <ul style="list-style-type: none"> - Security Information in Proceedings Act 2022 - Security Information in Proceedings (Repeals and Amendments) Act 2022
The Justice Response to Victims of Sexual Violence: Criminal Trials and Alternative Processes	NZLC R136 (12/2015)	<p>Ongoing implementation</p> <p>To date some operational recommendations have been accepted and implemented, such as a sexual violence pilot court being trialled, information being produced for victims to assist in navigating the court process and courts</p>

Report Name	Report reference	Implementation assessment
		<p>working on separate court entrances/facilities for victims.</p> <p>The recommendations for legislative amendments were substantially implemented by the Sexual Violence Legislation Act 2021, which largely covers recommendations in Part B of the report.</p> <p>Parts C and D of the report have not been implemented: these recommended an alternative out of court process for sexual violence cases and the establishment of a sexual violence commission, respectively. The former is an ongoing work programme, but decisions to implement have not been made. The latter has received no response to date.</p>
Modernising New Zealand’s Extradition and Mutual Assistance Laws	NZLC R137 (2/2016)	<p>Ongoing implementation</p> <p>The Government accepted the recommendations to consider enactment of the Extradition Bill and the Mutual Assistance in Criminal Matters and for the Recovery of Criminal Proceeds Bill attached to the Commission’s report but required further work to be undertaken to finalise the detail of the proposed new legislation.</p>
Strangulation: The case for a new offence	NZLC R138 (3/2016)	<p>Implemented</p> <p>We assess this report as implemented, as the majority of the report’s key recommendations were either included in Family Violence Act 2018 that came into force from 1 December 2018 (recommendations 1-3) or were accepted as administrative practices to be adopted (recommendations 5-7). Recommendation 4—that strangulation should be considered an aggravating factor in sentencing—was recommended in the Cabinet paper but was not accepted by Cabinet, which considered the new offence was sufficient when combined with the guidance in the Sentencing Act and precedent decisions.</p>

Report Name	Report reference	Implementation assessment
Understanding Family Violence: Reforming the Criminal Law relating to Homicide	NZLC R139 (5/2016)	No response No formal Government response has ever been made.
Reforming the Law of Contempt of Court: A Modern Statute - Ko te Whakahou i te Ture mō Te Whawhati Tikanga ki te Kōti: He Ture Ao Hou	NZLC R140 (6/2017)	Implemented The Bill included with the report was not introduced by the Government, but it was drawn as a private members Bill in 2017, having been submitted by Hon Christopher Finlayson. It was subsequently adopted by the Government. Some amendments were made in the course of the legislative process but a majority of the report's recommendations were implemented in the Contempt of Court Act 2019.
Review of the Search and Surveillance Act 2012 - Ko te Arotake i te Search and Surveillance Act 2012	NZLC R141 (1/2018)	Partial in-principle agreement and/or implementation of some recommendations [Provisional] No formal government response as the report was issued jointly with the Ministry of Justice. One recommendation has been implemented to date (recommendation 53, preservation order regime. This relates to the Cabinet decision to accede to the Budapest Convention). Further implementation work, including further stakeholder engagement, is underway.
Alternative approaches to abortion law – a ministerial briefing paper	Briefing Paper to Minister (2018/19)	Implemented As this was a Ministerial briefing paper, no preferred approach or recommendations were made and no formal response was required. The briefing set out three possible options as to how New Zealand's abortion laws could be made consistent with treating abortion as a health issue. The Abortion Legislation Act 2020 implemented a modified version of Model C.
The Second Review of the Evidence Act 2006 – Te Arotake Tuarua i te Evidence Act 2006	NZLC R142 (3/2019)	Ongoing implementation Overall, the Government accepted two-thirds of the recommendations. Some of the recommended amendments are contained in the Sexual Violence Legislation Act 2021. The Minister of Justice referred the third review of the operation of the

Report Name	Report reference	Implementation assessment
		<p>Act to the Commission on 23 February 2022. The Minister confirmed that this is likely to be the final review conducted in this way as the Government would remove the 5-yearly statutory review requirement (section 202) through the Statutes Amendment Bill, in line with the Commission's recommendation in the Second Review of the Evidence Act 2006.</p> <p>Royal assent was given on 29 November 2022 to the Statutes Amendment Bill, repealing section 202.</p>
<p>Review of the Property (Relationships) Act 1976 – Te Arotake i te Property (Relationships) Act 1976</p>	<p>NZLC R143 (7/2019)</p>	<p>Ongoing implementation</p> <p>The recommendation to review succession law was accepted. The Government's response in relation to remaining recommendations was to consider these concurrently with consideration of the succession law review. The succession law review was completed in November 2021.</p> <p>On 15 June 2022, the Government responded to R145. The Government accepted in-principle that reform, including new legislation, is required for the laws relating to the division of property upon separation. The Government said that it will need to take the time to work through the policy detail of implementing many of the Commission's comprehensive recommendations on both relationship property and succession law.</p>
<p>The Use of DNA in Criminal Investigations Te Whakamahi i te Ira Tangata i ngā Mātai Taihara</p>	<p>NZLC R 144 (10/2020)</p>	<p>Ongoing implementation</p> <p>The Government accepted the overall findings of the report and the conclusions that the Criminal Investigations (Bodily Samples) Act 1995 is no longer fit for purpose and the regime lacks adequate independent oversight and governance structures. The Government also accepted the recommendation for a new Act for the DNA regime and the recommendation to establish an independent oversight body. Its view is that further work will be required to determine the operational settings for the regime and is committed to addressing these in a comprehensive policy and legislative process.</p>

Report Name	Report reference	Implementation assessment
<p>He arotake i te āheinga ki ngā rawa a te tangata ka mate ana – Review of succession law: rights to a person's property on death</p>	<p>NZLC R145 (12/2021)</p>	<p>Ongoing implementation</p> <p>In its response, the Government accepted in principle the Report's conclusion regarding need for reform. The Government said it will consider the Commission's recommendations. It noted, however, the Ministry of Justice will need to take the time to work through the policy detail of implementing many of the recommendations on both relationship property and succession law. It expects the Ministry's work to achieve these reforms will take a period of years and will need to be balanced against other Government priorities.</p>
<p>Te Kōpū Whāngai: He Arotake Review of Surrogacy</p>	<p>NZLC R146 (04/2022)</p>	<p>In October 2022 the Ministry of Justice advised that there would be no Government response to the report as they intend to seek Cabinet decisions on a legislative response.</p> <p>On 27 October 2022 the Health Committee, which is currently considering the Improving Arrangements for Surrogacy Member's Bill, issued an interim report which explains that the Committee's powers have been extended to permit consideration of amendments to the Bill in relation to the recommendations in the Commission's final report. In March 2023 the Health Committee was granted an extension for this work.</p> <p>In light of this the implementation status of the report cannot presently be assessed.</p>
<p>Ko ngā Hunga Take Whaipānga me ngā Pūtea Tautiringa Class Actions and Litigation Funding</p>	<p>NZLC R147 (05/2022)</p>	<p>Ongoing implementation</p> <p>In its response the Government said that it is supportive of the recommendations in principle and it intends to begin policy work to advance them in 2023. It said due to the technical nature of the issues and the need for legislative reform to give effect to the recommendations, advancing the reforms will take some time and will need to be balanced against other Government priorities.</p>

Assessment criteria and categories:

- a. **Implemented:** If the Government has adopted legislative or non-legislative measures that give effect to the majority of a report's recommendations, even if in a modified or slightly different approach (provided they are consistent with the overall scheme proposed). Score to be assigned 1.0
- b. **Implemented in part:** If the Government has implemented some key recommendations. Score to be assigned 1.0.
- c. **Ongoing implementation:** Where the Government "agrees in principle" to relevant reforms, but implementation is yet to occur. Score to be assigned 0.5.
- d. **Partial in-principle agreement and/or implementation of some recommendations:** Where the Government agrees with some recommendations or implements some recommendations but considers further policy work is required before they will commit to the majority of/or key recommended reforms. Score to be assigned 0.25
- e. **Rejected:** Where the Government has expressly rejected the report's recommendations. Score to be assigned: 0.0.
- f. **Excluded from count:** Where the Government has either not responded to the report or has decided not to progress work on recommendations (for example, because the matter has been overtaken by other reforms or events).



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