

Pūrongo ā Tau

Annual Report

1 July 2024 – 30 June 2025



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

As at 30 June 2025, the Commissioners were:

Amokura Kawharu – Tumu Whakarae | President

Claudia Geiringer – Kaikōmihana | Commissioner

Geof Shirtcliffe – Kaikōmihana | Commissioner

At the date this report was approved, the Commissioners were:

Geof Shirtcliffe – Tumu Whakarae Whakakapi | Acting President

Claudia Geiringer – Kaikōmihana | Commissioner

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

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Foreword

Tēnā koutou katoa

In this annual report, we highlight our achievements from the 2024-2025 year under review and the long-term impact of our work. We are committed to delivering the highest quality advice for enduring law reform, consistent with our role as Aotearoa New Zealand's independent law reform agency and with our vision of achieving better law for Aotearoa New Zealand through independent review.

In the following pages, we cast a spotlight on a major report we published during the year, *Here Ora: Preventive measures in a reformed law*. The report is the culmination of a two-and-a-half-year review of laws aimed at protecting the community from the reoffending risks posed by some people convicted of serious crimes.

We also draw attention to the ongoing and positive impact of *He Poutama*, our study paper on tikanga published in 2023. We are pleased to report on the growing number of judicial and other citations of the study paper and the support it is providing judges and lawyers who are engaging in tikanga analysis.

As I write this, reforms we proposed in our 2022 surrogacy report, *Te Kōpū Whāngai*, are being progressed through the Improving Arrangements for Surrogacy Bill. Some recommendations from other reviews are being acted upon through secondary legislation or through changes in operational procedures. Whether our recommendations for law reform are taken up or not is always a matter for the Government and Parliament, but I note with some concern that, in general, the time taken to implement them seems to be increasing.

There is much work underway across government to address barriers to accessing justice, with a particular focus on improving access to the courts. It is important however not to lose sight of the fact that access to justice also includes ensuring access to laws that are modern, principled and just. To these ends, the Law Commission has a vital statutory function to make recommendations for the reform and development of the law. In our earlier years, we undertook a range of law reform work, including large scale codification and modernisation of old laws as well as smaller projects to fix discrete problems. Entering our fifth decade, a large part of our work is focussed on ongoing modernisation, including by advising on how new issues should be accommodated within the law.

Our review of succession law exemplifies the importance of ongoing reform. The current legal framework for making claims against a deceased person's estate is spread across several statutes enacted between the 1940s and 1970s. As a result, the law is outdated, fragmented, and difficult to navigate. It does not reflect modern family structures or contemporary social expectations and is ill-suited therefore to support efficient estate administration. In 2021, the Commission presented a comprehensive package of reform proposals to address these issues. Cabinet accepted, in principle, our conclusion that reform is necessary. One recommendation—to increase the monetary threshold for probate—has recently been given effect to, reducing time and costs in the administration of smaller estates. If the remaining reforms are prioritised for implementation, we can expect tangible benefits across society, given the broad relevance of this area of law.

As this is my fifth and final annual report, I wish to conclude by paying tribute to all the staff and Commissioners I have worked with over the past five years. I have appreciated their professionalism and skill and acknowledge their contribution to ensuring the Commission can fulfil its law reform role.

Amokura Kawharu

Tumu Whakarae | President during the 2024/25 year

Year in review

SPOTLIGHT ON PERFORMANCE

Here Ora: Preventive Measures in a Reformed Law (NZLC R149, 2025)

In any given year, several hundred people in Aotearoa New Zealand will be subject to preventive measures to address the risks that they commit another serious violent or sexual offence. These measures restrict a person's liberty, either as part of or after they have served a criminal sentence. Preventive measures can have life-long effects for people subject to them (and their families and whānau), raising profound questions about how we balance public safety, human rights and the possibility of rehabilitation.

Our review of preventive measures was prompted by the United Nations Human Rights Committee's finding that New Zealand's indeterminate sentence of preventive detention breaches our obligations under the International Covenant on Civil and Political Rights. In 2021, the Minister responsible for the Law Commission asked the Commission to review the legislative settings for preventive detention. While the review was underway, the appellate courts found that aspects of the regimes for post-sentence preventive measures – extended supervision orders (ESOs) and public protection orders (PPOs) – did not comply with domestic human rights law. We monitored and addressed these developments throughout our work.

As part of the review, we visited places of detention and rehabilitation centres, interviewed people subject to preventive measures and heard from Māori groups, community organisations, service providers, psychologists, lawyers and academics. We held two wānanga where pūkenga tikanga (experts in tikanga) shared narratives that challenged us to consider how safety, rights, and tikanga might work together for the common good. We received feedback from the judiciary and engaged closely with agencies such as the Parole Board and Department of Corrections.

For public consultation, we published an in-depth Issues Paper in May 2023 (39 submissions received) and a Preferred Approach Paper on our draft recommendations in July 2024 (19 submissions received). This thorough process helped us test options, refine proposals and build understanding of how the current law operates in practice. We established an expert advisory group and met with the group twice over the course of the review to test our thinking further.

In April 2025, the Commission published *Here Ora: Preventive Measures in a Reformed Law*. The report concluded that the current framework is fragmented, inefficient and overly focused on restriction and detention. Rehabilitation and reintegration are not central features, despite being essential to safer communities. Our recommendations set out a bold and principled new direction:

- A single Act providing a coherent gradation of measures, from community supervision through to secure detention.
- Measures imposed at the end of a person's determinate sentence, rather than attempting to assess at the time of imposing a prison sentence what risks a person will present when they are released from prison.
- New qualifying offences and new, more effective tests for when restrictions are justified.
- Greater emphasis on placing people within the care of an iwi, hapū, marae or whānau.

LAW REFORM

Over the past year, the Commission advanced significant work across five major law reform projects, issued four publications and launched a new review.

As discussed above, we completed our review of **Preventive Detention**. Informed by extensive research and consultation, the Commission published its Final Report in April 2025. The report found the existing framework to be fragmented and recommended a new, rights-compliant legislative scheme centred on rehabilitation and reintegration.

We continued work on **Ngā Huarahi Whakatau**, our review of the *Protection of Personal and Property Rights Act 1988*, which governs adult decision-making capacity. In 2024, we completed analysis of submissions on our Second Issues Paper and undertook substantial policy work. In March 2025 draft recommendations were discussed with our professional and lived experience advisory groups. Although the Final Report was expected mid-year, it was delayed due to the volume and depth of feedback.

Our **Ia Tangata** review of protections in the *Human Rights Act 1993* for transgender, non-binary, and intersex people progressed significantly. Following the release of our Issues Paper in June 2024, we undertook extensive public consultation from July to September. We received 737 submissions in response to the Issues Paper, held hui with interested groups and reviewed a range of other stakeholder feedback (including feedback the Free Speech Union had collected via its website). Our Final Report, containing 27 recommendations for reform, was delivered to the Minister in August 2025 – a short delay from the original timeframe, due to the high level of public engagement.

We continued work on **Hara Ngākau Kino**, our review of the law relating to hate crime. A Consultation Paper was published in February 2025, accompanied by a plain language

summary in alternate formats and languages. During the consultation period, we met with key community groups and stakeholders. We then analysed the feedback and began developing recommendations for reform. Our Final Report is scheduled for delivery by June 2026.

In April 2025, we began a new project reviewing **directors' duties and liabilities**. Work in this period focused on research, engagement with stakeholders, and development of Terms of Reference and a project plan.

We welcomed new member Judge Sharon Otene to our standing Māori Liaison Committee in November 2024. We also grieved the loss of another member, kaumatua Tamati Cairns, who passed away in May 2025.

The *Contracts of Insurance Bill* received Royal Assent in November 2024. It addressed issues relating to insurance disclosure identified by the Commission 26 years previously in its report *Some Insurance Law Problems* (NZLC R46, 1998).

The Health Committee released for public consultation a redrafted version of the *Improving Arrangements for Surrogacy Bill*, which incorporates the Commission's recommendations in its report *Te Kōpū Whāngai: He Arotake | Review of Surrogacy* (NZLC R146, 2022). The Committee is expected to report back to the House in December 2025.

GOVERNANCE

In 2024–2025, the Board focused on developing the Commission's future work programme and progressing long-standing governance workstreams.

As part of the Commission's role to advise on laws that need review, the Commission gathered a range of possible reform topics through consultation with stakeholders and

government agencies. Six options were put to the Minister for consideration:

- Sovereign immunity
- Genetic discrimination in insurance
- A review of the Charities Act 2005 or the definition of “charitable purpose”
- Bylaws
- A review of accident compensation law
- Defamation law

In addition, we proposed exploratory work on legal issues arising from the increasing use of artificial intelligence.

We also provided advice on two potential projects at the request of the Minister. On the *Official Information Act 1982*, we advised that recommendations from our 2012 review remain robust, limiting the value of a new review. On the law of perjury, we found no evidence of concern requiring reform.

In April 2025, the Minister referred a **first-principles review of the *Criminal Procedure (Mentally Impaired Persons) Act 2003*** to the Commission. This review will begin in the 2025–2026 year.

We continued to engage with the Ministry of Justice on reviewing the process for setting our future work programme.

During the year, the Board approved a new **Privacy Policy**, **Long Service Leave Policy**, and an interim **Use of Generative AI Policy**. It also revised our **Health and Safety Policy** and amended the **Remuneration Policy** to include guidance on performance reviews and promotions.

As part of the Commission’s ongoing review of governance practices, the Chair reviewed the format of project reporting to the Board to reflect improvements to performance measures and to enhance reporting on project risks.

OPERATIONS

During the year under review, we received 47 requests for information under the *Official Information Act 1982*. We responded within the statutory timeframe to 100% per cent of these requests, and the mean response time was 7.7 days, in comparison to an average of 13 days across the public sector.

Our website (lawcom.govt.nz) remains a key communication and engagement tool. In 2024–2025, it recorded 96,377 active users — a 1.83% increase compared with the previous year. However, page views declined by 17.78% to 210,526, suggesting that while more people accessed the site, they visited fewer pages per session.

The Commission also operated dedicated consultation platforms for key projects, such as *huarahi-whakatau.lawcom.govt.nz* and *hate-crime.lawcom.govt.nz*. These sites attracted 5,389 active users and 17,058 page views over the year.

The Commission reviewed its provision of laptops for staff and began a roll out of new hardware in 2024/25. It will complete this in 2025/26, improving the Commission’s business resilience and efficiency.

FINANCIAL PERFORMANCE

The Commission received core funding of **\$4.205 million** through Vote Justice. For the 2024–2025 year, we recorded an operating deficit of **\$173,577**, significantly lower than the forecast deficit of \$498,362. Residual equity stood at **\$2.06 million**.

Costs remain highest in rent and personnel. Project-related costs continue to rise, reflecting the increasing complexity of our work and the depth of consultation required. These costs are difficult to predict at the outset of a project when its scope is not yet fully understood. Throughout the year, we actively reviewed and controlled expenditure and were able to fill several vacancies internally, resulting in cost savings.

To support ongoing financial discipline, the Board has established a **standing agenda item** at each Board meeting to discuss, propose, and evaluate cost-saving initiatives. This ensures that opportunities for efficiencies

are regularly identified and embedded into our operational planning.

SPOTLIGHT ON IMPACT

The wide influence of our Study Paper, *He Poutama*

In 2023, the Commission published a Study Paper, *He Poutama*, which examines tikanga Māori and its place in Aotearoa New Zealand's legal landscape. *He Poutama* gives practical guidance on the nature of tikanga and its interaction with common law and legislation. It also provides principles and tools to guide future engagement between tikanga and state law. The study paper has been described by the legal profession as an invaluable, comprehensive and significant resource and as providing robust strategies to assist decision-making.

Reflecting the widespread interest in its contents, Hon Justice Christian Whata, the Commissioner responsible for the Study Paper, has undertaken nearly 30 public and professional engagements covering material from *He Poutama*. Some of these engagements have focussed on the process and methodologies used to develop the Study Paper and some have been formal lectures that will be published.

He Poutama has had a substantial ongoing impact on the legal landscape since its publication, including being cited or discussed in numerous court judgments, several legal journal articles and parliamentary debates.

In court judgments, *He Poutama* is both enriching the general understanding of tikanga as a coherent and integrated system of norms and supporting principled engagement with tikanga by judges. As we anticipated when preparing *He Poutama*, the growing body of references to tikanga concepts in the courts has implications for legal practice. Recently, Te Kāhui Ture o Aotearoa | the New Zealand Law Society published a practice briefing, *Tikanga Māori*, to guide lawyers on the relevance of these legal developments to meeting their competence and client service obligations. The practice briefing describes *He Poutama* as “a significant resource for the profession on the fundamental aspects of tikanga, its broader context, and intersection with the law”. Likewise, law firm Bell Gully worked with the Māori Law Review to publish three articles to illustrate how the concepts and guidance in *He Poutama* can be understood and applied in state law.

He Poutama is playing a significant role within the legal profession, law schools, the public service and further afield as the basis for further discussions and publications on the place of tikanga within state law. It underscores the value of an independent Law Commission to the development of better law for Aotearoa New Zealand.

Who we are and what we do

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.

**Our job is to provide advice to government
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.

Our strategic value in law reform processes comes from our independence, our thorough consultation processes with the public and experts, and our experience and expertise in research and analysis.

DEVELOPING THE COMMISSION'S WORK PROGRAMME

The Commission's work programme is determined annually by the Minister responsible for the Law Commission. While the Commission can initiate law reform work itself, that occurs rarely.

Two processes generate proposals for the Minister's consideration.

First, the Commission develops proposals, which also fulfils its statutory function of keeping the law of New Zealand under systematic review. The Commission scans media, commentaries and judicial decisions to identify areas of the law in need of reform. It also talks to external stakeholders and receives suggestions for potential projects on its website from members of the public. From this work, it generates a long list of potential project topics. It then undertakes preliminary research and analysis of topics that sound promising, generally seeking feedback from the agencies that administer the relevant law. The Commission presents to its responsible Minister a short list of proposed projects, at least annually, chosen based on factors such as the need for reform, the value the Commission could bring to the topic, capacity and the desirability of achieving balance within the Commission's work programme.

Second, the Minister consults with Cabinet colleagues about proposed projects.

It is for the Minister responsible for the Law Commission to decide which projects to refer to the Law Commission. The Minister is not limited to the projects suggested by the Commission and

often refers other projects based on the advice of officials and in consultation with Cabinet colleagues.

Proposed projects can come from any sector. They must meet one or more of a range of criteria set out in a 2009 Cabinet Office Circular, which include that they require substantial, long-term commitment or fundamental review, involve extensive public or professional consultation, or require independent consideration in order to promote informed public debate on future policy direction. Approved projects must be supported by the relevant portfolio Minister.

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.

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 to 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 the Government and Parliament.

ADVICE ON IMPLEMENTATION OF LAW REFORM

When asked, we also provide advice on the implementation of our law reform recommendations. This work can include assisting with the review 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 EXPECTATIONS ARE EMBEDDED IN OUR WORK

In early 2024, the Commission received two enduring letters of expectations from the Minister of Finance – one expressing all-of-government expectations and one specific to Crown entities. Both emphasised the need for fiscal responsibility from the Board. The Minister of Finance expects us to drive greater value from the funds we receive, understand both the factors driving our costs and our performance against outcomes, and take a continuous improvement approach to our activities and programmes.

With that in mind, where possible, we carefully consider whether expenditure is necessary or can be achieved in a more cost-effective manner. During the year under review, we operated with the statutory minimum number of Commissioners. We generally seek to fill vacancies from within the existing complement of staff where feasible, rather than recruiting new staff.

In addition, annual expectations for the 2024-2025 year from the Minister responsible for the Law Commission asked us to continue delivering our programme of work as efficiently and effectively as possible. The Minister also asked us to continue working with the Ministry of Justice to review

and refresh the process for setting the Commission's annual work programme. This review is designed to improve coordination between the Commission and the Ministry. The objectives of the review are to ensure that:

- proposals for projects are appropriately informed and scoped and reflect the Commission's value to government; and
- the process for setting the work programme supports the Commission's statutory mandate to provide high quality independent law reform advice over the long-term and across the statute book.

In the year under review, we worked with the Ministry of Justice to identify problems with the current process and identify and analyse options for change. We also researched how law commissions in other jurisdictions set their work programmes.

OTHER FUNCTIONS – PARLIAMENTARY CERTIFIER

The Legislation Act 2019 provides for the progressive and systematic revision of Aotearoa New Zealand's statutes by revision Bills which, once enacted, restate the statute in an up-to-date and accessible form without changing its effect.

The President of the Commission is currently one of four people required by the Act to certify that revision powers have been exercised appropriately and that a revision Bill does not change the effect of the law. In the year ending June 2025, only the Valuers Bill was submitted for certification, which it achieved.

The Legislation Amendment Bill, introduced in May 2025, proposes changes to the revision Bill process to relax the requirement that revision Bills must not change the effect of the law. It also proposes simplifications to the certification process. If the Bill is enacted, the President of the Commission will no longer have a role in certifying revision Bills.

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 2025, were:

- Amokura Kawharu (term expired on 11 May 2025);
- Geof Shirtcliffe (term expires on 06 September 2026); and
- Claudia Geiringer (term expires on 02 May 2027).

While Amokura Kawharu's term expired in May 2025, she continued in office until 19 September 2025 to allow the Government more time to secure the appointment of a successor.

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, a General Counsel 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 generally responsible for each project, although, 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 preliminary research with a view to forming an early understanding of the likely issues, which then guides much more detailed research. This usually includes researching the current law in New Zealand and relevant tikanga as well as approaches in comparable jurisdictions and talking to experts and people affected by the law.

One or more ad hoc panels of experts are usually appointed to assist the Commission in its work. Sometimes an officials group, a judicial panel or other relevant consultative group is also established. Our work to take te ao Māori into account in developing our law reform advice is supported by biannual hui with our standing Māori Liaison Committee.

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 considers all the feedback it receives when deciding on appropriate recommendations for law reform.

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 focus on governance and strategic matters. To ensure timely and ongoing good management, the Commissioners, the General Manager and the General Counsel 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 separation and transparency of these arrangements works well.

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 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. The Commission fosters its cultural capability by offering weekly te reo Māori lessons to staff. We have a remuneration policy that recognises the performance of employees among other factors such as affordability and the prevailing market conditions. It positions salary bands for each position around the median of the public sector base salary market for comparable jobs. Employee remuneration is reviewed annually, as agreed under individual employment contracts and in accordance with the policy.

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 per cent NBS.

We offer a range of well-being assistance to our people, including an Employee Assistance Programme, flu vaccination vouchers and an eyewear subsidy. 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.

Our building contains a gym which is freely available to all tenants, equipped with a range of modern cardio and weight equipment, a table tennis table and a large boxing area. Tenants also have free access to a squash court in another of the landlord's buildings. 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 standards of conduct issued by the Public Service Commission, 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 continually 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 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 will often publish submissions made in relation to our projects on our website so that they are readily available for anyone to access. Decisions about the suitability for proactive release of submissions are made on a project-by-project basis. Submissions from an individual may be redacted to preserve an individual's privacy. The Commission responds promptly to requests for information under the Official Information Act 1982.

MANAGING RISK

The Board, General Manager and General Counsel 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, certainty of the Commission's work programme and staff turnover. These are monitored and reviewed as part of Board meetings.

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 2025.

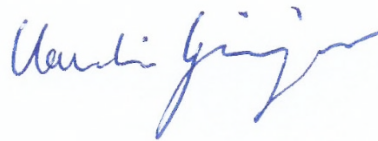
Signed on behalf of the Board:



Geof Shirtcliffe

Tumu Whakarae Whakakapi | Acting President

23 October 2025



Claudia Geiringer

Kaikōmihana | Commissioner

23 October 2025

Statement of Performance for the year ended 30 June 2025

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 2025 in the light of the measures and targets identified in the Commission's 2024-2025 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.

Output 1 - Law reform advice and recommendations

1.1 Publication and timeframes

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
The number of completed terms of reference, issues papers and final reports or other advice	The total number	4 in total, comprising	6 in total, comprising	4 in total, comprising
		1 terms of reference	1 terms of reference	1 terms of reference
		2 issues papers	2 issues papers	2 issues papers
		1 final report	3 final reports	1 final report

Completion timeframes	Percentage of target timeframes achieved	50%	100%	67%
<p>For 2024/25, the scope of this measure was expanded to include completion timeframes for all publication types. In 2023/24, it was limited to final reports.</p> <p>The planned number of completed publications for 2024/25 has increased from 5 to 6 to include the unplanned publication of the Hate Crime Review issues paper.</p> <p>Detailed information for 2024/25:</p> <ul style="list-style-type: none"> • Terms of Reference for the Hate Crime Review were completed on 30 September 2024 • An issues paper for the Hate Crime Review was completed on 4 February 2025 • An issues paper for Preventive Detention was completed on 25 July 2024 • The final report for Preventive Detention was completed on 19 March 2025 • Completion of the final report for Nga Huarahi Whakatau: Review of the law relating to adult decision-making capacity was deferred to 2025/26 • Completion of the final report for Ia Tangata: Sex, Gender and Discrimination was also deferred to 2025/26 				

1.2 Engagement

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
The number of submissions for each issues paper	The target number is met	Most targets met (2 out of 3)	All targets met (3 out of 3)	Most targets met (2 out of 3)
<p>The targeted number for submissions received for each issues paper is set by the Board before the commencement of formal consultation. The number is usually based on the number of people or organisations within the core community of interest in relation to the project. It reflects the Board's assessment of the number of submissions needed to support an effective law reform exercise in relation to the subject matter. It will vary greatly depending on the nature of the project. A technical project may need fewer submissions to support effective law reform than a project of wide public interest. Targeted numbers are recorded in board papers.</p> <p>The planned number of targets has increased from 1 to 3 targets, reflecting the unplanned publication of the Hate Crime Review issues paper and the consultation on the Ia Tangata issues paper, which spanned two financial years.</p> <p>Detailed information for 2024/25:</p> <ul style="list-style-type: none"> • 19 submissions were received in response to the Preventive Detention issues paper (target: 10) • 737 submissions were received in response to the Ia Tangata issues paper (target: 100) 				

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
<ul style="list-style-type: none"> 96 submissions were received in response to the Hate Crime Review issues paper (target: 100) 				
The number of consultation meetings for the project	The target number is met	Not achieved	All targets met (3 out of 3)	One target met (1 out of 3)
<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 each project reflects the Board's assessment of the number of consultation meetings needed to support an effective law reform exercise in relation to the subject matter. It 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.</p> <p>For 2024/25, we set 3 targets:</p> <ul style="list-style-type: none"> 56 consultation meetings were held for Preventive Detention (target: 50) The target for Nga Huarahi Whakatau: Review of the law relating to adult decision-making capacity was unable to be met because completion of the final report was deferred to 2025/26 The target for Ia Tangata: Sex, Gender and Discrimination was unable to be met because completion of the final report was also deferred to 2025/26 				

1.3 Quality of analysis

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
High quality evidence-based legal and policy analysis	Survey of independent experts	Agree	Agree	Agree
Clear and understandable papers, reports or written advice	Survey of independent experts	Agree	Agree	Agree
Independent and practical recommendations	Survey of independent experts	Agree	Agree	Agree
Recognition of te ao Māori	Māori Liaison Committee feedback and survey of	Agree	Agree	Agree

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
	independent experts			
<p>The above qualitative measures are applied to final reports and advice. They rely upon surveys of independent experts (generally members of the Expert Advisory Group established for each project) and, with respect to the obligation to take account of te ao Māori, external feedback from the chair of the Commission's standing Māori Liaison Committee. In the survey, people are asked to assess our performance on the quality measures on a sliding scale rating system, where 5 indicates strong agreement and 1 indicates strong disagreement. The target is 'agree', meaning an average of 4 on this scale.</p> <p>For 2024/25:</p> <ul style="list-style-type: none"> • This measure was applied to Preventive Detention • As Ngā Huarahi Whakatau and Ia Tangata have been deferred, this measure cannot be applied to them and will be reported on in the 2025/26 year 				

Output 2 - Advice to the Minister about priorities for law reform

2.1 Advice to the Minister about priorities for law reform

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
Advice to the Minister about priorities for law reform	The total number of times advice is provided to the Minister	1	1	2
<p>This output fulfils our functions of making recommendations for the reform and development of the law of New Zealand and of advising the Minister of Justice and the responsible Minister on ways in which the law of New Zealand can be made as understandable and accessible as is practicable. The Commission provided a letter of advice to the Minister of Justice on 13 November 2024. That letter requested ministerial approval to further investigate seven specified topics for their potential to be added to the Commission's work programme. On the Minister's request, we provided a further letter on 13 March 2025 describing our views on potential reviews of the Official Information Act 1982 and of the law relating to perjury.</p>				

3 Study papers

3.1 Publication and timeframes

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
The number of study papers	The total number of completed study papers	1	Not applicable	Not applicable
Publication timeframes	Percentage of timeframes achieved	100%	Not applicable	Not applicable
High-quality research and analysis	Survey of independent experts	Agree	Not applicable	Not applicable
Clear and understandable	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
<p>Our performance on this output is measured in the same way as measure 1.3. We do not measure engagement because study papers do not normally involve formal consultation.</p> <p>This measure was not applicable for 2024/25 as we did not complete any study papers during this year.</p>				

MEASURING OUR IMPACT

4 Implementation Rate

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
Long term influence				
Implementation of reports or other advice	The percentage implementation of reports and advice delivered over the previous 10-year period	75%	60%	71%

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. The Commission tracks the acceptance and implementation of its past reports over a 10-year time period. 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 per cent. Appendix A contains information on the implementation of tabled law reform reports in the period 1 July 2013 – 30 June 2024. As noted in the table above, the Commission has assessed an average implementation score for these reports of 71 per cent.

5. The Commission's wider influence

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
The number of community engagements	The number of community engagements (such as presentations, interviews and published articles)	36	15	23

Measure	How	Actual 2023/24	Planned 2024/25	Actual 2024/25
The number of references to the Commission's reports or advice	In senior court judgments	94 (judicial)	60 (judicial)	110 (judicial)
	In parliamentary debates and committee reports, academic publications and other media	378 (other)	300 (other)	314 (other)

The Commission's outputs (for example, study papers) can have impacts on Government beyond formal implementation of its recommendations for law reform. These outputs can also have impacts more widely and significantly in the legal system through their influence in professional, academic 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 below¹

References to the Commission's publications in senior court judgments

Year	Supreme Court	Court of Appeal	High Court	Māori Appellate Court	Total
2024-2025	9	36	65	-	110
2023-2024	7	26	61	-	94
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

¹ 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 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 256 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 51 different Commission publications and four texts that cited 16 different Commission publications during the year. The Commission was mentioned nine times in parliamentary debates during the year.

Financial statements for the year ended 30 June 2025

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2025

		2025 Actual	2025 Budget	2024 Actual
	Note	\$	\$	\$
Revenue				
Funding from the Crown	2	4,205,000	4,205,000	4,205,000
Interest revenue	2	208,418	197,000	226,680
Sale of publications		1,530	-	3,535
Total revenue		4,414,948	4,402,000	4,435,215
Expenditure				
Personnel costs	3	3,497,207	3,713,860	3,556,487
Direct project costs		199,818	248,902	184,624
Library		109,353	118,750	118,043
Office rent		314,736	310,000	276,530
Depreciation and amortisation	7 & 8	108,858	117,600	97,747
Fees paid to auditor	4	58,060	55,000	54,368
Other operating costs	4	300,493	336,250	280,779
Total expenditure		4,588,525	4,900,362	4,568,578
Net deficit		(173,577)	(498,362)	(133,363)
Other comprehensive revenue and expense for the year		-	-	-
Total comprehensive deficit		(173,577)	(498,362)	(133,363)

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 17.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2025 Actual	2025 Budget	2024 Actual
	Note	\$	\$	\$
Assets				
Current assets				
Cash and cash equivalents	5	2,249,969	1,728,080	2,360,283
Receivables and prepayments	6	88,938	38,044	82,721
Total current assets		2,338,907	1,766,124	2,443,004
Non-current assets				
Property, plant and equipment	7	174,839	194,805	215,327
Intangible assets	8	40,306	-	84,277
Total non-current assets		215,145	194,805	299,604
Total assets		2,554,052	1,960,929	2,742,608
Liabilities				
Current liabilities				
Payables	9	165,667	94,398	137,711
Employee entitlements	10	289,674	180,000	312,211
Provisions	11	20,398	-	20,398
Total current liabilities		475,739	274,398	470,320
Non-current liabilities				
Provisions	11	16,999	16,999	37,397
Total non-current liabilities		16,999	16,999	37,397
Total liabilities		492,738	291,397	507,717
Net assets		2,061,314	1,669,532	2,234,891
Equity				
Accumulated surplus/(deficit)	13	2,061,314	1,669,532	2,234,891
Total equity		2,061,314	1,669,532	2,234,891

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 17.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

		2025 Actual	2025 Budget	2024 Actual
	Note	\$	\$	\$
Balance at 1 July		2,234,891	2,167,894	2,368,254
Total comprehensive revenue and expense for the year		(173,577)	(498,362)	(133,363)
Balance at 30 June	13	2,061,314	1,669,532	2,234,891

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

		2025 Actual	2025 Budget	2024 Actual
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts from the Crown		4,205,000	4,205,000	4,205,000
Interest received		208,418	-	226,680
Sale of publications and other income		1,530	197,000	3,535
Payments to employees		(3,519,745)	(3,713,860)	(3,531,060)
Payments to suppliers		(1,002,026)	(1,093,842)	(1,007,779)
Goods and services tax (net)		(3,491)	(8,205)	6,412
Net cash flow from operating activities		(110,314)	(413,907)	(97,212)
Cash flows from investing activities				
Purchase of property, plant and equipment		-	1,957	(2,084)
Purchase of intangible assets		-	-	(20,104)
Net cash flow from investing activities		-	1,957	(22,188)
Net (decrease)/increase in cash and cash equivalents		(110,314)	(411,950)	(119,400)
Cash and cash equivalents at the beginning of the year	5	2,360,283	2,140,030	2,479,683
Cash and cash equivalents at the end of the year	5	2,249,969	1,728,080	2,360,283

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 17.

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 2025 and were approved by the Board on 23 October 2025.

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 have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR), authorised for use by the External Reporting Board. The Law Commission is a public sector entity and is eligible to apply the PBE Standards RDR on the basis that it does not have public accountability as defined under XRB A1 Application of the Accounting Standards Framework, and its total expenditure is less than \$33 million.

Presentation currency and rounding

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

Summary of material 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

Amendments to PBE IPSAS 1 *Presentation of Financial Reports* became effective for periods ending 31 December 2024 onwards and is mandatory for 30 June 2025 reporting dates. The amendments update the required disclosures for fees relating to services provided by entities' auditors. The fees must be disaggregated into specified categories. This is not a change in accounting

policies per se, but the disclosure requirements have been made - see note 4.

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

NOTE 2 REVENUE

Funding from the Crown (Non-exchange revenue)

The Law Commission is primarily funded from the Crown. 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.

Interest revenue (Exchange revenue)

Interest revenue is recognised by accruing on a time proportional basis the interest due for the investment.

NOTE 3 PERSONNEL COSTS

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation 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

	2025 Actual	2024 Actual
	\$	\$
Salaries and wages	3,455,385	3,441,533
Defined contribution plan employer contributions	69,302	79,407
Increase/(decrease) in annual leave (note 10)	(27,480)	35,547
Total personnel costs	3,497,207	3,556,487

Employee remuneration

Total remuneration paid or payable	2025 Actual	2024 Actual
\$100,000 and \$109,999	2	2
\$110,000 and \$119,999	4	4
\$130,000 and \$199,999	5	5
\$260,000 and \$339,999	2	2
\$339,999 and over	1	1
Total employees	14	14

During the year ended 30 June 2025 no employee received compensation and other benefits in relation to cessation of employment (2024: \$nil).

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

	2025 Actual	2024 Actual
	\$	\$
Amokura Kawharu	522,305	485,688
Claudia Geiringer	314,673	288,756
Geoffrey Shirtcliffe	332,546	329,195
Total board remuneration	1,169,523	1,103,639

No Board member received compensation and other benefits in relation to cessation (2024: \$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

Fees Paid to auditor

The Law Commission's auditor is KPMG Wellington (KPMG). Fees paid to KPMG this year are for the audit of the Law Commission's financial statements and statement of service performance.

No other fees were paid to KPMG (2024: fees paid only for audit of the financial statements and statement of service performance, no other type of fees paid).

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:

	2025 Actual	2024 Actual
	\$	\$
Not later than one year	344,362	344,362
Later than one year and not later than five years	286,968	631,330
Total non-cancellable operating lease	631,330	975,692

Breakdown of other operating expenses

	2025 Actual	2024 Actual
	\$	\$
Repairs and maintenance	2,036	1,860
Professional services	91,733	76,448
Communications	12,402	14,503
Other expenses	194,322	187,968
Total other operating expenses	300,493	280,779

NOTE 5 CASH AND CASH EQUIVALENTS

Breakdown of cash and cash equivalents and further information

	2025 Actual	2024 Actual
	\$	\$
Cash on hand and at bank	2,249,969	2,360,283
Total cash and cash equivalents	2,249,969	2,360,283

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 2025 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 4.2% - 5.7%. (2024: 4.2% to 5.7%).

NOTE 6 RECEIVABLES AND PREPAYMENTS

Trade debtors

Short-term receivables are recorded at the amount due, less provision for expected credit losses (ECL) in accordance with PBE IPSAS 41.

Prepayments

Prepayments are recognised when payments are made in advance of expenditure being incurred. The expense is recognised once it has been incurred.

Breakdown and further information

	2025 Actual	2024 Actual
	\$	\$
Trade debtors	1,203	-
GST receivable	34,017	27,037
Prepayments	53,718	55,684
Total receivables and prepayments	88,938	82,721

After a review of trade debtors at year end, no provision for Expected Credit Loss (ECL) has been raised as any measurable ECL on the Law Commissions' trade receivables is trivial (2024: no ECL, same basis).

NOTE 7 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.

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.

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.

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	10-67%
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.

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.

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	Total
	\$	\$	\$	\$	\$
Cost or valuation					
Balance at 30 June 2023	269,806	154,797	454,131	22,628	901,362
Balance at 30 June 2024	270,811	154,797	454,131	23,707	903,446
Additions	24,400	-	-	-	24,400
Balance at 30 June 2025	295,211	154,797	454,131	23,707	927,846
Accumulated depreciation and impairment losses					
Balance at 30 June 2023	233,321	105,293	259,664	17,743	616,021
Balance at 30 June 2024	246,546	112,193	310,118	19,262	688,119
Depreciation expense	7,430	5,907	50,454	1,097	64,888
Balance at 30 June 2025	253,976	118,100	360,572	20,359	753,007
Carrying amounts					
At 30 June 2023	36,483	49,503	194,468	4,884	285,338
At 30 June 2024	24,265	42,604	144,013	4,445	215,327
At 30 June 2025	41,235	36,697	93,559	3,348	174,839

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.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

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 the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

NOTE 8 INTANGIBLE ASSETS

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:

Website	2.5 years	40%
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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

	Website	Total
	\$	\$
Cost or valuation		
Balance at 30 June 2023	89,823	89,823
Balance at 30 June 2024	109,927	109,927
Additions	-	-
Balance at 30 June 2025	109,927	109,927
Accumulated amortisation		
Balance at 30 June 2023	-	-

	Website	Total
	\$	\$
Cost or valuation		
Balance at 30 June 2024	25,649	25,649
Amortisation expense	43,970	43,970
Balance at 30 June 2025	69,619	69,619
Carrying amounts		
At 30 June 2023	89,823	89,823
At 30 June 2024	84,277	84,277
At 30 June 2025	40,306	40,306

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

Short-term payables are recorded at the amount payable.

Breakdown of payables

	2025 Actual	2024 Actual
	\$	\$
Payables under exchange transactions		
Creditors	100,966	69,166
Accrued expenses	64,701	68,545
Non-Exchange Payables		
Total payables	165,667	137,711

NOTE 10 EMPLOYEE ENTITLEMENTS

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.

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. Employee entitlements are classified as current liabilities.

Breakdown of employee entitlements

	2025 Actual	2024 Actual
	\$	\$
Annual leave	183,941	211,421
Sick leave	-	15,000
Salary accrual	105,733	85,790
Total employee entitlements	289,674	312,211

NOTE 11 PROVISIONS

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

	2025 Actual	2024 Actual
	\$	\$
Current portion:		
Lease incentive provision	20,398	20,398
Non-current portion		
Lease incentive provision	16,999	37,397
Total provisions	37,397	57,795

NOTE 12 CONTINGENCIES

The Law Commission has no contingent liabilities nor any contingent assets (2024: \$ nil).

NOTE 13 EQUITY

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

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 14 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 - client

	2025 Actual	2024 Actual
	\$	\$
<i>Total Key Management Personnel</i>		
Remuneration	1,362,800	1,285,453
Total full time equivalent	3.9	3.8

In compliance with PBE IPSAS 20, key management personnel include the President, two Commissioners and the General Manager. The total paid to the President and

Commissioners is also noted at Note 3 (because these people also constitute the Board).

Other than the above, there were no other transactions entered into during the year with key management personnel (2024: none).

NOTE 15 FINANCIAL INSTRUMENTS

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

	2025 Actual	2024 Actual
	\$	\$
Payables (note 9)	165,667	137,711
Total financial liabilities measured at amortised cost	165,667	137,711
Loans and receivables		
Cash and cash equivalents (note 5)	2,249,969	2,360,283
Receivables (note 6)	88,938	55,684
Total loans and receivables	2,338,907	2,415,967

NOTE 16 EVENTS AFTER THE BALANCE DATE

No subsequent event occurred after balance date. (2024: \$ nil).

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

As a result of the income in advance received in the prior year, there was a higher than expected cashflow.

NOTE 17 EXPLANATIONS OF MAJOR VARIANCES AGAINST BUDGET

The following are explanations for significant variances from the Law Commission's budgeted figures in the Statement of Performance Expectations.

Statement of comprehensive revenue and expenses

Interest Revenue

Increased interest revenue was due to an increase in interest rates. We received the full payments of funding from the Crown at the beginning of the financial year.

Project Costs

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

Personnel

Underspent due to delays in filling some vacancies and reallocating some staff to different projects.

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

As a result of the income in advance received in the prior year, there was a higher than expected cashflow.

Independent Auditor's Report

TO THE READERS OF THE LAW COMMISSION'S ANNUAL FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

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

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 23 to 33; and
- the statement of performance for the year ended 30 June 2025 on pages 15 to 22.

Opinion

In our opinion:

- The annual financial statements of the Commission:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; 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 Standards Reduced Disclosure Regime (PBE Standards RDR).
- The statement of performance fairly presents, in all material respects, the Commission's service performance for the year ended 30 June 2025. In particular, the statement of performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurred,

- as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's statement of performance expectations for the financial year; and
- complies with generally accepted accounting practice in New Zealand in accordance with PBE Standards RDR.

Our audit was completed on 23 October 2025. This is the date at which our opinion is expressed.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* 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 audit opinion.

Responsibilities of the Board for the annual financial statements and the statement of performance

The Board is responsible on behalf of the Commission for preparing:

- Annual financial statements that fairly present the Commission's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurred
 - as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's statement of performance expectations for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare annual financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, and a statement of performance, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern.

The Board's responsibilities arise from the Law Commission Act 1985, the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the annual financial statements and the statement of performance

Our objectives are to obtain reasonable assurance about whether the annual financial statements, and the statement of performance, 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 the annual financial statements and the statement of performance.

For the budget information reported in the annual financial statements, and the statement of performance, 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 annual financial statements, and the statement of performance.

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 annual financial statements, and the statement of performance, 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 whether the statement of performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly presents the actual performance of the Commission for the financial year.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements and the statement of performance, including the disclosures, and whether the annual financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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 is responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, and the statement of performance, and our auditor's report thereon.

Our opinion on the annual financial statements, and the statement of performance 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 annual financial statements, and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the statement of performance 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 (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Commission.



Ed Loudon

KPMG

On behalf of the Auditor-General

Wellington, New Zealand

Appendix A – Implementation of Law Reform Reports from 1 July 2015–30 June 2025

Report Name	Report reference	Implementation assessment
Death, Burial and Cremation: A new law for contemporary New Zealand	NZLC R134 (10/2015)	Ongoing implementation In its formal response, the Government agreed with several of the Commission's recommendations but identified the need for further policy work on other recommendations. Two 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.
The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings	NZLC R135 (12/2015)	Implemented in part In its formal response, the Government agreed with a key recommendation in Part 1 of the report (exclusion against bringing in rem proceedings against the Crown should be retained) but either rejected other Part 1 recommendations or set them aside for further consideration. Most of the recommendations in Part 2 of the report were implemented by the enactment of two Acts: <ul style="list-style-type: none"> • Security Information in Proceedings Act 2022; and • 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)	Implemented in part 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, courts working on separate court entrances/facilities for victims and guidance for judges

Report Name	Report reference	Implementation assessment
		<p>and lawyers on jury directions in sexual violence cases.</p> <p>The legislative recommendations in Part B of the report were substantially implemented by the Sexual Violence Legislation Act 2021.</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 for the government, but implementation decisions 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 said that further work was required 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>The majority of the report's key recommendations were either included in the Family Violence Act 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 not accepted by Cabinet, which considered the new offence was sufficient when combined with the guidance in the Sentencing Act and precedent decisions.</p>
Understanding Family Violence: Reforming the Criminal Law relating to Homicide	NZLC R139 (5/2016)	<p>No response</p> <p>No formal Government response has been made.</p>
Reforming the Law of	NZLC R140 (6/2017)	Implemented

Report Name	Report reference	Implementation assessment
Contempt of Court: A Modern Statute - Ko te Whakahou i te Ture mō Te Whawhati Tikanga ki te Kōti: He Ture Ao Hou		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 during 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)	<p>Ongoing implementation</p> <p>In 2021, the government implemented one recommendation (R44 to consider acceding to the Budapest Convention) and agreed to make related legislative changes that would implement recommendations for a preservation order regime (R53). However, a bill has not been introduced.</p> <p>Further implementation work on the other recommendations is underway.</p>
Alternative approaches to abortion law – a ministerial briefing paper	Briefing Paper to Minister (2018/19)	<p>Implemented</p> <p>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.</p>
The Second Review of the Evidence Act 2006 – Te Arotake Tuarua i te Evidence Act 2006	NZLC R142 (3/2019)	<p>Ongoing implementation</p> <p>Overall, the Government accepted two-thirds of the recommendations. Many of the recommended amendments are contained in the Sexual Violence Legislation Act 2021.</p> <p>The Evidence Regulations 2007 have been replaced by the Evidence (Video Records and Very Young Children's Evidence) Regulations 2023 (implementing R27).</p> <p>Operational implementation includes the Institute of Judicial Studies publishing (in Aug 2023 and revised in July 2024) <i>Responding to misconceptions about sexual offending: Example directions for judges and lawyers</i> (partially implementing R22).</p>

Report Name	Report reference	Implementation assessment
		The provision requiring 5-yearly review of the Act by the Law Commission was repealed by the Statutes Amendment Act 2022.
Review of the Property (Relationships) Act 1976 – Te Arotake i te Property (Relationships) Act 1976	NZLC R143 (7/2019)	<p>Ongoing implementation</p> <p>The recommendation to review succession law was accepted and the Government's response to the remaining recommendations was considered together with those of the succession law review in June 2015.</p> <p>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>
The Use of DNA in Criminal Investigations Te Whakamahi i te Ira Tangata i ngā Mātai Taihara	NZLC R 144 (10/2020)	<p>Ongoing implementation</p> <p>The Government accepted the overall findings of the report and that the Criminal Investigations (Bodily Samples) Act 1995 is no longer fit for purpose and a new Act for the DNA regime and an independent oversight body is required.</p> <p>Its view was that further work is required to determine the operational settings for the regime.</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	NZLC R145 (12/2021)	<p>Ongoing implementation</p> <p>In its response, the Government accepted in principle the report's conclusion that reform of the law is required.</p> <p>It considered, however, that the Government must take time to work through the policy detail of implementing the recommendations on both relationship property and succession law.</p>
Te Kōpū Whāngai: He Arotake Review of Surrogacy	NZLC R146 (04/2022)	<p>Ongoing implementation</p> <p>In May 2023, Cabinet agreed in-principle to the Commission's recommendations. It also agreed to adopt the Improving Arrangements for Surrogacy Bill (which was a member's bill) as a government bill and to include Cabinet's decisions on amendments to the bill (largely reflecting the Commission's recommendations) in</p>

Report Name	Report reference	Implementation assessment
		<p>officials' advice to the Health Committee considering that bill.</p> <p>In August 2024 the Health Committee released a new version of the bill for public consultation. This version incorporates the Commission's recommendations. The Committee is due to report back in December 2025.</p>
Ko ngā Hunga Take Whaipānga me ngā Pūtea Tautiringa Class Actions and Litigation Funding	NZLC R147 (05/2022)	<p>Ongoing implementation</p> <p>The Government response was supportive of the recommendations in principle and undertook some preparatory work towards their implementation. However, it said further consideration was required of some recommendations due to the technical nature of the issues and the need for legislative reform to give effect to the recommendations.</p>
The Third Review of the Evidence Act 2006 – Te Arotake Tuatoru i te Evidence Act 2006	NZLC R148 (03/2025)	<p>Excluded from count</p> <p>The Government response acknowledged the Commission's finding that the Act is generally working well in practice although there are still some areas of the Act that may benefit from reform. It did not take a position on any of the Commission's recommendations and said that further policy work was required.</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, has responded but has not taken a position on the recommendations, 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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