

Te Whakatau Matua

Statement of Intent

2026–2030

Presented to the House of Representatives pursuant
to section 149 of the Crown Entities Act 2004



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Te kupu haepapa | Statement of responsibility

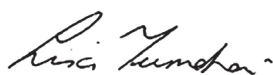
This document constitutes our Statement of Intent (SOI) as required under the Crown Entities Act 2004. It sets out the Commission's strategic direction for the four years ending June 2030 and details how the Commission will carry out its purposes during this period, as set out in the Climate Change Response Act 2002.

The SOI should be read alongside our Statement of Performance Expectations (SPE), which has a one-year horizon and sets out what we will deliver and how our performance will be assessed to account for the government funding we receive.

This SOI has been prepared in accordance with the Crown Entities Act 2004.



Dame Patsy Reddy
Chair | Tumuaki
9 June 2026



Lisa Tumahai
Deputy Chair | Tumuaki Tuarua
9 June 2026

Te karere a te Tumuaki | Chair's message

Me anganui atu a Aotearoa ki ētahi kōwhiringa matatini i tōna whakawhitinga atu ki te anamata tukuwaro- iti, aumangea ki te āhuarangi panoni.

Hei ngā tau e whā e tū mai nei, ka arotahi He Pou a Rangi ki te whakaahei i te pūnaha āhuarangi he pai te kāwana, he pono, ā, kei te titiro whakamua. Arā, he pūnaha āhuarangi e rurukutia ai ngā whakatau mō ngā mahi whakamauru huringa āhuarangi puta noa i te kāwanatanga, ngā pakihi, me ngā haporī, ā, e whakaratohia ai e te aronga kaupapahere te māramatanga me te māia i roto i te wā.

Kei te mārama haere, ā-ao nei, ngā kawatau mō te whakahaere āhuarangi. I te 2025, ka whakaū te International Court of Justice he takohanga ō ngā whenua ki te pare i te taiao i te parahanga haurehu kati mahana, ki te mahi i runga i te matapopore ka taea, ā, ki te mahi ngātahi kia pērā, taea noatia te tautuku ki ngā herenga i raro i te Whakaaetanga o Parī. I kī anō te Kōti, ka pā mai ngā rara taha ture i te korenga e whakatutuki i aua herenga. Kei te whakakaha tēnei whakawā i te hira o ngā whakanōhanga pono, o ngā tohutohu tōtika, me ngā whakatau pakari i roto i te wā roa. Mō Aotearoa nei, e whakaū ana i te uara o tō He Pou a Rangi noho tūhake, tōna pūataata me ōna whakaaro paetawhiti e pā ana ki tō tātou urupare ki te āhuarangi huri.

Hei whenua iti, tino whakawhirinaki rawa ki ngā mahi tauhokohoko ki te ao, e noho ana tō tātou pono hei tūāpapa mō tā tātou whai wāhi haere tonu ki ngā māketē ki anamata, ka whakaaweawe i te noho māia tonu o ō tātou hoa tauhokohoko, kaihaumi pūtea anō hoki, ā, ka auaha i tē āhei rawa o tō tātou whenua ki te whakaaweawe me te whakawhirinaki ki ngā ritenga ā-ao e manakohia ai te mahi ngātahi, tērā i te āta whakaatu i te rirā.

Tē taea e te tangata te matapae he aha pea te anamata mō Aotearoa i ēnei tau e tū mai nei. Heoi anō, he mea waiwai tonu ngā tohu e mārama ana me te ōrite. Ka pūmau ana te ahunga ki tua, ka āhei ngā pakihi te haumi i runga i te māia, ka taea e ngā kaunihera te whakamahere mō te tipuranga me te aumangea, ā, ka taea e ngā kaiauaha te whakarahi rongoā e whakaitia ana ngā tukuwaro me te whakapakari i tō tātou ōhanga me ngā haporī i taua wā tonu. Me whakauka tonu ngā whakatau whakawhiti i ngā huringa ōhanga, ngā huringa kāwanatanga me ngā huringa whakatipuranga.

He takune tō mātou hei whakarite kia whakaahei ā mātou pūrongo ā-ture i ngā mahi ruruku puta noa i te pūnaha āhuarangi whānui ki te āwhina i ngā kaiwhakatau ki te whakatere i tēnei whakauaua. Kei te whai mātou ki te whakarato tohutohu me ngā taunakitanga e pakari ana, e taurite ana, ā, e mārama ana ki ngā tūraru me ngā kōwhiringa.

Ka haere tā mātou whakawhitiwhiti kōrero i runga i te mārohirohi puta noa i ngā rāngai, e āhukahuka ana kei te āhua o te mahi tahi me te whirinaki te koke whakamua. Ka arotahi mātou ki te āhua e mōkītia ai ā mātou taunakitanga, e whakawhitia ai rānei, kia ngāwari ai te māramatia, te whakamahia anō hoki e ngā kaiwhakatau, ā, kua poua ki ngā āhuatanga o te ao tūturu, ka mutu, ka taea te whakatinana.

Hei whakahaere whai papa taunakitanga me te hōtaka mahi tē taea te karo, e arotahi ana He Pou a Rangi kī tō mātou pūtake me ā mātou whakaarotau, kia taea ai te hanga whakatau e hakune ana, e urupū ana mō ngā wāhi me arotahi ki reira tō mātou wā, mātau me ngā rauemi kōpipiri.

Ko tōku nei ū hei Hea, he whakarite kia noho He Pou a Rangi he reo kauanuanu, pono i te pūnaha āhuarangi: he reo tautoko kōwhiringa tauroa, ka whakaahei i ngā mahi ruruku, ā, ka āwhina ki te whakarite i te anamata aumangea me te taurikura mō Aotearoa.

Aotearoa New Zealand faces complex choices as it transitions to a low-emissions and climate-resilient future.

Over the next four years, the Commission is focused on enabling a climate system that is well governed, credible, and forward looking. One where decisions about climate action are coordinated across government, business, and communities, and where policy direction provides clarity and confidence over time.

Internationally, expectations on climate governance are becoming clearer. In 2025, the International Court of Justice confirmed that countries have obligations to protect the environment from greenhouse gas pollution, to act with due care, and to cooperate in doing so, including through commitments under the Paris Agreement. The Court noted that failure to meet these obligations may carry legal consequences. This ruling reinforces the importance of credible institutions, sound advice, and decision-making that is robust over the long term. For New Zealand, it underscores the value of the Commission's independence, and transparency and long-term thinking in our climate response.

As a small, highly trade exposed country, our credibility underpins our future access to markets, colours confidence from trading partners and investors, and shapes our nation's ultimate ability to influence and rely on international norms that favour cooperation over power.

No one can predict exactly what future Aotearoa New Zealand will face over the coming years; however, clear, consistent signals are essential. When direction is steady and credible, businesses can invest with confidence, councils can plan for growth and resilience, and innovators can scale solutions that reduce emissions while strengthening our economy and communities. The decisions that are made will need to hold up across economic cycles, political terms, and generational change.

Our intent is to ensure our statutory reports enable coordinated action across the wider climate system to help decision-makers navigate this complexity. We aim to provide advice and evidence that is rigorous, balanced, and clear about both risks and options.

We will continue to engage constructively across sectors, recognising that progress depends on collaboration and trust. We will focus on how our evidence is framed and communicated so it can be readily understood and used by decision makers, is grounded in real world conditions and is able to be acted on.

As an evidence-based organisation with a non-discretionary work programme, the Commission is focused on our purpose and our priorities, so we can make deliberate and disciplined decisions about where to direct our time, capability, and limited resources.

My commitment as Chair is to ensure the Commission remains a respected, trusted voice in the climate system: one that supports enduring choices, enables coordinated action, and helps position Aotearoa New Zealand for a resilient and prosperous future.



Dame Patsy Reddy
Chair | Tumuaki
9 June 2026

Te kupu a te Tumu Whakarae | Chief Executive's message

Kua kore tēnei mea te huringa āhuarangi e noho hei mea ka whakamaheretia mō raurangi. He nui ake nei tōna auaha i ō tātou anō ao me te whakahaere i ngā āhuatanga e whakatau take ai tātou, e noho ai tātou.

Mō te nuinga o taku aramahi e whai ana au ki te aromatawai i ngā tūraru āhuarangi mō āpōpō, ki te ine tūponotanga, me te tuku tohutohu mō ngā huarahi tauroa. Ki a au nei, ko tētahi tino āhuatanga o nāianei, ko te neke atu i te matapakī me te whai whakaaro ki ngā tūraru o āpōpō ki te kite wheako i ngā pāpānga tūturu, whakakaha haere o ngā pāpātanga āhuarangi. Kei te huri ngā mahere i whakamahia ai e mātou i mua mō te whakamahere, ā, kei te tino mārama haere ināianei e kore e puta mai he āhuatanga ora hou e pātahi noa mai āpōpō.

Ahakoia he waiwai te urutau ki ngā pāpātanga āhuarangi, e kore e taea e te urutau anake te whakamauru i ngā tūraru e pā ana ki ngā taumata teitei ake o te whakamahanatanga o te ao. I te pikinga ake o ngā pāmahana puta noa i te ao, ka piki ake te taumaha o ngā tūraru, ka whāiti haere ngā kōwhiringa whakahaere, me te aha ka piki te tūponotanga o ngā pikinga putanga tē taea te

takahuri. Nā reira he waiwai te tautoko me te whai wāhi ki ngā kohakoha ā-ao ki te whakaiti i ngā tūraru tauroa me ngā utu me āta aro e Aotearoa, ā, ki te whakarite kia hamarurutia ngā wero urutau ki te taumata e taea ai te whakahaere. Hei whenua whanake, hei kaihaina ki te Whakaaetanga o Parī, he haepapa tō Aotearoa kia whai wāhi ki aua kohakoha ā-ao.

Kō tā He Pou a Rangi mahi he whakarato tātaritanga tūwhena, pono, mārama hoki o tērā kei te mōhiotia, o tērā e noho rangirua ana, me ngā tukunga me mahi, ā, ki hea whakaitia ai ngā tūraru me ngā utu mā ngā whakatau he pai te raupapa.

Kua takoto i tēnei Tauākī Whakamaunga Atu ka pēhea e haere tonu ai tā He Pou a Rangi mahi i aua mahi ā ngā tau e whā e tū mai nei. Ko tāna, he whakaata i te taiao whakahaere e āta kitea ai ngā pēhanga tāpiripiri: ngā pāpātanga āhuarangi, te tākohukohu tōrangapū, ngā here ōhanga, me te horopaki o ngā mōhiotia matatini e uaua ake ai nā te pikinga inati rawa o aua mōhiotia te mōhiotia ki te iatohu i roto i te heihei oro. I ngā āhuatanga pērā, ka piki haere te uara o ngā whakahaere whirinaki, tūhake hoki pēnei i He Pou a Rangi.

Ahakoia e aratakina ana e ngā haepapa ā-ao me ngā ture rāroto o Aotearoa ka whakatauria i konei te aronga wā roa o ngā kaupapahere, ngā kōwhiringa mō ngā huarahi ka whāia, te whakaraupapa me ngā tukunga. Kei te ū He Pou a Rangi ki te pupuri i tētahi papa taunakitanga

kaha, paetata ki te paetawhiti, hei reo tūhake, pono hoki e whakawhirinakitia ai e ngā kaiwhakatau, e whakamahia ana anō hoki hei anga mō ngā kōwhiringa e whakaaroarohia ana e rātou.

He tūranga ahurei tō He Pou a Rangi mō te tautoko i ngā mahi whakamauru huringa āhuarangi tōtika i Aotearoa. Whakaatu ai mātou i ā mātou mahi kāore e ngaro ngā tukunga ina tinakutia ngā whakataunga; ko te tikanga kē, ka maea anō ā muri atu, ko te tikanga i ngā āhuatanga kōpipiri atu me te aha ka iti iho ngā kōwhiringa, ka nui ake ngā utu. Mā te arotahi ki ngā tauwhitiwhiti ā-pūnaha puta noa i ngā pāpānga āhuarangi, te tūāhanga, ngā māketē, me ngā whakahaere, ka āwhina He Pou a Rangi ki te whakamārama i ngā kōwhiringa e wātea ana i taua wā, me te āhua e auaha ai pea i ngā putanga mō te anamata o Aotearoa.

Ehara i te mea he taratahi aua mahi. Kei te pūtakea ā mātou mahi e te whai wāhi me te whakawhitiwhiti kōrero ki ngā rōpū me ngā hapori puta noa i te motu. Ka whakarite ā mātou mahi whai wāhi kia pakari ā mātou tohutohu, kua whai mōhio i ngā mahi pūtaiao moroki, ka pūtakea ki ngā taunakitanga, ki ngā wheako, ā, ka whakaata i ngā pāpānga rerekē o te huringa āhuarangi ki ngā tāngata, wāhi, rāngai rerekē.

E whakapuakina ai aua taunakitanga, me noho tūwhena me te pono a He Pou a Rangi, me papai hoki ana mahi. He mea waiwai te pupuri i te hanumi tika o ngā tāngata kei a rātou ngā pūkenga, ngā wheako, me te mōhiotanga ā-whakahaere ki te kounga me te tūhake o ā mātou tohutohu. Ehara i te mea kei reira ō mātou tāngata, ā mātou pūnaha me ngā tukanga whakatūturu hei taunaki i tō mātou pāpānga anake; ko ērā kē te tūāpapa.

Ina titiro whakamua ki te 2030, ka haere tonu tō mātou arotahi ki te whakarato tohutohu mārama, pono hoki hei toka tū i te moana tuarangeranga. Kei te āwhina ā mātou mahi ki te whakarite kua whai mōhio ngā whakatau o tēnei wā i ngā taunakitanga pakari, i ngā tukunga e mārama ana, me te tirohanga wā roa ki tēnei mea te tūraru. He wāhi hira tō He Pou a Rangi ki te pūnaha kaupapahere āhuarangi tūwhena — he pūnaha e āhei ai ngā kāwanatanga, ngā pakihi me ngā hapori ki te whakamahere, te haumi, me te urutau me te māia piki tonu i te ao hurihuri nei.

Climate change is no longer something we plan for at a distance. It is increasingly shaping our lived experience and controlling the conditions in which we make decisions and live our lives.

Much of my career has involved assessing future climate risk: modelling scenarios, weighing probabilities, and advising on long-term pathways. What is striking to me now, is the shift from talking about and considering future risks to experiencing real and escalating climate impacts. The patterns we used to plan around are shifting and what is becoming incredibly clear – is there is no new normal coming.

While adapting to climate impacts is essential, adaptation alone cannot fully offset the risks associated with higher levels of global warming. As global temperatures increase, the level of risk rises: costs grow, management options narrow, and the likelihood of irreversible outcomes increases. Supporting and contributing to global efforts to limit warming is therefore critical to reducing the long-term risks and costs faced by Aotearoa New Zealand, and to keeping adaptation challenges within manageable bounds. As a developed country and party to the Paris Agreement, New Zealand has a responsibility to contribute to these global efforts.

The Commission's role is to provide stable, credible and clear analysis of what is known, what is uncertain, the trade-offs involved, and where early, well-sequenced decisions can reduce risk and cost.

This Statement of Intent sets out how the Commission will continue to do that work over the next four years. It reflects an operating environment characterised by compounding pressures: climate impacts, geopolitical volatility, economic constraint, and a complex information landscape where an overwhelming volume of information makes it harder to distinguish signal from noise. In such conditions, the value of trusted, independent institutions such as the Commission increases.

While Aotearoa New Zealand's global obligations and domestic legislation guide the long-term direction of policy, choices about pathways, sequencing and trade-offs are decided locally. The Commission is committed to maintaining a strong medium- to long-term evidence base, as an independent, trusted voice for decision-makers to rely on and use as a framework for the choices they are putting on the table.

The Commission fills a unique role in supporting informed and effective climate action in Aotearoa New Zealand. In our work, we demonstrate repeatedly that trade-offs do not disappear when decisions are deferred; they tend to re-emerge later, often under more constrained conditions providing less choice and more cost. By focusing on system interactions across climate impacts, infrastructure, markets, and institutions, the Commission helps clarify what choices are on the table now, and how they could shape the outcomes for the future of Aotearoa New Zealand.

This work is not done in isolation of course. We ground our work by engaging and consulting with groups and communities across the motu. Our engagement work ensures our advice is robust, informed by ongoing scientific efforts, grounded in evidence and experience, and reflective of the diverse impacts of climate change on different people, places and sectors.

Delivering this evidence and analysis requires the Commission itself to be stable, credible, and well-functioning. Maintaining the right mix of people, with the right skills, experience, and institutional knowledge, is critical to sustaining the quality and independence of our advice. Our people, systems, and assurance processes are not just there to support our impact; they are the foundations of it.

Looking ahead to 2030, our focus will be to continue providing clear, credible advice in the face of uncertainty. Our work helps ensure that decisions taken today are informed by robust evidence, clear trade-offs, and a long-term view of risk. The Commission plays a critical role in a stable climate policy system — one that enables government, businesses, and communities to plan, invest, and adapt with greater confidence in a changing world.



Jo Hendy
Chief Executive | Tumu Whakarae
9 June 2026

He Pou a Rangi: te mātai matua | The Commission at a glance

Our vision	• A thriving, climate-resilient and low-emissions Aotearoa New Zealand.
Our legislation	• We were established in 2019 by an amendment to the Climate Change Response Act 2002 (CCRA).¹
Our purpose	• We provide independent, expert advice to the Government on mitigating climate change and adapting to its effects. • We monitor and review the Government's progress towards its emissions reductions and adaptation goals.
How we work	• The CCRA prescribes a repeating cycle of advice, monitoring and assessment reports that we develop and deliver through time to support the Act's purpose – we refer to these as our statutory reports. • Our work can have a long-term impact for all of Aotearoa New Zealand, so we engage, partner, and consult with relevant stakeholders. • We need to understand the specific effects of our reports on iwi/Māori, so we seek to build relationships to incorporate te ao Māori perspectives into our work. • We use our independent analysis and expert judgement to advise the Government on climate change mitigation and adaptation action, and we monitor progress to reduce emissions and adapt to climate change. • We constantly look for opportunities to make our independent, evidence-based advice accessible and actionable. • We have a learning mindset, adapting and improving how we develop and communicate our statutory deliverables over time.
Our people	• The Commission has a staff of 70 with expertise in physical, natural and social sciences, engineering, economics, policy, modelling, te ao Māori, communication and other relevant fields, and a Governance Board of eight Board members.
Our legal status	• We are an independent Crown entity subject to the Crown Entities Act 2004. Our independence relates to our statutorily independent functions defined in the Climate Change Response Act 2002. • We are accountable to the Minister of Climate Change for our performance. • Our monitoring agency is the Ministry for Cities, Environment, Regions and Transport (MCERT).

1 Climate Change Response (Zero Carbon) Amendment Act (2019)
<https://www.legislation.govt.nz/act/public/2002/0040/latest/DLM158584.html>



Box 1

Our name – He Pou a Rangi – Ingoa Māori

At its simplest, He Pou a Rangi can be translated as ‘a pillar of the sky’.

Pou can uphold, provide a point of connection, protect, and provide stability. In a te ao Māori view, pou provide a two-way connection, upholding and uplifting what is above, but also connecting and grounding with what is below. Pou connect Ranginui, the sky father, to Papatūānuku, the earth mother. He Pou a Rangi Climate Change Commission is honouring this connection and, in turn, has a duty to care for it.

The use of ‘He’ Pou rather than ‘Te’ Pou recognises that we are one of many pou or organisations working to address climate change and transition Aotearoa New Zealand to a thriving, climate-resilient, low-emissions future.

Te Tuatahi: Te heremahi | Section 1: Our mahi

Te ohu me ōna here | Who we are and what we do

He Pou a Rangi Climate Change Commission is an independent Crown entity with advisory and monitoring and review functions.

Our purpose

We were established in 2019 by an amendment to the Climate Change Response Act 2002 (CCRA) to deliver two core services to successive governments. These are defined in our legislated purpose,² which requires us to:

- **provide independent, expert advice to the Government** on mitigating climate change (including through reducing emissions of greenhouse gases) and adapting to the effects of climate change, and
- **monitor and review the Government's progress** towards its emissions reduction and adaptation goals.

We do not set policy or determine outcomes, and the Government has no obligation to accept the advice in our reports. However, under the CCRA the Government must provide a public response to many of our reports (including reasons for any departure)³ or consider them in its decision-making.⁴ These obligations help to ensure our reports are given due consideration in the Government's decision-making processes.

Providing public benefit

All of our reports, including our analytical models (as appropriate), are published on our website. This provides a public benefit for all New Zealanders by contributing accessible, independent, expert analysis to the public domain, which forms a resource for New Zealanders over the long term.

We are not mandated or funded to provide public education on climate matters, nor are we an advocacy body. However, by making our reports publicly available, and disclosing the principles, assumptions, and methods that underpin them, we can help inform public conversations and support individual and collective climate action. This supports broader efforts to achieve Aotearoa New Zealand's climate change mitigation and adaptation goals beyond those driven directly by Government decisions.

Our legislative functions

The CCRA sets out our functions which define our core work programme.

These functions create an obligation for us to perform specific tasks and provide subsequent reports to Government within prescribed timeframes.

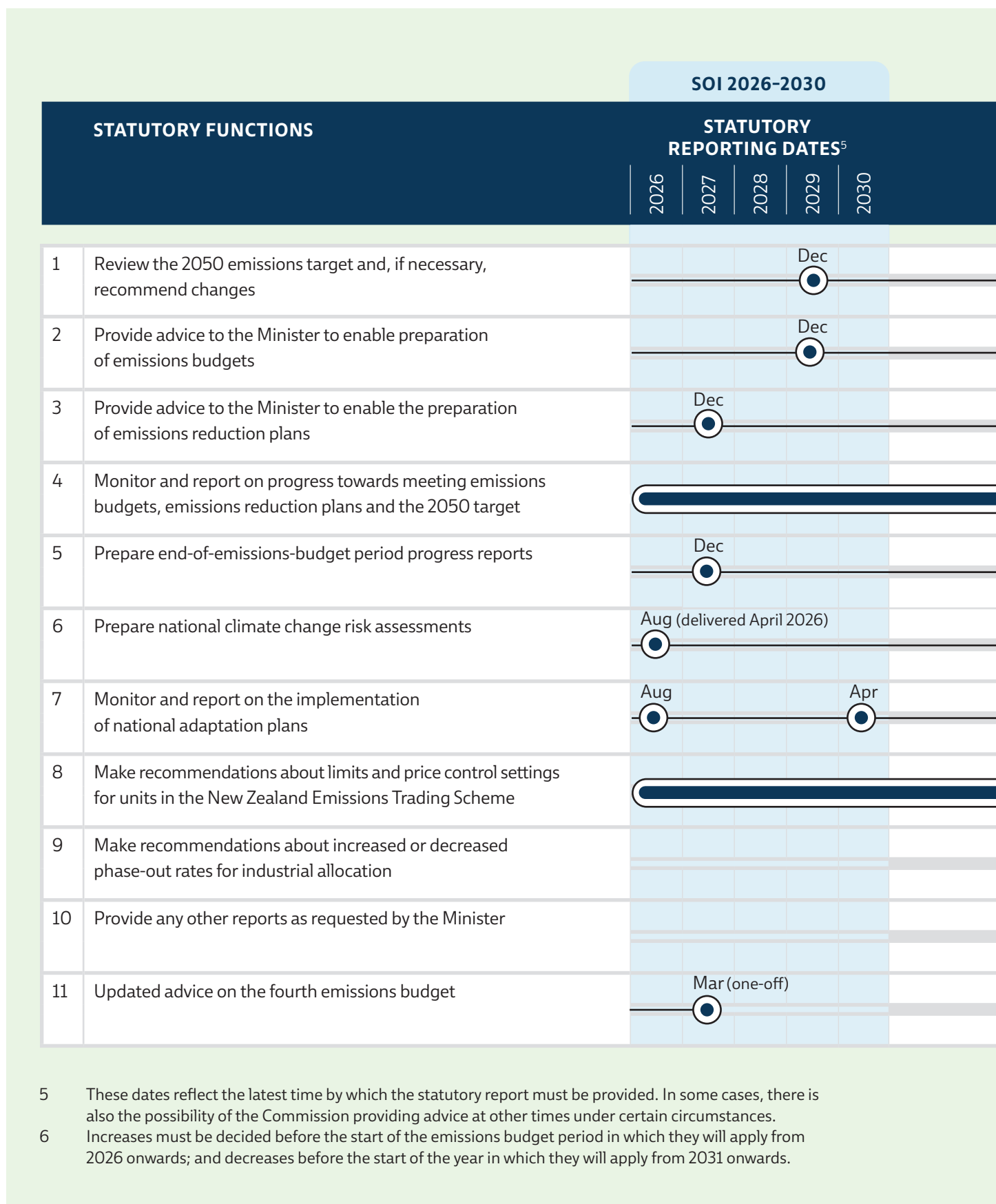
Figure 1 maps out our statutory functions and reports to 2050.

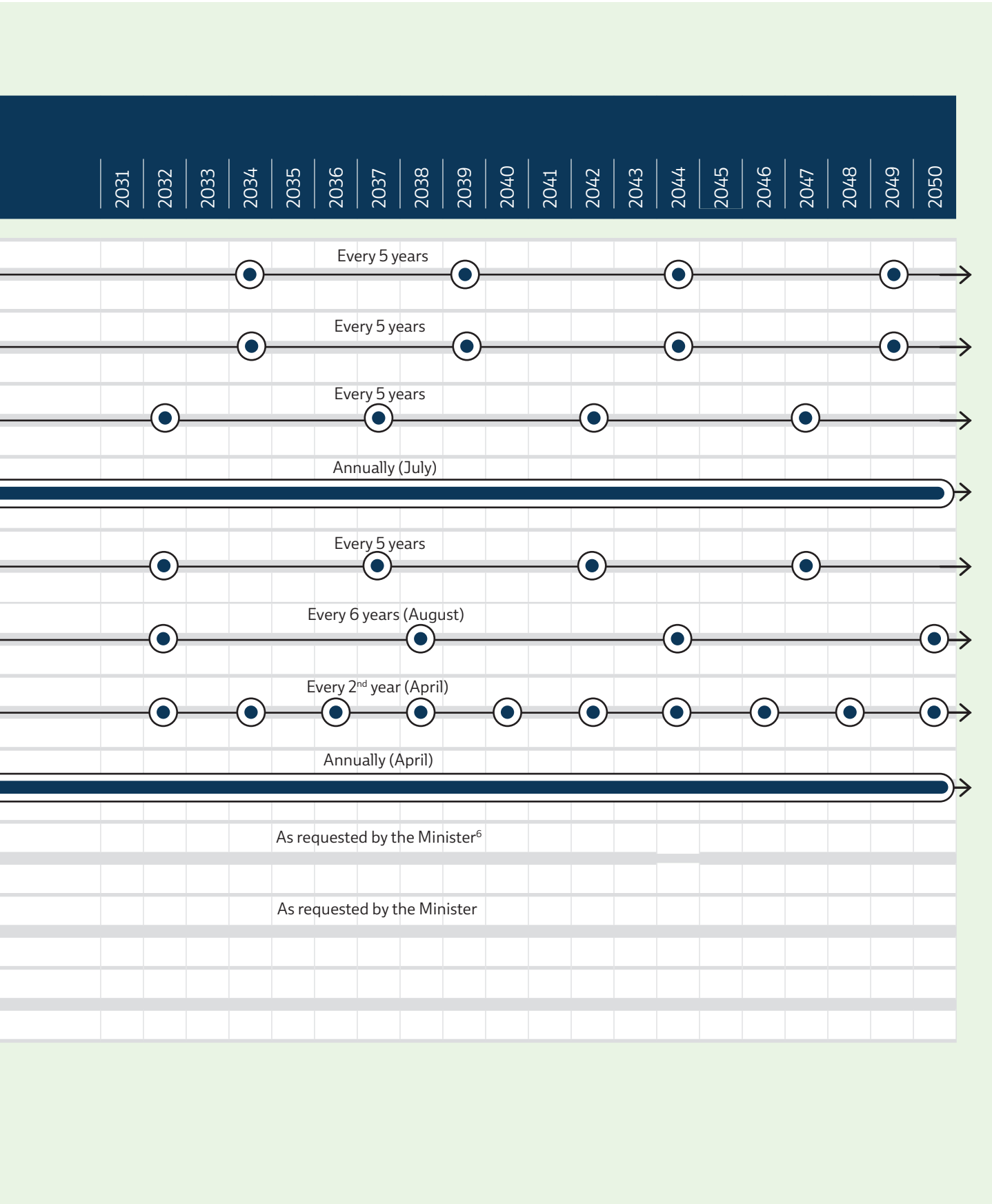
² CCRA, s5B (a)(b)

³ See, for example, the CCRA, ss5U, 5ZB(3)(a), 5ZS, 5ZL(2), 5ZV.

⁴ See, for example, the CCRA, ss5ZE(5), 5ZL(1)(a), 5ZL(2), 30GC(5)(e), 84C(3)(j).

Figure 1: Our statutory functions and statutory reports mapped through time





In addition to the repeated cycle of statutory reports we are required to deliver, the Minister of Climate Change can at any time request that we prepare reports to the Government on matters relating to emissions reduction and climate adaptation.⁷

In carrying out our work our priority is always to deliver on our functions as defined in the CCRA.

Like all people and entities with powers, discretions, and duties under the CCRA, we must exercise our powers and discretions, and carry out our duties in a manner consistent with the purpose of the Act.⁸

CCRA duties

The CCRA also places specific obligations on us in performing our functions and duties and exercising our powers.

Our independence

The CCRA states that we must act independently in performing our functions and duties and exercising our powers.⁹ This means we make our own independent judgements, consistent with the CCRA, in developing our reports from initial scoping, through engagement, consultation, and analysis, and in our final recommendations to the Government.

Our advisory, assessment and monitoring independence is reinforced by our status as an Independent Crown Entity. This means that we are generally independent of government policy and not subject to Ministerial direction except where required by legislation.

Our independence is critical to what we do. It ensures that we can provide consistent, impartial, expert climate advice, assessment and monitoring functions across multiple electoral cycles, without fear or favour, to successive governments. In doing so we help to deliver the objectives set out in the legislative purpose of the CCRA,¹⁰ including to support the development and implementation of clear and stable climate change policies.

Matters we must consider

‘Matters we must consider’ is one of our most substantive and wide-reaching obligations.¹¹ It requires that, as appropriate, we take account of a set of issues when performing our functions and duties and exercising our powers, namely:

- current available scientific knowledge
- existing and anticipated technology, including cost and benefits of early adoption
- likely economic effects
- social, cultural, environmental, and ecological circumstances, including differences between sectors and regions
- distribution of benefits, costs, and risks between generations
- the Crown-Māori relationship, te ao Māori, and specific effects on iwi and Māori (see Box 2)
- responses to climate change, taken or planned, by other parties to the Paris Agreement.

7 CCRA, Part 1A, s5K

8 CCRA, s3(1)

9 CCRA, Part 1A, s5O

10 CCRA, Part 1, s3

11 CCRA, Part 1A, s5M

Box 2

Giving consideration to the Crown-Māori relationship, te ao Māori and effects on iwi/Māori

The CCRA provides specific direction to us in regard to iwi/Māori. In performing our functions and duties and exercising our powers, we must consider, where relevant, the Crown-Māori relationship, te ao Māori, and specific effects on iwi and Māori.¹² The CCRA defines te ao Māori as “the Māori world” and includes references to mātauranga Māori, te reo Māori, and tikanga.¹³ The Act also requires that we must proactively engage and consult with mandated iwi/Māori representatives.¹⁴

As an independent Crown entity our commitment to supporting Crown-Māori relationships is demonstrated in a variety of ways including:

- working to understand the specific effects for iwi/Māori and recognising that enduring relationships take time to build
- having ao Māori expertise integrated across the organisation, including at Executive level, to provide analytical input on iwi/Māori perspectives into all our reports, and to lead our engagement and consultation with iwi/Māori
- seeking insights from our Māori advisory body, Pou Herenga (see page 36), to provide advice to the Board
- building the cultural capability of our staff, including knowledge of the Crown-Māori relationship, te ao Māori, mātauranga Māori, te reo Māori and tikanga Māori, and the Aotearoa New Zealand historical context.

Engagement and consultation

The CCRA specifies that we need to engage and, in some cases consult, in performing our functions and duties and exercising our powers.¹⁵ There are two parts to this. The first is that we must proactively engage with persons we consider relevant to our work. Our engagement spans a broad range of people across our communities, including iwi/Māori, business and industry representatives, non-profit organisations, local government, scientists, youth, and community leaders.

The second part requires us to consider whether public participation is necessary. Where we consider this to be the case, we invite public submissions on discussion papers or draft reports that we have made available. For some aspects of our work the CCRA requires mandatory public consultation.

12 CCRA, s5M(f)

13 CCRA, s5H(2)

14 CCRA, s5N

15 CCRA, s5N

Te kōtuia o ngā mahi | Context for our work

International context for domestic action

Climate change is a global challenge, and decisions made internationally shape the context in which Aotearoa New Zealand acts. While the Commission's work focuses on domestic policy settings, it is informed by international climate commitments, emerging global practice, and the pace and direction of action elsewhere.

International settings increasingly influence the global energy transition, the cost and availability of capital and technology, and Aotearoa New Zealand's long-term economic competitiveness. These factors affect expectations of Aotearoa New Zealand, shape market and investment signals, and influence the choices available to government, businesses, and communities.

Aotearoa New Zealand's climate change framework has been developed to meet international commitments agreed under the United Nations climate regime, most recently through the Paris Agreement. Under that agreement, countries have committed to limit global average temperatures to well below 2°C above pre-industrial levels, while pursuing efforts to limit the increase to 1.5°C above pre-industrial levels, and to strengthen adaptation by improving resilience and reducing vulnerability to climate impacts.

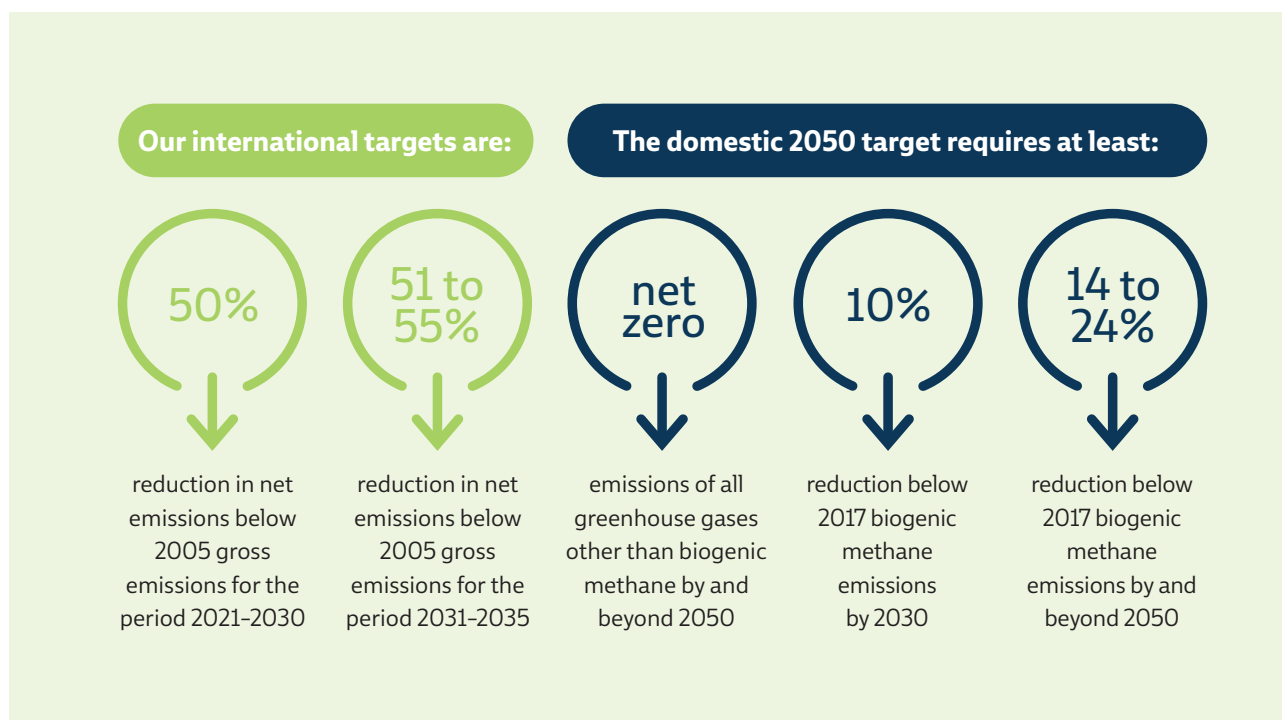
These international commitments are reflected in New Zealand's domestic legislation. The Climate Change Response (Zero Carbon) Amendment Act 2019 established a long-term target for 2050 and set out requirements for emissions budgets and emissions reduction plans, and is intended to provide a framework by which New Zealand can develop and implement clear and stable climate change policies – including allowing New Zealand to prepare for, and adapt to, the effects of climate change.¹⁶ The long-term emissions reduction targets set in legislation were amended in 2025, while maintaining the overall framework for long-term emissions reduction and climate resilience.

Together, our global obligations and domestic legislation guide the long-term direction of policy while leaving choices about pathways, sequencing and trade-offs to domestic decision-making.

Aotearoa New Zealand's domestic and international targets for reducing greenhouse gas emissions are set out in Figure 2 below.

16 CCRA, s3(1)

Figure 2: Aotearoa New Zealand's international and domestic emissions targets

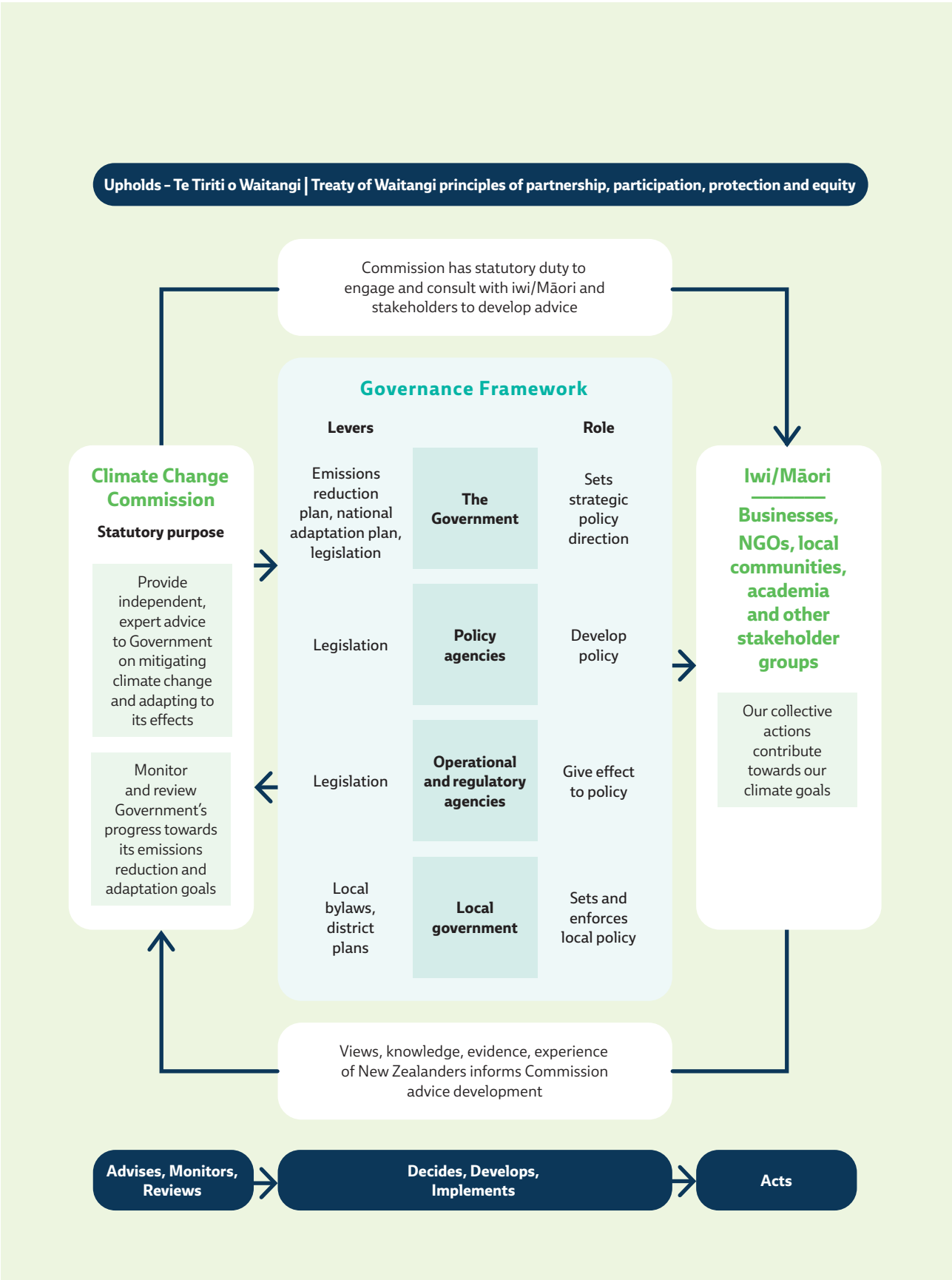


Aotearoa New Zealand's climate policy and action system

As the independent climate change advisor to the Government, we have a unique role in supporting informed and effective climate action in Aotearoa New Zealand. We operate as part of a wider climate policy and action system, rather than in isolation.

Our statutory reports depend on input from and engagement with other entities that form part of the broader climate policy and action system in which we operate. As illustrated in Figure 3 below, we work, engage and consult with groups and communities across the motu. This engagement helps ensure our advice is robust, informed by ongoing scientific efforts, grounded in evidence and experience, and reflective of the diverse impacts of climate change and climate policy on different people, places, and sectors.

Figure 3: Our role in Aotearoa New Zealand's climate policy and action system



Our operating environment

Internationally and here in Aotearoa New Zealand, the operating environment is increasingly volatile and uncertain. Geopolitical competition is intensifying – disrupting trade, supply changes and energy markets, and increasing the likelihood of sudden external shocks. Climate change impacts are worsening, with growing consequences for infrastructure resilience, food production and distribution, energy security and long-term fiscal pressures. At the same time, global economic conditions and policy settings are driving a rapid transition in energy systems, and reshaping investment flows and technology pathways. Together, these forces are narrowing the window for effective action while increasing the cost of delay.

For Aotearoa New Zealand, this context requires concentrating on what matters most and assessing the trade-offs and deliberate choices about how the economy is positioned, and how food and energy systems remain secure, affordable and resilient over the next decade and beyond.

The Commission is focused on ensuring we continue to monitor progress, provide robust evidence and give independent advice about what is possible, what trade-offs are involved, and where early action can reduce longer-term costs.

Worsening impacts of climate change

The number of extreme weather events is increasing, and climate change is making them more severe – resulting in loss of lives, property, and infrastructure, and testing the ability of households, communities and government to respond. The patterns we all used to plan around are shifting, and they are going to keep on shifting – there is no new normal coming.

The Commission released New Zealand's second National Climate Change Risk Assessment in 2026, which provides a clear, evidence-based view of the climate risks that matter most for Aotearoa New Zealand, and where coordinated action can most effectively reduce future harm. The assessment highlights where early intervention can avoid long-term costs and limit the compounding effects of climate impacts across interconnected systems.

Navigating a complex information environment

Climate change decision-making is taking place in an environment where issues are increasingly complex, interconnected and subject to rapid change. Decision-makers are grappling with a growing volume of information, evolving evidence, and competing priorities make it more challenging to maintain a consistent focus on long-term outcomes, particularly where decisions involve uncertainty and long-term consequences.

Trusted information is vital to support effective decisions, and a high volume of mis- and disinformation makes it harder for those decision-makers to separate the signal from the noise

This context reinforces the importance of a strong and trusted evidence base. As we support long-term decision-making, the Commission's role is to provide clear, credible and accessible analysis that helps decision-makers understand what matters most, the trade-offs involved, and the implications of different choices over time. By providing a robust evidence base and speaking as a trusted voice, the Commission can support a higher-integrity information environment. Ultimately this contributes to more stable policy settings and greater confidence for investment and planning across the climate and energy system.

Focusing on a managed transition

Predictable policy signals are critical for households and businesses making long-term investment decisions. Delays or frequent changes increase costs, narrow available options, and can shift adjustment pressures into the future. For Aotearoa New Zealand, this creates a choice about whether change is planned and sequenced over time or shaped later by external developments and constraints.

Our focus is on supporting long-term stability by providing a robust medium- to long-term evidence base that supports businesses and households to plan and act with confidence. Our advice on emissions budgets, and our monitoring of government progress on emissions reductions, help to illustrate what a well-planned transition could look like for Aotearoa New Zealand, the implications of different pathways, and where the benefits of timely action are greatest.

Delivering on our advice and monitoring functions

We will continue to deliver our legislated advice, monitoring and assessment functions by providing independent, evidence-based reports to Government that support informed, long-term decision-making. While our statutory role is to advise government, our work is also being used by a wider range of decision-makers, including businesses, investors, and local government, to avoid stranded assets as they plan for long-lived and often irreversible investments.

Our work helps decision-makers understand what is possible for New Zealand, the implications of different choices, including how costs, benefits and risks may fall differently across communities, regions, households and sectors, and where there are clear benefits to acting in a timely and coordinated way.

We deliver a complex, multi-project and multi-year statutory work programme and, like many others, we are working within a fiscally constrained environment. We will continue to make deliberate trade-offs through the period of this SOI, making intentional choices about prioritisation, sequencing, and depth of work in order to stay within available capacity.

We will focus our efforts on the areas of our mahi that deliver the greatest system-level value to Aotearoa New Zealand and help decision-makers anticipate and manage where and when impacts fall. We will do this while providing stable, credible reference points that support confidence in long-term planning across central and local government and the wider economy.

Te Tuarua: Te kōtukutuku roa | Section 2: Our strategic framework and intentions

Te rautaki kōtukutuku | Our strategic framework and intentions

Our work over the next four years will be guided by our Strategic Framework.

The Strategic Framework consists of two sections:

1. A long-term, enduring core which captures our statutory purpose and statutory duties, as well as our strategic intentions, guided by our strategic direction, which articulate how we will prepare and deliver our outputs
2. Our impacts, outcomes and vision for the longer term.

The Strategic Framework is supported by our organisational values. These values define our organisational culture and make explicit the behaviours and principles that shape how we work. Further detail on our values is set out on page 38 in the *Managing our organisational health and capability* section.

Our strategic intentions are explained below. Our full Strategic Framework is shown in Figure 4.

Long-term enduring core

The long-term enduring core of the Framework is anchored by our statutory responsibilities under the CCRA. This core sits in a broader operating context of international climate action, New Zealand's climate policy system and Te Tiriti o Waitangi | The Treaty of Waitangi. The key elements within the core are:

Statutory purpose

Our statutory purpose defines our role as an independent, expert advisor to Government providing advice on mitigating climate change and adapting to the effects of climate change, as well as monitoring and reviewing Government's progress towards its emissions reduction and adaptation goals.

Statutory duties

Our statutory duties define the matters we must consider, as well as the engagement and consultation we undertake in performing our functions and duties and exercising our powers under the CCRA. In doing so we must act independently.

Strategic intentions

Our **strategic intentions** are guided by our **strategic direction**:

Expert, independent advice made actionable.

Our three strategic intentions for 2026–2030 describe our medium-term objectives for preparing and delivering our outputs over the longer term.

Strategic intention 1:

Engaging to unlock action

This strategic intention reflects our focus on purposeful engagement and relationship building to support effective climate action. Through our engagement, we highlight actions for decision-makers – both within government and across the wider system – that can stabilise the direction of climate action in New Zealand while strengthening the country's ability to adapt.

Our advice needs to be both ambitious and achievable. To navigate this, we place engagement at the core of our approach, building our understanding of the needs, expectations and constraints faced by those affected by climate change and climate policy. This helps ensure our advice is grounded in real-world conditions and capable of being acted on.

Engagement with iwi/Māori, communities, local government, businesses and others provides insights into what is already underway, what is feasible now, and where barriers or capability gaps exist. This informs our assessment of what is achievable in practice and where there are opportunities to unlock further action.

Drawing on these insights, we focus on identifying actions that are robust across a range of future scenarios, clarifying what needs to happen now versus what can reasonably be deferred, and making explicit the trade-offs that decision-makers face across interconnected systems.

Strategic intention 2:

Maximising our impact

This strategic intention describes how we prioritise and deliver our work to achieve the greatest possible value for Aotearoa New Zealand. We focus our effort where our independent role and analysis can have the strongest system-level impact and place a high value on ensuring our work can be readily found, understood, and used by others.

While our statutory purpose is to inform government decision-making, we design our advice to be useful beyond that mandate. Our work provides a medium- to long-term evidence base that supports central and local government, businesses and households to plan with greater confidence in a changing climate. We also consider, as part of our analytical approach, how our work can be presented in ways that are clear, accessible and practical.

To support wider use of our work, we publish case studies that inform our analysis so that businesses and communities can learn from each other. We share our modelling where appropriate and distil key insights from our reports to make them accessible to a broad range of decision-makers. This helps extend the reach and impact of our advice and supports more informed and coordinated climate action across the system.

Strategic intention 3:

Optimising our resources

This strategic intention reflects our focus on clarity of purpose and priorities, so that we can make deliberate and disciplined decisions about where to direct our time, capability, and resources. Given the scale and complexity of the climate challenge, maximising value from a finite resource base is essential to sustaining our impact over time.

Our statutory work programme is complex and multi-year, requiring careful prioritisation and sequencing. We focus our effort on the areas where our independent role can deliver the greatest system-level value for Aotearoa New Zealand. This includes streamlining how we work, strengthening forward planning, and investing in systems and tools that support efficiency and consistency.

By planning ahead and improving how we operate, we aim to reduce avoidable complexity and free up capacity for high-value analysis, engagement, and advice. This supports us to deliver high-quality, timely outputs and ensures we remain adaptable and effective within a fiscally constrained environment.

Outputs

Our outputs are the statutory reports we provide to government to fulfil our statutory functions outlined in section 5J of the CCRA. These reports are subject to clear quality assurance, scientific standards and governance oversight. They are underpinned by strong organisational systems, project discipline and management. We make our principles, assumptions and methods available to support transparency and understanding of our statutory reports. All our work is undertaken with consideration of Te Tiriti/The Treaty and the Crown-Māori relationship, consistent with our mandate.

Impacts, Outcomes, Vision

Impacts

Our **impacts** describe the difference we seek to make through our work. They help focus our efforts in areas where we have control and influence, and help guide and focus our work.

Impact 1

Impact statement	What this means
Decision-makers receive independent, evidence-based reports to help them make well-informed, timely decisions	Government receives reports that are relevant and timely, grounded in robust science, rigorous analysis, modelling and diverse perspectives.

Impact 2

Impact statement	What this means
People have access to trusted, independent information to help them understand progress, barriers to action and opportunities	We enable people and businesses to participate in decision-making by providing trusted, accessible information that explains complex climate issues.

Impact 3

Impact statement	What this means
Our reports draw on diverse perspectives, so they strengthen our advice to decision-makers	For our reports to be relevant, useable and practical, our analysis is informed by a broad range of perspectives from across the motu. This ensures our reports are robust and informed by the experience, knowledge, needs, and insights of those affected by climate change policy and by our changing climate.

Outcomes

Our outcomes describe our goals for New Zealanders over the long term and are the result of efforts and actions by many actors in the climate system in addition to our own. While we do not control outcomes, they are influenced by our outputs and impacts.

Outcome 1

Outcome statement	What this means
Aotearoa New Zealand's climate policy system is well governed, trusted and forward-looking	The Commission's outputs contribute to robust institutions, transparent processes, clear long-term direction and evidence-based policy settings which strengthen the quality of climate decision-making conditions.

Outcome 2

Outcome statement	What this means
People understand where Aotearoa New Zealand is heading on climate change, enabling them to take informed and confident decisions now	The Commission's work contributes to long-term stability, providing the medium- to long-term evidence base which means people can plan with confidence. By making our work available, people have access to clear, independent information.

The **outcomes** and **impacts** represent the strategic layer of our Strategic Framework, linking the delivery of our outputs to our vision.

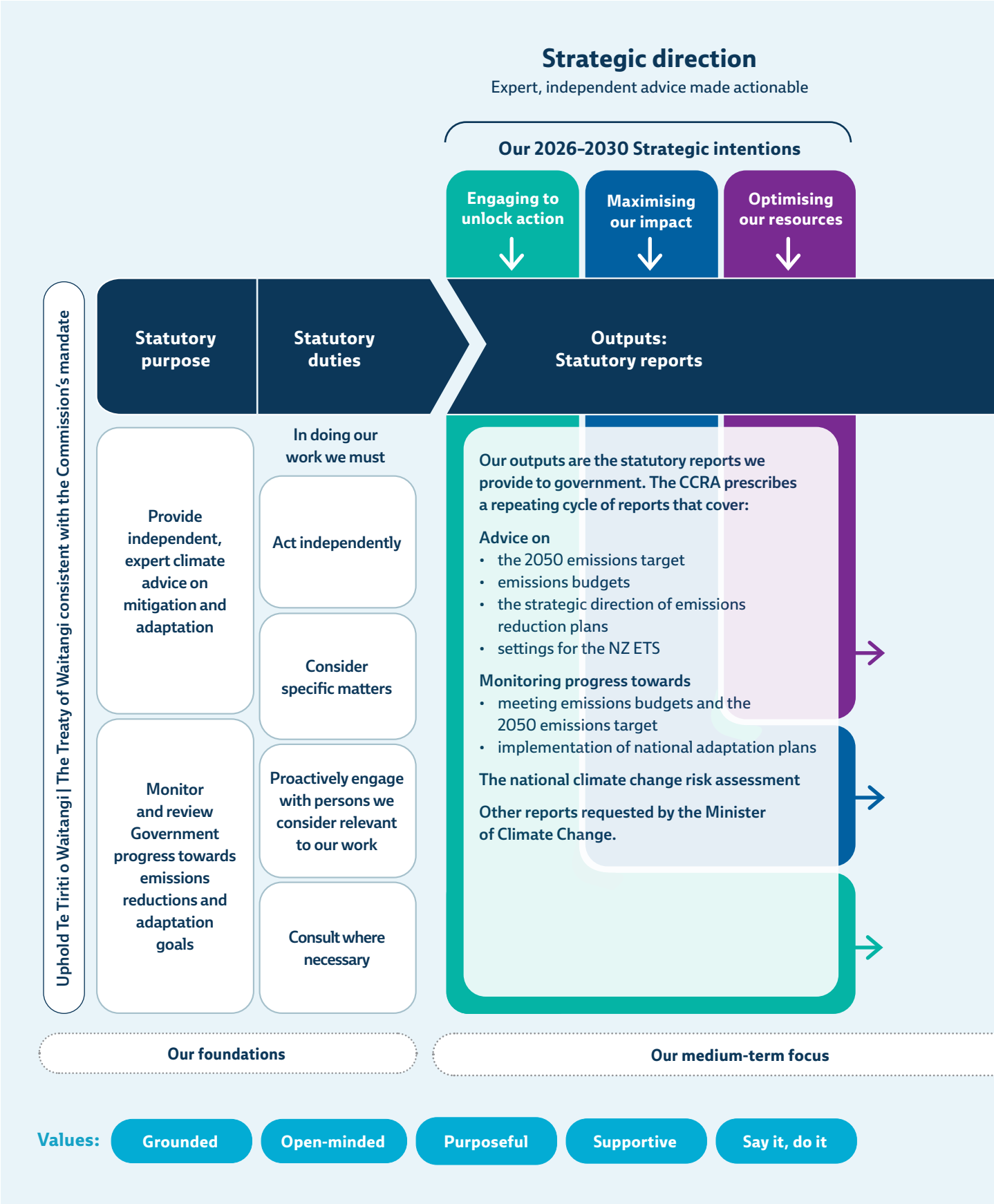
Vision

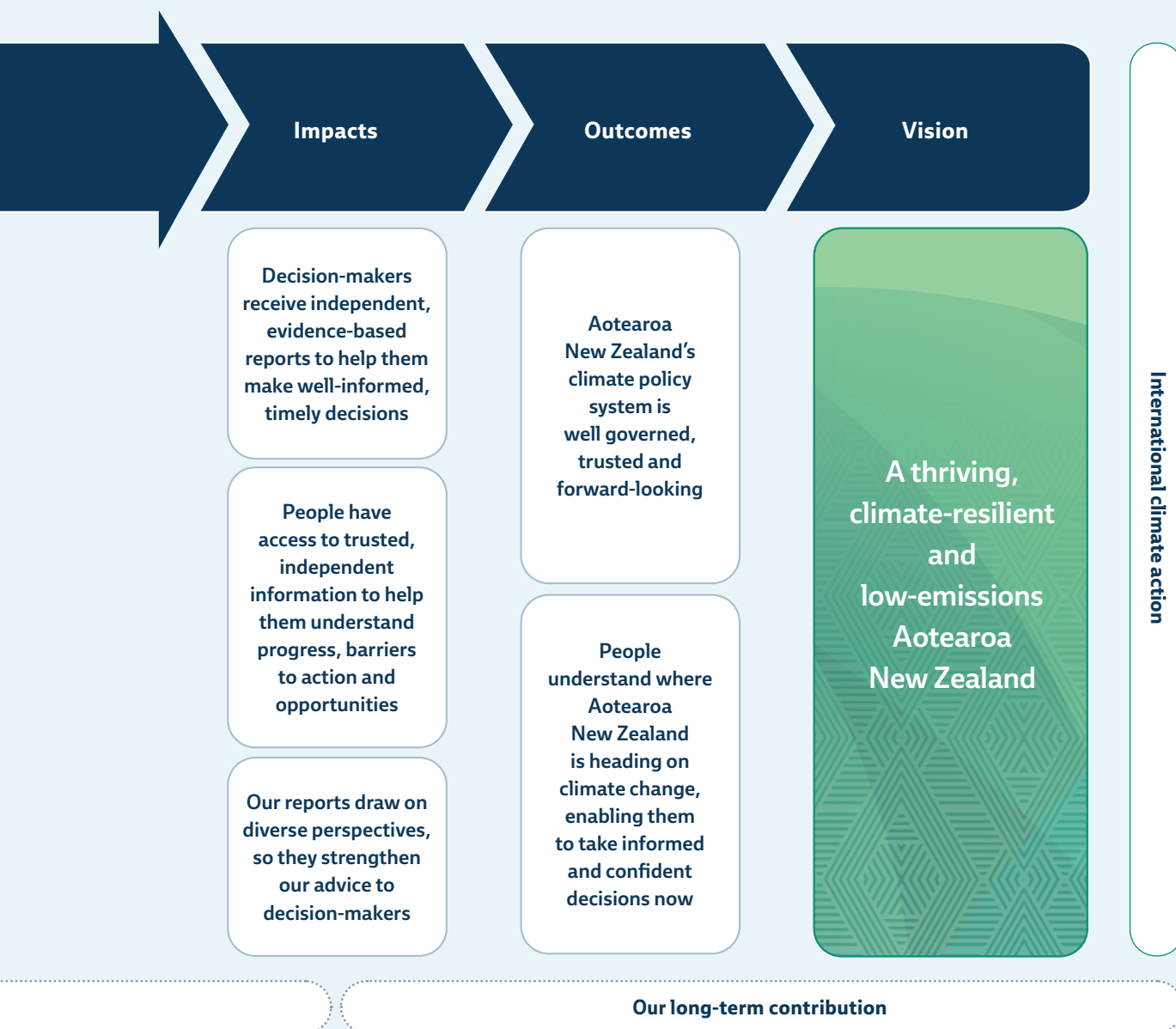
Our vision describes our long-term goal and the future we aspire to create. It is enduring and reflects the future focus of our work.

Vision

Vision statement	What this means
A thriving, climate-resilient and low emissions Aotearoa New Zealand	Our vision focuses us on the long-term benefits for New Zealand of a well-managed response to climate change. <i>Thriving</i> reflects a prosperous, productive and well-functioning society, where people and communities are able to plan, invest and live with confidence. <i>Climate-resilient</i> and <i>low-emissions</i> recognise that reducing emissions and adapting to the impacts of climate change are interdependent and must be progressed together. Contributing to and supporting global efforts to limit warming – through reducing emissions – helps reduce future risks and costs, while building resilience enables communities, infrastructure, and the economy to withstand and adapt to the impacts that are already occurring. Together, these elements describe a future in which New Zealand is better positioned to manage climate risks, capture opportunities from the global transition, and maintain wellbeing and prosperity over time.

Figure 4. Our 2026-2030 Strategic Framework





Te Tuatoru: Te tāwhai nui | Section 3: Our performance and management

Te arotake mahi | Assessing our performance

As an advisory body, we do not run or implement government policies or programmes.

Our value, and the public benefit we deliver, lies in improving the quality of decision-making across the climate system by ensuring it can be informed by credible evidence, robust analysis, and a clear understanding of risks, trade-offs, and long-term implications, alongside the public engagement, consultation and communication that underpins it.

While we do not control decisions or outcomes, we do influence them. Measuring our performance at an output and an impact level is therefore critical to demonstrating accountability for the public resources entrusted to us, understanding whether our reports are considered, strengthening the quality and relevance of future reports and maintaining trust and credibility with decision-makers and stakeholders.

These performance measures are designed to work together cohesively, so that output performance supports impact achievement.

Output measures

1. Reports due in the relevant reporting year are delivered within statutory timeframes.
2. Our reports are developed and delivered using documented project and programme methodology.
3. Our reports are developed from credible evidence and subject to appropriate internal assurance and external testing and review.
4. The advice provided in our reports is made with consideration to the Crown-Māori relationship, te ao Māori, and specific effects on iwi/Māori.

Impact measures

5. The Government has considered our reports in its decision-making.
6. Survey respondents agree that we provide credible advice to the Government.
7. The Commission provides information about our work in a range of different formats that support the needs of different audiences.
8. Survey respondents agree we are an evidence-based, robust organisation.
9. Survey respondents believe that “there is value for me” in engaging with the Commission.
10. Survey respondents rate our consultation process as ‘very good’ or ‘fairly good’.

Our performance measures are designed in accordance with Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) requirements. This ensures that our performance reporting clearly demonstrates the relationship between our Strategic Framework, its vision, outcomes, impacts and outputs and the measures used to assess progress.

Illustrative examples

We are introducing illustrative examples alongside these measures to demonstrate how our work contributes to better understanding and more informed decision-making. Together, they will enable us to present a clear, balanced, and credible performance story, providing insight into both the scale of our performance and the real-world influence of our work.

The detailed performance measures, targets and methodologies for each reporting year will be set out in our annual Statement of Performance Expectations and reported against in our Annual Report.

Te terenga punaha | Managing our functions and operations

The Commission's Board is the governing body with responsibility for setting strategy, meeting our accountability and compliance obligations, and monitoring the health and financial sustainability of the Commission.

It is comprised of up to nine Board members including the Chair. All Board members are appointed by the Governor-General on the recommendation of the Minister of Climate Change. Board members serve fixed terms of up to five years and may be reappointed.

The Board's governance function is strengthened by the deep expertise, experience and knowledge that all Board members have and for which they are appointed.

Details about our Board members and Chief Executive can be found on our website.

The Board has two sub-committees, a Risk, Audit, Safety and Health Committee (RASH) and a Technical Evidence and Assurance Committee (TEAC).

The Board is also supported by an independent Māori advisory body (Pou Herenga) established by the Board under the Crown Entities Act.

The RASH Committee provides advice to the Board regarding its responsibilities to:

- oversee, review, and assess the quality and integrity of reporting and regulatory conformance of the Commission, including the relationship with the Commission's external auditor
- consider whether the Commission has established appropriate policies and management controls to ensure strategic risks are properly identified and managed
- oversee and assess the risk and assurance processes for evaluating the effectiveness of risk management, control, and governance processes, and
- consider the processes in place and in development for complying with health and safety legislation and ensuring that the Commission is protecting its employees and visitors.

The TEAC's purpose is to:

- contribute collective strategic expertise to the Commission's work under the CCRA
- provide the secretariat with clear direction about the scope, analytical approach, and methodologies used for the Commission's reports at the early stage of projects
- provide assurance to the Board that the Commission's analytical methodologies for meeting the requirements of the CCRA are fit for purpose
- provide assurance to the Board that the Commission's approach to external engagement on CCRA deliverables is consistent with the strategic objectives set out in the Commission's Engagement and Communications Strategy
- advise project teams and the Chief Executive on the application of analytical approaches and principles, and approve principles for significant analytical judgements
- advise the Chief Executive on issues to consider when identifying key findings and the direction of recommendations.

The Pou Herenga provides advice to the Board on aspects of the Commission's functions and responsibilities particularly under section 5M(f) of the CCRA in areas relating to te ao Māori, specific effects for Iwi/Māori, and the Crown-Māori relationship.

Our Chief Executive is accountable to the Board for the management and operation of the Commission. The Chief Executive is supported by an Executive Leadership Team comprising three General Managers, a Chief Science Advisor and Manahautū Māori (Chief Advisor, ao Māori), who are accountable to the Chief Executive for the day-to-day management of all our analytical, engagement and support functions.

Risk management

The Board retains overall responsibility for risk management, with the RASH Committee assuming responsibility for ensuring the Commission has a fit-for-purpose risk management system and the Board has appropriate information to consider risk in governance decision-making.

Risk management is integrated throughout our day-to-day work, from planning to performance reporting, allowing us to examine both threats and opportunities and consider them in our decision-making.

In particular we are focused on:

- **Credibility** – the extent to which the Commission retains its social licence to operate through maintaining independence, engaging with stakeholders and maintaining trust in our advice.
- **Compliance** – the extent to which we meet our obligations under various legislation including the Climate Change Response Act 2002, the Crown Entities Act 2004 and various widely applicable legislation such as taxation and employment law.
- **Sustainability** – the extent to which we are able to carry out our functions with our available resources such as financial, people, technology and have processes in place to ensure business continuity.
- **Climate action system** – the extent to which others in the system can and do take action; how our advice accounts for this and enables them to act.

Quality assurance

For our mahi to guide the transition to a thriving, climate-resilient and low-emissions Aotearoa New Zealand, it is essential that people have confidence in our analysis and conclusions and trust the information in our reports. The Board-approved Quality Management System (QMS) provides a structured, organisation-wide approach to ensuring our advice is robust, credible and fit for purpose.

Our commitment to quality applies across all of our work and while the nature of outputs varies, all teams operate within a consistent framework that ensures work is:

- proportionate to risk and complexity
- developed with quality assurance embedded throughout
- independently tested where appropriate
- fit for purpose, defensible, and aligned with our statutory role

Our QMS integrates quality assurance into the full lifecycle of our work through four key stages: plan, review, assure, and improve. This ensures quality is built in from the outset, not applied retrospectively.

Quality is supported by:

- clear roles and accountabilities
- a strong organisational culture that values scrutiny and continuous improvement
- established processes, guidance, and tools to support consistent application
- integration with our wider organisational frameworks, including programme management and science strategy.

Te terenga ora | Managing our organisational health and capability

The Commission's success relies on ensuring it has the capacity and expertise to provide high quality advice. The Commission has identified four enabling foundations critical to who we are as an independent, evidence-based advisor.

These enabling foundations are:

- Capability and culture
- Information systems and technology
- Financial and physical resources
- Policies, systems and tools.

Capability and culture

Our people are our most valuable resource. We have tools, processes and systems in place to support our people in their roles. This includes managerial support, a sustainable work-life balance, professional development, and a positive culture that creates a sense of purpose and belonging.

An important aspect of embedding our culture is through active work programmes in the following areas:

- Fulfilling our duties as a good employer in accordance with the Crown Entities Act, fostering a safe, inclusive and high-performing workplace.
- Continuing to support capability development in te reo Māori and te ao Māori, strengthening our ability to operate in a way that reflects Te Tiriti/The Treaty principles.
- Maintaining constructive relationships with union representatives and meeting our obligations under the collective employment agreement.
- Continuing to integrate the Commission's values across our people practices, leadership behaviours and everyday ways of working.

Our values are foundational to who we are and how we work. The values guide our decisions, relationships, and delivery across our strategic intentions (see Figure 5).

Figure 5: Our values



As we look ahead, our values will continue to shape our culture. The values will also assist us to navigate complexity, build enduring partnerships, and deliver on our commitments with integrity and care.

Information systems and technology

As an evidence-based organisation, managing information well is essential to our work and to the trust New Zealanders have in us. We have a programme of continual improvement to enable a robust information system, strengthening governance, security and alignment to the Public Records Act 2005. This will support the effective and efficient delivery of our work.

Key activities and initiatives will include:

- continuing to mature our information management environment to support effective and secure collaboration, knowledge sharing, transparency and organisational efficiency
- strengthening information management practices to ensure information is robust, discoverable and supports effective decision-making
- enhancing our cybersecurity posture, improving organisational resilience and protecting the Commission's information and systems
- strengthening oversight to ensure the Commission's investments in systems support organisational priorities and are managed effectively.

Financial and physical resources

Robust financial management and practices are key to enabling the Commission to deliver public value and cost effectiveness. We will keep developing and refining how we plan, use, and monitor these resources so we can lift productivity across the organisation

Key activities and initiatives will include:

- strengthening procurement practices to ensure they are robust, transparent and aligned with best practice financial management and updated Government Procurement Rules
- enhancing our risk management approach to support stronger integration into planning, decision-making and organisational performance
- continuing to strengthen financial stewardship and resource management to ensure public resources are used effectively and responsibly.

Policies, systems and tools

Practical policies, systems, and tools enable our organisation to operate well day to day. We will strengthen what we already have in place and introduce new approaches or tools where needed to support our strategic intentions.

Key activities and initiatives will include:

- supporting effective governance by providing the information, advice and resources required for the Board to discharge its statutory duties
- streamlining Board and committee processes to support effective governance and decision-making, enabling the Board and executive leadership to fulfil their roles and responsibilities effectively
- maintaining and improving organisational policies, systems and tools so they remain fit-for-purpose and support consistent organisational practice.

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**He Pou a Rangi
Climate Change Commission**

Level 21, 1 Willis Street
Wellington 6011
PO Box 24448
Wellington 6142

www.climatecommission.govt.nz

Te Kāwanatanga o Aotearoa
New Zealand Government